

Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2005. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 134 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2005.

Table A on the following pages presents selected income and tax items for Tax Years 2001 through 2005 as they appear on the forms and provides the percentage change for each item between 2004 and 2005. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2005, the number of individual tax returns filed increased by just over 2.1 million, or 1.6 percent. Adjusted gross income (AGI) rose \$633.7 billion, or 9.3 percent from 2004 to 2005, compared to the 9.4 percent increase recorded from 2003 to 2004. Total tax liability increased 12.1 percent to \$986.5 billion. Several components of AGI showed large increases between 2004 and 2005, notably net capital gains less loss increased 40.6 percent and taxable interest increased 29.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2005, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Individual Returns 2005

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars [1]

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

Item	Current dollars					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns.....	130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
Electronically filed returns *.....	46,861,487	52,798,823	61,154,815	68,380,152	73,471,852	7.4
Form 1040 returns.....	80,500,011	80,748,948	80,420,043	80,603,689	81,497,559	1.1
Electronically filed returns.....	20,811,215	24,843,419	30,472,170	34,900,171	39,465,536	13.1
Form 1040A returns.....	28,293,817	28,714,328	29,631,494	30,572,631	31,326,141	2.5
Electronically filed returns.....	15,007,182	16,839,599	18,910,697	20,771,324	22,224,396	7.0
Form 1040EZ returns.....	21,461,409	20,613,167	20,372,089	21,049,722	21,548,977	2.4
Electronically filed returns *.....	11,043,091	11,115,806	11,771,948	12,708,657	11,781,921	-7.3
Salaries and wages						
Number of returns.....	111,227,450	110,938,441	110,890,993	112,369,812	114,070,880	1.5
Amount.....	4,565,229,218	4,559,690,903	4,649,900,493	4,921,806,344	5,155,407,373	4.7
Taxable interest received						
Number of returns.....	67,479,816	63,584,806	59,459,344	57,605,888	59,249,357	2.9
Amount.....	198,177,814	149,024,899	127,159,692	125,474,158	162,432,720	29.5
Tax-exempt interest						
Number of returns.....	4,557,381	4,453,829	4,524,955	4,416,851	4,497,973	1.8
Amount.....	55,582,376	54,564,456	53,750,230	52,031,763	57,693,924	10.9
Ordinary dividends in AGI						
Number of returns.....	32,621,151	31,409,759	30,475,097	30,687,178	31,175,376	1.6
Amount.....	119,533,324	103,241,332	115,141,232	146,838,808	166,482,004	13.4
Qualified dividends in AGI						
Number of returns.....	N/A	N/A	22,449,379	24,549,867	25,853,686	5.3
Amount.....	N/A	N/A	80,994,736	110,500,411	118,980,474	7.7
State income tax refund						
Number of returns.....	22,132,023	23,838,529	24,655,907	23,621,296	22,110,769	-6.4
Amount.....	21,219,499	23,875,813	23,425,623	22,735,928	22,204,760	-2.3
Alimony received						
Number of returns.....	437,859	425,963	431,368	439,608	457,488	4.1
Amount.....	6,685,857	6,523,019	6,470,712	7,262,338	7,979,270	9.9
Business or profession net income, less loss						
Number of returns.....	18,018,349	18,597,305	19,415,648	20,252,079	21,057,329	4.0
Amount.....	216,772,496	220,783,572	229,655,285	247,217,287	269,701,056	9.1
Net capital gain in AGI less loss						
Number of returns.....	23,470,401	23,249,625	21,889,687	22,388,659	22,040,458	-1.6
Amount.....	325,168,963	238,368,458	294,021,717	471,735,648	663,057,140	40.6
Capital gain distributions reported on Form 1040						
Number of returns.....	2,486,027	939,523	1,095,371	2,878,263	4,155,219	44.4
Amount.....	1,358,488	420,312	332,293	1,925,990	4,958,078	157.4
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,615,884	1,728,377	1,753,860	1,749,934	1,777,203	1.6
Amount.....	-1,896,996	-2,386,530	-330,359	2,502,516	3,662,932	46.4
Total IRA distributions						
Number of returns.....	9,363,959	8,889,787	9,240,253	9,516,936	10,024,085	5.3
Amount.....	118,565,053	120,418,135	120,948,781	131,491,539	146,906,503	11.7
Taxable IRA distributions in AGI						
Number of returns.....	8,834,138	8,291,357	8,611,702	8,913,846	9,387,189	5.3
Amount.....	94,327,585	88,219,481	88,335,605	101,672,181	112,277,199	10.4
Total pensions and annuities						
Number of returns.....	24,317,375	24,857,470	24,767,067	25,130,018	25,352,088	0.9
Amount.....	532,924,324	561,031,602	565,420,626	627,664,241	685,308,391	9.2
Taxable pensions and annuities in AGI						
Number of returns.....	22,262,775	22,794,417	22,822,842	23,123,390	23,247,374	0.5
Amount.....	338,745,409	357,840,960	372,931,442	394,285,849	420,144,855	6.6
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,542,983	14,683,765	14,824,475	15,191,999	15,510,991	2.1
Amount.....	268,224,205	278,192,647	295,698,600	357,378,135	447,047,895	25.1
Farm net income less loss						
Number of returns.....	2,006,871	1,995,073	1,997,116	2,004,898	1,981,249	-1.2
Amount.....	-11,004,781	-14,419,719	-12,371,492	-13,239,205	-12,168,786	8.1
Unemployment compensation in AGI						
Number of returns.....	8,799,885	10,334,639	10,065,230	9,094,911	7,887,700	-13.3
Amount.....	26,890,925	43,129,155	44,007,879	32,740,272	27,857,367	-14.9

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)	(6)
Social security benefits (received)						
Number of returns.....	13,753,080	13,869,265	14,120,202	14,759,589	15,510,458	5.1
Amount.....	196,524,465	205,658,281	214,011,279	231,873,220	252,239,705	8.8
Taxable social security benefits in AGI						
Number of returns.....	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3
Amount.....	93,559,363	93,459,494	97,768,201	110,462,387	124,829,069	13.0
Foreign earned income exclusion [2]						
Number of returns.....	292,006	316,931	306,393	295,313	303,940	2.9
Amount.....	13,944,765	14,936,779	15,076,406	15,446,376	16,275,890	5.4
Net operating loss [2]						
Number of returns.....	611,473	670,081	712,076	829,838	862,791	4.0
Amount.....	54,475,064	58,126,147	62,824,777	75,011,556	79,451,741	5.9
Other income, net gain less loss [2]						
Number of returns.....	5,610,987	5,467,631	5,703,893	5,891,550	6,811,025	15.6
Amount.....	19,508,967	19,100,950	21,289,227	23,197,673	26,863,382	15.8
Total income						
Number of returns.....	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7
Amount.....	6,231,176,710	6,110,746,964	6,294,684,470	6,886,851,809	7,531,892,210	9.4
Educator expenses						
Number of returns.....	N/A	2,884,403	3,240,673	3,402,468	3,503,719	3.0
Amount.....	N/A	712,505	805,734	858,457	877,796	2.3
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns.....	N/A	N/A	N/A	105,135	100,111	-4.8
Amount.....	N/A	N/A	N/A	252,597	285,073	12.9
Total taxpayer IRA adjustment						
Number of returns.....	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066	-2.2
Amount.....	7,406,866	9,462,404	10,006,814	10,028,607	12,003,037	19.7
Student loan interest deduction						
Number of returns.....	4,405,667	6,640,784	6,953,370	7,527,249	8,072,896	7.2
Amount.....	2,711,733	4,659,546	4,409,816	4,398,734	5,052,720	14.9
Tuition and fees deduction						
Number of returns.....	N/A	3,444,941	3,571,154	4,710,253	4,696,013	-0.3
Amount.....	N/A	6,154,145	6,683,631	10,589,279	10,846,990	2.4
Health savings account deduction						
Number of returns.....	N/A	N/A	N/A	90,857	215,781	137.5
Amount.....	N/A	N/A	N/A	190,732	510,690	167.8
Moving expenses						
Number of returns.....	944,791	947,470	1,023,888	1,096,436	1,134,137	3.4
Amount.....	2,180,570	2,215,391	2,439,835	2,952,043	3,076,563	4.2
One-half of self-employment tax						
Number of returns.....	14,574,036	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount.....	18,134,959	18,687,162	19,791,285	21,109,366	22,733,881	7.7
Self-employed health insurance						
Number of returns.....	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4
Amount.....	8,177,397	10,494,247	16,454,211	18,457,063	19,645,889	6.4
Keogh retirement plan						
Number of returns.....	1,290,496	1,186,947	1,208,801	1,201,332	1,256,900	4.6
Amount.....	13,114,412	16,349,738	17,795,957	19,295,952	21,268,404	10.2
Penalty on early withdrawal of savings						
Number of returns.....	890,649	804,926	736,121	780,327	805,625	3.2
Amount.....	197,533	192,750	150,214	209,833	265,870	26.7
Alimony paid adjustment						
Number of returns.....	656,635	587,219	587,368	574,001	588,463	2.5
Amount.....	7,472,718	7,183,522	7,520,335	8,470,128	8,954,038	5.7
Domestic production activities deduction						
Number of returns.....	N/A	N/A	N/A	N/A	336,959	[7]
Amount.....	N/A	N/A	N/A	N/A	2,360,983	[7]
Foreign housing deductions						
Number of returns.....	4,122	2,074	1,491	3,352	2,417	-27.9
Amount.....	92,074	54,614	51,765	59,899	70,962	18.5
Other adjustments						
Number of returns.....	183,906	208,348	272,647	188,210	257,014	36.6
Amount.....	961,209	1,064,125	1,314,285	1,107,387	1,402,311	26.6
Total statutory adjustments						
Number of returns.....	23,497,092	28,911,078	30,382,069	32,153,965	33,591,124	4.5
Amount.....	60,572,768	77,161,432	87,575,677	98,046,679	109,396,547	11.6
Adjusted gross income or loss (AGI)						
Amount.....	6,170,603,942	6,033,585,532	6,207,108,793	6,788,805,130	7,422,495,663	9.3
Total itemized deductions						
Number of returns.....	44,562,307	45,647,551	43,949,591	46,335,237	47,755,427	3.1
Amount.....	884,528,260	898,047,320	901,864,834	998,238,457	1,121,810,935	12.4

Footnotes at end of table.

Individual Returns 2005

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount.....	481,907,591	492,067,532	555,780,052	560,932,618	580,747,711	3.5
Basic standard deduction						
Number of returns.....	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount.....	466,971,032	477,170,045	539,921,089	545,082,218	564,186,053	3.5
Additional standard deduction						
Number of returns	11,116,629	10,857,098	11,200,647	10,985,079	10,996,440	0.1
Amount.....	14,936,559	14,897,487	15,858,963	15,850,401	16,561,658	4.5
AGI less deductions						
Number of returns	115,862,109	114,976,167	114,402,877	116,042,570	118,115,885	1.8
Amount.....	4,910,329,307	4,760,885,833	4,873,784,147	5,360,753,836	5,859,016,944	9.3
Number of exemptions.....	256,186,046	258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount.....	727,554,990	761,440,430	781,305,067	800,690,043	839,904,186	4.9
Taxable income						
Number of returns.....	104,174,655	102,275,969	101,392,812	102,737,959	104,330,653	1.6
Amount.....	4,268,506,425	4,096,127,651	4,200,218,439	4,670,165,637	5,137,165,874	10.0
Tax from table, rate schedules, etc.						
Number of returns.....	104,163,693	102,266,930	101,386,201	102,721,593	104,321,332	1.6
Amount.....	926,642,321	829,839,121	780,315,781	871,227,853	972,706,955	11.6
Additional taxes						
Number of returns.....	25,334	13,291	21,370	9,884	10,595	7.2
Amount.....	198,998	153,564	222,088	85,611	23,740	-72.3
Alternative minimum tax						
Number of returns.....	1,120,047	1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount.....	6,756,705	6,853,901	9,469,803	13,029,239	17,421,071	33.7
Income tax before credits						
Number of returns.....	104,195,834	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount.....	933,567,474	836,842,718	790,005,881	884,342,703	990,151,766	12.0
Foreign tax credit						
Number of returns.....	3,942,604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
Amount.....	6,254,559	5,933,600	5,805,555	6,757,994	9,361,989	38.5
Child care credit						
Number of returns.....	6,184,508	6,185,855	6,313,297	6,316,649	6,500,596	2.9
Amount.....	2,721,061	2,706,539	3,206,890	3,337,984	3,462,104	3.7
Credit for elderly or disabled						
Number of returns.....	139,097	133,538	123,147	107,914	101,627	-5.8
Amount.....	30,496	21,119	20,257	18,740	14,127	-24.6
Education credits						
Number of returns.....	7,212,554	6,544,536	7,298,227	7,180,884	7,057,251	-1.7
Amount.....	5,156,254	5,012,744	5,843,029	6,016,805	6,119,631	1.7
Retirement savings contributions credit						
Number of returns.....	N/A	5,307,176	5,296,688	5,288,732	5,293,605	0.1
Amount.....	N/A	1,058,219	1,034,394	1,011,506	944,531	-6.6
Child tax credit						
Number of returns.....	26,452,875	25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount.....	22,427,229	21,520,271	22,788,025	32,300,455	32,047,620	-0.8
Adoption credit						
Number of returns.....	47,737	55,905	63,980	71,136	84,793	19.2
Amount.....	88,781	234,109	348,793	301,890	319,558	5.9
General business credit						
Number of returns.....	269,648	284,720	262,738	248,506	251,386	1.2
Amount.....	713,974	750,855	612,744	635,391	877,850	38.2
Prior year minimum tax credit						
Number of returns.....	248,255	193,776	250,605	274,596	290,376	5.7
Amount.....	1,438,041	976,398	916,538	902,000	1,081,252	19.9
Total credits [3]						
Number of returns.....	49,066,700	38,846,217	39,247,449	39,841,978	40,526,374	1.7
Amount.....	44,160,998	38,747,463	41,069,375	51,599,346	54,571,100	5.8
Income tax less credits [1]						
Number of returns.....	97,389,985	93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount.....	889,406,476	798,095,255	748,936,506	832,743,358	935,580,666	12.3
Self-employment tax						
Number of returns.....	14,575,011	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount.....	36,262,878	37,367,003	39,574,991	42,210,737	45,459,427	7.7
Recapture taxes						
Number of returns.....	11,686	14,684	15,797	41,161	15,206	-63.1
Amount.....	286,974	117,943	87,939	173,122	299,191	72.8

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Current dollars					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income not reported						
Number of returns.....	288,275	238,185	557,717	517,609	335,818	-35.1
Amount.....	35,879	31,446	148,746	107,929	79,220	-26.6
Tax on qualified retirement plans						
Number of returns.....	4,571,187	4,896,938	4,877,670	4,924,584	4,822,297	-2.1
Amount.....	3,259,975	3,498,067	3,407,940	3,640,374	3,820,152	4.9
Advanced earned income credit payments						
Number of returns.....	135,554	156,376	142,694	142,639	122,078	-14.4
Amount.....	51,492	73,904	66,986	62,360	58,167	-6.7
Household employment taxes						
Number of returns.....	250,622	229,722	240,601	243,702	228,381	-6.3
Amount.....	804,086	703,931	810,442	885,832	936,858	5.8
Total tax liability [1,4]						
Number of returns.....	102,557,013	99,559,612	97,875,142	98,115,557	99,880,223	1.8
Amount.....	930,280,996	839,977,103	793,111,460	879,962,609	986,460,793	12.1
Income tax withheld						
Number of returns.....	114,798,386	114,861,744	114,861,706	116,312,978	118,161,380	1.6
Amount.....	773,325,891	717,492,263	703,758,484	731,734,362	782,659,594	7.0
Estimated tax payments						
Number of returns.....	13,167,856	12,434,579	11,576,213	10,996,504	11,053,213	0.5
Amount.....	220,195,712	198,177,595	182,906,911	188,770,357	221,001,524	17.1
Earned income credit [1]						
Number of returns.....	19,593,121	21,703,187	22,024,227	22,270,550	22,751,904	2.2
Amount.....	33,375,971	38,198,572	38,657,067	40,024,074	42,410,290	6.0
Nontaxable combat pay election						
Number of returns.....	N/A	N/A	N/A	10,024	21,973	119.2
Amount.....	N/A	N/A	N/A	9,283	328,268	3,436.2
Additional child tax credit						
Number of returns.....	8,562,900	10,937,417	12,570,455	14,528,434	15,219,712	4.8
Amount.....	4,994,877	6,415,753	9,112,716	14,450,019	15,495,160	7.2
Payment with an extension request						
Number of returns.....	1,448,213	1,235,156	1,333,579	1,518,779	1,627,572	7.2
Amount.....	42,495,018	36,321,934	38,303,188	59,268,206	77,833,848	31.3
Excess social security tax withheld						
Number of returns.....	1,436,745	1,145,352	1,121,141	1,242,604	1,383,240	11.3
Amount.....	1,915,349	1,564,478	1,566,411	1,727,641	2,023,314	17.1
Other payments:						
Form 2439						
Number of returns.....	20,955	19,422	12,717	9,608	19,812	106.2
Amount.....	88,649	37,701	123,633	33,754	52,976	56.9
Form 4136						
Number of returns.....	386,698	365,868	349,860	345,020	340,769	-1.2
Amount.....	108,963	101,459	82,154	86,378	101,712	17.8
Form 8885 [5]						
Number of returns.....	N/A	5,322	17,834	16,314	13,380	-18.0
Amount.....	N/A	1,967	32,514	23,595	27,078	14.8
Total payments [1]						
Number of returns.....	123,451,338	123,462,930	123,461,513	124,989,700	126,781,067	1.4
Amount.....	1,076,500,696	998,311,722	974,543,079	1,036,118,363	1,141,605,497	10.2
Overpayment, total						
Number of returns.....	102,310,895	103,462,884	105,361,848	103,706,648	104,778,359	1.0
Amount.....	236,981,755	239,784,002	254,553,541	255,064,839	272,110,056	6.7
Overpayment refunded						
Number of returns.....	99,011,975	100,143,606	102,004,984	100,674,244	101,870,385	1.2
Amount.....	202,274,032	205,987,348	219,751,889	221,371,474	232,975,616	5.2
Refund credited to next year						
Number of returns.....	5,408,878	5,418,534	5,199,186	4,314,593	4,055,960	-6.0
Amount.....	34,708,129	33,796,653	34,801,652	33,693,366	39,134,446	16.1
Tax due at time of filing						
Number of returns.....	24,581,181	22,818,761	21,072,333	24,452,350	25,659,937	4.9
Amount.....	91,830,967	82,287,723	73,741,408	99,683,779	118,232,296	18.6
Tax penalty						
Number of returns.....	5,318,905	5,149,988	4,829,886	5,641,853	5,882,477	4.3
Amount.....	1,060,320	838,341	619,485	774,697	1,266,944	63.5

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns.....	130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
Electronically filed returns *.....	46,861,487	52,798,823	61,154,815	68,380,152	73,471,852	7.4
Form 1040 returns.....	80,500,011	80,748,948	80,420,043	80,603,689	81,497,559	1.1
Electronically filed returns.....	20,811,215	24,843,419	30,472,170	34,900,171	39,465,536	13.1
Form 1040A returns.....	28,293,817	28,714,328	29,631,494	30,572,631	31,326,141	2.5
Electronically filed returns.....	15,007,182	16,839,599	18,910,697	20,771,324	22,224,396	7.0
Form 1040EZ returns.....	21,461,409	20,613,167	20,372,089	21,049,722	21,548,977	2.4
Electronically filed returns *.....	11,043,091	11,115,806	11,771,948	12,708,657	11,781,921	-7.3
Salaries and wages						
Number of returns.....	111,227,450	110,938,441	110,890,993	112,369,812	114,070,880	1.5
Amount.....	3,369,172,855	3,313,728,854	3,302,486,146	3,406,094,356	3,450,741,214	1.3
Taxable interest received						
Number of returns.....	67,479,816	63,584,806	59,459,344	57,605,888	59,249,357	2.9
Amount.....	146,256,689	108,302,979	90,312,281	86,833,327	108,723,373	25.2
Tax-exempt interest						
Number of returns.....	4,557,381	4,453,829	4,524,955	4,416,851	4,497,973	1.8
Amount.....	41,020,204	39,654,401	38,174,879	36,008,140	38,617,084	7.2
Ordinary dividends in AGI						
Number of returns.....	32,621,151	31,409,759	30,475,097	30,687,178	31,175,376	1.6
Amount.....	88,216,475	75,030,038	81,776,443	101,618,552	111,433,738	9.7
Qualified dividends in AGI						
Number of returns.....	N/A	N/A	22,449,379	24,549,867	25,853,686	5.3
Amount.....	N/A	N/A	57,524,670	76,470,873	79,638,871	4.1
State income tax refund						
Number of returns.....	22,132,023	23,838,529	24,655,907	23,621,296	22,110,769	-6.4
Amount.....	15,660,147	17,351,608	16,637,516	15,734,206	14,862,624	-5.5
Alimony received						
Number of returns.....	437,859	425,963	431,368	439,608	457,488	4.1
Amount.....	4,934,212	4,740,566	4,595,676	5,025,839	5,340,877	6.3
Business or profession net income, less loss						
Number of returns.....	18,018,349	18,597,305	19,415,648	20,252,079	21,057,329	4.0
Amount.....	159,979,702	160,453,177	163,107,447	171,084,628	180,522,795	5.5
Net capital gain in AGI less loss						
Number of returns.....	23,470,401	23,249,625	21,889,687	22,388,659	22,040,458	-1.6
Amount.....	239,977,094	173,232,891	208,822,242	326,460,656	443,813,347	35.9
Capital gain distributions reported on Form 1040						
Number of returns.....	2,486,027	939,523	1,095,371	2,878,263	4,155,219	44.4
Amount.....	1,002,574	305,459	236,004	1,332,865	3,318,660	149.0
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,615,884	1,728,377	1,753,860	1,749,934	1,777,203	1.6
Amount.....	-1,399,997	-1,734,397	-234,630	1,731,845	2,451,762	41.6
Total IRA distributions						
Number of returns.....	9,363,959	8,889,787	9,240,253	9,516,936	10,024,085	5.3
Amount.....	87,501,884	87,513,180	85,901,123	90,997,605	98,330,993	8.1
Taxable IRA distributions in AGI						
Number of returns.....	8,834,138	8,291,357	8,611,702	8,913,846	9,387,189	5.3
Amount.....	69,614,454	64,112,995	62,738,356	70,361,371	75,152,074	6.8
Total pensions and annuities						
Number of returns.....	24,317,375	24,857,470	24,767,067	25,130,018	25,352,088	0.9
Amount.....	393,302,084	407,726,455	401,577,149	434,369,717	458,707,089	5.6
Taxable pensions and annuities in AGI						
Number of returns.....	22,262,775	22,794,417	22,822,842	23,123,390	23,247,374	0.5
Amount.....	249,996,612	260,058,837	264,866,081	272,862,179	281,221,456	3.1
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,542,983	14,683,765	14,824,475	15,191,999	15,510,991	2.1
Amount.....	197,951,443	202,174,889	210,013,210	247,320,509	299,228,845	21.0
Farm net income less loss						
Number of returns.....	2,006,871	1,995,073	1,997,116	2,004,898	1,981,249	-1.2
Amount.....	-8,121,610	-10,479,447	-8,786,571	-9,162,080	-8,145,104	11.1
Unemployment compensation in AGI						
Number of returns.....	8,799,885	10,334,639	10,065,230	9,094,911	7,887,700	-13.3
Amount.....	19,845,701	31,343,863	31,255,596	22,657,628	18,646,163	-17.7

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(7)	(8)	(9)	(10)	(11)	(12)
Social security benefits (received)						
Number of returns.....	13,753,080	13,869,265	14,120,202	14,759,589	15,510,458	5.1
Amount.....	145,036,506	149,460,960	151,996,647	160,465,896	168,835,144	5.2
Taxable social security benefits in AGI						
Number of returns.....	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3
Amount.....	69,047,500	67,921,144	69,437,643	76,444,558	83,553,594	9.3
Foreign earned income exclusion [2]						
Number of returns.....	292,006	316,931	306,393	295,313	303,940	2.9
Amount.....	10,291,339	10,855,217	10,707,675	10,689,534	10,894,170	1.9
Net operating loss [2]						
Number of returns.....	611,473	670,081	712,076	829,838	862,791	4.0
Amount.....	40,202,999	42,242,839	44,619,870	51,911,111	53,180,550	2.4
Other income, net gain less loss [2]						
Number of returns.....	5,610,987	5,467,631	5,703,893	5,891,550	6,811,025	15.6
Amount.....	14,397,762	13,881,504	15,120,190	16,053,753	17,980,845	12.0
Total income						
Number of returns.....	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7
Amount.....	4,598,654,399	4,440,949,828	4,470,656,584	4,765,987,411	5,041,427,182	5.8
Educator expenses						
Number of returns.....	N/A	2,884,403	3,240,673	3,402,468	3,503,719	3.0
Amount.....	N/A	517,809	572,254	594,088	587,548	-1.1
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns.....	N/A	N/A	N/A	105,135	100,111	-4.8
Amount.....	N/A	N/A	N/A	174,808	190,812	9.2
Total taxpayer IRA adjustment						
Number of returns.....	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066	-2.2
Amount.....	5,466,322	6,876,747	7,107,112	6,940,212	8,034,161	15.8
Student loan interest deduction						
Number of returns.....	4,405,667	6,640,784	6,953,370	7,527,249	8,072,896	7.2
Amount.....	2,001,279	3,386,298	3,131,972	3,044,107	3,382,008	11.1
Tuition and fees deduction						
Number of returns.....	N/A	3,444,941	3,571,154	4,710,253	4,696,013	-0.3
Amount.....	N/A	4,472,489	4,746,897	7,328,221	7,260,368	-0.9
Health savings account deduction						
Number of returns.....	N/A	N/A	N/A	90,857	215,781	137.5
Amount.....	N/A	N/A	N/A	131,994	341,827	159.0
Moving expenses						
Number of returns.....	944,791	947,470	1,023,888	1,096,436	1,134,137	3.4
Amount.....	1,609,277	1,610,023	1,732,837	2,042,936	2,059,279	0.8
One-half of self-employment tax						
Number of returns.....	14,574,036	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount.....	13,383,734	13,580,786	14,056,310	14,608,558	15,216,788	4.2
Self-employed health insurance						
Number of returns.....	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4
Amount.....	6,034,979	7,626,633	11,686,229	12,773,054	13,149,859	2.9
Keogh retirement plan						
Number of returns.....	1,290,496	1,186,947	1,208,801	1,201,332	1,256,900	4.6
Amount.....	9,678,533	11,882,077	12,639,174	13,353,600	14,235,880	6.6
Penalty on early withdrawal of savings						
Number of returns.....	890,649	804,926	736,121	780,327	805,625	3.2
Amount.....	145,781	140,080	106,686	145,213	177,959	22.5
Alimony paid adjustment						
Number of returns.....	656,635	587,219	587,368	574,001	588,463	2.5
Amount.....	5,514,921	5,220,583	5,341,147	5,861,680	5,993,332	2.2
Domestic production activities deduction						
Number of returns.....	N/A	N/A	N/A	N/A	336,959	[7]
Amount.....	N/A	N/A	N/A	N/A	1,580,310	[7]
Foreign housing deductions						
Number of returns.....	4,122	2,074	1,491	3,352	2,417	-27.9
Amount.....	67,951	39,690	36,765	41,453	47,498	14.6
Other adjustments						
Number of returns.....	183,906	208,348	272,647	188,210	257,014	36.6
Amount.....	709,379	773,347	933,441	766,358	938,629	22.5
Total statutory adjustments						
Number of returns.....	23,497,092	28,911,078	30,382,069	32,153,965	33,591,124	4.5
Amount.....	44,703,150	56,076,622	62,198,634	67,852,373	73,223,927	7.9
Adjusted gross income or loss (AGI)						
Amount.....	4,553,951,249	4,384,873,206	4,408,457,950	4,698,135,038	4,968,203,255	5.7
Total itemized deductions						
Number of returns.....	44,562,307	45,647,551	43,949,591	46,335,237	47,755,427	3.1
Amount.....	652,788,384	652,650,669	640,529,001	690,822,462	750,877,467	8.7

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount.....	355,651,359	357,607,218	394,730,151	388,188,663	388,720,021	0.1
Basic standard deduction						
Number of returns.....	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount.....	344,628,068	346,780,556	383,466,683	377,219,528	377,634,574	0.1
Additional standard deduction						
Number of returns	11,116,629	10,857,098	11,200,647	10,985,079	10,996,440	0.1
Amount.....	11,023,291	10,826,662	11,263,468	10,969,136	11,085,447	1.1
AGI less deductions						
Number of returns	115,862,109	114,976,167	114,402,877	116,042,570	118,115,885	1.8
Amount.....	3,623,859,267	3,459,946,100	3,461,494,423	3,709,864,246	3,921,698,088	5.7
Number of exemptions.....	256,186,046	258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount.....	536,940,952	553,372,406	554,904,167	554,110,756	562,184,863	1.5
Taxable income						
Number of returns.....	104,174,655	102,275,969	101,392,812	102,737,959	104,330,653	1.6
Amount.....	3,150,189,244	2,976,836,956	2,983,109,687	3,231,948,538	3,438,531,375	6.4
Tax from table, rate schedules, etc.						
Number of returns.....	104,163,693	102,266,930	101,386,201	102,721,593	104,321,332	1.6
Amount.....	683,868,872	603,080,757	554,201,549	602,925,850	651,075,606	8.0
Additional taxes						
Number of returns.....	25,334	13,291	21,370	9,884	10,595	7.2
Amount.....	146,862	111,602	157,733	59,246	15,890	-73.2
Alternative minimum tax						
Number of returns.....	1,120,047	1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount.....	4,986,498	4,981,033	6,725,712	9,016,774	11,660,690	29.3
Income tax before credits						
Number of returns.....	104,195,834	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount.....	688,979,686	608,170,580	561,083,722	612,001,871	662,752,186	8.3
Foreign tax credit						
Number of returns.....	3,942,604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
Amount.....	4,615,911	4,312,209	4,123,263	4,676,812	6,266,392	34.0
Child care credit						
Number of returns.....	6,184,508	6,185,855	6,313,297	6,316,649	6,500,596	2.9
Amount.....	2,008,163	1,966,961	2,277,621	2,310,024	2,317,339	0.3
Credit for elderly or disabled						
Number of returns.....	139,097	133,538	123,147	107,914	101,627	-5.8
Amount.....	22,506	15,348	14,387	12,969	9,456	-27.1
Education credits						
Number of returns.....	7,212,554	6,544,536	7,298,227	7,180,884	7,057,251	-1.7
Amount.....	3,805,354	3,642,983	4,149,879	4,163,879	4,096,139	-1.6
Retirement savings contributions credit						
Number of returns.....	N/A	5,307,176	5,296,688	5,288,732	5,293,605	0.1
Amount.....	N/A	769,055	734,655	700,004	632,216	-9.7
Child tax credit						
Number of returns.....	26,452,875	25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount.....	16,551,461	15,639,732	16,184,677	22,353,256	21,450,884	-4.0
Adoption credit						
Number of returns.....	47,737	55,905	63,980	71,136	84,793	19.2
Amount.....	65,521	170,137	247,722	208,920	213,894	2.4
General business credit						
Number of returns.....	269,648	284,720	262,738	248,506	251,386	1.2
Amount.....	526,918	545,680	435,188	439,717	587,584	33.6
Prior year minimum tax credit						
Number of returns.....	248,255	193,776	250,605	274,596	290,376	5.7
Amount.....	1,061,285	709,592	650,950	624,221	723,730	15.9
Total credits [3]						
Number of returns.....	49,066,700	38,846,217	39,247,449	39,841,978	40,526,374	1.7
Amount.....	32,591,142	28,159,493	29,168,590	35,708,890	36,526,841	2.3
Income tax less credits [1]						
Number of returns.....	97,389,985	93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount.....	656,388,543	580,011,086	531,915,132	576,292,981	626,225,345	8.7
Self-employment tax						
Number of returns.....	14,575,011	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount.....	26,762,272	27,156,252	28,107,238	29,211,583	30,427,997	4.2
Recapture taxes						
Number of returns.....	11,686	14,684	15,797	41,161	15,206	-63.1
Amount.....	211,789	85,714	62,457	119,808	200,262	67.2

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

Item	Constant 1990 dollars [6]					Percent change, 2004 to 2005
	2001	2002	2003	2004	2005	
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income not reported						
Number of returns.....	288,275	238,185	557,717	517,609	335,818	-35.1
Amount.....	26,479	22,853	105,643	74,691	53,025	-29.0
Tax on qualified retirement plans						
Number of returns.....	4,571,187	4,896,938	4,877,670	4,924,584	4,822,297	-2.1
Amount.....	2,405,886	2,542,200	2,420,412	2,519,290	2,556,996	1.5
Advanced earned income credit payments						
Number of returns.....	135,554	156,376	142,694	142,639	122,078	-14.4
Amount.....	38,001	53,709	47,575	43,156	38,934	-9.8
Household employment taxes						
Number of returns.....	250,622	229,722	240,601	243,702	228,381	-6.3
Amount.....	593,421	511,578	575,598	613,033	627,080	2.3
Total tax liability [1,4]						
Number of returns.....	102,557,013	99,559,612	97,875,142	98,115,557	99,880,223	1.8
Amount.....	686,554,241	610,448,476	563,289,389	608,970,664	660,281,655	8.4
Income tax withheld						
Number of returns.....	114,798,386	114,861,744	114,861,706	116,312,978	118,161,380	1.6
Amount.....	570,720,215	521,433,331	499,828,469	506,390,562	523,868,537	3.5
Estimated tax payments						
Number of returns.....	13,167,856	12,434,579	11,576,213	10,996,504	11,053,213	0.5
Amount.....	162,506,061	144,024,415	129,905,477	130,636,925	147,926,054	13.2
Earned income credit [1]						
Number of returns.....	19,593,121	21,703,187	22,024,227	22,270,550	22,751,904	2.2
Amount.....	24,631,713	27,760,590	27,455,303	27,698,321	28,387,075	2.5
Nontaxable combat pay election						
Number of returns.....	N/A	N/A	N/A	10,024	21,973	119.2
Amount.....	N/A	N/A	N/A	6,424	219,724	3,320.2
Additional child tax credit						
Number of returns.....	8,562,900	10,937,417	12,570,455	14,528,434	15,219,712	4.8
Amount.....	3,686,256	4,662,611	6,472,099	10,000,013	10,371,593	3.7
Payment with an extension request						
Number of returns.....	1,448,213	1,235,156	1,333,579	1,518,779	1,627,572	7.2
Amount.....	31,361,637	26,396,754	27,203,969	41,016,060	52,097,622	27.0
Excess social security tax withheld						
Number of returns.....	1,436,745	1,145,352	1,121,141	1,242,604	1,383,240	11.3
Amount.....	1,413,542	1,136,975	1,112,508	1,195,599	1,354,293	13.3
Other payments:						
Form 2439						
Number of returns.....	20,955	19,422	12,717	9,608	19,812	106.2
Amount.....	65,424	27,399	87,808	23,359	35,459	51.8
Form 4136						
Number of returns.....	386,698	365,868	349,860	345,020	340,769	-1.2
Amount.....	80,415	73,735	58,348	59,777	68,080	13.9
Form 8885 [5]						
Number of returns.....	N/A	5,322	17,834	16,314	13,380	-18.0
Amount.....	N/A	1,430	23,092	16,329	18,124	11.0
Total payments [1]						
Number of returns.....	123,451,338	123,462,930	123,461,513	124,989,700	126,781,067	1.4
Amount.....	794,465,458	725,517,240	692,147,073	717,036,929	764,126,839	6.6
Overpayment, total						
Number of returns.....	102,310,895	103,462,884	105,361,848	103,706,648	104,778,359	1.0
Amount.....	174,894,284	174,261,629	180,790,867	176,515,460	182,135,245	3.2
Overpayment refunded						
Number of returns.....	99,011,975	100,143,606	102,004,984	100,674,244	101,870,385	1.2
Amount.....	149,279,728	149,700,108	156,073,785	153,198,252	155,940,841	1.8
Refund credited to next year						
Number of returns.....	5,408,878	5,418,534	5,199,186	4,314,593	4,055,960	-6.0
Amount.....	25,614,855	24,561,521	24,717,082	23,317,208	26,194,408	12.3
Tax due at time of filing						
Number of returns.....	24,581,181	22,818,761	21,072,333	24,452,350	25,659,937	4.9
Amount.....	67,771,931	59,802,124	52,373,159	68,985,314	79,138,083	14.7
Tax penalty						
Number of returns.....	5,318,905	5,149,988	4,829,886	5,641,853	5,882,477	4.3
Amount.....	782,524	609,259	439,975	536,122	848,021	58.2

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable.

[2] Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

[4] Total tax liability includes the values for "other taxes" not tabulated here.

[5] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[6] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1

[7] Percentage not computed.

* Includes Form 1040 Telefile.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$8,200 \$9,450
	Head of household	under 65 65 or older	\$10,500 \$11,750
Married with a child and living apart from spouse during the last six months of 2005	Head of household	under 65 65 or older	\$10,500 \$11,750
Married and living with spouse at the end of 2005 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$16,400 \$17,400
		65 or older (both spouses)	\$18,400
	Married, separate return	any age	\$3,200
Married, not living with spouse at the end of 2005 (or on the date spouse died)	Married, joint or separate return	any age	\$3,200
Widowed in 2003 or 2004 and not remarried in 2005	Single	under 65 65 or older	\$8,200 \$9,450
	Head of household	under 65 65 or older	\$10,500 \$11,750
	Qualifying widow(er) with dependent child	under 65 65 or older	\$13,200 \$14,200

Requirements for Filing

The filing requirements for Tax Year 2005 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2005 if he or she:

1. Was liable for any of the following taxes:
 - Social security or Medicare tax on unreported tip income;
 - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - Alternative minimum tax;
 - Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - Tax from the recapture of various credits, including investment credits or low-income housing credits;
 - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
2. Received any advanced earned income credit (AEIC) payments.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$5,000, or
- Unearned income was over \$800, or
- Gross income was more than the larger of (a) \$800 or (b) earned income (up to \$4,750) plus \$250.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$6,250 (\$7,500 if 65 or older and blind), or
- Unearned income was more than \$2,050 (\$3,300 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger; plus \$1,250 (\$2,500 if 65 or older and blind)

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$5,000, or
- Unearned income was over \$800, or
- Gross income was more than the larger of \$800 or earned income (up to \$4,750) plus \$250.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$6,000 (\$7,000 if 65 or older and blind), or
- Unearned was more than \$1,800 (\$2,800 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind)
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

3. Had net earnings from self-employment of at least \$400; or
4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2005 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2005. In Tax Year 2004, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$10,750. For 2005, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,000.

Alternative Minimum Tax

For Tax Year 2005, the minimum exemption amount for a child under age 14 increased to \$5,850 from \$5,750 for 2004.

Domestic Production Activities

For 2005, the deduction equaled 3% of the lesser of: (a) qualified production activities income; or (b) taxable income for the taxable year. However, the deduction for a taxable year was limited to 50 percent of the W-2 wages paid by the taxpayer during the calendar year that ends in such taxable year. Qualified production activities include domestic manufacturing, producing, growing, and extracting tangible personal property, computer software, and sound recordings, and the construction and substantial renovation of real property including infrastructure.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,700 from \$2,650. The maximum credit for taxpayers with no qualifying children increased to \$399 from \$390. For these taxpayers, earned income and AGI had

to be less than \$11,750 (\$13,750 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$58 to \$2,662 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,400 from \$4,300. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$31,030 (\$33,030 for married filing jointly) for one qualifying child, or less than \$35,263 (\$37,263 for married filing jointly) for two or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,200 the deduction for each exemption to which the taxpayer was entitled for 2005, an increase from the \$3,100 allowed for 2004. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$142,700 to \$145,950 for single filers; \$214,050 to \$218,950 for married persons filing jointly and surviving spouses; \$178,350 to \$182,450 for heads of household; and \$107,025 to \$109,475 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$268,450 for single filers; \$341,450 for married persons filing jointly and surviving spouses; \$304,950 for heads of household; and \$170,775 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250 if family coverage), an increase from \$2,600 (\$5,150 if family coverage) in 2004. These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older). For 2004, these limits were \$500 and \$1,000 respectively.

Individual Retirement Arrangement Deduction

For 2005, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA

deduction up to \$4,000 (\$4,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$60,000 (\$80,000 if married filing jointly or qualifying widow(er)). This was up from \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)) for 2004.

Itemized Deductions

If a taxpayer's AGI was greater than \$145,950 (\$72,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$142,700 (\$71,350) for 2004, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Katrina Emergency Tax Relief Act of 2005 and Gulf Opportunity Zone Act of 2005

The Katrina Emergency Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 contained many tax relief provisions for individuals in the Hurricanes Katrina, Rita and Wilma disaster areas.

The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina displaced individual claimed by the taxpayer. The total additional exemption claimed for all years cannot exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina displaced individual is a person (1) whose main home on August 28, 2005 was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which

ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income. Other tax benefits for all taxpayers affected by Hurricanes Katrina, Rita and Wilma (the Gulf Opportunity Zone) included:

- (1) Suspended limits for certain personal casualty losses and cash charitable contributions;
- (2) Election to use your 2004 earned income to figure your 2005 EIC and additional child tax credit;
- (3) An increased charitable standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina;
- (4) Special rules for charitable deductions of food inventory by taxpayers engaged in a trade or business;
- (5) Special rules for withdrawals and loans from IRAs and other qualified retirement plans, and;
- (6) Education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone.

Qualifying Child Definition

The definition for a qualifying child changed slightly for several tax benefits in Tax Year 2005. While the definition was primarily the same for most benefits, the most notable change was to the Child Tax Credit. Taxpayers, who could not claim children as a dependent exemption, may have been able to claim them on the credit, using Form 8901.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2005, to \$90,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$87,900 for 2004.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in

Figure 3.-Calculation of the 1979 Income Concept for 2005

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Sales of capital assets, net gain or loss ¹
- Other gains and losses (Form 4797) ¹
- Business net income or loss ¹
- Farm net income or loss ¹
- Rent net income or loss ¹
- Royalty net income or loss ¹
- Partnership net income or loss ¹
- S Corporation net income or loss ¹
- Farm rental net income or loss ¹
- Estate or trust net income or loss ¹
- Unemployment compensation ¹
- Depreciation in excess of straight-line depreciation ²
- Total pension income ^{3,5}
- Other net income or loss ⁴
- Net operating loss ¹

Deductions:

- Disallowed passive losses (Form 8582) ⁶
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses ⁶

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 2005.

² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

³ Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

⁴ Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."

⁵ Not fully included in AGI for Tax Year 2005.

⁶ Not included in AGI for Tax Year 2005.

2005, from \$9,700 to \$10,000 (the amount is now twice that for single filers).

For single filers and married persons filing separately, the standard deduction rose from \$4,850 to \$5,000; and for heads of household, from \$7,150 to \$7,300. The amount of standard deduction for a dependent was the greater of \$800 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 depending on marital status.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005

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

Size of income	Income				Salaries and wages			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	134,372,678	7,422,496	134,372,678	7,612,003	114,070,880	5,155,407	114,070,880	5,155,407
Under \$10,000.....	25,351,692	35,302	24,702,082	29,588	19,150,499	113,394	18,886,552	109,910
\$10,000 under \$20,000.....	22,762,283	339,522	22,982,222	343,275	18,205,723	256,306	18,459,936	262,583
\$20,000 under \$30,000.....	18,522,274	459,302	19,316,337	479,188	16,038,304	377,503	16,373,162	387,988
\$30,000 under \$40,000.....	13,940,405	483,976	14,464,910	501,747	12,422,256	401,927	12,675,165	412,764
\$40,000 under \$50,000.....	10,618,506	475,519	10,571,386	473,208	9,502,570	390,239	9,405,972	388,915
\$50,000 under \$60,000.....	8,465,676	464,298	8,363,481	458,551	7,555,739	374,285	7,553,806	377,667
\$60,000 under \$70,000.....	6,960,523	451,353	6,565,154	425,539	6,274,251	361,136	5,948,720	349,458
\$70,000 under \$80,000.....	5,554,438	415,740	5,165,857	386,357	5,012,944	329,687	4,763,081	320,391
\$80,000 under \$90,000.....	4,441,028	376,683	4,225,404	358,273	4,012,926	298,020	3,887,355	293,430
\$90,000 under \$100,000.....	3,379,360	320,071	3,208,425	304,129	3,099,799	256,487	2,948,307	246,166
\$100,000 under \$125,000.....	5,306,958	589,287	5,089,808	566,015	4,808,425	461,551	4,649,379	443,228
\$125,000 under \$150,000.....	2,893,735	394,618	2,900,642	395,650	2,606,536	298,608	2,642,617	296,585
\$150,000 under \$175,000.....	1,615,084	260,951	1,681,274	271,652	1,456,146	188,017	1,500,224	188,262
\$175,000 under \$200,000.....	994,590	185,724	1,057,479	197,296	887,160	130,493	935,844	130,177
\$200,000 under \$300,000.....	1,784,202	428,114	1,979,855	476,819	1,551,448	274,256	1,700,505	277,203
\$300,000 under \$400,000.....	633,114	217,990	759,936	261,848	543,305	125,574	643,225	133,383
\$400,000 under \$500,000.....	320,486	142,778	385,140	171,715	264,414	73,344	322,121	78,728
\$500,000 under \$1,000,000.....	524,506	355,221	614,148	415,552	433,368	168,640	503,456	176,088
\$1,000,000 under \$1,500,000.....	127,925	154,800	147,153	177,751	102,343	59,395	116,330	62,220
\$1,500,000 under \$2,000,000.....	56,615	97,512	64,100	110,294	45,841	34,691	51,909	36,032
\$2,000,000 under \$5,000,000.....	84,070	250,612	90,823	270,250	67,929	76,935	72,564	78,606
\$5,000,000 under \$10,000,000.....	21,431	146,847	23,170	159,003	17,580	39,016	19,170	39,438
\$10,000,000 and over.....	13,776	376,275	13,891	378,303	11,375	65,904	11,479	66,186

Size of income	Taxable interest received				Ordinary dividends received		Ordinary dividends received	
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	59,249,357	162,433	59,249,357	162,433	31,175,376	166,482	31,175,376	166,482
Under \$10,000.....	6,353,118	9,107	6,006,847	9,088	3,407,538	5,167	3,208,591	5,149
\$10,000 under \$20,000.....	6,004,763	8,460	5,856,219	8,173	2,833,623	5,106	2,768,255	5,060
\$20,000 under \$30,000.....	5,453,558	7,555	5,984,654	9,240	2,392,764	4,608	2,650,149	5,891
\$30,000 under \$40,000.....	5,226,276	6,669	5,696,388	8,382	2,288,816	4,498	2,581,337	5,604
\$40,000 under \$50,000.....	5,050,162	6,637	5,102,377	7,351	2,251,291	4,822	2,304,061	5,359
\$50,000 under \$60,000.....	4,675,269	6,917	4,645,318	7,050	2,183,663	5,062	2,185,857	5,855
\$60,000 under \$70,000.....	4,327,581	6,553	4,052,726	5,787	2,122,111	5,464	1,922,246	5,170
\$70,000 under \$80,000.....	3,789,590	5,970	3,474,212	5,077	1,885,870	5,164	1,688,456	4,296
\$80,000 under \$90,000.....	3,273,402	5,623	3,103,643	4,317	1,694,699	4,820	1,558,865	3,879
\$90,000 under \$100,000.....	2,575,439	4,077	2,424,597	4,156	1,455,928	4,294	1,374,034	4,071
\$100,000 under \$125,000.....	4,294,532	9,009	4,091,125	8,319	2,570,093	9,463	2,419,572	8,905
\$125,000 under \$150,000.....	2,497,098	6,388	2,495,259	5,721	1,639,184	7,528	1,634,912	6,322
\$150,000 under \$175,000.....	1,425,043	4,507	1,484,800	4,191	1,005,762	5,471	1,028,977	5,449
\$175,000 under \$200,000.....	903,946	3,659	957,390	3,510	651,509	4,000	683,564	3,821
\$200,000 under \$300,000.....	1,668,055	9,005	1,846,428	9,204	1,292,061	11,786	1,420,234	11,703
\$300,000 under \$400,000.....	606,136	5,224	722,980	5,135	501,350	7,434	595,222	7,562
\$400,000 under \$500,000.....	310,570	3,830	371,519	3,995	267,120	5,191	312,809	5,254
\$500,000 under \$1,000,000.....	513,857	10,089	597,981	10,364	453,354	13,450	527,714	13,623
\$1,000,000 under \$1,500,000.....	126,296	5,171	145,258	5,277	115,057	6,761	132,866	6,886
\$1,500,000 under \$2,000,000.....	56,026	3,322	63,432	3,321	51,706	4,432	58,930	4,461
\$2,000,000 under \$5,000,000.....	83,565	9,647	90,274	9,703	78,147	12,205	84,304	12,351
\$5,000,000 under \$10,000,000.....	21,337	5,885	22,080	5,917	20,386	7,437	20,963	7,502
\$10,000,000 and over.....	13,736	19,130	13,850	19,153	13,345	22,319	13,456	22,308

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005--Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	21,057,329	269,701	21,057,329	269,701	26,195,676	668,015	26,195,676	668,015
Under \$10,000.....	4,032,771	5,418	3,750,220	2,542	3,145,891	9,104	2,982,746	9,473
\$10,000 under \$20,000.....	3,190,303	23,334	3,167,913	20,813	2,121,293	2,065	2,059,569	1,820
\$20,000 under \$30,000.....	2,200,541	17,390	2,269,911	15,944	1,831,989	2,541	2,056,560	2,939
\$30,000 under \$40,000.....	1,753,149	14,776	1,822,086	13,936	1,811,110	3,125	2,040,109	4,254
\$40,000 under \$50,000.....	1,534,751	12,604	1,584,437	11,514	1,797,918	4,667	1,812,003	4,962
\$50,000 under \$60,000.....	1,397,452	12,048	1,411,744	12,116	1,744,068	4,669	1,763,943	5,536
\$60,000 under \$70,000.....	1,191,079	12,141	1,147,061	11,357	1,676,011	5,414	1,584,701	6,169
\$70,000 under \$80,000.....	975,376	10,558	932,672	10,051	1,560,200	6,547	1,373,813	5,950
\$80,000 under \$90,000.....	812,177	11,050	805,080	10,202	1,364,459	6,936	1,241,731	7,272
\$90,000 under \$100,000.....	670,813	10,921	653,788	8,668	1,172,572	6,809	1,104,761	6,448
\$100,000 under \$125,000.....	1,095,114	20,465	1,066,063	20,389	2,180,324	16,939	2,064,549	16,861
\$125,000 under \$150,000.....	627,926	16,168	666,322	16,933	1,462,284	16,782	1,422,080	14,887
\$150,000 under \$175,000.....	396,918	13,798	431,369	14,615	914,061	15,317	936,161	14,217
\$175,000 under \$200,000.....	242,190	10,769	261,353	10,581	615,620	11,730	642,931	11,939
\$200,000 under \$300,000.....	467,448	26,122	524,777	29,437	1,263,617	42,040	1,362,014	41,296
\$300,000 under \$400,000.....	163,525	12,617	202,729	15,155	510,169	30,283	583,239	29,948
\$400,000 under \$500,000.....	89,424	8,197	107,565	9,650	273,504	22,936	314,003	22,530
\$500,000 under \$1,000,000.....	138,035	15,445	163,343	18,526	463,988	68,887	533,951	68,816
\$1,000,000 under \$1,500,000.....	33,202	4,869	39,228	5,518	118,563	36,207	134,740	36,748
\$1,500,000 under \$2,000,000.....	14,055	2,291	16,182	2,604	53,231	26,683	60,318	26,221
\$2,000,000 under \$5,000,000.....	21,727	4,567	23,925	4,911	80,412	79,826	86,521	80,666
\$5,000,000 under \$10,000,000.....	5,661	1,715	5,842	1,784	20,841	57,219	21,569	57,622
\$10,000,000 and over.....	3,690	2,438	3,719	2,456	13,550	191,288	13,661	191,440

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	9,949,133	28,237	9,949,133	28,237	7,531,493	402,327	7,531,493	402,327
Under \$10,000.....	914,659	-3,456	870,596	-3,851	633,334	-29,983	609,028	-29,991
\$10,000 under \$20,000.....	953,654	88	925,661	22	400,396	322	386,011	270
\$20,000 under \$30,000.....	857,568	-242	955,617	-388	430,759	840	453,799	579
\$30,000 under \$40,000.....	834,301	-819	886,055	-2	424,374	2,218	429,874	1,314
\$40,000 under \$50,000.....	737,250	-337	786,498	397	408,755	2,289	416,697	2,820
\$50,000 under \$60,000.....	774,410	-215	738,420	-450	455,764	3,514	453,515	3,248
\$60,000 under \$70,000.....	685,154	103	680,842	287	394,057	3,490	395,536	3,542
\$70,000 under \$80,000.....	630,716	432	570,840	277	405,008	4,663	382,093	4,209
\$80,000 under \$90,000.....	570,585	507	537,739	73	361,015	4,277	345,362	3,480
\$90,000 under \$100,000.....	459,697	247	416,559	430	314,892	4,391	313,430	3,859
\$100,000 under \$125,000.....	761,051	1,806	734,218	1,570	641,049	11,080	593,929	9,864
\$125,000 under \$150,000.....	488,641	1,708	441,624	1,655	475,449	12,003	459,443	11,082
\$150,000 under \$175,000.....	223,994	1,550	239,470	1,624	315,071	9,337	321,562	9,776
\$175,000 under \$200,000.....	164,058	1,752	183,336	1,647	248,655	10,597	258,616	10,275
\$200,000 under \$300,000.....	365,469	4,866	391,871	4,576	616,346	36,493	630,193	34,930
\$300,000 under \$400,000.....	160,200	2,680	185,107	2,747	278,766	25,028	299,771	25,343
\$400,000 under \$500,000.....	92,477	1,993	103,543	1,782	174,830	23,187	188,257	22,826
\$500,000 under \$1,000,000.....	158,286	5,244	174,406	5,398	320,817	65,330	346,282	67,779
\$1,000,000 under \$1,500,000.....	44,402	2,318	49,473	2,360	91,674	36,037	99,360	37,098
\$1,500,000 under \$2,000,000.....	21,447	1,450	23,184	1,486	42,554	22,505	46,377	23,079
\$2,000,000 under \$5,000,000.....	34,356	3,127	36,037	3,158	67,309	58,708	71,209	60,329
\$5,000,000 under \$10,000,000.....	9,701	1,456	10,935	1,451	18,221	31,148	18,661	31,442
\$10,000,000 and over.....	7,055	1,980	7,102	1,990	12,399	64,854	12,488	65,172

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979

Income Concept, 2005--Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	1,656,972	23,274	1,656,972	23,274	529,217	16,484	529,217	16,484
Under \$10,000.....	132,421	2,571	174,273	7,120	46,626	-278	44,348	-260
\$10,000 under \$20,000.....	55,983	621	50,968	328	30,853	135	31,603	138
\$20,000 under \$30,000.....	51,506	394	64,001	468	34,186	241	39,117	281
\$30,000 under \$40,000.....	61,115	470	66,946	527	28,556	200	30,097	224
\$40,000 under \$50,000.....	68,869	635	69,832	398	40,366	329	42,257	303
\$50,000 under \$60,000.....	64,080	338	65,612	522	31,715	238	33,024	230
\$60,000 under \$70,000.....	65,354	596	56,270	380	31,561	227	25,679	310
\$70,000 under \$80,000.....	58,572	523	50,753	384	25,055	227	19,860	183
\$80,000 under \$90,000.....	42,580	411	54,884	355	23,579	235	18,275	135
\$90,000 under \$100,000.....	61,511	479	51,429	490	16,329	276	25,862	405
\$100,000 under \$125,000.....	136,189	1,444	124,090	1,156	40,229	502	39,015	506
\$125,000 under \$150,000.....	142,824	2,095	136,684	1,124	36,721	739	31,745	642
\$150,000 under \$175,000.....	150,443	1,721	137,194	1,120	24,922	671	26,051	563
\$175,000 under \$200,000.....	102,232	1,051	92,568	826	16,614	480	15,981	439
\$200,000 under \$300,000.....	195,958	2,570	175,533	1,910	31,950	949	32,111	1,001
\$300,000 under \$400,000.....	82,846	1,146	86,606	960	17,644	504	19,535	546
\$400,000 under \$500,000.....	43,858	789	48,067	729	9,760	430	9,202	451
\$500,000 under \$1,000,000.....	84,682	1,627	92,164	1,553	20,152	1,741	22,832	1,743
\$1,000,000 under \$1,500,000.....	21,771	697	23,804	564	7,436	984	7,555	991
\$1,500,000 under \$2,000,000.....	10,703	387	11,058	321	3,645	647	3,571	640
\$2,000,000 under \$5,000,000.....	15,871	993	16,640	788	6,874	2,039	6,978	1,993
\$5,000,000 under \$10,000,000.....	4,480	624	4,484	407	2,303	1,084	2,364	1,109
\$10,000,000 and over.....	3,125	1,089	3,112	844	2,142	3,884	2,154	3,911
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	27,139,041	532,422	29,416,357	832,215	33,591,124	109,397	17,201,449	87,855
Under \$10,000.....	2,414,394	12,618	2,254,261	12,608	4,276,883	5,745	349,222	3,858
\$10,000 under \$20,000.....	4,394,369	42,874	4,405,972	43,477	4,199,579	6,066	888,032	5,957
\$20,000 under \$30,000.....	3,378,816	44,716	4,022,497	57,812	3,550,102	6,219	1,461,688	7,980
\$30,000 under \$40,000.....	2,747,805	43,542	3,293,659	58,542	3,202,211	6,366	1,728,220	8,618
\$40,000 under \$50,000.....	2,379,138	43,483	2,637,467	54,193	2,924,209	6,700	1,759,429	7,982
\$50,000 under \$60,000.....	2,126,259	44,185	2,144,808	49,578	2,540,427	5,965	1,813,914	7,756
\$60,000 under \$70,000.....	1,873,157	42,646	1,786,578	45,110	2,143,966	5,478	1,535,438	6,196
\$70,000 under \$80,000.....	1,570,968	39,048	1,405,635	36,631	1,817,153	4,626	1,330,669	5,392
\$80,000 under \$90,000.....	1,272,324	35,238	1,249,404	37,502	1,495,151	4,690	1,235,825	5,298
\$90,000 under \$100,000.....	981,353	27,848	1,007,211	31,216	1,370,508	5,087	1,001,387	4,173
\$100,000 under \$125,000.....	1,530,857	49,627	1,591,933	58,715	2,294,808	9,851	1,651,277	7,448
\$125,000 under \$150,000.....	804,700	30,139	964,456	42,834	1,249,145	6,208	866,898	3,959
\$150,000 under \$175,000.....	477,956	19,538	612,053	33,418	614,290	4,381	484,240	2,649
\$175,000 under \$200,000.....	272,015	11,203	408,787	25,191	342,757	3,372	279,146	1,666
\$200,000 under \$300,000.....	482,333	22,198	793,134	67,157	696,664	8,791	453,829	3,386
\$300,000 under \$400,000.....	161,159	7,627	318,989	40,737	278,659	4,664	154,095	1,649
\$400,000 under \$500,000.....	77,396	4,050	157,214	25,992	155,869	2,941	70,697	754
\$500,000 under \$1,000,000.....	121,794	6,216	238,123	51,281	267,144	6,032	100,067	1,589
\$1,000,000 under \$1,500,000.....	30,458	1,886	56,258	18,976	69,413	1,914	17,798	468
\$1,500,000 under \$2,000,000.....	13,477	858	24,283	11,671	31,646	924	6,864	207
\$2,000,000 under \$5,000,000.....	19,901	1,639	31,104	16,222	48,910	1,753	9,469	463
\$5,000,000 under \$10,000,000.....	5,053	534	8,219	11,375	12,892	606	2,095	193
\$10,000,000 and over.....	3,357	709	4,313	1,979	8,738	1,017	1,151	215

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005--Continued

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

Size of income	Total itemized deductions				Taxable income			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	47,755,427	1,121,811	47,735,371	1,064,959	104,330,653	5,137,166	104,330,653	5,137,166
Under \$10,000.....	950,957	13,524	1,047,670	13,339	5,138,641	8,356	5,109,987	9,544
\$10,000 under \$20,000.....	2,425,054	33,982	2,614,472	32,579	15,065,978	84,239	15,114,536	85,235
\$20,000 under \$30,000.....	3,562,371	50,443	3,906,260	51,192	17,096,284	198,732	17,688,751	210,944
\$30,000 under \$40,000.....	4,363,179	63,750	4,604,749	62,372	13,558,278	263,351	14,020,956	284,977
\$40,000 under \$50,000.....	4,630,770	71,017	4,556,894	65,383	10,471,822	285,012	10,406,809	298,157
\$50,000 under \$60,000.....	4,569,385	76,797	4,496,597	72,305	8,401,429	292,529	8,260,161	297,872
\$60,000 under \$70,000.....	4,303,849	77,442	3,992,679	68,035	6,921,160	295,533	6,507,100	285,549
\$70,000 under \$80,000.....	3,773,052	71,860	3,537,799	63,648	5,536,041	280,801	5,117,141	262,200
\$80,000 under \$90,000.....	3,383,906	68,634	3,193,108	62,197	4,429,290	259,582	4,190,334	245,892
\$90,000 under \$100,000.....	2,772,686	60,008	2,592,573	54,331	3,370,005	223,792	3,188,221	210,673
\$100,000 under \$125,000.....	4,632,017	113,558	4,369,578	101,886	5,292,158	421,552	5,055,356	397,656
\$125,000 under \$150,000.....	2,615,379	74,310	2,583,208	68,581	2,886,767	291,517	2,889,151	281,233
\$150,000 under \$175,000.....	1,498,331	47,342	1,532,979	45,600	1,612,455	197,975	1,672,500	194,758
\$175,000 under \$200,000.....	935,673	32,718	969,446	31,456	990,777	143,684	1,053,245	143,308
\$200,000 under \$300,000.....	1,682,823	68,374	1,816,727	68,300	1,781,193	346,962	1,966,674	347,683
\$300,000 under \$400,000.....	594,760	31,080	697,491	32,506	631,992	186,212	757,060	194,206
\$400,000 under \$500,000.....	300,289	18,732	354,085	19,921	319,849	123,986	383,840	129,137
\$500,000 under \$1,000,000.....	482,243	41,720	558,974	43,507	523,352	313,446	611,111	325,070
\$1,000,000 under \$1,500,000.....	116,261	16,410	133,545	16,969	127,680	138,340	146,176	143,387
\$1,500,000 under \$2,000,000.....	50,933	9,713	57,972	9,931	56,504	87,812	63,952	89,346
\$2,000,000 under \$5,000,000.....	77,611	24,227	83,888	24,669	83,885	226,493	90,625	230,961
\$5,000,000 under \$10,000,000.....	20,453	14,065	21,125	14,126	21,381	132,899	23,120	134,197
\$10,000,000 and over.....	13,443	42,104	13,552	42,128	13,732	334,360	13,845	335,180

Size of income	Total tax credits				Total income tax			
	2005 Adjusted Gross Income		1979 Income Concept		2005 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	42,246,181	55,316	42,246,181	55,316	90,593,081	934,836	90,593,081	934,836
Under \$10,000.....	866,346	72	844,558	85	4,528,414	880	4,522,114	1,085
\$10,000 under \$20,000.....	4,962,654	1,436	4,994,868	1,475	11,741,197	7,386	11,752,559	7,478
\$20,000 under \$30,000.....	7,620,905	5,122	7,674,694	5,148	11,744,511	18,371	12,386,349	19,834
\$30,000 under \$40,000.....	5,514,036	5,571	5,602,902	5,641	11,106,472	27,285	11,527,836	30,248
\$40,000 under \$50,000.....	4,500,971	5,596	4,381,305	5,555	9,325,210	32,877	9,292,173	35,037
\$50,000 under \$60,000.....	3,330,447	5,320	3,448,382	5,385	7,933,831	36,414	7,795,195	37,221
\$60,000 under \$70,000.....	3,043,162	5,187	2,922,524	4,997	6,698,871	37,895	6,290,836	36,906
\$70,000 under \$80,000.....	2,627,453	4,602	2,511,169	4,418	5,455,168	36,635	5,036,998	34,612
\$80,000 under \$90,000.....	2,172,305	3,878	2,153,230	3,849	4,379,473	35,464	4,139,301	33,618
\$90,000 under \$100,000.....	1,690,072	2,851	1,627,891	2,766	3,353,816	32,403	3,166,505	30,601
\$100,000 under \$125,000.....	2,539,826	3,878	2,408,013	3,650	5,281,176	67,978	5,038,734	64,170
\$125,000 under \$150,000.....	1,135,500	1,136	1,180,346	1,207	2,884,189	52,855	2,877,138	50,690
\$150,000 under \$175,000.....	512,545	432	558,279	475	1,611,052	38,572	1,666,559	37,602
\$175,000 under \$200,000.....	284,853	221	318,652	241	990,967	30,063	1,051,314	29,586
\$200,000 under \$300,000.....	590,384	1,029	647,400	1,029	1,780,620	79,599	1,961,672	78,146
\$300,000 under \$400,000.....	241,235	595	290,677	694	631,808	47,093	755,470	48,102
\$400,000 under \$500,000.....	140,740	481	158,578	493	319,801	32,703	383,517	33,528
\$500,000 under \$1,000,000.....	277,210	1,506	309,815	1,645	523,401	84,700	610,838	87,226
\$1,000,000 under \$1,500,000.....	76,685	887	85,690	949	127,627	38,053	146,459	39,289
\$1,500,000 under \$2,000,000.....	35,443	606	39,604	636	56,495	23,942	63,946	24,402
\$2,000,000 under \$5,000,000.....	56,941	1,684	60,592	1,732	83,865	60,872	90,598	62,070
\$5,000,000 under \$10,000,000.....	15,583	861	16,041	880	21,378	34,529	23,113	34,861
\$10,000,000 and over.....	10,884	2,365	10,970	2,367	13,741	78,269	13,855	78,523

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as “adjustments” (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive

losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2005 using AGI and the 1979 Income Concept, classified by size of 2005 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2005, 1979 Concept income was 2.5 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$299.8 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.4 percent for 2005; income for the \$200,000 and above group increased 24.8 percent. Total income tax for all returns increased 12.4 percent in 2005 after an increase of 11.2 percent in 2004; and total income tax reported for the \$200,000 and above income group increased 23.3 percent for 2005, down slightly from the 23.8 percent increase for 2004. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2004 are shown in Figure 4.

For the population as a whole, average tax rates for 2005 (based on the 1979 Income Concept) were 0.3 percentage points higher than those for

2004. Between 1986 and 2005, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2005 of 0.4 percentage points. Although the average tax rate for 2005 was

calculated using a lower maximum marginal tax rate of 35.0 percent compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986).

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2005

Size of 2005 AGI	Total income tax as a percentage of adjusted gross income																			
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.6
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3	2.1	2.4	2.5
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1
\$100,000 under \$125,000....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5
\$125,000 under \$150,000....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4
\$150,000 under \$175,000....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8
\$175,000 under \$200,000....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2
\$200,000 under \$300,000....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.6
\$300,000 under \$400,000....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6
\$400,000 under \$500,000....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9
\$500,000 under \$1,000,000.	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0

Size of 2005 Income	Total income tax as a percentage of 1979 Income Concept																			
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2	3.6	2.9	3.0	2.8	3.0	3.7
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1
\$100,000 under \$125,000....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3
\$125,000 under \$150,000....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8
\$150,000 under \$175,000....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8
\$175,000 under \$200,000....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0
\$200,000 under \$300,000....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4
\$300,000 under \$400,000....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4
\$400,000 under \$500,000....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5
\$500,000 under \$1,000,000.	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2006.

All returns processed during 2006 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (134,494,440 returns) reported in Table C and the estimated total of all returns (134,372,678)

reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2005. While most of the returns processed during Calendar Year 2006 were for Tax Year 2005, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2006 and 2007. Returns for prior years were used in place of 2005 returns received and processed after December 31, 2006. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2006.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.

Valerie Testa, and Jana Scali designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2006 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed

for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2005, 0.10 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the

precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$22.205 billion, and its related coefficient of variation, CV(X), is 0.77 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$22.205 \times 10^9) \cdot (0.0077) \\ &= \$0.171 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95,

or 99, respectively. Based on these data, the 68 percent confidence interval is from \$22.034 billion to \$22.376 billion, the 95 percent confidence interval is from \$21.863 billion to \$22.547 billion, and the 99 percent confidence interval is from \$21.692 billion to \$22.718 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2004 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 30, 2005 on the BEA web site (<http://www.bea.doc.gov/>).

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[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2005

Description of the sample strata	Description of the sample strata										Number of returns	
	Number of Returns by type of form attached										Population counts ¹	Sample counts
	Degree of interest ²	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ		Population counts ¹	Sample counts	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total												
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total												
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total												
Other Returns, total												
Total	4,284,788	61,013	20,813,190	57,385	1,407,010	5,671	107,976,672	156,137	134,494,440	12,550	292,966	
Indexed Negative Income ³												
\$10,000,000 or more	217	217	671	671	97	97	814	814	1,799	1,799	1,799	
\$5,000,000 under \$10,000,000	402	402	965	965	188	188	1,261	1,261	2,816	2,816	2,816	
\$2,000,000 under \$5,000,000	1,831	585	3,928	1,305	654	234	4,988	1,616	11,401	11,401	3,740	
\$1,000,000 under \$2,000,000	4,054	645	8,814	1,402	1,586	257	10,018	1,549	24,472	3,853	3,853	
\$500,000 under \$1,000,000	9,845	310	23,463	746	4,362	136	24,704	833	62,374	2,025	2,025	
\$250,000 under \$500,000	19,806	203	56,568	530	10,098	94	58,307	564	144,779	1,391	1,391	
\$120,000 under \$250,000	35,556	176	121,465	660	17,399	90	130,453	651	304,873	1,577	1,577	
\$60,000 under \$120,000	40,857	130	166,936	553	19,466	78	199,002	572	426,261	1,333	1,333	
Under \$60,000	41,233	78	457,232	868	37,402	76	858,945	1,656	1,394,812	2,678	2,678	
Indexed Positive Income ³												
Under \$30,000	197,051	204	2,611,879	2,650	89,378	84	30,444,833	30,497	30,444,833	30,497	30,497	
Under \$30,000	230,222	361	4,408,123	6,695	133,661	211	26,046,587	25,913	28,944,895	28,851	28,851	
\$30,000 under \$60,000	402,885	419	1,925,464	1,893	166,353	178	5,460,294	8,393	10,232,300	15,660	15,660	
\$30,000 under \$60,000	452,589	690	3,660,439	5,617	243,641	390	5,898,461	9,454	23,743,027	23,811	23,811	
\$60,000 under \$120,000	691,802	693	2,200,594	2,249	220,474	223	10,729,825	10,609	10,255,130	16,151	16,151	
\$60,000 under \$120,000	532,957	816	2,623,422	4,003	190,337	263	2,999,844	4,478	13,842,695	13,774	13,774	
\$120,000 under \$250,000	218,697	429	365,057	737	86,499	170	1,073,621	2,151	6,346,560	9,560	9,560	
\$120,000 under \$250,000	643,231	2,178	1,449,248	4,782	90,347	268	1,904,356	6,345	4,087,182	13,573	13,573	
\$250,000 under \$500,000	412,531	2,943	519,045	3,819	67,059	460	626,369	4,433	1,625,004	11,655	11,655	
\$500,000 under \$1,000,000	199,495	4,871	152,260	3,934	20,409	505	177,374	4,307	549,538	13,617	13,617	
\$1,000,000 under \$2,000,000	85,879	10,383	40,305	4,970	5,384	614	52,923	6,514	184,491	22,481	22,481	
\$2,000,000 under \$5,000,000	43,239	14,071	13,401	4,405	1,720	559	19,351	6,189	77,711	25,224	25,224	
\$5,000,000 under \$10,000,000	11,924	11,924	2,676	2,676	340	340	4,058	4,058	18,998	18,998	18,998	
\$10,000,000 or more	8,285	8,285	1,235	1,235	156	156	1,959	1,959	11,635	11,635	11,635	

¹ This population includes an estimated 963,940 returns that were excluded from other tables in this report because they contained no income information or tentative returns identified after sampling.
² Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.
³ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Cross Domestic Product of 1.2510 to represent a base year of 1991.

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa. Review of tables was performed by Michael Parisi and Justin Bryan.

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Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

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

Size of adjusted gross income	All returns															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
All returns, total.....	134,372,678	7,422,495,663	839,904,186	47,755,427	1,121,810,935	84,841,222	580,747,711	104,330,653	5,137,165,874	90,593,079	934,835,345	90,593,081	934,835,769			
No adjusted gross income.....	1,761,041	-85,463,023	9,179,786	--	--	--	--	--	--	4,882	133,370	4,882	133,370			
\$1 under \$5,000.....	11,476,415	30,196,719	29,228,913	339,901	4,770,434	11,134,021	49,529,841	831,655	840,792	813,194	72,795	813,194	72,795			
\$5,000 under \$10,000.....	12,114,236	90,568,218	49,134,708	611,056	8,753,500	11,502,174	68,927,968	4,306,986	7,514,711	3,710,338	673,689	3,710,338	673,689			
\$10,000 under \$15,000.....	11,635,684	145,219,763	62,213,026	1,049,971	14,217,288	10,585,057	69,200,692	6,716,497	27,841,440	5,752,740	2,418,514	5,752,740	2,418,514			
\$15,000 under \$20,000.....	11,126,599	194,302,121	64,880,926	1,375,084	19,764,976	9,750,522	66,964,484	8,349,482	56,397,904	5,988,457	4,967,119	5,988,457	4,967,119			
\$20,000 under \$25,000.....	9,784,167	219,347,656	60,157,164	1,635,440	23,093,617	8,147,728	56,604,332	8,783,347	85,498,398	5,886,278	7,663,320	5,886,278	7,663,320			
\$25,000 under \$30,000.....	8,738,107	239,954,732	54,751,803	1,926,931	27,349,343	6,811,176	48,004,855	8,312,937	113,233,998	5,858,233	10,707,197	5,858,233	10,707,197			
\$30,000 under \$40,000.....	13,940,405	483,976,301	90,311,024	4,363,179	63,750,322	9,574,571	70,385,544	13,558,278	283,351,029	11,106,472	27,284,639	11,106,472	27,284,639			
\$40,000 under \$50,000.....	10,618,506	475,518,617	73,729,020	4,630,770	71,017,053	5,986,088	47,592,330	10,471,222	285,012,456	9,325,210	32,877,218	9,325,210	32,877,218			
\$50,000 under \$75,000.....	18,351,037	1,127,666,344	143,101,480	10,824,518	190,828,603	7,526,518	66,487,707	18,237,299	730,304,487	17,491,819	92,824,047	17,491,819	92,824,047			
\$75,000 under \$100,000.....	10,449,989	900,479,216	91,747,257	7,978,361	163,912,142	2,470,617	23,784,568	10,420,626	621,931,963	10,329,339	85,986,423	10,329,339	85,986,486			
\$100,000 under \$200,000.....	10,810,367	1,430,580,576	98,329,559	9,681,401	267,928,010	1,125,928	11,160,320	10,782,157	1,054,728,764	10,767,383	189,468,358	10,767,383	189,468,358			
\$200,000 under \$500,000.....	2,737,802	788,882,363	13,138,692	2,577,872	118,186,053	159,625	1,497,407	2,733,034	657,160,850	2,732,229	159,395,393	2,732,229	159,395,393			
\$500,000 under \$1,000,000.....	524,506	355,220,796	574	482,243	41,719,994	42,082	388,302	523,352	313,445,881	523,400	84,700,059	523,401	84,700,059			
\$1,000,000 under \$1,500,000.....	127,925	154,799,533	107	116,261	16,410,416	11,664	111,775	127,680	138,339,811	127,627	38,052,580	127,627	38,052,580			
\$1,500,000 under \$2,000,000.....	56,615	97,512,430	55	50,933	9,712,622	5,681	54,186	56,504	87,812,010	56,495	23,941,620	56,495	23,941,620			
\$2,000,000 under \$5,000,000.....	84,070	250,611,839	62	77,611	24,226,834	6,459	61,377	83,885	226,492,549	83,865	60,871,399	83,865	60,871,637			
\$5,000,000 under \$10,000,000.....	21,431	146,846,621	19	20,453	14,065,260	977	8,997	13,381	132,899,011	21,377	34,528,949	21,378	34,529,011			
\$10,000,000 or more.....	13,776	376,274,843	9	13,443	42,104,467	333	3,026	13,732	334,369,818	13,741	78,268,656	13,741	78,268,719			
Taxable returns, total.....	90,593,081	6,856,723,096	528,892,944	41,165,626	973,890,948	49,409,433	338,763,913	90,570,564	5,023,778,024	90,593,079	934,835,345	90,593,081	934,835,769			
No adjusted gross income.....	4,882	-6,680,199	34,226	--	--	--	--	--	--	4,882	133,370	4,882	133,370			
\$1 under \$5,000.....	813,194	2,089,537	9,700	11,261	25,772	801,279	1,235,514	812,819	831,614	813,194	72,795	813,194	72,795			
\$5,000 under \$10,000.....	3,710,338	28,358,319	3,338,201	26,804	102,773	3,682,529	17,920,881	3,709,277	7,015,578	3,710,338	673,689	3,710,338	673,689			
\$10,000 under \$15,000.....	5,752,740	71,728,137	15,877,993	277,545	2,051,382	5,474,539	28,486,369	5,752,705	25,313,407	5,752,740	2,418,514	5,752,740	2,418,514			
\$15,000 under \$20,000.....	5,988,457	105,047,337	20,815,988	636,495	5,732,125	5,350,968	31,019,495	5,988,432	47,482,697	5,988,457	4,967,119	5,988,457	4,967,119			
\$20,000 under \$25,000.....	5,886,278	132,098,628	23,303,852	905,049	9,326,824	4,980,230	31,374,336	5,886,222	68,097,481	5,886,278	7,663,320	5,886,278	7,663,320			
\$25,000 under \$30,000.....	5,858,233	161,375,547	24,636,013	1,228,440	13,822,542	4,629,793	29,605,598	5,858,185	93,313,615	5,858,233	10,707,197	5,858,233	10,707,197			
\$30,000 under \$40,000.....	11,106,472	386,912,319	55,142,038	3,271,249	40,265,030	7,832,568	54,548,985	11,106,368	236,966,822	11,106,472	27,284,639	11,106,472	27,284,639			
\$40,000 under \$50,000.....	9,325,210	418,057,612	55,213,338	3,863,857	52,628,190	5,459,704	42,495,418	9,324,900	267,742,679	9,325,210	32,877,218	9,325,210	32,877,218			
\$50,000 under \$75,000.....	17,491,819	1,077,176,944	129,734,349	10,108,338	166,981,696	7,383,482	65,091,907	17,489,662	715,392,720	17,491,819	92,824,047	17,491,819	92,824,047			
\$75,000 under \$100,000.....	10,329,339	890,290,583	89,781,788	7,860,996	157,498,195	2,467,332	23,751,858	10,325,226	619,386,318	10,329,339	85,986,423	10,329,339	85,986,486			
\$100,000 under \$200,000.....	10,767,383	1,425,107,929	97,887,654	9,642,837	262,858,730	1,121,512	11,119,533	10,760,740	1,053,604,785	10,767,383	189,468,358	10,767,383	189,468,358			
\$200,000 under \$500,000.....	2,732,229	787,268,561	13,116,982	2,573,290	116,859,532	158,636	1,489,087	2,730,413	656,545,274	2,732,229	159,395,393	2,732,229	159,395,393			
\$500,000 under \$1,000,000.....	523,401	354,470,899	571	481,355	41,170,729	41,865	386,560	522,787	313,129,523	523,400	84,700,059	523,401	84,700,059			
\$1,000,000 or more.....	303,106	1,023,420,942	253	278,109	104,567,429	24,996	238,372	302,828	918,955,511	303,105	235,663,204	303,106	235,663,567			
Nontaxable returns, total.....	43,779,597	565,772,568	311,011,242	6,589,801	147,919,988	35,431,790	241,983,798	13,760,089	113,387,849	--	--	--	--			

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly																								
	Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax												
	Number of returns	(15)	Exemption amount	(16)	Number of returns	(17)	Amount	(18)	Number of returns	(19)	Amount	(20)	Number of returns	(21)	Amount	(22)	Number of returns	(23)	Amount	(24)	Number of returns	(25)	Amount	(26)	
All returns, total.....	52,505,729	4,948,002,076	496,925,243	28,298,436	762,555,986	23,676,473	246,455,115	44,958,044	3,549,102,642	40,081,458	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225	40,081,459	671,177,225
No adjusted gross income.....	528,968	-53,663,287	5,044,155	--	--	--	--	--	--	--	--	2,819	96,906	2,819	96,906	2,819	96,906	2,819	96,906	2,819	96,906	2,819	96,906	2,819	96,906
\$1 under \$5,000.....	758,216	1,957,268	6,433,030	90,092	1,864,645	666,940	7,078,080	--	--	--	--	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153
\$5,000 under \$10,000.....	1,228,195	9,481,955	10,705,688	143,493	2,749,065	1,084,701	11,477,649	--	--	--	--	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334
\$10,000 under \$15,000.....	1,772,123	22,328,692	16,342,157	214,821	4,034,967	1,556,646	16,579,699	* 656	* 569	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 277
\$15,000 under \$20,000.....	2,405,649	42,212,582	22,151,100	372,754	6,996,327	2,032,887	21,611,927	630,723	844,418	557,644	72,305	557,644	72,305	557,644	72,305	557,644	557,644	72,305	557,644	557,644	72,305	557,644	72,305	557,644	72,305
\$20,000 under \$25,000.....	2,325,710	52,183,975	21,843,930	451,424	8,325,828	1,874,287	19,704,501	1,599,814	6,398,690	1,081,950	458,411	1,081,950	458,411	1,081,950	458,411	1,081,950	1,081,950	458,411	1,081,950	1,081,950	458,411	1,081,950	458,411	1,081,950	458,411
\$25,000 under \$30,000.....	2,343,131	64,465,825	22,862,124	532,539	9,602,428	1,810,592	18,845,436	2,050,999	15,175,246	1,081,465	903,197	1,081,465	903,197	1,081,465	903,197	1,081,465	1,081,465	903,197	1,081,465	1,081,465	903,197	1,081,465	903,197	1,081,465	903,197
\$30,000 under \$40,000.....	4,618,093	161,475,345	45,660,617	1,278,262	23,497,353	3,339,831	34,511,500	4,364,313	59,938,743	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	2,826,553	4,096,184	2,826,553	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	4,096,184
\$40,000 under \$50,000.....	4,635,351	208,582,547	46,451,338	1,695,845	30,801,607	2,939,506	30,142,284	4,551,214	102,328,516	3,587,071	8,315,362	3,587,071	8,315,362	3,587,071	8,315,362	3,587,071	3,587,071	8,315,362	3,587,071	3,587,071	8,315,362	3,587,071	8,315,362	3,587,071	8,315,362
\$50,000 under \$75,000.....	11,384,967	709,179,401	112,121,060	6,237,153	117,425,355	5,147,813	52,866,904	11,301,572	429,186,686	10,605,815	44,267,633	10,605,815	44,267,633	10,605,815	44,267,633	10,605,815	10,605,815	44,267,633	10,605,815	10,605,815	44,267,633	10,605,815	44,267,633	10,605,815	44,267,633
\$75,000 under \$100,000.....	8,295,031	716,603,742	82,584,415	6,215,996	129,689,641	2,079,035	21,546,294	8,275,146	483,449,015	8,185,559	59,890,569	8,185,559	59,890,569	8,185,559	59,890,569	8,185,559	8,185,559	59,890,569	8,185,559	8,185,559	59,890,569	8,185,559	59,890,569	8,185,559	59,890,569
\$100,000 under \$200,000.....	9,196,606	1,218,869,048	91,924,235	8,224,471	229,006,135	972,133	10,273,530	9,174,366	889,028,298	9,161,709	154,053,096	9,161,709	154,053,096	9,161,709	154,053,096	9,161,709	9,161,709	154,053,096	9,161,709	9,161,709	154,053,096	9,161,709	154,053,096	9,161,709	154,053,096
\$200,000 under \$500,000.....	2,321,167	669,094,746	12,800,610	2,200,994	100,548,754	120,173	1,276,318	2,317,948	555,399,124	2,317,452	134,187,048	2,317,452	134,187,048	2,317,452	134,187,048	2,317,452	2,317,452	134,187,048	2,317,452	2,317,452	134,187,048	2,317,452	134,187,048	2,317,452	134,187,048
\$500,000 under \$1,000,000.....	441,070	298,790,180	554	409,622	34,869,957	31,448	327,605	440,361	263,866,793	440,361	72,161,471	440,361	72,161,471	440,361	72,161,471	440,361	440,361	72,161,471	440,361	440,361	72,161,471	440,361	72,161,471	440,361	72,161,471
\$1,000,000 under \$1,500,000.....	106,003	128,440,316	99	96,342	13,332,809	9,662	100,727	105,818	115,057,026	105,804	31,934,763	105,804	31,934,763	105,804	31,934,763	105,804	105,804	31,934,763	105,804	105,804	31,934,763	105,804	31,934,763	105,804	31,934,763
\$1,500,000 under \$2,000,000.....	47,384	81,669,946	54	42,790	8,057,767	4,594	47,954	47,308	73,613,031	47,311	20,287,098	47,311	20,287,098	47,311	20,287,098	47,311	47,311	20,287,098	47,311	47,311	20,287,098	47,311	20,287,098	47,311	20,287,098
\$2,000,000 under \$5,000,000.....	69,650	207,389,332	52	64,413	19,602,573	5,237	54,463	69,517	187,854,967	69,515	50,977,694	69,515	50,977,694	69,515	50,977,694	69,515	69,515	50,977,694	69,515	69,515	50,977,694	69,515	50,977,694	69,515	50,977,694
\$5,000,000 under \$10,000,000.....	17,416	119,227,825	19	16,674	11,147,774	742	7,689	17,383	108,134,616	17,375	28,347,173	17,375	28,347,173	17,375	28,347,173	17,375	17,375	28,347,173	17,375	17,375	28,347,173	17,375	28,347,173	17,375	28,347,173
\$10,000,000 or more.....	11,000	289,712,638	8	10,753	31,003,001	247	2,555	10,977	258,826,903	10,982	61,119,553	10,982	61,119,553	10,982	61,119,553	10,982	10,982	61,119,553	10,982	10,982	61,119,553	10,982	61,119,553	10,982	61,119,553
Taxable returns, total.....	40,081,459	4,697,594,522	353,533,359	24,886,463	696,287,281	15,191,512	158,590,392	40,085,754	3,495,164,904	40,081,458	671,177,225	40,081,458	671,177,225	40,081,458	671,177,225	40,081,458	40,081,458	671,177,225	40,081,458	40,081,458	671,177,225	40,081,458	671,177,225	40,081,458	671,177,225
No adjusted gross income.....	2,819	-4,380,532	25,025	--	--	--	--	--	--	--	--	2,819	96,906	2,819	96,906	2,819	2,819	96,906	2,819	2,819	96,906	2,819	96,906	2,819	96,906
\$1 under \$5,000.....	* 344	* 853	* 2,586	* 333	* 9,611	* 12	* 118	* 12	* 118	* 12	* 118	* 344	* 6,153	* 344	* 6,153	* 344	* 344	* 6,153	* 344	* 344	* 6,153	* 344	* 6,153	* 344	* 6,153
\$5,000 under \$10,000.....	* 1,058	* 7,652	* 9,684	* 402	* 10,162	* 655	* 6,226	* 655	* 6,226	* 655	* 6,226	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 1,058	* 2,334	* 1,058	* 1,058	* 2,334	* 1,058	* 2,334	* 1,058	* 2,334
\$10,000 under \$15,000.....	* 670	* 9,150	* 8,516	* 11	* 510	* 3	* 31	* 31	* 569	* 670	* 277	* 670	* 277	* 670	* 277	* 670	* 670	* 277	* 670	* 670	* 277	* 670	* 277	* 670	* 277
\$15,000 under \$20,000.....	557,644	10,364,546	3,573,370	29,405	334,188	528,231	5,695,419	557,619	794,538	557,644	72,305	557,644	72,305	557,644	72,305	557,644	557,644	72,305	557,644	557,644	72,305	557,644	72,305	557,644	72,305
\$20,000 under \$25,000.....	1,061,950	23,788,504	6,929,169	137,029	1,811,624	924,922	10,160,940	1,061,896	4,890,360	1,061,950	458,411	1,061,950	458,411	1,061,950	458,411	1,061,950	1,061,950	458,411	1,061,950	1,061,950	458,411	1,061,950	458,411	1,061,950	458,411
\$25,000 under \$30,000.....	1,081,465	29,794,695	7,190,902	217,228	3,182,160	864,237	9,345,868	1,081,446	10,077,408	1,081,465	903,197	1,081,465	903,197	1,081,465	903,197	1,081,465	1,081,465	903,197	1,081,465	1,081,465	903,197	1,081,465	903,197	1,081,465	903,197
\$30,000 under \$40,000.....	2,826,553	99,606,233	20,911,953	656,042	10,431,983	2,170,510	22,811,400	2,826,490	45,452,524	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	2,826,553	4,096,184	2,826,553	2,826,553	4,096,184	2,826,553	4,096,184	2,826,553	4,096,184
\$40,000 under \$50,000.....	3,587,071	161,931,570	30,400,842	1,115,505	18,084,782	2,471,566	25,462,392	3,586,912	415,317,144	3,587,071	44,267,633	3,587,071	44,267,633	3,587,071	44,267,633	3,587,071	3,587,071	44,267,633	3,587,071	3,587,071	44,267,633	3,587,071	44,267,633	3,587,071	44,267,633
\$50,000 under \$75,000.....	10,605,815	663,305,710	99,513,635	5,589,903	96,939,564	5,015,912	51,548,880	10,604,913	879,993,865	10,605,815	8,315,362	10,605,815	8,315,362	10,605,815	8,315,362	10,605,815	10,605,815	8,315,362	10,605,815	10,605,815	8,315,362	10,605,815	8,315,362	10,605,815	8,315,362
\$75,000 under \$100,000.....	8,185,559	707,387,421	80,674,644	6,109,810	124,394,442	2,075,570	21,513,58																		

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
All returns, total	2,462,804	134,515,546	10,390,681	1,159,594	22,065,892	1,228,466	6,196,043	2,108,481	102,778,324	2,004,781	20,344,814	2,004,781	20,344,814			
No adjusted gross income.....	63,256	-4,813,382	270,204	-	-	-	-	-	-	395	9,476	395	9,476			
\$1 under \$5,000.....	140,185	352,788	538,813	18,508	100,439	121,018	600,410	* 2,193	* 974	* 2,193	* 100	* 2,193	* 100			
\$5,000 under \$10,000.....	149,124	1,122,911	544,403	17,643	107,398	130,475	662,655	54,613	60,377	50,625	5,474	50,625	5,474			
\$10,000 under \$15,000.....	158,655	1,995,131	637,029	30,071	262,639	128,584	656,914	133,328	546,645	123,526	51,426	123,526	51,426			
\$15,000 under \$20,000.....	210,406	3,674,343	841,525	58,781	510,184	150,639	755,642	198,275	1,682,377	168,766	168,988	168,766	168,988			
\$20,000 under \$25,000.....	224,736	5,077,731	977,265	70,342	639,920	153,396	769,936	216,889	2,745,673	198,424	291,030	198,424	291,030			
\$25,000 under \$30,000.....	233,122	6,421,117	995,572	82,789	983,764	150,333	752,854	226,983	3,833,729	214,379	434,251	214,379	434,251			
\$30,000 under \$40,000.....	428,494	14,899,303	1,991,363	213,591	2,233,319	212,248	1,071,043	425,811	9,655,129	401,851	1,162,521	401,851	1,162,521			
\$40,000 under \$50,000.....	** 727,817	** 42,712,159	1,245,826	** 554,383	** 15,143,165	** 180,778	** 921,314	** 723,998	** 30,417,885	267,415	1,148,323	267,415	1,148,323			
\$50,000 under \$75,000.....	**	**	1,559,680	**	**	**	**	**	**	334,073	2,460,711	334,073	2,460,711			
\$75,000 under \$100,000.....	**	**	487,878	**	**	**	**	**	**	116,964	1,486,787	116,964	1,486,787			
\$100,000 under \$200,000.....	89,711	11,524,892	301,121	79,487	2,085,064	**	**	89,321	9,129,254	89,201	2,177,460	89,201	2,177,460			
\$200,000 under \$500,000.....	** 37,299	** 51,548,553	-	** 33,999	** 6,962,306	**	**	** 37,073	** 44,706,280	24,330	1,608,098	24,330	1,608,098			
\$500,000 under \$1,000,000.....	**	**	2	**	**	** 994	** 5,275	**	**	5,908	923,073	5,908	923,073			
\$1,000,000 under \$1,500,000.....	**	**	-	**	**	**	**	**	**	2,088	580,671	2,088	580,671			
\$1,500,000 under \$2,000,000.....	**	**	-	**	**	**	**	**	**	1,248	494,180	1,248	494,180			
\$2,000,000 under \$5,000,000.....	**	**	-	**	**	**	**	**	**	1,966	1,386,564	1,966	1,386,564			
\$5,000,000 under \$10,000,000.....	**	**	-	**	**	**	**	**	**	705	1,049,557	705	1,049,557			
\$10,000,000 or more.....	**	**	1	**	**	**	**	**	**	724	4,906,124	724	4,906,124			
Taxable returns, total	2,004,781	133,658,086	7,961,687	1,053,933	19,855,728	939,624	4,749,662	2,003,933	101,776,595	2,004,781	20,344,814	2,004,781	20,344,814			
No adjusted gross income.....	395	-581,165	1,319	-	-	-	-	-	-	395	9,476	395	9,476			
\$1 under \$5,000.....	* 2,193	* 8,816	7,019	2,190	824	-	-	* 2,193	* 974	* 2,193	* 100	* 2,193	* 100			
\$5,000 under \$10,000.....	50,625	436,105	151,156	5,628	6,951	43,992	221,936	50,625	56,062	50,625	5,474	50,625	5,474			
\$10,000 under \$15,000.....	123,526	1,557,294	405,915	14,553	73,344	108,972	559,753	123,526	518,282	123,526	51,426	123,526	51,426			
\$15,000 under \$20,000.....	168,766	2,961,020	556,435	43,392	236,789	124,388	624,383	168,766	1,543,413	168,766	168,988	168,766	168,988			
\$20,000 under \$25,000.....	198,424	4,494,636	758,334	59,478	430,393	137,947	692,992	198,424	2,613,192	198,424	291,030	198,424	291,030			
\$25,000 under \$30,000.....	214,379	5,915,390	852,125	73,001	670,664	141,378	708,082	214,379	3,684,519	214,379	434,251	214,379	434,251			
\$30,000 under \$40,000.....	401,851	13,971,409	1,705,026	195,552	1,871,702	203,645	1,028,292	401,851	9,366,389	401,851	1,162,521	401,851	1,162,521			
\$40,000 under \$50,000.....	** 718,452	** 42,271,236	1,206,900	** 548,009	** 7,880,722	** 178,335	** 909,090	** 718,142	** 30,308,262	267,415	1,148,323	267,415	1,148,323			
\$50,000 under \$75,000.....	**	**	1,528,851	**	**	**	**	**	**	334,073	2,460,711	334,073	2,460,711			
\$75,000 under \$100,000.....	**	**	487,829	**	**	**	**	**	**	116,964	1,486,787	116,964	1,486,787			
\$100,000 under \$200,000.....	89,201	11,434,309	300,778	79,084	1,996,429	**	**	89,144	9,104,288	89,201	2,177,460	89,201	2,177,460			
\$200,000 under \$500,000.....	** 36,968	** 51,189,037	-	** 33,045	** 6,687,911	**	**	** 36,885	** 44,581,215	24,330	1,608,098	24,330	1,608,098			
\$500,000 under \$1,000,000.....	**	**	-	**	**	** 966	** 5,135	**	**	5,908	923,073	5,908	923,073			
\$1,000,000 or more.....	**	**	1	**	**	**	**	**	**	6,731	8,417,096	6,731	8,417,096			
Nontaxable returns, total	458,024	857,460	2,428,994	105,661	2,210,164	288,842	1,446,381	104,548	1,001,728	--	--	--	--			

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

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

Size of adjusted gross income	Returns of surviving spouses												
	Number of returns (53)	Adjusted gross income less deficit (54)	Exemption amount (55)	Total itemized deductions (56)		Standard deduction (58)		Taxable income (60)		Income tax after credits (62)		Total income tax (65)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	71,111	3,881,109	592,891	25,519	689,508	44,586	451,515	45,387	2,603,329	33,793	489,948	33,793	489,948
No adjusted gross income.....	1,006	-188,479	7,521	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000.....	* 3,312	* 8,261	29,671	--	--	3,312	33,125	--	--	--	--	--	--
\$5,000 under \$10,000.....	* 6,536	* 52,067	60,791	1,656	22,203	4,880	48,802	--	--	--	--	--	--
\$10,000 under \$15,000.....	10,955	139,061	99,872	1,301	45,056	9,654	98,551	--	--	--	--	--	--
\$15,000 under \$20,000.....	* 4,934	* 81,996	47,509	--	--	4,934	52,277	* 1,649	* 1,984	--	--	--	--
\$20,000 under \$25,000.....	* 3,326	* 76,219	23,283	1,629	20,394	1,697	17,974	* 2,702	* 15,601	* 1,656	* 783	* 1,656	* 783
\$25,000 under \$30,000.....	* 4,000	* 112,049	28,795	1,005	21,672	2,995	29,949	* 4,000	* 31,633	* 1,997	* 1,084	* 1,997	* 1,084
\$30,000 under \$40,000.....	9,667	352,469	77,582	2,010	30,444	7,657	76,270	9,667	168,173	* 4,648	* 7,066	* 4,648	* 7,066
\$40,000 under \$50,000.....	** 21,690	** 1,284,341	75,787	** 12,811	** 232,364	** 9,364	** 93,645	** 24,846	** 1,069,426	* 6,603	* 14,821	* 6,603	* 14,821
\$50,000 under \$75,000.....	**	**	77,559	**	**	**	**	**	**	9,776	39,565	9,776	39,565
\$75,000 under \$100,000.....	**	**	29,343	**	**	--	--	**	**	* 3,438	* 25,691	* 3,438	* 25,691
\$100,000 under \$200,000.....	3,159	437,178	26,222	2,855	119,119	**	**	**	**	* 3,155	* 53,733	* 3,155	* 53,733
\$200,000 under \$500,000.....	** 2,524	** 1,525,947	** 8,957	** 2,251	** 198,257	** 92	** 925	** 2,521	** 1,316,510	** 2,519	** 347,202	** 2,519	** 347,202
\$500,000 under \$1,000,000.....	**	**	--	**	**	** 92	** 925	**	**	**	**	**	**
\$1,000,000 under \$1,500,000.....	**	**	--	**	**	--	--	**	**	**	**	**	**
\$1,500,000 under \$2,000,000.....	**	**	--	**	**	--	--	**	**	**	**	**	**
\$2,000,000 under \$5,000,000.....	**	**	--	**	**	--	--	**	**	**	**	**	**
\$5,000,000 under \$10,000,000.....	**	**	--	**	**	--	--	**	**	**	**	**	**
\$10,000,000 or more.....	**	**	--	**	**	--	--	**	**	**	**	**	**
Taxable returns, total.....	33,793	3,428,997	253,061	16,662	520,947	17,131	172,021	33,792	2,482,984	33,793	489,948	33,793	489,948
No adjusted gross income.....	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000.....	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000.....	--	--	--	--	--	--	--	--	--	--	--	--	--
\$10,000 under \$15,000.....	--	--	--	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$20,000.....	--	--	--	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000.....	* 1,656	* 36,132	10,597	--	--	1,656	17,563	* 1,656	* 7,972	* 1,656	* 783	* 1,656	* 783
\$25,000 under \$30,000.....	* 1,997	* 57,138	12,778	--	--	1,997	19,966	* 1,997	* 24,394	* 1,997	* 1,084	* 1,997	* 1,084
\$30,000 under \$40,000.....	* 4,648	* 178,437	35,833	--	--	4,648	46,184	* 4,648	* 96,421	* 4,648	* 7,066	* 4,648	* 7,066
\$40,000 under \$50,000.....	** 19,817	** 1,198,818	51,829	** 11,563	** 206,116	** 8,738	** 87,386	** 22,972	** 1,040,122	* 6,603	* 14,821	* 6,603	* 14,821
\$50,000 under \$75,000.....	**	**	77,559	**	**	**	**	**	**	9,776	39,565	9,776	39,565
\$75,000 under \$100,000.....	**	**	29,333	**	**	--	--	**	**	* 3,438	* 25,691	* 3,438	* 25,691
\$100,000 under \$200,000.....	* 3,155	* 436,557	26,187	2,852	118,643	--	--	* 3,155	* 53,733	* 3,155	* 53,733	* 3,155	* 53,733
\$200,000 under \$500,000.....	** 2,519	** 1,521,914	8,944	** 2,247	** 196,187	** 92	** 925	** 2,518	** 1,314,074	2,028	102,914	2,028	102,914
\$500,000 under \$1,000,000.....	**	**	--	**	**	**	**	**	**	* 268	* 51,957	* 268	* 51,957
\$1,000,000 or more.....	**	**	--	**	**	**	**	**	**	223	192,331	223	192,331
Nontaxable returns, total.....	37,318	452,113	339,830	8,857	168,562	27,455	279,494	11,594	120,345	--	--	--	--

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)			
All returns, total.....	59,347,974	1,748,417,727	169,069,088	13,966,458	239,688,127	44,350,762	213,901,552	44,005,276	1,202,075,752	41,900,154	208,799,712	41,900,155	208,799,745			
No adjusted gross income.....	1,029,106	-23,712,197	2,471,267	--	--	--	--	--	--	1,463	21,951	1,463	21,951			
\$1 under \$5,000.....	9,639,895	25,098,397	14,904,637	208,810	2,501,143	9,430,434	35,151,912	829,462	839,818	810,657	66,543	810,657	66,543			
\$5,000 under \$10,000.....	8,567,162	63,191,700	20,812,984	392,159	5,126,576	8,175,004	41,310,538	4,252,373	7,454,334	3,658,652	665,846	3,658,652	665,846			
\$10,000 under \$15,000.....	6,825,453	84,918,701	21,047,593	705,763	8,556,199	6,119,689	31,583,650	6,187,812	26,961,037	5,558,886	2,358,848	5,558,886	2,358,848			
\$15,000 under \$20,000.....	5,752,111	100,151,176	18,954,093	777,095	9,965,147	4,975,017	25,614,082	5,535,990	47,686,571	5,057,205	4,648,048	5,057,205	4,648,048			
\$20,000 under \$25,000.....	4,719,296	105,689,620	16,110,323	817,724	10,272,474	3,901,572	19,901,944	4,607,924	60,617,930	4,368,370	6,726,414	4,368,370	6,726,414			
\$25,000 under \$30,000.....	4,131,973	113,559,451	13,811,945	948,589	12,007,624	3,183,384	16,206,051	4,059,655	72,472,319	3,984,125	8,842,684	3,984,125	8,842,684			
\$30,000 under \$40,000.....	6,254,015	216,570,111	20,942,534	2,059,516	26,153,161	4,194,499	21,391,878	6,182,820	149,165,937	6,129,864	19,384,190	6,129,864	19,384,190			
\$40,000 under \$50,000.....	4,178,964	186,301,648	13,894,129	2,021,896	26,796,895	2,156,071	11,103,328	4,135,388	135,090,217	4,121,100	19,913,192	4,121,100	19,913,192			
\$50,000 under \$75,000.....	4,971,661	298,815,180	16,621,086	3,228,075	49,632,561	1,743,586	9,100,868	4,951,150	223,972,654	4,947,986	38,598,878	4,947,986	38,598,878			
\$75,000 under \$100,000.....	1,606,826	137,233,938	5,406,512	1,303,903	24,637,002	302,923	1,614,041	1,597,867	105,797,308	1,597,867	20,466,205	1,597,867	20,466,205			
\$100,000 under \$200,000.....	1,235,107	163,162,636	3,905,361	1,112,537	29,200,690	122,570	672,701	1,230,181	129,535,289	1,229,395	27,737,864	1,229,395	27,737,864			
\$200,000 under \$500,000.....	331,609	95,017,485	186,585	297,658	13,820,874	33,950	185,719	330,270	80,976,549	330,237	19,811,147	330,237	19,811,147			
\$500,000 under \$1,000,000.....	65,318	44,020,748	19	56,811	5,309,573	8,507	45,980	65,042	38,704,213	65,033	9,729,716	65,033	9,729,716			
\$1,000,000 under \$1,500,000.....	17,552	21,056,491	8	15,944	2,496,928	1,606	8,447	17,500	18,563,084	17,478	4,905,151	17,478	4,905,151			
\$1,500,000 under \$2,000,000.....	6,711	11,547,846	2	5,930	1,197,108	782	4,172	6,683	10,352,003	6,683	2,663,379	6,683	2,663,379			
\$2,000,000 under \$5,000,000.....	10,567	31,559,165	10	9,632	3,411,835	934	4,991	10,530	28,154,253	10,527	7,176,897	10,527	7,176,912			
\$5,000,000 under \$10,000,000.....	2,855	19,619,795	2	2,687	2,063,673	169	899	2,843	17,603,747	2,846	4,410,589	2,846	4,410,606			
\$10,000,000 or more.....	1,794	54,645,836	--	1,729	6,538,666	65	351	1,782	48,128,488	1,782	10,682,170	1,782	10,682,170			
Taxable returns, total.....	41,900,155	1,661,547,189	120,657,644	12,280,407	202,972,520	29,616,638	148,466,761	41,894,722	1,191,213,502	41,900,154	208,799,712	41,900,155	208,799,745			
No adjusted gross income.....	1,463	-1,569,916	5,379	--	--	--	--	--	--	1,463	21,951	1,463	21,951			
\$1 under \$5,000.....	810,657	2,079,868	95	8,738	15,337	801,288	1,235,396	810,626	830,640	810,657	66,543	810,657	66,543			
\$5,000 under \$10,000.....	3,658,652	27,914,542	3,177,342	20,771	84,966	3,637,881	17,692,719	3,658,652	6,959,516	3,658,652	665,846	3,658,652	665,846			
\$10,000 under \$15,000.....	5,558,886	69,202,163	15,113,481	260,656	1,958,408	5,298,230	27,419,367	5,558,883	24,711,242	5,558,886	2,358,848	5,558,886	2,358,848			
\$15,000 under \$20,000.....	5,057,205	88,133,232	15,489,489	548,738	5,008,664	4,508,467	23,279,292	5,057,205	44,355,787	5,057,205	4,648,048	5,057,205	4,648,048			
\$20,000 under \$25,000.....	4,368,370	97,950,792	14,003,439	674,222	6,739,716	3,694,148	18,864,794	4,368,370	58,342,844	4,368,370	6,726,414	4,368,370	6,726,414			
\$25,000 under \$30,000.....	3,984,125	109,553,013	12,974,539	844,447	8,946,947	3,139,678	15,986,510	3,984,095	71,645,595	3,984,125	8,842,684	3,984,125	8,842,684			
\$30,000 under \$40,000.....	6,129,864	212,329,731	20,266,829	1,958,266	22,321,861	4,171,598	21,277,371	6,129,864	148,463,670	6,129,864	19,384,190	6,129,864	19,384,190			
\$40,000 under \$50,000.....	4,121,100	183,680,787	13,632,228	1,967,627	24,129,067	2,152,476	11,085,350	4,121,100	134,845,602	4,121,100	19,913,192	4,121,100	19,913,192			
\$50,000 under \$75,000.....	4,947,986	297,394,594	16,546,781	3,205,757	47,916,606	1,742,228	9,092,878	4,947,986	223,846,690	4,947,986	38,598,878	4,947,986	38,598,878			
\$75,000 under \$100,000.....	1,597,867	136,446,827	5,373,484	1,294,944	23,681,844	302,923	1,614,041	1,597,185	105,791,832	1,597,867	20,466,205	1,597,867	20,466,205			
\$100,000 under \$200,000.....	1,229,395	162,353,517	3,888,689	1,107,366	28,513,383	122,028	669,985	1,227,857	129,321,338	1,229,395	27,737,864	1,229,395	27,737,864			
\$200,000 under \$500,000.....	330,237	94,621,422	185,832	296,507	13,455,433	33,730	184,609	329,780	80,856,136	330,237	19,811,147	330,237	19,811,147			
\$500,000 under \$1,000,000.....	65,034	43,831,621	17	56,586	5,170,223	8,448	45,693	64,913	38,630,612	65,033	9,729,716	65,033	9,729,716			
\$1,000,000 or more.....	39,315	137,624,997	21	35,780	15,030,066	3,535	18,757	39,271	122,612,008	39,316	29,828,186	39,316	29,828,218			
Nontaxable returns, total.....	17,447,819	86,870,538	48,411,445	1,686,051	36,715,608	14,734,124	65,434,790	2,110,555	10,862,250	--	--	--	--			

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

** Data combined to prevent disclosure of taxpayer information.

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

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	134,372,678	7,422,495,663	52,505,729	4,948,002,076	2,462,804	134,515,546
Salaries and wages.....	114,070,880	5,155,407,373	44,852,685	3,315,897,279	2,063,233	82,262,823
Taxable interest.....	59,249,357	162,432,720	33,412,686	105,924,436	861,101	4,464,417
Tax-exempt interest.....	4,497,973	57,693,924	2,654,309	36,741,974	75,209	1,731,190
Ordinary dividends.....	31,175,376	166,482,004	18,192,894	108,780,268	417,761	4,503,967
Qualified dividends.....	25,853,686	118,980,474	15,174,338	79,133,422	325,743	3,266,491
State income tax refunds.....	22,110,769	22,204,760	13,912,129	15,880,618	469,202	408,711
Alimony received.....	457,488	7,979,270	19,968	209,841	8,331	122,745
Business or profession:						
Net income.....	15,748,896	314,717,429	9,044,654	223,352,182	267,811	6,117,655
Net loss.....	5,308,433	45,016,373	3,353,525	29,179,717	94,736	1,323,088
Sales of capital assets:						
Net gain in AGI.....	16,173,145	690,152,119	9,449,718	510,578,843	222,048	22,881,857
Net loss in AGI.....	10,022,532	22,136,901	5,869,296	13,283,082	136,325	173,801
Sales of property other than capital assets.....	1,777,203	3,662,932	1,292,706	3,214,401	26,031	89,392
Taxable IRA distributions.....	9,387,189	112,277,199	5,668,633	76,997,331	95,818	1,358,527
Taxable pensions and annuities.....	23,247,374	420,144,855	13,155,940	277,296,962	323,347	5,588,659
Rent and royalty:						
Net income.....	5,849,700	77,876,673	3,989,658	56,018,326	88,229	1,605,010
Net loss.....	5,275,197	52,674,061	3,486,565	35,569,125	59,486	814,529
Farm rental net income less loss.....	592,529	3,021,596	376,588	1,941,848	3,505	36,369
Partnership and S Corporation net income less loss.....	7,531,493	402,326,718	5,432,013	331,970,909	126,946	10,745,349
Estate and trust net income less loss.....	529,217	16,484,059	263,201	8,266,558	8,478	1,054,059
Farm net income less loss.....	1,981,249	-12,168,786	1,549,951	-9,720,897	18,579	-267,306
Unemployment compensation.....	7,887,700	27,857,367	3,664,922	13,991,213	113,543	460,439
Taxable social security benefits.....	12,660,754	124,829,069	8,182,355	91,274,502	191,985	1,897,748
Other income less loss.....	6,811,025	26,863,382	3,967,458	18,034,407	110,531	633,455
Total statutory adjustments.....	33,591,124	109,396,547	18,874,370	76,613,763	422,684	1,625,073
Educator expenses deduction.....	3,503,719	877,796	2,303,038	596,238	58,452	13,895
Certain business expenses of reservist, performing artists, etc.....	100,111	285,073	49,878	133,954	4,650	11,707
Health savings account deduction.....	215,781	510,690	156,144	429,606	1,744	4,267
Moving expenses adjustment.....	1,134,137	3,076,563	564,139	1,875,898	26,442	59,661
IRA payments.....	3,256,066	12,003,037	2,074,818	8,876,412	28,749	94,545
Student loan interest deduction.....	8,072,896	5,052,720	4,224,196	2,863,728	--	--
Tuition and fees deduction.....	4,696,013	10,846,990	2,661,306	6,279,958	--	--
Domestic production activities deduction.....	336,959	2,360,983	266,986	1,955,113	5,673	73,662
Payments to a Keogh plan.....	1,256,900	21,268,404	972,188	16,995,601	14,443	213,459
Deduction for self-employment tax.....	16,694,655	22,733,881	9,939,882	16,405,980	277,483	413,704
Self-employed health insurance deduction.....	3,901,082	19,645,889	2,599,308	15,501,352	54,976	244,063
Penalty on early withdrawal of savings.....	805,625	265,870	444,830	120,051	14,350	2,495
Alimony paid.....	588,463	8,954,038	225,445	3,538,934	28,912	447,504
Medical savings account deduction.....	18,808	41,341	14,701	36,234	--	--
Total itemized deductions.....	47,755,427	1,121,810,935	28,298,436	782,555,986	1,159,594	22,065,892
Medical and dental expenses deduction.....	9,917,189	67,353,932	5,340,388	35,128,767	195,277	905,778
Taxes paid deduction.....	47,353,480	400,390,045	28,216,489	295,630,627	1,139,452	7,750,425
Interest paid deduction.....	39,015,536	405,718,259	25,370,079	292,470,562	820,095	7,597,210
Contributions deduction.....	41,381,465	183,390,686	25,824,830	134,519,587	888,087	4,917,333
Casualty or theft loss deduction.....	813,976	14,984,169	494,666	9,797,939	15,045	206,782
Total miscellaneous deductions.....	13,506,352	95,297,457	7,036,094	52,629,383	310,279	2,021,891
Basic standard deduction.....	84,841,222	564,186,053	23,676,473	236,501,237	1,228,466	6,111,008
Additional standard deduction.....	10,996,440	16,561,658	5,775,358	9,953,879	84,934	85,035
Taxable income.....	104,330,653	5,137,165,874	44,958,044	3,549,102,642	2,108,481	102,778,324
Alternative minimum tax.....	4,004,756	17,421,071	3,082,794	13,702,893	165,945	556,776
Total tax credits.....	42,246,181	55,316,421	23,664,244	38,875,612	514,055	1,176,084
Child care credit.....	6,500,596	3,462,104	4,029,716	2,074,511	31,830	18,249
Credit for the elderly or disabled.....	101,627	14,127	23,063	2,271	1,005	185
Child tax credit.....	25,950,568	32,047,620	16,509,472	23,906,417	362,028	397,832
Education credit.....	7,057,251	6,119,631	3,697,529	3,674,953	--	--
Retirement savings contribution credit.....	5,293,605	944,531	2,531,177	547,129	71,104	7,450
Foreign tax credit.....	5,398,046	9,361,989	3,403,782	6,520,068	88,271	692,224
Earned income credit used to offset income tax before credits.....	2,896,347	745,322	265,486	66,126	--	--
Minimum tax credit.....	290,376	1,081,252	215,561	870,382	4,608	30,208
General business credit.....	251,386	877,850	179,616	699,057	1,405	21,401
Empowerment zone and renewal community employment credit.....	30,487	127,790	23,930	96,443	565	6,607
Nonconventional source fuel credit.....	*4,712	*35,610	*1,506	*18,319	*23	*417
Income tax after credits.....	90,593,079	934,835,345	40,081,458	671,177,225	2,004,781	20,344,814
Total income tax.....	90,593,081	934,835,769	40,081,459	671,177,610	2,004,781	20,344,814
Total tax liability.....	94,408,548	980,259,132	41,737,154	704,392,666	2,079,838	21,269,642
Total tax payments.....	122,684,049	1,083,700,046	49,239,738	751,740,983	2,164,726	21,880,354
Income tax withheld.....	118,161,380	782,659,594	47,231,405	521,965,794	2,064,271	12,187,220
Estimated tax payments.....	11,053,213	221,001,524	6,783,138	168,778,398	161,119	6,170,434
Overpayment refunded.....	101,870,385	232,975,616	36,897,404	117,032,623	1,436,836	2,547,835
Tax due at time of filing.....	25,659,937	118,232,296	12,729,282	84,169,608	856,495	3,325,678

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	19,985,059	587,679,205	71,111	3,881,109	59,347,974	1,748,417,727
Salaries and wages.....	18,556,466	512,915,733	56,156	2,218,950	48,542,339	1,242,112,588
Taxable interest.....	3,521,584	3,775,447	42,984	112,209	21,411,001	48,156,212
Tax-exempt interest.....	102,953	940,442	4,895	109,274	1,660,608	18,171,045
Ordinary dividends.....	1,182,602	3,882,488	24,061	215,937	11,358,059	49,099,344
Qualified dividends.....	893,082	2,732,511	18,754	133,831	9,441,768	33,714,220
State income tax refunds.....	2,036,776	1,667,072	13,540	13,647	5,679,122	4,234,713
Alimony received.....	188,191	3,094,418	--	--	240,998	4,552,266
Business or profession:						
Net income.....	2,028,221	24,777,278	5,336	129,374	4,402,874	60,340,940
Net loss.....	448,581	3,621,402	1,147	8,067	1,410,445	10,884,100
Sales of capital assets:						
Net gain in AGI.....	567,086	15,772,876	13,668	282,809	5,920,624	140,635,734
Net loss in AGI.....	402,410	825,058	8,643	15,641	3,605,857	7,839,319
Sales of property other than capital assets.....	64,256	65,632	1,303	-14,551	392,907	308,058
Taxable IRA distributions.....	360,107	3,520,760	6,879	36,101	3,255,752	30,364,480
Taxable pensions and annuities.....	1,383,339	15,107,637	18,987	369,604	8,365,761	121,781,974
Rent and royalty:						
Net income.....	219,904	1,966,878	2,535	52,117	1,549,374	18,234,342
Net loss.....	374,401	3,810,380	2,801	56,960	1,351,943	12,423,067
Farm rental net income less loss.....	10,777	36,125	--	--	201,658	1,007,254
Partnership and S Corporation net income less loss.....	268,252	9,941,041	2,461	433,470	1,701,821	49,235,949
Estate and trust net income less loss.....	14,266	524,363	995	86,416	242,277	6,552,662
Farm net income less loss.....	44,912	-224,011	1,387	-4,523	366,421	-1,952,049
Unemployment compensation.....	1,466,238	4,745,862	624	595	2,642,373	8,659,257
Taxable social security benefits.....	293,594	1,965,898	8,364	66,514	3,984,456	29,624,408
Other income less loss.....	589,866	895,571	4,474	75,182	2,138,696	7,224,767
Total statutory adjustments.....	3,873,760	7,315,765	14,475	35,696	10,405,834	23,806,249
Educator expenses deduction.....	**341,250	**90,359	**998	**246	810,678	189,215
Certain business expenses of reservist, performing artists, etc.....	10,610	40,751	--	--	34,973	98,661
Health savings account deduction.....	**	**	**	**	47,194	64,661
Moving expenses adjustment.....	95,830	229,550	--	--	447,727	911,454
IRA payments.....	216,910	451,411	1,452	2,193	934,137	2,578,477
Student loan interest deduction.....	755,824	433,715	1,301	885	3,091,575	1,754,392
Tuition and fees deduction.....	726,300	1,639,927	7,192	10,648	1,301,215	2,916,455
Domestic production activities deduction.....	6,489	49,757	147	696	57,663	281,755
Payments to a Keogh plan.....	39,404	551,676	60	1,590	230,804	3,506,077
Deduction for self-employment tax.....	2,012,807	1,694,326	6,152	6,919	4,458,331	4,212,951
Self-employed health insurance deduction.....	202,059	755,277	1,477	6,986	1,043,261	3,138,210
Penalty on early withdrawal of savings.....	**	**	**	**	285,626	132,551
Alimony paid.....	**152,326	**1,261,567	**78	**5,532	242,521	3,711,273
Medical savings account deduction.....	*536	*905	--	--	*3,571	*4,202
Total itemized deductions.....	4,305,419	76,811,422	25,519	689,508	13,966,458	239,688,127
Medical and dental expenses deduction.....	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553
Taxes paid deduction.....	4,249,932	21,206,872	25,518	229,195	13,722,090	75,572,926
Interest paid deduction.....	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952
Contributions deduction.....	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614
Casualty or theft loss deduction.....	100,430	1,535,325	*3	*970	203,831	3,443,152
Total miscellaneous deductions.....	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560
Basic standard deduction.....	15,540,936	113,335,292	44,586	445,560	44,350,762	207,792,957
Additional standard deduction.....	321,814	408,194	5,955	5,955	4,808,379	6,108,595
Taxable income.....	13,213,465	280,605,827	45,387	2,603,329	44,005,276	1,202,075,752
Alternative minimum tax.....	287,867	749,840	1,026	6,253	467,124	2,405,308
Total tax credits.....	10,576,906	10,241,962	31,031	41,205	7,459,946	4,981,559
Child care credit.....	2,313,086	1,301,656	5,598	3,036	120,366	64,653
Credit for the elderly or disabled.....	*5,026	*521	--	--	*72,533	*11,150
Child tax credit.....	8,199,685	7,014,975	21,859	24,558	857,525	703,838
Education credit.....	813,104	688,927	4,246	4,350	2,542,372	1,751,401
Retirement savings contribution credit.....	1,457,101	217,536	998	66	1,233,225	172,350
Foreign tax credit.....	145,387	396,037	4,328	7,668	1,756,278	1,745,991
Earned income credit used to offset income tax before credits.....	1,468,702	533,759	3,652	656	1,158,508	144,781
Minimum tax credit.....	11,644	24,302	174	22	58,389	156,337
General business credit.....	5,414	14,096	*5	*76	64,945	143,221
Empowerment zone and renewal community employment credit.....	373	489	*8	*591	5,611	23,660
Nonconventional source fuel credit.....	*10	*6	--	--	*3,173	*16,868
Income tax after credits.....	6,572,893	34,023,646	33,793	489,948	41,900,154	208,799,712
Total income tax.....	6,572,893	34,023,652	33,793	489,948	41,900,155	208,799,745
Total tax liability.....	6,837,741	35,998,624	33,801	501,816	43,720,014	218,096,384
Total tax payments.....	18,088,544	63,237,763	58,321	573,616	53,132,720	246,267,329
Income tax withheld.....	17,909,419	56,476,115	57,595	355,072	50,898,690	191,675,393
Estimated tax payments.....	307,497	4,856,018	3,020	185,141	3,798,438	41,011,533
Overpayment refunded.....	18,764,814	61,670,000	55,209	188,956	44,716,123	51,536,202
Tax due at time of filing.....	998,289	3,695,752	8,043	102,423	11,067,829	26,938,835

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

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

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

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total	134,372,678	7,422,495,663	114,070,980	5,155,407,373	59,249,357	162,432,720	4,497,973	57,693,924	31,175,376	165,482,004	25,853,686	118,980,474	
No adjusted gross income.....	1,761,041	-85,463,023	673,530	15,647,933	836,983	5,022,922	72,427	1,276,524	615,681	2,421,990	525,124	1,449,350	
\$1 under \$5,000.....	11,476,415	30,196,719	8,890,412	28,194,881	2,747,945	1,380,985	79,178	258,461	1,496,921	1,071,865	1,230,662	561,386	
\$5,000 under \$10,000.....	12,114,236	90,568,218	9,586,556	69,551,085	2,768,190	2,703,104	115,724	374,280	1,294,936	1,672,773	1,039,044	812,292	
\$10,000 under \$15,000.....	11,635,684	145,219,763	9,063,402	105,183,319	2,944,487	4,006,173	129,157	584,816	1,419,585	2,413,279	1,123,812	1,240,221	
\$15,000 under \$20,000.....	11,126,599	194,302,121	9,142,320	151,122,895	3,060,297	4,453,444	133,612	883,006	1,414,038	2,692,282	1,124,653	1,483,963	
\$20,000 under \$25,000.....	9,784,167	219,347,656	8,416,101	179,640,911	2,742,789	3,827,250	107,356	436,750	1,240,335	2,143,820	952,524	1,064,139	
\$25,000 under \$30,000.....	8,738,107	239,954,732	7,622,202	197,862,474	2,710,769	3,728,049	129,240	794,053	1,152,429	2,464,550	923,523	1,400,281	
\$30,000 under \$40,000.....	13,940,405	483,976,301	12,422,256	401,927,323	5,226,276	6,668,689	253,340	1,688,779	2,288,816	4,486,471	1,863,804	2,670,488	
\$40,000 under \$50,000.....	10,618,506	475,518,617	9,502,570	390,238,701	5,050,162	6,637,420	258,676	1,715,100	2,251,291	4,821,807	1,818,052	2,917,004	
\$50,000 under \$75,000.....	18,351,037	1,127,666,344	16,455,548	902,475,615	10,967,243	16,838,479	666,334	3,812,512	5,264,913	13,308,392	4,261,784	8,460,118	
\$75,000 under \$100,000.....	10,449,989	900,479,216	9,500,111	717,139,080	7,674,040	12,301,309	539,259	4,080,148	4,077,359	11,493,902	3,345,164	7,516,184	
\$100,000 under \$200,000.....	10,810,367	1,430,580,576	9,758,268	1,078,668,679	9,120,618	23,562,438	1,034,688	9,119,032	5,866,548	26,462,659	5,070,584	18,505,109	
\$200,000 under \$500,000.....	2,737,802	788,882,363	2,359,167	473,174,178	2,584,762	18,059,543	601,863	9,525,169	2,060,530	24,410,634	1,884,857	18,418,857	
\$500,000 under \$1,000,000.....	524,506	355,220,796	433,368	168,639,597	513,857	10,088,540	207,441	5,660,213	453,354	13,450,019	425,481	10,453,992	
\$1,000,000 under \$1,500,000.....	127,925	154,799,533	102,343	59,394,929	126,296	5,170,614	61,986	2,947,895	115,057	6,761,311	108,846	5,206,856	
\$1,500,000 under \$2,000,000.....	56,615	97,512,430	45,641	34,690,675	56,026	3,321,949	30,632	1,760,464	51,706	4,432,412	49,031	3,487,827	
\$2,000,000 under \$5,000,000.....	84,070	250,611,839	67,929	76,935,056	83,565	9,646,791	51,104	4,714,703	78,147	12,205,275	74,468	9,607,933	
\$5,000,000 under \$10,000,000.....	21,431	146,846,621	17,580	39,015,819	21,337	5,885,389	14,999	2,863,637	20,386	7,436,785	19,454	5,865,923	
\$10,000,000 or more.....	13,776	376,274,843	11,375	65,904,223	13,736	19,129,732	10,954	5,218,381	13,345	22,318,777	12,819	17,858,552	
Taxable returns, total	90,593,081	6,856,723,096	78,838,655	4,602,143,683	48,423,537	146,823,896	4,033,538	52,873,239	26,287,466	156,018,216	21,969,024	113,002,208	
No adjusted gross income.....	4,882	-6,680,199	3,280	421,983	4,093	1,175,208	1,069	134,966	3,498	368,335	3,297	200,740	
\$1 under \$5,000.....	813,194	2,089,537	394,445	825,136	497,908	290,957	17,082	20,090	530,764	402,240	479,320	236,296	
\$5,000 under \$10,000.....	3,710,338	28,358,319	3,405,819	24,876,328	864,216	525,375	37,919	76,793	473,248	490,699	393,552	269,979	
\$10,000 under \$15,000.....	5,752,740	71,728,137	4,558,631	53,475,347	1,563,855	2,148,320	70,366	180,294	742,030	1,203,965	595,394	609,703	
\$15,000 under \$20,000.....	5,988,457	105,047,337	4,833,568	79,227,223	1,837,216	2,763,080	82,737	380,127	866,932	1,630,237	688,018	936,374	
\$20,000 under \$25,000.....	5,886,278	132,098,628	4,819,647	101,305,646	2,027,096	3,093,372	84,150	281,694	963,870	1,676,419	747,066	848,800	
\$25,000 under \$30,000.....	5,858,233	161,375,547	4,938,226	127,170,732	2,110,256	3,175,598	108,508	625,610	937,198	2,004,976	744,475	1,141,595	
\$30,000 under \$40,000.....	11,106,472	386,912,319	9,776,897	315,571,343	4,409,646	5,939,540	211,478	1,327,642	1,972,782	3,781,216	1,611,757	2,231,707	
\$40,000 under \$50,000.....	9,325,210	418,057,612	8,287,137	338,490,253	4,539,120	6,011,144	242,744	1,493,094	2,062,956	4,384,328	1,668,233	2,633,808	
\$50,000 under \$75,000.....	17,491,819	1,077,176,944	15,661,895	859,599,579	10,514,885	16,132,856	644,321	3,518,239	5,063,625	12,531,904	4,105,729	8,007,377	
\$75,000 under \$100,000.....	10,329,339	890,290,583	9,394,607	709,059,458	7,578,766	12,022,271	529,578	3,803,020	4,043,689	11,221,628	3,314,692	7,341,924	
\$100,000 under \$200,000.....	10,767,383	1,425,107,929	9,731,474	1,075,827,251	9,083,407	23,227,366	1,026,753	8,797,824	5,839,748	26,073,661	5,047,214	18,233,783	
\$200,000 under \$500,000.....	2,732,229	787,288,561	2,355,688	472,382,934	2,579,930	17,878,991	600,369	9,415,427	2,056,575	24,215,413	1,881,414	18,283,649	
\$500,000 under \$1,000,000.....	523,401	354,470,899	432,700	168,367,326	512,853	9,992,046	207,101	5,615,430	452,509	13,349,066	424,756	10,385,694	
\$1,000,000 or more.....	303,106	1,023,420,942	244,622	275,553,143	300,292	42,447,771	169,362	17,202,989	278,043	52,684,127	264,087	41,640,780	
Nontaxable returns, total	43,779,597	565,772,568	35,232,225	555,263,689	10,825,820	15,608,824	4,644,335	4,820,686	4,887,911	10,463,787	3,884,662	5,978,267	

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession		Capital gain distributions		Sales of capital assets			
	Number of returns	Amount	Number of returns	Amount	Net income		Net loss		Taxable net gain			
					(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	22,110,769	22,204,760	457,488	7,979,270	15,748,896	314,717,429	5,308,433	45,016,373	4,155,219	4,958,078	12,017,926	685,194,041
No adjusted gross income.....	81,436	235,464	5,358	56,884	199,797	2,453,589	424,632	9,724,442	25,540	20,976	142,269	10,088,676
\$1 under \$5,000.....	100,590	52,836	6,559	17,427	1,289,432	3,474,505	146,100	883,180	332,004	226,617	432,443	798,258
\$5,000 under \$10,000.....	147,222	70,100	24,869	143,138	1,768,776	11,602,668	204,035	1,505,044	204,827	215,810	440,533	1,253,320
\$10,000 under \$15,000.....	246,868	112,690	47,442	371,324	1,573,725	14,889,850	213,933	1,659,982	205,851	247,384	439,669	1,704,552
\$15,000 under \$20,000.....	372,145	185,014	44,477	381,056	1,088,195	12,415,908	314,450	2,311,997	172,555	202,302	461,284	1,709,086
\$20,000 under \$25,000.....	490,938	254,830	34,251	277,733	859,409	11,003,943	294,668	1,934,404	183,320	150,961	404,882	1,671,994
\$25,000 under \$30,000.....	655,449	309,436	39,813	312,007	767,941	9,985,330	278,522	1,664,670	161,535	160,983	399,268	2,003,332
\$30,000 under \$40,000.....	1,767,957	918,183	77,990	902,688	1,259,909	17,584,745	493,240	2,808,765	333,151	325,924	769,415	4,297,955
\$40,000 under \$50,000.....	2,150,307	1,252,132	52,714	742,666	1,073,702	15,450,791	461,049	2,846,988	339,837	358,601	815,450	5,662,903
\$50,000 under \$75,000.....	5,559,983	3,830,653	70,245	1,540,197	2,090,514	35,444,595	1,016,509	5,685,166	774,618	816,048	1,893,941	15,829,544
\$75,000 under \$100,000.....	4,300,639	3,443,629	23,532	595,796	1,360,988	30,374,200	578,888	3,416,310	551,104	572,088	1,549,562	19,068,525
\$100,000 under \$200,000.....	4,991,006	5,338,048	23,060	1,384,900	1,704,752	65,861,008	657,397	4,660,928	710,092	1,257,775	2,594,991	63,676,570
\$200,000 under \$500,000.....	928,875	1,941,946	** 6,682	** 1,124,986	552,697	49,318,424	167,700	2,381,778	140,878	286,665	1,160,062	96,844,776
\$500,000 under \$1,000,000.....	183,711	930,606	**	**	103,916	16,369,711	34,119	924,568	15,565	69,625	302,249	69,210,282
\$1,000,000 under \$1,500,000.....	52,372	569,876	217	21,101	23,962	5,296,927	9,240	428,155	2,782	11,234	82,643	36,288,041
\$1,500,000 under \$2,000,000.....	24,625	304,734	101	6,753	10,055	2,563,064	3,999	272,067	753	11,695	38,930	26,709,280
\$2,000,000 under \$5,000,000.....	38,419	862,917	132	52,551	15,071	5,292,632	6,656	725,209	700	18,912	61,290	79,858,932
\$5,000,000 under \$10,000,000.....	10,778	501,418	32	12,231	3,737	2,103,756	1,924	388,965	84	912	17,167	57,228,798
\$10,000,000 or more.....	7,449	1,090,247	14	36,832	2,318	3,231,782	1,372	793,783	22	3,566	11,877	191,289,216
Taxable returns, total	19,943,489	20,367,149	331,122	6,953,999	9,193,089	252,656,819	3,671,362	26,167,212	3,601,101	4,576,317	10,501,138	667,794,149
No adjusted gross income.....	929	10,669	--	--	1,516	153,636	828	285,683	* 4	* 18	2,254	3,040,262
\$1 under \$5,000.....	* 5,208	* 3,878	--	--	14,633	21,482	* 4,146	* 3,808	198,479	179,575	207,035	293,565
\$5,000 under \$10,000.....	15,681	3,142	* 3,253	* 27,889	160,655	810,482	30,299	147,384	109,643	141,410	186,077	536,059
\$10,000 under \$15,000.....	72,784	23,720	23,096	188,551	378,004	3,067,789	73,047	444,081	122,842	176,129	230,551	807,702
\$15,000 under \$20,000.....	189,384	65,026	24,130	228,296	437,099	4,475,902	114,941	611,389	109,590	132,486	280,124	919,996
\$20,000 under \$25,000.....	296,292	110,571	17,694	131,972	430,334	5,113,835	160,133	890,735	144,325	131,418	309,944	1,249,014
\$25,000 under \$30,000.....	438,607	178,924	25,016	216,577	402,776	4,675,451	166,775	871,532	137,932	141,835	321,857	1,536,675
\$30,000 under \$40,000.....	1,399,093	671,991	64,174	724,423	845,491	11,364,394	353,930	1,850,700	291,760	302,639	651,128	3,218,254
\$40,000 under \$50,000.....	1,855,713	994,984	50,438	695,037	851,089	11,872,484	381,943	2,254,761	316,143	342,181	732,147	4,793,630
\$50,000 under \$75,000.....	5,212,319	3,475,189	70,238	1,539,679	1,925,017	31,890,701	939,458	5,155,251	753,944	800,359	1,797,680	14,194,985
\$75,000 under \$100,000.....	4,236,228	3,341,495	22,856	563,293	1,338,995	29,754,472	567,616	3,256,597	547,335	570,190	1,527,419	18,421,693
\$100,000 under \$200,000.....	4,977,470	5,310,984	23,057	1,384,499	1,696,908	65,424,911	653,934	4,571,161	708,471	1,256,322	2,583,744	62,969,859
\$200,000 under \$500,000.....	927,829	1,932,284	** 6,674	** 1,124,318	551,809	49,231,518	167,214	2,351,551	140,743	285,956	1,157,913	96,488,445
\$500,000 under \$1,000,000.....	183,480	925,716	**	**	103,728	16,340,740	34,005	913,280	15,554	69,588	301,776	69,044,650
\$1,000,000 or more.....	133,473	3,318,574	496	129,468	55,036	18,459,022	23,094	2,559,299	4,333	46,211	211,491	390,259,359
Nontaxable returns, total	2,167,280	1,837,612	126,366	1,025,271	6,555,807	62,060,610	1,637,071	18,849,162	554,118	381,760	1,516,787	17,399,893

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	10,022,532	22,136,901	4,559,258	47,218,259	5,377,233	137,525,525	2,265,261	117,469,604	4,619,690	32,147,283	3,557,206	24,158,554
No adjusted gross income.....	625,455	1,550,394	85,772	1,142,778	308,276	14,473,097	231,673	13,165,317	112,200	1,074,740	117,267	1,510,940
\$1 under \$5,000.....	499,097	991,986	140,485	148,769	223,668	2,789,753	121,301	2,438,658	163,380	178,475	119,390	398,873
\$5,000 under \$10,000.....	443,723	957,741	157,627	226,189	161,640	2,939,398	94,220	2,684,204	149,500	305,975	107,203	356,596
\$10,000 under \$15,000.....	425,536	904,944	139,665	285,833	174,810	2,764,283	75,524	2,347,649	145,407	297,238	114,995	405,727
\$15,000 under \$20,000.....	416,399	893,807	145,170	230,603	180,398	2,820,415	71,987	2,342,160	142,470	211,341	119,467	506,561
\$20,000 under \$25,000.....	344,118	723,529	140,957	302,331	157,306	2,850,558	55,933	2,338,047	144,145	362,704	110,210	581,514
\$25,000 under \$30,000.....	338,865	723,124	134,773	385,388	146,735	2,327,458	50,322	1,976,367	132,810	424,996	103,763	395,882
\$30,000 under \$40,000.....	708,543	1,499,003	261,206	629,310	322,803	4,836,003	126,070	3,889,584	254,442	640,347	213,016	964,388
\$40,000 under \$50,000.....	642,632	1,354,172	300,263	893,973	297,215	4,649,056	120,888	4,153,722	304,059	970,952	200,557	671,663
\$50,000 under \$75,000.....	1,545,356	3,264,301	675,348	2,148,032	758,121	12,185,411	266,293	10,378,963	683,725	2,301,149	527,090	2,180,044
\$75,000 under \$100,000.....	1,202,729	2,647,051	586,222	2,342,794	633,632	10,866,948	237,913	9,361,667	594,039	2,408,590	441,802	1,897,260
\$100,000 under \$200,000.....	1,867,207	4,165,617	1,028,173	5,962,097	1,119,902	26,355,925	433,582	22,833,736	1,034,485	6,143,646	776,387	4,383,069
\$200,000 under \$500,000.....	746,350	1,872,557	515,871	6,651,883	593,885	21,473,499	251,950	19,487,230	522,426	6,308,376	409,376	3,283,899
\$500,000 under \$1,000,000.....	146,174	392,425	138,379	3,891,073	166,675	9,834,633	74,632	7,948,426	138,181	2,746,787	113,503	2,082,728
\$1,000,000 under \$1,500,000.....	33,138	91,807	40,601	2,137,218	45,404	3,987,856	21,812	3,401,817	38,469	1,453,140	31,693	794,256
\$1,500,000 under \$2,000,000.....	13,548	37,689	19,721	1,518,855	21,095	2,000,086	9,737	1,607,489	18,433	836,288	15,281	437,509
\$2,000,000 under \$5,000,000.....	18,423	51,767	32,490	4,619,307	32,146	4,762,166	15,403	3,653,697	28,386	2,136,225	24,431	1,243,082
\$5,000,000 under \$10,000,000.....	3,589	10,287	9,432	3,238,119	8,350	1,880,573	3,811	1,348,537	7,751	1,090,961	6,943	586,600
\$10,000,000 or more.....	1,651	4,690	7,101	10,463,708	5,173	3,728,406	2,209	2,112,327	5,383	2,255,353	4,833	1,707,963
Taxable returns, total	7,655,387	16,701,471	3,970,008	44,374,553	4,269,766	104,283,276	1,633,994	88,291,218	3,977,450	29,202,816	2,967,175	19,532,093
No adjusted gross income.....	1,705	4,228	692	153,070	1,857	490,077	1,123	443,576	913	88,542	1,114	41,585
\$1 under \$5,000.....	45,113	60,415	65,920	32,572	33,096	82,858	11,350	57,479	65,170	34,349	24,335	27,990
\$5,000 under \$10,000.....	99,116	156,462	63,274	51,193	40,454	162,695	14,073	111,907	60,248	55,219	25,348	59,070
\$10,000 under \$15,000.....	184,477	365,138	66,322	106,362	79,212	860,981	26,630	718,424	67,157	114,985	58,970	127,937
\$15,000 under \$20,000.....	231,604	468,422	85,609	124,657	97,084	1,195,143	36,254	1,025,922	82,639	90,373	62,398	177,894
\$20,000 under \$25,000.....	237,409	508,555	101,974	196,011	100,952	1,285,890	30,575	1,140,840	102,575	223,614	74,460	185,271
\$25,000 under \$30,000.....	254,435	521,016	104,288	285,354	102,863	1,191,161	32,974	1,056,737	101,043	303,625	75,055	160,126
\$30,000 under \$40,000.....	576,727	1,191,574	215,551	440,299	247,794	3,151,081	93,815	2,535,869	210,462	445,978	165,124	638,917
\$40,000 under \$50,000.....	580,530	1,213,538	273,719	758,552	260,197	3,694,821	104,894	3,248,877	278,980	847,848	178,334	585,291
\$50,000 under \$75,000.....	1,450,586	3,040,926	636,008	1,905,684	702,592	10,119,080	243,463	8,561,835	643,147	2,082,666	490,818	1,862,731
\$75,000 under \$100,000.....	1,179,183	2,587,010	572,510	2,164,328	623,295	10,021,196	231,955	8,597,830	579,308	2,217,204	436,714	1,583,830
\$100,000 under \$200,000.....	1,853,953	4,129,322	1,022,086	5,831,930	1,109,814	25,404,102	428,662	22,034,937	1,028,406	6,004,405	769,727	4,209,908
\$200,000 under \$500,000.....	744,611	1,867,813	514,817	6,607,440	592,340	20,988,220	250,994	19,051,179	521,298	6,262,641	408,466	3,226,235
\$500,000 under \$1,000,000.....	145,792	391,373	138,122	3,871,251	166,314	9,622,848	74,402	7,844,397	137,907	2,728,720	113,297	2,012,455
\$1,000,000 or more.....	70,144	195,680	109,117	21,845,851	111,902	16,013,123	52,832	11,861,408	98,199	7,702,649	83,015	4,632,854
Nontaxable returns, total	2,367,145	5,435,430	589,249	2,843,706	1,107,468	33,242,249	631,267	29,178,386	642,241	2,944,467	590,031	4,626,461

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	132,612	4,054,320	150,677	1,166,420	673,023	19,523,692	365,289	3,287,590	11,365,128	663,943,989	8,645,215	232,564,907
No adjusted gross income.....	2,150	55,870	5,388	106,556	13,155	588,948	10,514	267,986	157,433	10,822,322	546,499	23,748,045
\$1 under \$5,000.....	* 902	* 218	2,487	18,866	9,281	44,253	9,240	7,534	422,746	816,446	444,619	6,280,370
\$5,000 under \$10,000.....	* 1,635	* 2,680	1,003	1,695	14,062	28,590	7,976	7,973	415,372	1,264,628	398,712	8,207,820
\$10,000 under \$15,000.....	2,286	10,113	2,278	14,308	8,408	26,855	6,972	44,972	419,769	1,618,832	360,791	6,197,206
\$15,000 under \$20,000.....	4,087	3,184	3,235	4,322	11,999	61,790	8,362	13,085	427,732	1,740,335	364,216	6,425,487
\$20,000 under \$25,000.....	* 2,516	* 5,111	3,237	11,682	8,622	25,198	6,468	9,997	366,070	1,593,509	300,670	5,835,141
\$25,000 under \$30,000.....	* 2,466	* 1,962	2,117	9,765	11,568	31,445	9,592	18,459	366,237	1,987,365	285,346	5,183,265
\$30,000 under \$40,000.....	9,371	20,210	4,271	6,637	30,305	65,819	22,589	72,530	714,377	4,130,590	599,340	10,761,503
\$40,000 under \$50,000.....	3,548	12,338	6,228	17,677	26,421	128,624	14,354	23,939	748,226	5,291,170	544,521	11,027,032
\$50,000 under \$75,000.....	11,631	21,683	11,508	29,263	61,968	255,811	34,969	28,442	1,751,191	15,002,819	1,324,220	25,118,636
\$75,000 under \$100,000.....	11,949	83,269	13,703	31,584	64,173	174,406	32,403	102,942	1,436,362	18,123,045	1,026,179	21,317,279
\$100,000 under \$200,000.....	27,704	150,759	29,943	80,738	153,897	805,919	79,654	210,277	2,459,300	61,575,997	1,616,552	42,186,053
\$200,000 under \$500,000.....	21,014	326,870	27,818	162,397	128,615	1,762,401	64,264	285,738	1,157,624	94,807,515	645,930	31,190,233
\$500,000 under \$1,000,000.....	11,492	299,452	14,178	104,624	55,916	1,598,311	28,482	460,827	307,249	68,176,091	126,770	13,243,739
\$1,000,000 under \$1,500,000.....	5,257	200,643	5,652	50,067	23,217	972,999	9,715	231,280	83,723	35,584,645	28,850	4,715,131
\$1,500,000 under \$2,000,000.....	3,115	156,332	3,778	39,332	12,563	777,702	5,194	167,495	39,609	26,027,400	11,871	2,442,102
\$2,000,000 under \$5,000,000.....	6,490	538,872	7,991	124,504	23,958	2,614,071	9,488	411,793	62,556	77,451,004	15,702	4,798,441
\$5,000,000 under \$10,000,000.....	2,553	371,407	2,937	70,880	8,051	2,126,385	2,925	260,178	17,445	55,007,368	3,093	1,977,666
\$10,000,000 or more.....	2,446	1,793,347	2,925	281,524	6,853	7,434,165	2,128	662,143	12,107	182,922,908	1,333	1,929,759
Taxable returns, total	121,634	3,975,093	130,549	963,566	607,758	18,486,277	319,143	2,834,626	9,928,737	645,760,641	6,592,084	171,343,181
No adjusted gross income.....	174	6,034	118	4,069	421	72,537	291	14,880	2,815	3,094,996	864	1,631,542
\$1 under \$5,000.....	--	--	** 1,178	** 1,623	* 3,607	* 3,238	* 1,820	* 782	192,597	282,581	44,861	165,074
\$5,000 under \$10,000.....	* 12	* 74	**	**	5,916	4,819	* 4,317	* 650	175,819	515,168	88,496	659,734
\$10,000 under \$15,000.....	* 680	* 334	--	--	* 4,201	* 10,061	* 2,310	* 33,637	219,960	787,677	152,536	1,831,753
\$15,000 under \$20,000.....	* 2,055	* 1,851	* 2,987	* 3,578	9,052	45,311	6,585	626	260,391	909,641	202,307	2,888,165
\$20,000 under \$25,000.....	* 1,344	* 954	* 1,517	* 1,407	6,165	21,352	* 4,133	* 8,282	285,093	1,132,686	214,553	3,695,031
\$25,000 under \$30,000.....	* 2,442	* 1,778	* 758	* 3,132	9,527	19,852	* 4,319	* 11,067	296,927	1,489,345	218,122	3,377,777
\$30,000 under \$40,000.....	9,207	20,150	* 2,907	* 2,475	20,822	32,614	18,062	32,332	606,554	3,077,752	492,422	7,183,888
\$40,000 under \$50,000.....	* 3,310	* 11,046	5,233	9,115	21,245	66,472	12,040	18,355	672,027	4,396,175	482,325	8,985,806
\$50,000 under \$75,000.....	10,808	19,705	8,783	24,440	55,633	158,648	32,847	26,007	1,670,733	13,441,987	1,246,792	22,181,580
\$75,000 under \$100,000.....	11,820	82,946	13,245	30,104	61,617	153,360	32,108	101,648	1,420,010	17,560,757	1,002,837	20,148,128
\$100,000 under \$200,000.....	27,622	150,273	28,833	76,101	151,278	763,683	78,507	183,252	2,448,631	60,842,583	1,604,377	40,326,464
\$200,000 under \$500,000.....	20,895	324,634	27,648	147,342	128,071	1,734,814	64,024	278,113	1,155,423	94,402,732	644,454	30,660,843
\$500,000 under \$1,000,000.....	11,446	297,770	14,129	96,305	55,746	1,583,067	28,413	414,492	306,743	67,957,439	126,456	12,585,373
\$1,000,000 or more.....	19,820	3,057,546	23,213	561,875	74,457	13,816,449	29,368	1,710,493	215,013	375,869,123	60,681	15,042,024
Nontaxable returns, total	10,978	79,227	20,128	202,854	65,265	1,037,415	46,146	452,964	1,436,391	18,183,348	2,053,131	61,241,726

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	8,448,441	302,014,090	5,496,067	56,386,841	6,291,055	223,019,974	2,529,113	232,595,978	124,576	1,369,866	1,440,718	151,413,205
No adjusted gross income.....	177,913	4,410,364	227,944	4,668,461	420,977	21,897,301	69,725	6,716,431	4,668	125,449	28,720	2,954,550
\$1 under \$5,000.....	341,059	786,590	246,741	1,149,756	324,508	5,681,145	36,191	293,179	2,486	28,023	17,016	68,502
\$5,000 under \$10,000.....	310,205	949,576	213,256	1,565,315	294,496	7,169,713	65,332	356,624	995	2,288	35,733	128,152
\$10,000 under \$15,000.....	317,863	1,180,120	212,928	1,357,705	246,996	5,489,635	74,493	452,220	* 1,625	* 17,354	23,359	176,874
\$15,000 under \$20,000.....	309,635	1,271,054	210,263	1,051,195	242,527	5,978,195	68,469	444,528	3,197	13,075	28,065	159,707
\$20,000 under \$25,000.....	266,253	1,093,913	188,176	1,534,147	207,515	4,971,537	75,406	561,054	3,099	16,542	31,483	122,162
\$25,000 under \$30,000.....	254,528	1,300,656	183,981	1,180,983	195,758	4,669,825	77,646	610,149	2,105	14,586	31,168	264,186
\$30,000 under \$40,000.....	508,985	2,657,686	388,624	2,330,523	360,599	9,529,711	137,725	1,208,215	4,928	10,021	65,981	459,178
\$40,000 under \$50,000.....	529,954	3,191,458	367,206	2,982,225	350,336	9,083,609	143,622	1,953,708	6,085	24,029	62,667	322,955
\$50,000 under \$75,000.....	1,275,394	9,499,999	904,459	6,289,541	860,430	22,286,728	316,913	4,883,876	10,794	45,415	164,228	1,176,639
\$75,000 under \$100,000.....	1,065,620	10,637,073	675,560	4,850,746	725,636	19,960,711	309,889	6,935,662	12,022	35,775	140,641	1,365,320
\$100,000 under \$200,000.....	1,818,243	35,216,995	1,100,693	9,900,610	1,224,007	40,546,351	546,779	22,969,033	25,779	73,670	328,960	5,511,609
\$200,000 under \$500,000.....	873,883	46,985,013	429,064	7,635,220	613,832	371,939,834	371,939	40,689,544	22,184	212,848	255,662	11,037,027
\$500,000 under \$1,000,000.....	234,771	31,717,934	93,087	3,643,264	141,821	14,008,431	124,738	27,907,418	10,819	145,013	107,040	10,893,135
\$1,000,000 under \$1,500,000.....	63,350	15,890,967	23,200	1,279,944	35,900	5,398,233	38,999	13,500,418	4,026	60,331	60,331	7,495,355
\$1,500,000 under \$2,000,000.....	31,045	11,778,996	9,799	764,682	15,908	2,874,569	19,377	9,266,931	2,325	43,566	20,509	5,770,151
\$2,000,000 under \$5,000,000.....	47,203	30,976,754	15,265	1,724,636	22,236	6,009,043	33,802	27,198,618	4,578	127,898	37,942	21,534,902
\$5,000,000 under \$10,000,000.....	13,185	20,368,013	3,830	1,050,969	4,973	2,717,753	10,391	18,806,014	1,468	73,990	12,096	17,306,134
\$10,000,000 or more.....	9,349	72,100,928	2,292	1,406,901	2,599	2,755,649	7,677	47,832,356	1,393	299,992	9,575	64,666,667
Taxable returns, total	7,296,745	291,854,888	4,467,596	44,454,643	4,778,336	167,397,959	2,165,689	223,080,582	106,951	1,111,838	1,301,090	147,489,697
No adjusted gross income.....	2,048	792,880	419	159,918	1,506	1,870,884	1,655	1,803,387	72	3,624	982	940,241
\$1 under \$5,000.....	138,150	200,964	49,119	44,633	33,522	190,537	7,180	39,600	** 1,178	** 2,434	* 5,579	* 6,112
\$5,000 under \$10,000.....	134,035	378,528	65,528	231,213	54,604	540,952	3,928	29,118	**	**	17,823	69,477
\$10,000 under \$15,000.....	164,168	573,275	98,369	413,767	87,419	1,586,155	26,655	118,234	--	--	11,882	51,005
\$15,000 under \$20,000.....	187,830	695,063	123,382	443,121	128,300	2,741,881	29,431	146,411	* 2,978	* 12,142	18,423	96,672
\$20,000 under \$25,000.....	204,058	734,211	135,919	1,072,227	152,804	3,096,967	56,066	407,989	* 1,517	* 2,065	22,185	64,508
\$25,000 under \$30,000.....	209,630	1,018,661	145,575	816,577	148,307	2,967,839	57,595	367,692	* 758	* 4,699	21,022	101,757
\$30,000 under \$40,000.....	430,992	2,087,328	329,271	1,674,009	286,681	6,373,807	112,224	798,304	3,565	3,779	50,252	289,018
\$40,000 under \$50,000.....	477,679	2,715,675	329,117	2,651,810	313,586	7,115,185	124,609	1,390,530	5,727	11,698	55,829	270,924
\$50,000 under \$75,000.....	1,217,678	8,704,488	858,877	5,713,117	811,788	19,419,325	289,009	3,984,396	8,081	38,593	154,052	919,104
\$75,000 under \$100,000.....	1,050,730	10,366,092	665,766	4,660,827	709,002	18,811,930	305,286	6,612,183	11,761	33,657	137,414	1,268,581
\$100,000 under \$200,000.....	1,809,631	34,781,928	1,090,876	9,740,468	1,215,539	38,561,420	544,396	22,631,403	24,710	68,120	324,407	5,326,824
\$200,000 under \$500,000.....	872,000	46,726,122	428,215	7,541,438	612,357	31,464,774	371,100	40,560,259	22,071	194,770	254,732	10,920,123
\$500,000 under \$1,000,000.....	234,329	31,587,880	92,895	3,126,825	141,495	13,825,068	124,520	27,845,433	10,787	135,839	106,780	10,813,518
\$1,000,000 or more.....	163,786	150,491,793	54,268	6,164,693	81,424	18,811,234	110,044	116,345,634	13,745	600,418	119,728	116,351,835
Nontaxable returns, total	1,151,695	10,169,202	1,028,471	11,932,198	1,512,719	55,622,014	363,424	9,515,396	17,625	256,028	139,628	3,923,507

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.				Sale of property other than capital assets				Total taxable IRA distributions	
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total.....	474,669	4,660,832	9,238,023	30,623,029	900,568	12,843,235	876,635	9,180,303	9,387,189	112,277,199
No adjusted gross income.....	19,691	745,967	242,254	430,110	42,730	943,413	65,167	3,387,341	80,955	928,684
\$1 under \$5,000.....	14,012	55,057	380,000	301,786	21,541	97,845	18,517	185,178	191,017	437,282
\$5,000 under \$10,000.....	10,438	26,302	351,926	406,075	27,220	109,355	26,164	112,025	476,454	1,736,117
\$10,000 under \$15,000.....	8,674	27,599	344,174	474,216	20,742	83,398	22,329	172,671	704,233	3,120,076
\$15,000 under \$20,000.....	18,474	57,698	346,721	539,721	31,047	159,470	21,709	91,103	738,285	4,134,604
\$20,000 under \$25,000.....	9,106	37,160	277,101	540,625	26,800	164,066	32,106	122,840	575,745	3,538,079
\$25,000 under \$30,000.....	9,728	9,609	282,765	504,112	33,854	161,670	29,202	83,067	556,299	3,811,555
\$30,000 under \$40,000.....	23,634	106,873	575,163	1,020,336	60,149	372,355	50,367	217,146	920,728	6,732,217
\$40,000 under \$50,000.....	27,202	180,998	558,999	1,066,879	52,477	403,398	41,364	128,745	814,368	7,076,456
\$50,000 under \$75,000.....	62,411	208,197	1,361,755	3,152,970	141,012	1,265,640	99,914	458,139	1,688,593	19,807,402
\$75,000 under \$100,000.....	54,256	230,441	1,118,803	2,945,381	93,726	796,791	87,788	462,968	1,093,918	17,157,983
\$100,000 under \$200,000.....	106,472	555,167	2,003,473	6,768,103	154,944	2,032,484	170,546	944,726	1,185,098	27,102,530
\$200,000 under \$500,000.....	64,577	701,107	987,433	5,435,598	111,333	1,975,877	120,399	828,790	299,328	11,399,742
\$500,000 under \$1,000,000.....	26,342	372,246	257,639	2,509,599	41,259	936,574	50,228	535,956	53,243	2,768,744
\$1,000,000 under \$1,500,000.....	8,055	198,269	67,677	919,136	14,174	510,695	15,494	219,835	12,268	840,872
\$1,500,000 under \$2,000,000.....	3,749	142,539	31,845	591,964	7,152	261,685	7,566	174,570	5,615	387,143
\$2,000,000 under \$5,000,000.....	5,453	413,137	48,659	1,206,344	12,693	764,346	11,954	406,563	7,988	732,700
\$5,000,000 under \$10,000,000.....	1,491	195,863	12,957	583,063	4,308	518,269	3,303	288,815	1,829	224,113
\$10,000,000 or more.....	904	396,602	8,678	1,227,011	3,407	1,285,906	2,520	359,828	1,225	320,899
Taxable returns, total.....	407,194	3,651,546	7,915,986	28,489,576	712,889	11,102,175	683,495	4,947,886	7,708,455	103,060,503
No adjusted gross income.....	195	61,520	1,836	22,893	866	175,195	292	86,139	246	22,115
\$1 under \$5,000.....	* 4,586	* 1,645	140,383	110,076	* 652	* 45	* 1,288	* 2	* 7,274	* 9,422
\$5,000 under \$10,000.....	* 4,616	* 7,969	130,452	158,448	* 2,606	* 15,994	4,928	5,306	43,555	203,185
\$10,000 under \$15,000.....	* 4,022	* 3,437	164,115	216,769	8,427	40,879	7,294	45,986	359,083	1,473,570
\$15,000 under \$20,000.....	10,113	36,259	209,141	316,733	15,948	79,960	7,717	14,669	438,884	2,518,163
\$20,000 under \$25,000.....	7,561	25,891	220,282	428,089	17,275	77,210	19,966	50,633	481,487	2,936,963
\$25,000 under \$30,000.....	6,187	1,322	226,863	413,895	17,633	75,033	18,848	54,591	487,435	3,382,663
\$30,000 under \$40,000.....	16,511	65,804	498,961	835,814	43,993	230,489	34,712	137,692	837,346	6,032,536
\$40,000 under \$50,000.....	24,685	141,147	513,108	973,082	39,924	332,962	36,851	109,070	775,984	6,755,703
\$50,000 under \$75,000.....	59,875	178,453	1,320,257	3,001,327	127,425	1,068,920	88,798	374,398	1,633,784	19,390,026
\$75,000 under \$100,000.....	52,796	223,649	1,105,826	2,895,835	90,652	773,983	83,727	421,942	1,086,457	17,019,295
\$100,000 under \$200,000.....	105,811	531,232	1,992,227	6,697,202	153,663	2,003,627	168,113	878,921	1,176,201	26,727,540
\$200,000 under \$500,000.....	64,376	677,682	965,757	5,414,041	111,030	1,964,948	120,061	812,974	298,744	11,359,207
\$500,000 under \$1,000,000.....	26,266	361,804	257,243	2,501,531	41,167	933,471	50,139	525,118	53,128	2,773,108
\$1,000,000 or more.....	19,593	1,333,730	169,535	4,503,844	41,629	3,329,447	40,761	1,430,446	28,848	2,457,007
Non taxable returns, total.....	67,475	1,009,286	1,322,037	2,133,453	187,679	1,741,060	193,141	4,232,417	1,678,734	9,216,696

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	25,352,088	685,308,391	23,247,374	420,144,855	4,109,952	53,536,785	4,951,857	51,914,832	1,342,691	16,121,113	33,393	197,030						
No adjusted gross income.....	203,268	4,188,592	162,087	1,559,944	86,566	1,208,504	223,118	5,045,653	28,448	500,821	2,313	47,473						
\$1 under \$5,000.....	607,589	3,531,387	554,225	1,420,898	95,796	277,463	74,373	585,329	39,531	49,937	--	--						
\$5,000 under \$10,000.....	1,314,330	10,621,219	1,266,758	6,535,480	182,461	672,878	134,586	1,049,000	32,922	63,005	* 666	* 495						
\$10,000 under \$15,000.....	2,005,071	20,515,465	1,949,751	15,845,085	211,476	1,037,572	158,156	1,162,282	51,865	78,685	* 39	* 34						
\$15,000 under \$20,000.....	1,985,924	25,435,327	1,913,250	19,773,989	236,168	1,173,780	204,408	1,639,905	65,565	185,696	--	--						
\$20,000 under \$25,000.....	1,612,754	24,113,898	1,552,315	18,616,462	189,058	1,094,945	190,218	1,591,589	57,395	201,765	* 1,924	* 3,529						
\$25,000 under \$30,000.....	1,485,216	24,894,368	1,409,674	18,750,273	161,438	1,000,181	200,842	1,555,774	44,707	188,766	* 2,414	* 2,063						
\$30,000 under \$40,000.....	2,576,417	50,302,165	2,400,359	36,810,148	302,040	1,888,837	424,404	3,418,620	108,645	341,876	** 2,710	** 1,145						
\$40,000 under \$50,000.....	2,209,372	57,269,116	2,037,805	36,406,267	267,537	2,023,432	390,959	3,146,466	79,317	344,693	**	**						
\$50,000 under \$75,000.....	4,543,119	125,893,942	4,146,078	87,401,674	687,237	5,851,606	914,277	7,450,026	204,335	947,815	** 8,363	** 31,613						
\$75,000 under \$100,000.....	2,835,126	100,674,251	2,561,527	64,597,710	526,310	4,903,364	656,243	5,674,205	169,807	943,378	**	**						
\$100,000 under \$200,000.....	3,032,361	156,203,917	2,571,248	83,404,012	692,674	10,315,868	902,126	10,141,332	248,251	2,539,411	8,594	18,434						
\$200,000 under \$500,000.....	741,583	56,794,267	572,314	22,475,689	334,974	10,383,634	357,611	5,940,879	126,884	2,850,793	4,116	46,580						
\$500,000 under \$1,000,000.....	126,289	12,973,549	93,486	3,427,294	80,920	4,653,892	77,548	1,688,889	41,377	1,937,767	962	5,464						
\$1,000,000 under \$1,500,000.....	30,589	3,969,129	23,635	1,045,239	22,290	1,778,699	18,468	584,157	14,214	1,024,302	329	1,928						
\$1,500,000 under \$2,000,000.....	13,768	2,009,307	10,384	471,001	10,817	1,176,639	7,940	275,539	7,010	516,900	248	4,711						
\$2,000,000 under \$5,000,000.....	20,364	3,574,083	15,628	906,284	15,728	2,145,079	11,540	521,368	13,735	1,467,366	411	14,567						
\$5,000,000 under \$10,000,000.....	5,424	1,178,554	4,126	309,665	3,987	861,239	3,021	197,421	4,622	782,887	154	3,983						
\$10,000,000 or more.....	3,522	1,165,854	2,723	387,739	2,474	1,089,174	2,020	266,398	4,061	1,155,248	151	15,009						
Taxable returns, total	20,559,408	633,031,047	18,760,075	387,793,342	3,292,600	48,494,854	3,816,969	37,752,618	1,130,982	15,316,079	29,268	148,285						
No adjusted gross income.....	837	47,690	802	30,431	1,127	119,594	881	79,238	260	267,828	* 7	* 5,626						
\$1 under \$5,000.....	20,319	83,838	18,315	34,193	* 1,382	* 5,027	* 654	* 932	* 2,602	* 4,524	--	--						
\$5,000 under \$10,000.....	156,263	1,370,088	153,303	950,308	15,836	64,045	13,960	91,539	* 4,237	* 11,001	* 651	* 494						
\$10,000 under \$15,000.....	1,053,434	10,836,116	1,029,151	8,811,260	87,385	437,715	48,490	218,143	22,425	44,213	--	--						
\$15,000 under \$20,000.....	1,207,384	16,046,495	1,161,661	12,884,031	114,086	594,426	81,224	520,632	38,042	118,600	--	--						
\$20,000 under \$25,000.....	1,277,172	20,159,128	1,234,128	16,051,779	140,277	797,276	94,526	677,570	41,031	181,443	* 1,621	* 12						
\$25,000 under \$30,000.....	1,244,056	21,973,321	1,193,066	16,952,683	120,821	755,573	118,947	844,421	33,458	125,829	* 2,307	* 2,003						
\$30,000 under \$40,000.....	2,320,981	46,281,918	2,179,250	34,595,641	239,388	1,402,051	310,951	2,221,860	93,669	294,815	* 1,986	* 291						
\$40,000 under \$50,000.....	2,072,334	55,513,192	1,917,888	35,347,654	200,547	1,725,504	314,158	2,222,777	73,087	278,835	--	--						
\$50,000 under \$75,000.....	4,433,345	123,534,840	4,049,311	86,027,372	650,540	5,501,851	830,830	6,309,488	197,572	855,819	** 7,737	** 31,096						
\$75,000 under \$100,000.....	2,811,893	100,088,102	2,541,283	64,277,457	521,075	4,790,995	635,382	5,249,464	166,746	931,606	**	**						
\$100,000 under \$200,000.....	3,021,447	155,599,610	2,561,013	82,985,402	689,816	10,268,113	892,865	9,930,444	246,594	2,529,988	8,588	18,421						
\$200,000 under \$500,000.....	740,362	56,690,493	571,255	22,426,329	334,320	10,354,995	356,751	5,906,724	126,456	2,835,548	4,105	46,339						
\$500,000 under \$1,000,000.....	126,062	12,942,570	93,286	3,413,153	80,762	4,642,948	77,384	1,681,848	41,282	1,931,793	959	5,438						
\$1,000,000 or more.....	73,519	11,863,646	56,363	3,105,650	55,167	7,034,742	42,866	1,797,537	43,521	4,906,237	1,287	38,566						
Nontaxable returns, total	4,792,679	52,277,344	4,487,298	32,351,513	817,352	5,041,931	1,132,888	14,162,214	211,709	803,034	4,136	48,745						

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S Corporation			
	Net income		Net loss	Net income		Net loss	Net income		Net loss	
	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount
All returns, total	471,712	3,645,126	120,816	5,394,877	72,225,518	4,554,256	4,992,108	492,020,754	2,539,384	89,694,035
No adjusted gross income.....	7,619	75,644	9,052	109,046	1,719,404	229,501	62,005	2,810,663	257,433	31,830,954
\$1 under \$5,000.....	11,586	21,626	* 2,482	138,942	343,269	74,028	85,284	302,402	63,953	918,769
\$5,000 under \$10,000.....	29,233	116,265	6,487	226,766	843,050	136,376	98,796	520,570	65,862	867,347
\$10,000 under \$15,000.....	32,665	163,383	7,282	270,948	1,255,424	159,791	116,072	958,531	68,975	891,879
\$15,000 under \$20,000.....	37,396	177,352	9,858	316,764	1,512,038	206,151	127,610	1,172,432	87,738	916,964
\$20,000 under \$25,000.....	25,520	175,516	5,797	248,186	1,450,177	188,625	123,314	1,308,193	86,378	914,050
\$25,000 under \$30,000.....	26,775	141,081	4,448	220,400	1,310,957	200,358	135,696	1,521,158	85,471	1,075,372
\$30,000 under \$40,000.....	36,561	234,622	14,177	408,879	4,445,758	425,422	268,230	3,962,221	156,143	1,744,681
\$40,000 under \$50,000.....	38,853	235,213	7,455	354,235	2,565,723	383,016	251,060	4,203,701	157,695	1,915,076
\$50,000 under \$75,000.....	74,111	575,676	14,792	896,206	7,319,027	891,855	701,364	12,744,712	353,571	3,611,639
\$75,000 under \$100,000.....	49,312	441,414	13,486	676,810	6,157,252	655,691	598,918	14,427,045	276,883	3,224,888
\$100,000 under \$200,000.....	77,999	707,340	16,931	906,807	13,331,435	730,938	1,176,897	50,247,327	503,326	7,230,120
\$200,000 under \$500,000.....	19,278	401,270	6,190	424,597	13,389,984	193,549	821,163	92,456,134	248,778	7,748,355
\$500,000 under \$1,000,000.....	4,035	104,315	** 2,381	110,032	6,612,413	48,253	250,517	70,949,681	70,300	5,019,884
\$1,000,000 under \$1,500,000.....	1,154	34,479	**	32,070	2,805,874	12,332	71,812	38,558,597	19,862	2,521,377
\$1,500,000 under \$2,000,000.....	500	11,039	**	15,791	1,685,910	5,656	32,760	24,327,262	9,794	1,822,393
\$2,000,000 under \$5,000,000.....	821	16,954	**	25,691	3,599,146	8,665	49,902	63,716,782	17,407	5,008,656
\$5,000,000 under \$10,000,000.....	185	5,403	**	7,346	1,639,721	2,355	12,583	34,374,400	5,638	3,226,646
\$10,000,000 or more.....	110	6,534	**	5,360	2,238,958	1,695	8,223	74,058,943	4,176	9,204,985
Taxable returns, total	376,672	3,166,567	93,889	4,346,188	66,037,361	3,429,031	4,381,245	482,289,775	1,851,421	51,065,729
No adjusted gross income.....	318	3,774	--	1,166	379,137	1,002	1,418	862,594	1,790	2,325,345
\$1 under \$5,000.....	--	--	--	3,984	9,551	* 3	14,537	37,238	7,819	74,480
\$5,000 under \$10,000.....	* 5,073	* 20,163	--	22,202	94,184	13,653	28,078	150,224	7,574	84,258
\$10,000 under \$15,000.....	17,878	74,607	* 1,656	114,163	553,979	50,155	57,893	441,785	18,343	127,112
\$15,000 under \$20,000.....	18,710	86,492	8,556	156,859	778,712	85,789	68,428	590,197	32,457	173,018
\$20,000 under \$25,000.....	18,614	139,720	5,797	182,499	1,111,958	95,456	80,272	877,098	51,134	353,375
\$25,000 under \$30,000.....	21,929	117,911	* 4,413	164,794	981,747	119,179	86,825	933,706	46,199	346,971
\$30,000 under \$40,000.....	32,063	197,624	13,522	331,551	1,877,375	315,893	188,507	2,627,616	103,130	752,611
\$40,000 under \$50,000.....	35,583	231,146	6,206	322,370	2,211,823	307,832	208,672	3,195,402	124,699	1,025,817
\$50,000 under \$75,000.....	73,181	567,982	14,792	854,270	6,873,965	810,101	644,487	11,367,285	316,557	2,577,103
\$75,000 under \$100,000.....	49,309	441,372	13,482	689,996	6,035,992	635,587	587,477	13,928,798	268,519	2,784,306
\$100,000 under \$200,000.....	77,984	706,970	16,915	902,805	13,275,175	722,512	1,169,310	49,887,051	498,742	6,801,937
\$200,000 under \$500,000.....	19,240	400,384	6,177	423,646	13,345,298	193,102	820,043	92,330,284	247,754	7,499,779
\$500,000 under \$1,000,000.....	4,030	104,289	** 2,374	109,812	6,596,030	48,147	250,236	70,277,132	70,054	4,931,164
\$1,000,000 or more.....	2,762	74,132	**	86,071	11,912,436	30,621	175,061	234,783,364	56,648	21,208,453
Nontaxable returns, total	95,040	478,559	26,927	1,048,689	6,188,157	1,125,224	610,863	9,730,979	687,963	38,628,307

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss		Net income		Net loss		Amount		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	493,504	18,138,463	35,713	1,654,404	610,647	8,484,072	1,370,603	20,652,859	7,887,700	27,857,367	15,510,458	252,239,705
No adjusted gross income.....	8,418	228,891	3,194	587,820	21,913	350,455	104,013	3,527,442	29,805	116,383	174,526	2,503,628
\$1 under \$5,000.....	14,120	24,622	* 651	* 185	29,939	96,863	37,481	375,642	199,606	360,069	476,348	5,909,738
\$5,000 under \$10,000.....	19,593	59,560	** 653	** 3,215	52,641	225,404	50,085	585,274	558,666	1,366,066	640,438	8,323,255
\$10,000 under \$15,000.....	12,937	41,946	**	**	41,945	275,928	57,708	496,585	874,703	2,638,860	793,125	11,516,434
\$15,000 under \$20,000.....	17,264	93,280	* 651	* 171	33,414	256,886	71,665	603,600	808,348	2,843,623	934,617	14,649,130
\$20,000 under \$25,000.....	17,156	126,573	** 2,305	** 2,992	29,661	249,188	80,268	878,362	734,638	2,619,422	1,092,678	17,396,065
\$25,000 under \$30,000.....	14,725	117,822	**	**	31,585	325,197	60,210	647,389	647,626	2,344,740	1,171,658	18,759,637
\$30,000 under \$40,000.....	26,624	202,026	* 1,932	* 1,615	67,157	657,774	147,285	1,664,553	909,891	3,386,348	1,944,910	29,733,332
\$40,000 under \$50,000.....	39,230	331,367	* 1,136	* 2,562	55,307	593,038	110,608	1,183,882	721,545	2,728,985	1,539,959	22,942,834
\$50,000 under \$75,000.....	69,118	572,147	5,590	39,689	99,804	1,308,407	243,926	2,410,589	1,279,873	4,685,943	2,970,552	47,379,789
\$75,000 under \$100,000.....	51,290	692,649	2,241	21,721	60,967	1,010,228	166,295	2,118,647	614,884	2,426,587	1,623,393	29,445,076
\$100,000 under \$200,000.....	112,582	2,423,126	5,903	31,155	60,370	1,694,519	163,264	2,831,590	436,094	1,944,155	1,566,757	30,994,707
\$200,000 under \$500,000.....	53,586	2,014,759	5,768	131,357	18,335	746,433	54,670	1,576,883	64,680	352,311	433,490	9,256,145
\$500,000 under \$1,000,000.....	18,327	1,827,006	1,825	86,457	4,636	246,887	14,521	654,468	5,694	34,329	89,070	2,002,063
\$1,000,000 under \$1,500,000.....	6,538	1,004,832	898	21,235	1,221	116,257	2,943	230,754	849	4,768	24,242	565,476
\$1,500,000 under \$2,000,000.....	3,085	682,771	560	35,939	490	71,668	1,755	140,117	254	1,564	11,126	273,331
\$2,000,000 under \$5,000,000.....	5,652	2,183,316	1,222	144,575	877	123,142	2,568	339,994	460	2,704	16,544	406,022
\$5,000,000 under \$10,000,000.....	1,750	1,197,538	553	113,536	240	55,312	798	145,422	60	368	4,263	109,259
\$10,000,000 or more.....	1,509	4,314,230	633	430,179	145	80,486	541	241,665	24	142	2,762	73,785
Taxable returns, total	443,292	17,738,301	27,730	1,060,755	396,596	6,585,483	995,269	13,997,197	5,247,559	19,277,384	13,027,952	214,615,190
No adjusted gross income.....	336	71,749	86	23,292	184	32,715	** 733	** 87,334	--	--	486	11,100
\$1 under \$5,000.....	7,511	15,002	--	--	* 647	* 788	**	**	12,720	18,518	16,710	126,584
\$5,000 under \$10,000.....	9,141	28,465	--	--	7,675	23,759	* 2,356	* 3,210	81,643	184,366	78,792	881,867
\$10,000 under \$15,000.....	9,915	38,324	--	--	11,168	69,600	14,779	131,101	369,249	1,120,808	414,888	5,102,556
\$15,000 under \$20,000.....	13,433	80,066	* 651	* 171	14,894	105,971	28,081	261,771	402,404	1,348,060	608,056	8,561,459
\$20,000 under \$25,000.....	10,988	92,194	** 1,280	** 92	17,319	126,225	58,300	560,286	408,510	1,368,697	920,530	14,405,297
\$25,000 under \$30,000.....	13,211	105,221	**	**	16,410	170,999	41,527	396,481	384,824	2,403,067	1,031,637	16,423,381
\$30,000 under \$40,000.....	21,959	144,073	* 624	* 487	44,641	375,216	113,906	1,182,135	660,295	2,413,064	1,794,277	27,434,095
\$40,000 under \$50,000.....	36,889	313,698	--	--	47,335	479,530	99,423	984,121	610,149	2,307,441	1,486,009	22,186,470
\$50,000 under \$75,000.....	67,170	565,279	5,585	39,681	90,136	1,133,868	230,083	2,201,305	1,209,340	4,402,737	2,926,347	46,718,857
\$75,000 under \$100,000.....	50,936	689,451	2,237	20,989	60,101	946,769	165,420	2,084,954	605,105	2,390,152	1,612,515	29,295,873
\$100,000 under \$200,000.....	111,682	2,404,106	5,881	29,109	60,180	1,682,494	163,040	2,807,072	431,398	1,924,694	1,557,935	30,818,096
\$200,000 under \$500,000.....	53,378	2,002,241	5,731	127,018	18,306	744,266	54,549	1,561,618	64,587	351,940	432,175	9,229,544
\$500,000 under \$1,000,000.....	18,263	1,820,357	1,813	82,648	4,631	246,601	14,485	651,351	5,691	34,309	88,836	1,996,769
\$1,000,000 or more.....	18,480	9,368,074	3,843	737,268	2,968	446,681	8,586	1,084,457	1,643	9,531	58,757	14,234,242
Non-taxable returns, total	50,212	400,162	7,983	593,649	214,051	1,898,589	375,334	6,655,662	2,640,140	8,579,982	2,482,506	37,624,515

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Social security benefits			Foreign earned income exclusion			Other income				Net operating loss			Gambling earnings		
	Taxable		Number of returns	Amount	Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount						
All returns, total	12,660,754	124,829,069	303,940	16,275,890	6,465,152	34,674,881	345,873	7,811,498	862,791	79,451,741	1,809,182	24,883,528				
No adjusted gross income.....	1,799	18,635	61,175	2,399,467	81,657	641,298	129,682	3,850,050	449,541	67,950,519	18,999	221,549				
\$1 under \$5,000.....	9,174	26,546	53,445	2,463,400	295,557	394,858	* 3,723	* 68,509	75,386	544,267	30,437	72,442				
\$5,000 under \$10,000.....	21,458	115,964	14,121	702,177	331,411	751,539	7,235	75,490	65,269	470,586	57,609	171,511				
\$10,000 under \$15,000.....	37,500	185,278	13,850	614,909	361,231	993,614	9,414	52,386	41,732	402,412	73,748	227,384				
\$15,000 under \$20,000.....	327,820	401,990	13,151	556,553	348,124	754,313	11,952	80,195	33,132	368,740	109,958	468,141				
\$20,000 under \$25,000.....	897,024	1,231,047	8,714	526,679	306,498	623,449	13,011	86,199	21,176	270,735	102,567	439,920				
\$25,000 under \$30,000.....	1,140,682	2,857,408	4,935	308,867	322,194	984,320	* 5,174	* 44,977	17,033	169,238	88,413	351,869				
\$30,000 under \$40,000.....	1,944,253	9,022,551	13,835	681,133	572,730	1,317,304	19,292	84,543	31,371	439,593	168,504	715,111				
\$40,000 under \$50,000.....	1,539,959	12,282,096	13,848	715,563	515,319	1,283,964	9,707	98,814	23,212	459,792	164,948	787,654				
\$50,000 under \$75,000.....	2,969,555	36,623,337	29,990	1,901,792	1,073,788	2,901,496	36,684	401,733	33,874	668,501	333,518	2,239,964				
\$75,000 under \$100,000.....	1,623,288	24,936,367	14,523	948,249	784,018	2,649,148	21,683	301,172	18,641	596,532	243,904	1,777,776				
\$100,000 under \$200,000.....	1,566,754	26,344,945	27,504	1,916,757	954,743	5,273,667	39,861	794,315	28,507	1,364,181	309,571	4,837,422				
\$200,000 under \$500,000.....	433,481	7,867,496	23,505	1,694,928	346,485	5,541,125	25,099	877,634	14,175	1,226,097	82,132	4,485,759				
\$500,000 under \$1,000,000.....	89,068	1,701,728	6,450	473,885	93,910	2,682,038	7,152	313,659	4,690	791,676	14,727	2,050,754				
\$1,000,000 under \$1,500,000.....	24,242	480,650	2,122	157,892	27,435	1,521,397	2,325	153,648	1,916	622,742	4,731	1,245,433				
\$1,500,000 under \$2,000,000.....	11,126	232,330	900	73,727	13,891	959,886	1,073	79,250	757	329,078	1,590	514,941				
\$2,000,000 under \$5,000,000.....	16,544	345,116	1,436	107,048	23,257	2,197,765	1,896	155,080	1,580	958,830	2,697	1,290,128				
\$5,000,000 under \$10,000,000.....	4,263	92,870	271	20,903	7,323	1,115,341	514	79,063	452	547,636	696	744,954				
\$10,000,000 or more.....	2,762	62,717	165	11,961	5,581	2,088,359	396	214,782	346	1,270,586	434	2,240,815				
Taxable returns, total	12,018,896	122,137,655	135,131	8,372,733	5,114,468	30,636,222	181,899	3,499,100	178,622	19,513,812	1,472,067	21,896,912				
No adjusted gross income.....	* 53	* 534	--	--	975	93,076	* 23	* 6,160	4,345	10,592,564	196	3,923				
\$1 under \$5,000.....	--	--	--	--	90,543	98,100	--	--	* 1,726	* 8,441	* 1,952	* 6,382				
\$5,000 under \$10,000.....	* 6,279	* 44,854	* 1,605	* 73,204	82,874	186,548	* 2,315	* 34,574	4,943	91,630	7,231	21,161				
\$10,000 under \$15,000.....	23,555	120,210	* 2,603	* 101,797	143,852	328,357	* 4,012	* 13,889	7,781	94,115	25,102	77,494				
\$15,000 under \$20,000.....	258,534	288,957	6,791	222,338	198,027	414,485	* 5,265	* 22,335	8,845	92,833	59,377	226,074				
\$20,000 under \$25,000.....	765,923	1,065,905	6,057	364,454	203,462	380,638	9,184	52,300	11,056	98,829	61,951	251,377				
\$25,000 under \$30,000.....	1,009,465	2,553,775	* 1,655	* 102,244	222,594	620,614	* 1,610	* 17,786	10,588	80,374	61,374	261,190				
\$30,000 under \$40,000.....	1,793,620	8,346,418	10,234	549,321	462,055	1,021,168	17,634	78,472	21,185	261,028	140,110	535,710				
\$40,000 under \$50,000.....	1,486,009	11,848,704	9,583	451,278	452,312	1,129,662	9,379	64,005	15,874	257,765	149,916	643,379				
\$50,000 under \$75,000.....	2,925,351	36,111,970	25,960	1,567,253	1,019,785	2,586,799	34,921	355,659	23,657	502,737	314,061	1,936,220				
\$75,000 under \$100,000.....	1,612,412	24,809,569	13,515	860,085	772,472	2,608,186	21,013	290,388	17,884	566,024	240,960	1,610,592				
\$100,000 under \$200,000.....	1,557,935	26,194,846	24,192	1,702,639	948,884	5,160,657	38,831	723,020	27,305	1,254,570	303,897	4,310,543				
\$200,000 under \$500,000.....	432,169	7,844,934	22,070	1,572,772	345,624	5,503,395	24,528	854,932	13,841	1,181,706	81,350	4,284,545				
\$500,000 under \$1,000,000.....	88,835	1,697,233	6,133	447,156	93,712	2,668,949	7,033	307,879	4,607	773,509	14,544	1,934,416				
\$1,000,000 or more.....	58,757	1,209,746	4,733	358,193	77,288	7,835,587	6,151	677,701	4,985	3,657,688	10,046	5,793,907				
Nontaxable returns, total	641,858	2,691,414	168,808	7,903,157	1,350,684	4,038,659	163,974	4,312,398	684,169	59,937,928	337,115	2,986,615				

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Statutory adjustments											
	Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
All returns, total	33,591,124	109,396,547	3,256,066	12,003,037	8,072,896	5,052,720	3,503,719	877,796	4,696,013	10,846,990	336,959	2,360,983
No adjusted gross income.....	396,882	1,388,020	13,756	51,703	53,862	43,905	6,798	1,366	99,201	314,857	--	--
\$1 under \$5,000.....	1,513,944	1,568,827	24,583	56,176	125,089	57,179	7,133	1,321	222,582	633,251	* 2,715	* 125
\$5,000 under \$10,000.....	2,366,058	2,798,551	54,262	121,444	237,537	123,450	23,586	4,587	353,818	874,083	* 1,392	* 222
\$10,000 under \$15,000.....	2,262,017	3,049,267	107,911	297,229	327,528	164,796	54,504	12,520	219,153	504,109	1,957	566
\$15,000 under \$20,000.....	1,937,562	3,017,210	132,370	375,540	438,254	218,731	84,134	18,938	218,077	445,990	5,413	1,999
\$20,000 under \$25,000.....	1,786,523	3,031,966	164,907	434,935	539,695	279,433	87,305	20,673	168,711	356,447	3,300	1,260
\$25,000 under \$30,000.....	1,763,579	3,187,150	193,885	586,128	609,688	340,635	132,707	31,497	146,169	295,031	9,423	5,057
\$30,000 under \$40,000.....	3,202,211	6,366,173	416,483	1,273,817	1,140,014	730,053	373,526	85,141	252,045	489,921	12,560	8,074
\$40,000 under \$50,000.....	2,924,209	6,700,428	398,722	1,397,762	961,423	673,592	350,942	83,059	371,590	836,448	11,288	4,405
\$50,000 under \$75,000.....	5,625,263	13,713,199	686,725	2,497,003	1,800,848	1,116,420	849,486	212,585	704,067	1,452,525	37,032	32,319
\$75,000 under \$100,000.....	3,741,942	12,132,320	404,258	1,604,014	1,139,067	921,338	707,892	185,577	635,299	1,538,437	38,255	33,845
\$100,000 under \$200,000.....	4,501,000	23,811,897	517,344	2,348,539	699,891	383,189	731,757	197,773	1,305,302	3,105,890	76,330	122,041
\$200,000 under \$500,000.....	1,131,192	16,396,000	107,928	737,354	--	--	85,472	20,745	--	--	73,482	306,180
\$500,000 under \$1,000,000.....	267,145	6,031,755	21,626	144,241	--	--	** 8,477	** 2,012	--	--	29,456	266,249
\$1,000,000 under \$1,500,000.....	69,413	1,913,692	5,178	35,041	--	--	**	**	--	--	11,252	180,282
\$1,500,000 under \$2,000,000.....	31,646	923,913	2,221	16,231	--	--	**	**	--	--	5,997	130,393
\$2,000,000 under \$5,000,000.....	48,910	1,753,087	3,057	21,018	--	--	**	**	--	--	10,993	418,532
\$5,000,000 under \$10,000,000.....	12,892	606,199	612	4,225	--	--	**	**	--	--	3,402	252,001
\$10,000,000 or more.....	8,738	1,016,894	238	1,638	--	--	**	**	--	--	2,732	597,434
Taxable returns, total	24,092,310	93,026,272	2,765,155	10,521,622	6,666,196	4,245,150	3,171,146	799,060	3,438,155	7,651,245	318,498	2,347,280
No adjusted gross income.....	2,046	23,704	386	2,292	* 4	* 6	* 7	* 2	67	266	--	--
\$1 under \$5,000.....	29,070	8,450	* 3,009	* 4,410	--	--	--	--	--	--	* 651	* 7
\$5,000 under \$10,000.....	264,496	269,470	12,238	20,660	32,231	16,348	* 5,793	* 1,028	40,518	99,699	* 651	* 159
\$10,000 under \$15,000.....	699,765	896,824	19,875	57,337	175,959	96,048	23,912	5,735	85,768	200,074	* 1,160	* 461
\$15,000 under \$20,000.....	937,018	1,343,607	75,187	195,580	296,722	146,031	47,845	10,736	78,504	132,963	4,392	1,496
\$20,000 under \$25,000.....	1,045,618	1,520,499	103,300	271,532	376,978	178,736	57,801	13,342	65,669	101,595	* 2,109	* 564
\$25,000 under \$30,000.....	1,127,498	1,859,638	126,520	356,556	465,004	257,119	98,311	23,335	63,439	115,379	3,841	2,436
\$30,000 under \$40,000.....	2,433,615	4,673,072	358,359	1,097,068	935,832	600,942	301,048	68,610	169,303	290,480	10,881	6,968
\$40,000 under \$50,000.....	2,503,613	5,586,363	354,012	1,246,834	853,819	606,720	309,688	73,046	330,584	734,815	10,340	3,659
\$50,000 under \$75,000.....	5,299,179	12,645,017	657,878	2,392,370	1,702,705	1,051,153	803,397	199,776	672,131	1,355,387	34,689	28,662
\$75,000 under \$100,000.....	3,691,770	11,928,925	397,790	1,575,760	1,128,369	910,374	698,852	183,347	628,199	1,519,659	36,653	32,781
\$100,000 under \$200,000.....	4,487,981	23,665,358	515,942	2,342,630	698,573	381,674	730,578	197,354	1,303,973	3,100,928	76,002	121,365
\$200,000 under \$500,000.....	1,129,499	16,373,002	107,771	736,445	--	--	85,442	20,737	--	--	73,370	305,751
\$500,000 under \$1,000,000.....	266,782	6,024,728	21,597	144,088	--	--	** 8,473	** 2,012	--	--	29,428	265,993
\$1,000,000 or more.....	171,359	6,207,616	11,293	76,059	--	--	**	**	--	--	34,331	1,576,979
Nontaxable returns, total	9,498,814	16,370,275	490,910	1,481,415	1,406,700	607,569	332,573	78,736	1,257,857	3,195,745	18,461	13,704

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Statutory adjustments--continued											
	Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	215,781	510,690	16,694,655	22,733,881	1,134,137	3,076,563	1,256,900	21,268,404	805,625	265,870	588,463	8,954,038
No adjusted gross income.....	2,066	5,652	221,977	200,259	9,668	83,269	6,444	61,237	15,634	4,213	9,923	204,592
\$1 under \$5,000.....	* 658	* 1,152	1,165,901	268,743	13,352	30,628	8,454	21,250	45,604	11,156	3,296	35,022
\$5,000 under \$10,000.....	* 2,476	* 7,955	1,786,468	848,867	27,910	86,632	10,501	23,869	55,048	20,850	15,182	98,840
\$10,000 under \$15,000.....	* 4,018	* 5,295	1,628,949	1,122,636	54,812	87,629	8,299	74,260	49,828	14,401	11,113	81,588
\$15,000 under \$20,000.....	* 2,922	* 4,656	1,111,525	938,750	69,453	130,840	17,761	77,530	55,939	10,310	19,235	116,325
\$20,000 under \$25,000.....	13,224	14,709	884,829	861,174	83,286	122,465	19,483	114,593	49,036	13,999	10,837	54,754
\$25,000 under \$30,000.....	5,679	9,539	797,375	805,223	79,465	135,215	16,814	77,716	46,578	6,754	16,689	147,128
\$30,000 under \$40,000.....	9,729	18,538	1,317,895	1,488,890	134,699	269,713	50,140	310,322	75,301	17,362	36,562	220,006
\$40,000 under \$50,000.....	18,661	34,020	1,122,616	1,292,338	117,618	267,888	58,893	351,539	72,102	15,784	55,893	489,973
\$50,000 under \$75,000.....	41,888	94,204	2,178,367	2,914,558	218,530	567,288	131,466	1,042,786	145,124	31,239	121,348	1,053,376
\$75,000 under \$100,000.....	24,055	51,748	1,460,871	2,432,157	137,262	445,397	160,275	1,632,836	77,071	66,433	91,257	993,276
\$100,000 under \$200,000.....	51,216	134,599	1,925,078	4,539,652	152,379	585,578	383,459	5,951,038	82,431	25,090	118,255	2,087,496
\$200,000 under \$500,000.....	28,814	90,711	783,913	2,921,800	29,976	207,856	278,377	7,207,075	26,927	19,052	53,953	1,710,215
\$500,000 under \$1,000,000.....	7,508	27,764	189,360	994,390	** 5,719	** 56,166	71,078	2,690,691	5,652	3,175	15,406	762,867
\$1,000,000 under \$1,500,000.....	1,531	5,428	48,891	337,517	**	**	17,387	734,461	1,342	1,739	3,709	286,270
\$1,500,000 under \$2,000,000.....	407	1,475	21,856	170,983	**	**	7,134	310,322	626	633	1,640	137,334
\$2,000,000 under \$5,000,000.....	769	2,729	33,546	318,513	**	**	9,618	452,793	995	2,023	2,868	272,811
\$5,000,000 under \$10,000,000.....	122	398	9,038	109,139	**	**	2,044	84,156	232	1,050	748	89,208
\$10,000,000 or more.....	36	116	6,196	168,293	**	**	1,274	49,930	154	608	547	142,955
Taxable returns, total	183,688	451,121	10,109,961	17,895,284	938,816	2,512,501	1,174,318	20,751,639	598,219	201,723	532,250	8,321,570
No adjusted gross income.....	* 5	* 21	1,539	6,729	**	**	29	718	62	132	145	9,666
\$1 under \$5,000.....	--	--	21,772	2,760	** 987	** 335	--	--	* 2,654	* 188	--	--
\$5,000 under \$10,000.....	--	--	170,648	62,137	* 5,956	* 14,557	* 1,276	* 2,561	11,594	536	* 1,317	* 14,222
\$10,000 under \$15,000.....	--	--	391,318	236,593	34,227	44,495	* 439	* 31,713	19,459	6,161	* 4,844	* 38,205
\$15,000 under \$20,000.....	* 652	* 3,177	449,887	350,355	34,348	69,521	12,011	46,114	32,146	4,457	11,172	70,511
\$20,000 under \$25,000.....	8,590	8,169	434,803	398,860	60,099	84,444	10,558	37,489	40,153	9,349	7,795	41,781
\$25,000 under \$30,000.....	* 2,749	* 3,161	419,013	384,657	62,986	98,011	9,199	40,997	37,265	5,510	14,384	117,513
\$30,000 under \$40,000.....	6,529	13,256	876,140	950,406	107,204	191,039	42,699	256,740	60,171	13,200	31,544	146,464
\$40,000 under \$50,000.....	14,456	28,788	893,912	987,277	103,450	209,595	48,022	303,882	63,909	14,499	52,207	399,853
\$50,000 under \$75,000.....	37,087	81,585	2,006,092	2,611,969	208,123	526,897	123,096	978,202	136,503	28,255	120,958	1,041,537
\$75,000 under \$100,000.....	23,377	50,537	1,438,129	2,382,618	134,603	434,311	159,582	1,623,359	76,049	66,228	91,235	982,529
\$100,000 under \$200,000.....	51,102	133,973	1,915,402	4,508,538	151,233	576,105	380,730	5,907,181	82,406	25,063	117,964	2,088,245
\$200,000 under \$500,000.....	28,774	90,565	782,806	2,917,827	29,895	207,149	278,196	7,201,857	26,862	18,945	53,821	1,703,673
\$500,000 under \$1,000,000.....	7,505	27,756	189,120	993,446	** 5,707	** 56,042	71,046	2,689,661	5,643	3,168	15,375	760,326
\$1,000,000 or more.....	2,861	10,133	119,379	1,103,113	**	**	37,435	1,631,165	3,342	6,032	9,489	927,046
Nontaxable returns, total	32,092	59,569	6,584,694	4,838,597	195,321	564,062	82,582	516,765	207,406	64,147	56,212	632,467

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Statutory adjustments--continued										Basic standard deduction		Additional standard deduction	
	Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Other adjustments ¹		Basic standard deduction		Additional standard deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)			
All returns, total	3,901,082	19,645,889	18,808	41,341	100,111	285,073	257,014	1,402,311	84,841,222	564,186,053	10,996,440	16,561,658		
No adjusted gross income.....	91,893	395,272	**	**	* 305	* 197	2,010	21,380	--	--	--	--		
\$1 under \$5,000.....	144,834	408,796	** 305	** 689	7,653	31,163	* 1,309	* 3,180	11,134,021	48,366,055	829,461	1,163,785		
\$5,000 under \$10,000.....	181,198	534,558	--	--	* 5,317	* 15,895	7,917	37,152	11,502,174	67,069,442	1,334,121	1,858,525		
\$10,000 under \$15,000.....	194,484	621,582	* 655	* 1,507	* 3,994	* 7,151	* 6,282	* 53,999	10,585,057	66,852,369	1,604,388	2,348,323		
\$15,000 under \$20,000.....	184,054	630,834	--	--	* 5,953	* 16,059	6,623	30,516	9,750,522	64,765,045	1,445,076	2,199,439		
\$20,000 under \$25,000.....	203,383	729,741	* 146	* 574	* 3,015	* 7,846	* 5,888	* 19,363	8,147,728	55,105,028	971,114	1,499,304		
\$25,000 under \$30,000.....	180,832	653,012	* 1,279	* 3,374	* 6,708	* 18,265	11,256	72,577	6,811,176	46,852,064	749,964	1,152,791		
\$30,000 under \$40,000.....	313,875	1,369,234	* 1,882	* 3,652	* 7,306	* 16,788	20,941	64,651	9,574,571	68,897,634	1,082,988	1,667,910		
\$40,000 under \$50,000.....	267,262	1,128,868	* 2,617	* 1,118	10,576	37,273	16,668	106,358	5,986,088	46,425,431	775,226	1,166,899		
\$50,000 under \$75,000.....	539,508	2,507,223	* 2,713	* 6,180	19,163	44,915	44,035	137,547	7,526,518	64,618,463	1,205,564	1,869,244		
\$75,000 under \$100,000.....	400,075	2,070,567	* 602	* 965	5,770	28,685	38,796	137,015	2,470,617	22,898,144	556,313	886,424		
\$100,000 under \$200,000.....	642,227	3,891,460	4,765	11,971	22,370	53,610	64,709	360,388	1,125,928	10,536,442	363,749	623,878		
\$200,000 under \$500,000.....	376,983	2,982,549	** 3,844	** 11,311	1,517	3,802	22,534	166,955	159,625	1,400,944	60,382	96,463		
\$500,000 under \$1,000,000.....	109,382	1,018,097	**	**	* 426	* 2,398	4,572	70,318	42,082	370,061	11,682	18,241		
\$1,000,000 under \$1,500,000.....	29,699	282,281	**	**	* 25	* 605	1,586	26,232	11,664	106,819	3,060	4,856		
\$1,500,000 under \$2,000,000.....	13,599	137,029	**	**	--	--	625	12,809	5,681	51,757	1,481	2,430		
\$2,000,000 under \$5,000,000.....	19,952	200,845	**	**	* 8	* 414	809	50,086	6,459	58,798	1,598	2,579		
\$5,000,000 under \$10,000,000.....	4,786	49,872	**	**	** 5	** 7	260	14,487	977	8,649	221	348		
\$10,000,000 or more.....	3,056	34,068	**	**	**	**	191	17,297	333	2,908	83	118		
Taxable returns, total	2,915,639	15,770,711	14,424	32,332	75,511	211,728	225,770	1,245,056	49,409,433	327,325,430	7,632,427	11,438,483		
No adjusted gross income.....	480	3,770	--	--	--	--	* 8	* 96	--	--	--	--		
\$1 under \$5,000.....	* 651	* 757	--	--	--	--	--	--	801,279	1,229,179	* 5,190	* 6,335		
\$5,000 under \$10,000.....	18,308	33,163	--	--	--	--	* 1,657	* 4,401	3,682,529	17,767,525	123,643	153,356		
\$10,000 under \$15,000.....	60,973	145,727	--	--	* 1,997	* 4,922	* 2,962	* 29,355	5,474,539	27,303,783	930,702	1,182,686		
\$15,000 under \$20,000.....	98,016	297,399	--	--	* 2,647	* 9,424	* 2,672	* 5,843	5,350,968	29,746,008	920,943	1,273,486		
\$20,000 under \$25,000.....	109,539	358,933	--	--	* 2,010	* 2,237	* 3,295	* 15,468	4,980,230	29,961,188	904,114	1,413,147		
\$25,000 under \$30,000.....	113,279	384,990	--	--	* 6,017	* 18,036	* 6,944	* 51,938	4,629,793	28,509,475	706,397	1,096,123		
\$30,000 under \$40,000.....	230,625	969,553	* 1,230	* 2,244	* 6,289	* 15,619	16,340	50,469	7,832,568	52,902,412	1,066,199	1,646,573		
\$40,000 under \$50,000.....	216,527	839,380	* 1,621	* 918	8,955	34,016	15,803	103,079	5,459,704	41,331,854	772,188	1,163,565		
\$50,000 under \$75,000.....	481,612	2,165,889	* 2,365	* 4,927	17,510	41,015	42,388	134,488	7,383,482	63,223,865	1,204,603	1,868,042		
\$75,000 under \$100,000.....	390,083	2,008,491	* 602	* 965	* 5,741	* 25,638	38,491	132,328	2,467,332	22,865,440	556,308	886,418		
\$100,000 under \$200,000.....	638,812	3,863,600	4,765	11,971	22,370	53,610	64,699	360,215	1,121,512	10,495,703	363,715	623,830		
\$200,000 under \$500,000.....	376,457	2,978,650	** 3,841	** 11,306	* 1,512	* 3,787	22,486	166,406	158,636	1,392,716	60,318	96,371		
\$500,000 under \$1,000,000.....	109,257	1,016,926	**	**	* 426	* 2,398	4,561	70,251	41,865	368,331	11,673	18,229		
\$1,000,000 or more.....	71,022	703,481	**	**	* 38	* 1,026	3,464	120,719	24,996	227,951	6,436	10,421		
Nontaxable returns, total	985,442	3,875,178	4,384	9,009	24,600	73,345	31,244	157,255	35,431,790	236,860,623	3,364,013	5,123,175		

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
All returns, total.....	47,755,427	1,121,810,935	269,043,070	839,904,186	104,330,653	5,137,165,874	4,004,756	17,421,071	104,345,964	990,151,766
No adjusted gross income.....	--	--	2,876,385	9,179,786	--	--	** 8,890	** 148,003	7,184	137,462
\$1 under \$5,000.....	339,901	4,770,434	9,158,935	29,228,913	831,655	840,792	**	**	829,718	75,990
\$5,000 under \$10,000.....	611,056	8,753,500	15,383,275	49,134,708	4,306,986	7,514,711	**	**	4,301,209	738,151
\$10,000 under \$15,000.....	1,049,971	14,217,288	19,474,957	62,213,026	6,716,497	27,841,440	* 238	* 1,087	6,718,057	2,760,608
\$15,000 under \$20,000.....	1,375,084	19,764,976	20,305,871	64,880,926	8,349,482	56,397,904	* 687	* 988	8,350,096	6,060,785
\$20,000 under \$25,000.....	1,635,440	23,093,617	18,825,428	60,157,164	8,783,347	85,498,398	1,986	4,537	8,780,776	9,894,850
\$25,000 under \$30,000.....	1,926,931	27,349,343	17,129,265	54,751,803	8,312,937	113,233,998	2,003	3,697	8,311,983	13,597,807
\$30,000 under \$40,000.....	4,363,179	63,750,322	28,253,196	90,311,024	13,558,278	263,351,029	2,806	9,267	13,558,376	32,855,615
\$40,000 under \$50,000.....	4,630,770	71,017,053	23,057,203	73,729,020	10,471,822	285,012,456	20,439	29,940	10,472,749	38,473,643
\$50,000 under \$75,000.....	10,824,518	190,828,603	44,747,400	143,101,480	18,237,299	730,304,487	127,175	128,416	18,239,597	105,684,883
\$75,000 under \$100,000.....	7,978,361	163,912,142	28,682,731	91,747,257	10,420,626	621,931,963	180,455	266,632	10,425,104	94,963,969
\$100,000 under \$200,000.....	9,681,401	267,928,010	30,857,785	98,329,559	10,782,157	1,054,728,764	1,453,737	2,861,737	10,788,843	195,134,709
\$200,000 under \$500,000.....	2,577,872	118,186,053	7,894,394	13,138,692	2,733,034	657,160,850	1,934,282	8,842,035	2,734,846	161,500,748
\$500,000 under \$1,000,000.....	482,243	41,719,994	1,537,272	574	523,352	313,445,881	** 272,057	** 5,324,732	523,966	86,205,566
\$1,000,000 under \$1,500,000.....	116,261	16,410,416	359,725	107	127,680	138,339,811	**	**	127,769	38,939,334
\$1,500,000 under \$2,000,000.....	50,933	9,712,622	162,033	55	56,504	87,812,010	**	**	56,551	24,547,956
\$2,000,000 under \$5,000,000.....	77,611	24,226,834	238,282	62	83,885	226,492,549	**	**	83,980	62,555,164
\$5,000,000 under \$10,000,000.....	20,453	14,065,260	60,172	19	21,381	132,899,011	**	**	21,407	35,390,423
\$10,000,000 or more.....	13,443	42,104,467	38,794	9	13,732	334,359,818	**	**	13,754	80,634,102
Taxable returns, total.....	41,165,626	973,890,948	171,691,204	528,892,944	90,570,564	5,023,778,024	3,989,725	17,406,910	90,593,081	977,752,505
No adjusted gross income.....	--	--	10,718	34,226	--	--	** 7,616	** 146,558	4,882	135,977
\$1 under \$5,000.....	11,261	25,772	3,037	9,700	812,819	831,614	**	**	813,194	75,211
\$5,000 under \$10,000.....	26,804	102,773	1,045,951	3,338,201	3,709,277	7,015,578	**	**	3,710,338	689,118
\$10,000 under \$15,000.....	277,545	2,051,382	4,970,276	15,877,993	5,752,705	25,313,407	* 235	* 1,085	5,752,740	2,512,085
\$15,000 under \$20,000.....	636,495	5,732,125	6,515,132	20,815,988	5,988,432	47,482,697	* 676	* 935	5,988,457	5,151,552
\$20,000 under \$25,000.....	905,049	9,326,824	7,291,600	23,303,852	5,886,222	68,097,481	1,986	4,537	5,886,278	8,121,943
\$25,000 under \$30,000.....	1,228,440	13,822,542	7,709,355	24,636,013	5,858,185	93,313,615	1,987	3,686	5,858,233	11,527,468
\$30,000 under \$40,000.....	3,271,249	40,265,030	17,251,609	55,142,038	11,106,368	236,966,822	2,670	9,248	11,106,472	30,063,254
\$40,000 under \$50,000.....	3,863,857	52,628,190	17,268,346	55,213,338	9,324,900	267,742,679	17,171	28,143	9,325,210	36,589,475
\$50,000 under \$75,000.....	10,108,338	166,981,696	40,566,969	129,734,349	17,489,662	715,392,720	122,693	124,703	17,491,819	103,984,863
\$75,000 under \$100,000.....	7,860,996	157,498,195	28,067,479	89,791,788	10,325,226	619,366,318	175,771	261,146	10,329,339	94,657,583
\$100,000 under \$200,000.....	9,642,837	262,858,730	30,718,832	97,887,654	10,760,740	1,053,604,785	1,452,643	2,660,339	10,767,383	194,942,357
\$200,000 under \$500,000.....	2,573,290	116,859,532	7,880,160	13,116,982	2,730,413	656,545,274	1,934,224	8,841,987	2,732,229	161,352,818
\$500,000 under \$1,000,000.....	481,355	41,170,729	1,534,515	571	522,787	313,129,523	** 272,054	** 5,324,542	523,401	86,119,070
\$1,000,000 or more.....	278,109	104,567,429	857,226	252	302,828	919,955,511	**	**	303,106	241,829,730
Nontaxable returns, total.....	6,589,801	147,919,988	97,351,866	311,011,242	13,760,089	113,387,849	15,031	14,161	13,752,883	12,399,261

[1] Other adjustments does not include the foreign housing adjustment.
 * Estimate should be used with caution due to the small number of sample returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to totals because of rounding.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total.....	0.01	0.08	0.10	0.16	0.25	0.70	1.10	1.45	0.39	0.73	0.44	0.86		
No adjusted gross income.....	1.37	1.03	2.76	3.32	1.96	2.16	7.23	7.13	2.33	3.18	2.57	3.44		
\$1 under \$5,000.....	0.81	0.94	0.94	1.64	1.75	3.83	9.72	22.05	2.31	3.96	2.54	4.52		
\$5,000 under \$10,000.....	0.79	0.81	0.91	1.03	1.72	3.91	8.22	15.32	2.47	4.47	2.75	5.27		
\$10,000 under \$15,000.....	0.82	0.82	0.95	1.03	1.67	3.74	7.94	20.54	2.39	4.31	2.68	5.07		
\$15,000 under \$20,000.....	0.84	0.85	0.95	1.00	1.64	3.89	7.88	20.61	2.39	4.84	2.68	5.98		
\$20,000 under \$25,000.....	0.91	0.92	1.00	1.04	1.75	4.34	8.60	13.94	2.57	5.27	2.92	5.85		
\$25,000 under \$30,000.....	0.97	0.98	1.05	1.09	1.76	4.78	7.98	15.59	2.68	5.81	2.98	7.19		
\$30,000 under \$40,000.....	0.75	0.75	0.80	0.84	1.25	3.60	5.63	13.61	1.88	4.33	2.08	5.10		
\$40,000 under \$50,000.....	0.77	0.77	0.83	0.87	1.22	3.73	5.57	17.53	1.86	4.46	2.07	5.31		
\$50,000 under \$75,000.....	0.52	0.52	0.56	0.60	0.77	2.81	3.44	7.25	1.18	3.14	1.31	3.89		
\$75,000 under \$100,000.....	0.69	0.69	0.75	0.80	0.89	3.40	3.83	7.74	1.32	3.76	1.48	4.50		
\$100,000 under \$200,000.....	0.63	0.60	0.69	0.73	0.71	2.73	2.32	4.43	0.94	2.69	1.02	3.24		
\$200,000 under \$500,000.....	0.73	0.67	0.83	0.94	0.76	2.52	1.72	3.45	0.88	2.40	0.93	2.81		
\$500,000 under \$1,000,000.....	0.97	0.86	1.13	1.36	0.98	2.51	1.63	2.89	1.06	2.72	1.10	3.15		
\$1,000,000 under \$1,500,000.....	1.21	1.14	1.40	1.85	1.22	2.64	1.74	3.22	1.28	3.12	1.33	3.54		
\$1,500,000 under \$2,000,000.....	0.92	0.93	1.07	1.52	0.93	2.19	1.35	2.95	0.98	2.88	1.01	3.38		
\$2,000,000 under \$5,000,000.....	0.51	0.43	0.60	0.89	0.51	1.12	0.69	1.41	0.53	1.45	0.55	1.70		
\$5,000,000 under \$10,000,000.....	0.55	0.45	0.62	0.88	0.55	0.72	0.65	0.57	0.56	1.10	0.58	1.29		
\$10,000,000 or more.....	0.02	0.01	0.02	--	0.02	0.03	0.02	0.07	0.02	--	0.02	--		
Taxable returns, total.....	0.15	0.10	0.19	0.19	0.28	0.76	1.16	1.50	0.43	0.76	0.48	0.90		
No adjusted gross income.....	13.40	1.64	18.20	12.77	12.65	1.80	22.64	25.37	14.54	3.81	15.39	4.27		
\$1 under \$5,000.....	3.23	3.58	4.74	6.74	4.20	7.72	20.99	33.67	4.00	6.01	4.20	6.80		
\$5,000 under \$10,000.....	1.54	1.57	1.61	1.71	3.23	8.43	14.46	25.65	4.22	8.01	4.61	9.20		
\$10,000 under \$15,000.....	1.22	1.23	1.38	1.45	2.37	5.26	10.92	25.25	3.39	5.99	3.77	7.01		
\$15,000 under \$20,000.....	1.20	1.20	1.34	1.40	2.17	5.08	10.12	20.60	3.11	6.46	3.48	7.92		
\$20,000 under \$25,000.....	1.21	1.21	1.35	1.40	2.06	4.70	9.90	18.22	2.95	5.84	3.33	6.68		
\$25,000 under \$30,000.....	1.22	1.22	1.33	1.38	2.02	5.16	8.83	18.77	3.00	6.07	3.35	7.52		
\$30,000 under \$40,000.....	0.86	0.86	0.92	0.97	1.38	3.81	6.24	16.20	2.04	4.71	2.25	5.57		
\$40,000 under \$50,000.....	0.84	0.84	0.91	0.96	1.30	3.91	5.79	19.66	1.96	4.68	2.17	5.64		
\$50,000 under \$75,000.....	0.54	0.55	0.58	0.63	0.79	2.89	3.52	7.79	1.21	3.24	1.34	4.02		
\$75,000 under \$100,000.....	0.70	0.70	0.76	0.80	0.89	3.45	3.88	8.09	1.33	3.81	1.49	4.56		
\$100,000 under \$200,000.....	0.63	0.60	0.69	0.73	0.72	2.76	2.33	4.55	0.95	2.72	1.03	3.28		
\$200,000 under \$500,000.....	0.73	0.67	0.83	0.95	0.76	2.55	1.73	3.49	0.88	2.41	0.93	2.83		
\$500,000 under \$1,000,000.....	0.98	0.86	1.13	1.36	0.99	2.53	1.64	2.91	1.06	2.74	1.10	3.17		
\$1,000,000 or more.....	0.50	0.18	0.59	0.49	0.50	0.44	0.67	0.73	0.53	0.58	0.55	0.67		
Nontaxable returns, total.....	0.32	0.62	0.39	0.61	0.80	1.82	3.81	5.62	1.17	2.35	1.31	2.75		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	State income tax refunds		Alimony received		Net income		Business or profession		Net loss		Capital gain distributions		Sales of capital assets	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Taxable net gain	
													Number of returns	Amount
All returns, total.....	0.51	0.77	3.80	5.93	0.35	0.74	0.98	1.47	1.39	3.76	0.67	0.41		
No adjusted gross income.....	6.61	8.52	28.77	29.72	4.35	5.11	2.39	3.30	14.83	14.15	4.68	2.28		
\$1 under \$5,000.....	8.94	14.25	31.56	51.04	2.20	3.30	6.63	13.96	5.33	7.39	4.00	13.21		
\$5,000 under \$10,000.....	7.31	11.32	16.27	18.35	1.85	2.28	5.74	10.13	6.58	11.17	4.06	6.10		
\$10,000 under \$15,000.....	5.76	8.47	11.71	13.12	1.99	2.40	5.78	9.24	6.55	12.80	4.15	7.39		
\$15,000 under \$20,000.....	4.70	8.87	12.32	14.22	2.46	3.14	4.78	7.59	7.08	16.47	4.07	6.40		
\$20,000 under \$25,000.....	4.17	8.05	14.20	17.96	2.81	3.74	5.08	7.34	6.94	14.29	4.33	6.73		
\$25,000 under \$30,000.....	3.62	5.16	13.38	17.19	2.95	4.08	5.31	8.07	7.36	14.15	4.41	7.61		
\$30,000 under \$40,000.....	2.21	3.12	9.42	11.93	2.27	3.35	3.94	5.94	5.15	14.54	3.14	5.44		
\$40,000 under \$50,000.....	1.98	3.13	11.53	14.95	2.43	3.88	4.07	6.56	5.05	12.80	3.04	5.37		
\$50,000 under \$75,000.....	1.18	1.79	9.74	12.08	1.68	2.76	2.67	4.41	3.34	8.12	1.98	3.33		
\$75,000 under \$100,000.....	1.32	2.18	17.38	23.02	2.09	3.32	3.56	5.86	4.04	9.61	2.22	3.62		
\$100,000 under \$200,000.....	1.11	1.70	16.24	18.96	1.60	2.16	3.00	4.69	3.25	10.75	1.47	2.11		
\$200,000 under \$500,000.....	1.53	2.60	** 17.23	** 22.82	1.75	2.27	3.64	5.38	4.27	9.70	1.25	1.82		
\$500,000 under \$1,000,000.....	1.86	3.81	**	**	2.27	3.21	4.26	5.51	6.92	16.71	1.36	1.83		
\$1,000,000 under \$1,500,000.....	2.00	11.87	34.53	49.35	2.71	3.98	4.51	5.49	9.88	17.72	1.52	1.97		
\$1,500,000 under \$2,000,000.....	1.55	3.01	26.33	31.58	2.45	4.60	3.97	7.19	9.67	51.29	1.18	1.68		
\$2,000,000 under \$5,000,000.....	0.86	1.89	17.98	37.21	1.39	2.86	2.06	3.06	7.39	59.13	0.63	0.79		
\$5,000,000 under \$10,000,000.....	0.80	1.88	17.48	42.63	1.30	3.06	1.67	0.97	10.91	22.43	0.61	0.61		
\$10,000,000 or more.....	--	--	--	--	0.11	0.62	--	--	--	--	--	--		
Taxable returns, total.....	0.54	0.80	4.47	6.65	0.63	0.91	1.23	1.81	1.50	4.04	0.72	0.42		
No adjusted gross income.....	35.30	27.05	--	--	29.16	11.24	29.76	5.74	62.12	78.75	15.63	2.55		
\$1 under \$5,000.....	37.26	49.00	--	--	22.35	31.31	41.62	52.70	6.95	8.76	5.74	11.84		
\$5,000 under \$10,000.....	23.10	46.66	44.68	46.32	6.69	8.79	15.61	21.43	9.26	16.09	6.27	8.14		
\$10,000 under \$15,000.....	10.89	17.79	16.69	18.50	4.30	5.45	10.27	15.18	8.68	17.42	5.77	8.41		
\$15,000 under \$20,000.....	6.72	9.28	16.75	18.85	4.00	5.30	8.16	14.48	9.04	20.17	5.31	8.46		
\$20,000 under \$25,000.....	5.41	7.43	19.88	24.30	4.07	5.59	6.94	10.35	7.90	16.20	4.98	7.87		
\$25,000 under \$30,000.....	4.46	5.94	16.41	21.28	4.17	6.02	6.96	10.21	8.08	15.60	4.95	8.46		
\$30,000 under \$40,000.....	2.50	3.62	10.43	13.22	2.84	4.31	4.70	7.14	5.55	15.60	3.44	5.92		
\$40,000 under \$50,000.....	2.14	3.16	11.76	15.21	2.79	4.54	4.51	7.30	5.26	13.30	3.22	5.70		
\$50,000 under \$75,000.....	1.22	1.86	9.74	12.09	1.78	2.95	2.80	4.66	3.40	8.27	2.04	3.44		
\$75,000 under \$100,000.....	1.33	2.21	17.66	23.68	2.11	3.37	3.61	5.99	4.05	9.64	2.24	3.68		
\$100,000 under \$200,000.....	1.11	1.71	16.24	18.96	1.61	2.16	3.02	4.76	3.25	10.76	1.48	2.12		
\$200,000 under \$500,000.....	1.54	2.62	** 17.25	** 22.83	1.75	2.28	3.65	5.45	4.28	9.73	1.25	1.82		
\$500,000 under \$1,000,000.....	1.86	3.83	**	**	2.28	3.22	4.27	5.58	6.93	16.72	1.36	1.83		
\$1,000,000 or more.....	0.84	2.13	16.74	17.66	1.28	1.57	2.01	1.47	6.67	27.80	0.61	0.27		
Nontaxable returns, total.....	1.92	2.92	7.28	9.72	0.74	1.33	1.85	2.53	3.85	6.78	2.10	2.54		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.75	0.80	1.14	1.37	1.00	0.98	1.43	1.16	1.12	2.23	1.29	1.97
No adjusted gross income.....	2.23	2.39	6.75	6.32	3.42	2.65	3.95	2.82	5.79	7.30	5.93	6.08
\$1 under \$5,000.....	3.66	3.86	6.76	29.63	5.34	8.83	6.87	9.64	6.38	14.90	7.54	19.29
\$5,000 under \$10,000.....	3.96	4.15	6.90	12.89	6.05	8.71	7.73	9.08	6.76	14.02	8.19	20.64
\$10,000 under \$15,000.....	4.17	4.52	7.19	15.26	6.41	9.38	8.98	10.26	7.01	14.25	8.11	17.80
\$15,000 under \$20,000.....	4.23	4.62	7.25	15.21	6.29	8.53	8.97	9.55	7.27	14.76	8.04	16.00
\$20,000 under \$25,000.....	4.64	5.12	7.35	15.50	6.72	8.57	9.78	9.61	7.14	14.48	8.38	17.46
\$25,000 under \$30,000.....	4.72	5.15	7.69	24.49	6.97	10.01	10.55	10.95	7.67	22.81	8.51	19.75
\$30,000 under \$40,000.....	3.31	3.66	5.38	12.21	4.78	6.53	7.28	7.65	5.43	12.16	5.97	9.65
\$40,000 under \$50,000.....	3.48	3.86	5.10	13.83	4.96	7.03	7.36	7.56	5.04	12.85	6.14	14.42
\$50,000 under \$75,000.....	2.23	2.50	3.39	8.37	3.14	4.15	4.97	4.59	3.34	7.94	3.86	8.53
\$75,000 under \$100,000.....	2.54	2.80	3.71	9.19	3.47	4.67	5.33	5.11	3.67	9.36	4.26	8.79
\$100,000 under \$200,000.....	1.79	1.95	2.44	5.36	2.25	2.87	3.39	3.14	2.42	5.25	2.78	6.01
\$200,000 under \$500,000.....	1.66	1.77	2.01	5.44	1.83	2.73	2.76	3.70	1.98	7.91	2.27	4.72
\$500,000 under \$1,000,000.....	2.10	2.16	2.10	4.95	1.89	2.87	2.80	3.23	2.11	5.33	2.34	5.39
\$1,000,000 under \$1,500,000.....	2.62	2.68	2.25	5.25	2.12	3.15	3.06	3.57	2.33	6.10	2.55	4.75
\$1,500,000 under \$2,000,000.....	2.17	2.24	1.75	4.83	1.69	3.78	2.55	4.63	1.82	6.03	2.02	5.57
\$2,000,000 under \$5,000,000.....	1.36	1.39	0.94	2.31	0.95	1.95	1.43	2.40	1.02	3.45	1.10	2.56
\$5,000,000 under \$10,000,000.....	1.49	1.51	0.83	1.38	0.90	0.94	1.38	1.16	0.93	2.08	0.98	1.47
\$10,000,000 or more.....	0.15	0.16	0.04	0.01	--	--	--	--	0.05	--	--	--
Taxable returns, total	0.89	0.97	1.22	1.40	1.14	1.19	1.72	1.43	1.21	2.39	1.41	2.15
No adjusted gross income.....	21.76	21.07	23.09	9.95	19.25	7.90	22.22	8.12	28.18	9.51	25.55	19.53
\$1 under \$5,000.....	13.13	15.26	10.31	19.39	14.77	31.01	22.97	33.00	10.31	19.26	17.82	58.61
\$5,000 under \$10,000.....	9.09	10.29	10.84	25.57	13.56	29.01	21.13	21.54	11.10	26.70	17.43	70.96
\$10,000 under \$15,000.....	6.61	7.38	10.75	21.79	9.90	18.17	15.83	20.53	10.89	19.40	11.59	35.44
\$15,000 under \$20,000.....	5.78	6.45	9.53	22.39	8.79	13.48	13.03	14.94	9.64	19.88	11.43	25.27
\$20,000 under \$25,000.....	5.70	6.27	8.61	19.29	8.67	12.20	13.78	13.49	8.48	19.34	10.45	22.68
\$25,000 under \$30,000.....	5.54	6.14	8.78	28.41	8.51	13.99	13.53	14.96	8.85	27.36	10.19	29.08
\$30,000 under \$40,000.....	3.72	4.15	5.98	13.26	5.52	8.25	8.56	9.78	6.02	12.86	6.86	10.62
\$40,000 under \$50,000.....	3.69	4.09	5.37	15.11	5.35	7.96	7.97	8.64	5.29	14.06	6.56	16.20
\$50,000 under \$75,000.....	2.32	2.60	3.50	8.64	3.28	4.65	5.27	5.20	3.46	8.46	4.01	9.15
\$75,000 under \$100,000.....	2.57	2.84	3.76	9.32	3.51	4.91	5.42	5.38	3.72	9.59	4.29	9.02
\$100,000 under \$200,000.....	1.80	1.96	2.45	5.42	2.27	4.94	3.42	3.22	2.42	5.32	2.79	6.12
\$200,000 under \$500,000.....	1.67	1.77	2.02	5.47	1.83	2.80	2.77	3.79	1.98	7.97	2.27	4.80
\$500,000 under \$1,000,000.....	2.10	2.17	2.11	4.98	1.89	2.94	2.81	3.27	2.11	5.36	2.35	5.58
\$1,000,000 or more.....	1.33	1.36	0.91	0.80	0.92	1.07	1.39	1.40	0.99	1.65	1.07	1.20
Nontaxable returns, total	1.47	1.51	3.33	6.13	2.19	2.09	2.67	2.25	3.11	5.67	3.25	4.94

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income		Sales of capital assets reported on Form 1040, Schedule D--continued											
		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8924)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
5.35	3.04	5.05	4.46	2.53	1.58	3.60	3.52	0.68	0.42	0.81	0.75		
20.54	12.32	20.75	12.60	13.83	7.91	16.16	11.62	4.52	2.18	2.43	2.13		
69.24	41.56	45.26	62.45	28.67	88.35	27.44	58.90	4.03	12.46	3.89	5.59		
58.22	66.75	71.59	60.84	21.59	38.35	31.67	71.08	4.17	6.55	4.17	4.87		
49.43	67.22	48.35	59.15	26.99	41.36	33.00	16.69	4.23	7.73	4.51	5.91		
38.84	44.48	41.19	44.43	23.64	38.61	29.51	63.04	4.20	6.68	4.52	5.63		
48.75	67.20	45.07	76.82	29.96	51.27	35.07	78.66	4.54	7.39	4.94	6.10		
55.28	51.80	47.29	52.48	24.73	48.64	29.26	60.46	4.56	7.72	5.15	6.54		
27.20	51.00	39.39	48.89	15.36	32.79	17.98	48.58	3.25	5.70	3.59	4.62		
36.60	67.56	32.95	40.68	16.65	38.57	23.22	38.80	3.16	5.59	3.76	4.32		
21.87	30.96	24.62	31.37	10.83	31.54	14.34	24.65	2.05	3.44	2.41	3.00		
22.58	56.46	23.91	32.62	10.81	22.50	15.43	46.99	2.30	3.71	2.76	3.42		
14.06	30.44	13.73	24.14	5.91	11.57	8.08	21.11	1.50	2.14	1.93	2.22		
9.40	20.68	8.25	19.43	3.96	11.65	5.46	15.44	1.24	1.83	1.80	2.34		
6.92	18.64	6.01	19.92	3.11	7.76	4.63	13.06	1.34	1.84	2.27	2.82		
5.66	13.29	5.39	16.77	2.84	7.00	4.51	8.97	1.50	1.98	2.81	3.80		
4.59	15.20	4.10	8.74	2.23	6.38	3.55	6.13	1.17	1.69	2.34	3.73		
2.11	6.87	1.89	6.64	1.07	2.73	1.82	3.84	0.62	0.80	1.49	2.04		
1.62	4.00	1.40	1.26	0.88	1.62	1.49	1.39	0.61	0.63	1.61	1.48		
0.10	--	--	--	0.04	0.02	--	--	--	--	0.19	0.11		
5.55	3.09	5.35	4.84	2.63	1.58	3.78	3.71	0.73	0.42	0.97	0.95		
61.40	5.28	14.74	5.86	13.78	17.76	37.24	8.80	15.43	2.61	20.51	2.90		
--	--	** 70.98	** 93.30	45.54	57.81	57.99	87.43	5.93	12.37	13.12	22.61		
72.82	93.76	**	**	32.65	60.48	45.59	82.64	6.43	8.52	9.55	15.08		
95.66	90.43	--	--	38.45	69.76	58.94	14.07	5.90	9.11	7.20	10.69		
54.94	63.44	44.10	50.92	27.74	49.96	34.59	39.72	5.47	8.96	6.16	8.29		
67.11	62.88	59.16	53.28	35.62	59.52	43.84	94.12	5.20	8.24	5.97	7.79		
55.82	56.56	87.00	89.26	28.23	68.78	46.73	89.62	5.13	8.74	5.98	8.22		
27.64	51.15	51.45	65.48	19.35	47.00	20.23	40.82	3.57	6.39	4.00	5.69		
38.97	75.12	37.19	46.81	18.73	52.41	25.05	47.33	3.35	5.90	3.99	4.83		
22.74	33.65	28.09	36.73	11.54	34.56	14.96	26.72	2.11	3.57	2.49	3.24		
22.81	56.68	24.66	34.03	11.16	24.80	15.57	47.59	2.31	3.77	2.79	3.56		
14.10	30.54	14.03	25.36	5.98	11.87	8.17	23.61	1.51	2.16	1.94	2.30		
9.45	20.82	8.30	21.41	3.98	11.84	5.48	15.86	1.24	1.83	1.80	2.38		
6.95	18.74	6.03	21.20	3.12	7.83	4.64	14.52	1.34	1.85	2.27	2.96		
1.80	1.75	1.60	2.19	1.00	0.83	1.71	1.65	0.60	0.27	1.44	1.48		
19.85	13.27	14.93	11.47	9.01	9.33	11.28	10.64	2.13	2.42	1.58	1.51		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	0.81	0.67	1.08	1.53	0.91	0.82	1.34	0.84	5.88	5.21	1.79	0.67
No adjusted gross income.....	4.62	3.77	4.26	4.55	2.86	2.29	5.94	3.67	23.60	11.48	9.77	2.87
\$1 under \$5,000.....	4.43	15.83	5.42	11.33	4.39	6.26	13.55	32.17	45.28	63.06	19.71	62.73
\$5,000 under \$10,000.....	4.77	7.47	5.91	9.51	4.69	5.25	10.07	15.33	72.17	66.40	13.78	25.63
\$10,000 under \$15,000.....	4.79	7.97	6.07	10.88	5.25	6.42	9.48	16.34	54.73	68.39	17.70	40.59
\$15,000 under \$20,000.....	4.90	8.24	6.13	10.96	5.35	5.99	9.74	18.53	41.67	69.36	15.70	25.40
\$20,000 under \$25,000.....	5.28	8.76	6.41	10.40	5.79	6.88	9.30	16.12	46.87	81.16	15.20	23.93
\$25,000 under \$30,000.....	5.46	9.44	6.54	11.13	6.03	7.17	9.19	14.85	47.56	52.71	15.34	28.48
\$30,000 under \$40,000.....	3.85	8.79	4.56	7.78	4.44	5.32	6.84	10.76	36.61	48.58	10.32	16.85
\$40,000 under \$50,000.....	3.76	6.58	4.65	6.29	4.55	5.07	6.77	11.59	34.17	44.43	10.79	19.22
\$50,000 under \$75,000.....	2.41	4.36	2.97	5.80	2.89	3.35	4.58	7.40	25.50	31.71	6.75	15.89
\$75,000 under \$100,000.....	2.71	4.70	3.46	6.26	3.22	3.66	4.65	6.75	26.04	35.36	7.33	13.82
\$100,000 under \$200,000.....	1.78	2.84	2.38	4.17	2.15	2.39	2.92	3.83	14.96	18.56	4.08	7.01
\$200,000 under \$500,000.....	1.47	2.58	2.22	4.26	1.81	2.51	2.23	3.01	9.53	21.79	2.73	5.20
\$500,000 under \$1,000,000.....	1.58	2.69	2.64	4.20	2.09	2.88	2.12	3.01	7.26	21.67	2.24	4.09
\$1,000,000 under \$1,500,000.....	1.76	2.95	3.05	5.68	2.44	3.39	2.16	3.19	6.83	19.42	2.18	3.91
\$1,500,000 under \$2,000,000.....	1.35	2.50	2.59	7.39	1.98	3.50	1.76	2.89	5.31	9.65	1.71	3.25
\$2,000,000 under \$5,000,000.....	0.75	1.32	1.46	5.91	1.21	1.95	0.88	1.43	2.58	9.17	0.83	1.52
\$5,000,000 under \$10,000,000.....	0.70	1.04	1.36	1.91	1.23	1.39	0.77	1.02	2.09	1.48	0.72	1.02
\$10,000,000 or more.....	--	--	0.11	0.18	--	--	0.03	--	--	--	0.03	--
Taxable returns, total	0.87	0.69	1.20	1.74	1.08	1.01	1.44	0.86	6.31	5.77	1.87	0.67
No adjusted gross income.....	18.38	5.62	14.21	5.62	20.55	3.49	18.92	4.69	21.28	5.62	14.35	2.84
\$1 under \$5,000.....	6.94	10.17	12.70	22.96	14.11	21.77	29.99	73.84	** 70.98	** 93.30	33.42	46.32
\$5,000 under \$10,000.....	7.39	10.59	11.14	28.14	11.60	16.86	40.52	35.60	**	**	19.38	39.08
\$10,000 under \$15,000.....	6.75	10.97	9.19	16.93	9.10	11.58	16.66	25.01	--	--	24.74	34.15
\$15,000 under \$20,000.....	6.37	10.70	8.17	14.37	7.44	8.82	15.20	27.85	44.22	74.33	19.77	36.57
\$20,000 under \$25,000.....	6.11	10.21	7.69	12.76	6.91	8.87	10.79	18.47	59.16	52.67	18.60	32.03
\$25,000 under \$30,000.....	6.09	10.44	7.43	13.91	7.05	8.84	10.92	17.93	87.00	89.26	18.81	45.49
\$30,000 under \$40,000.....	4.24	10.28	4.99	8.90	5.05	6.73	7.70	12.88	45.76	64.33	12.08	20.48
\$40,000 under \$50,000.....	3.97	6.87	4.95	6.61	4.85	5.82	7.37	13.23	36.16	53.19	11.59	20.92
\$50,000 under \$75,000.....	2.48	4.56	3.06	5.76	2.99	3.61	4.83	8.01	29.38	36.59	7.02	13.96
\$75,000 under \$100,000.....	2.73	4.79	3.49	6.40	3.26	3.81	4.71	6.91	26.57	37.27	7.45	14.61
\$100,000 under \$200,000.....	1.78	2.86	2.39	4.24	2.16	2.48	2.93	3.87	15.33	19.42	4.12	7.21
\$200,000 under \$500,000.....	1.47	2.60	2.22	4.32	1.81	2.55	2.23	3.02	9.58	23.82	2.74	5.26
\$500,000 under \$1,000,000.....	1.58	2.70	2.64	4.89	2.10	2.91	2.12	3.02	7.28	23.13	2.25	4.12
\$1,000,000 or more.....	0.72	0.47	1.43	2.25	1.17	1.27	0.84	0.56	2.35	2.85	0.79	0.43
Non-taxable returns, total	2.33	3.18	2.48	3.34	1.80	1.68	3.82	4.09	16.18	12.22	6.32	5.26

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.										Total taxable IRA distributions	
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Sale of property other than capital assets				Net loss		Total taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	3.45	4.99	0.74	1.27	2.20	2.59	2.38	3.43	0.86	1.44		
No adjusted gross income.....	13.95	7.33	4.02	6.68	8.00	6.38	7.14	6.82	7.10	9.32		
\$1 under \$5,000.....	23.52	71.19	4.22	6.94	17.68	33.34	19.08	37.29	6.56	16.33		
\$5,000 under \$10,000.....	26.15	36.54	4.49	8.86	15.10	23.97	15.79	26.90	4.18	5.54		
\$10,000 under \$15,000.....	29.70	71.79	4.68	7.77	16.57	24.04	17.81	29.60	3.48	4.73		
\$15,000 under \$20,000.....	21.08	43.91	4.70	7.60	14.22	21.68	17.26	37.69	3.36	4.64		
\$20,000 under \$25,000.....	27.62	59.30	5.21	12.52	14.92	20.73	15.10	26.52	3.82	5.59		
\$25,000 under \$30,000.....	28.39	41.68	5.21	8.36	13.16	21.45	15.39	26.10	3.89	5.66		
\$30,000 under \$40,000.....	18.59	27.66	3.65	6.37	10.18	14.11	11.34	20.30	2.97	4.46		
\$40,000 under \$50,000.....	17.42	36.35	3.67	6.56	10.65	18.82	13.12	22.13	3.12	4.77		
\$50,000 under \$75,000.....	11.07	26.36	2.32	4.41	6.63	10.72	8.69	17.64	2.15	3.35		
\$75,000 under \$100,000.....	12.10	20.37	2.60	5.58	7.91	11.13	9.08	19.35	2.70	4.15		
\$100,000 under \$200,000.....	7.31	18.63	1.65	3.39	5.18	8.87	5.52	10.42	2.31	3.68		
\$200,000 under \$500,000.....	5.49	21.74	1.36	3.27	3.99	8.12	3.90	9.33	2.75	5.08		
\$500,000 under \$1,000,000.....	4.87	11.28	1.47	3.53	3.72	8.03	3.43	6.44	3.48	7.35		
\$1,000,000 under \$1,500,000.....	4.87	17.18	1.71	3.96	3.51	8.80	3.62	7.78	3.95	10.78		
\$1,500,000 under \$2,000,000.....	4.19	11.48	1.31	4.08	2.96	8.19	2.92	7.55	3.41	9.05		
\$2,000,000 under \$5,000,000.....	2.45	5.59	0.72	2.60	1.49	4.11	1.63	3.57	2.01	6.52		
\$5,000,000 under \$10,000,000.....	2.12	2.88	0.72	2.52	1.20	2.91	1.40	0.76	1.83	6.55		
\$10,000,000 or more.....	--	--	0.03	--	0.07	--	--	--	--	--		
Taxable returns, total.....	3.70	6.00	0.80	1.33	2.45	2.85	2.67	3.67	0.95	1.54		
No adjusted gross income.....	21.53	11.71	21.86	8.76	22.41	6.24	8.91	2.48	21.99	27.55		
\$1 under \$5,000.....	41.80	54.05	7.03	10.12	99.77	27.33	70.66	74.68	34.09	37.63		
\$5,000 under \$10,000.....	41.72	44.45	7.46	16.67	49.74	90.33	38.26	70.39	13.96	17.96		
\$10,000 under \$15,000.....	44.56	55.28	6.87	10.66	26.66	40.48	31.13	54.19	4.97	6.85		
\$15,000 under \$20,000.....	28.96	65.40	6.14	10.07	20.59	32.17	29.96	59.92	4.42	6.15		
\$20,000 under \$25,000.....	30.85	78.50	5.90	15.12	19.05	29.06	19.93	34.04	4.19	6.10		
\$25,000 under \$30,000.....	36.88	66.67	5.88	9.36	18.97	38.46	19.40	32.50	4.17	6.03		
\$30,000 under \$40,000.....	22.44	39.16	3.96	6.99	12.33	17.71	13.66	28.24	3.13	4.73		
\$40,000 under \$50,000.....	18.32	44.10	3.85	6.88	12.36	22.03	13.93	24.52	3.21	4.90		
\$50,000 under \$75,000.....	11.39	28.90	2.37	4.53	7.01	11.78	9.31	19.88	2.17	3.39		
\$75,000 under \$100,000.....	12.39	20.96	2.62	5.65	8.08	11.41	9.35	20.64	2.71	4.18		
\$100,000 under \$200,000.....	7.35	19.42	1.66	3.42	5.21	8.99	5.58	10.45	2.32	3.69		
\$200,000 under \$500,000.....	5.50	22.50	1.36	3.28	4.00	8.16	3.91	9.52	2.76	5.10		
\$500,000 under \$1,000,000.....	4.88	11.61	1.47	3.54	3.73	8.06	3.44	6.57	3.49	7.40		
\$1,000,000 or more.....	2.25	3.34	0.71	1.22	1.36	1.82	1.54	1.82	1.88	4.44		
Non-taxable returns, total.....	9.48	7.79	2.16	3.77	5.16	6.00	5.27	6.08	2.15	3.50		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities						Rent			Royalty		
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total	0.47	1.38	0.50	0.76	1.14	1.44	1.07	1.35	2.10	2.98	13.28	21.44
No adjusted gross income.....	4.80	9.97	5.09	6.86	6.18	5.79	4.15	4.46	10.52	6.22	38.86	28.05
\$1 under \$5,000.....	3.73	8.86	3.92	5.78	8.12	13.30	9.08	13.51	13.22	23.74	--	--
\$5,000 under \$10,000.....	2.51	8.24	2.56	3.19	5.96	7.80	6.88	10.21	14.69	20.87	97.67	99.76
\$10,000 under \$15,000.....	2.04	3.13	2.07	2.50	5.47	7.67	6.37	9.75	11.84	21.68	98.70	98.70
\$15,000 under \$20,000.....	2.03	3.68	2.07	2.54	5.24	7.41	5.71	7.77	10.50	17.79	--	--
\$20,000 under \$25,000.....	2.27	3.45	2.31	2.90	5.88	8.13	5.84	8.80	11.22	27.98	63.08	99.51
\$25,000 under \$30,000.....	2.36	3.85	2.41	3.09	6.28	9.20	5.85	8.49	13.12	23.81	56.60	87.16
\$30,000 under \$40,000.....	1.75	2.85	1.82	2.38	4.63	7.19	3.97	5.75	8.19	15.74	** 57.57	** 63.24
\$40,000 under \$50,000.....	1.85	12.35	1.92	2.56	4.93	7.91	4.19	6.00	9.53	18.06	**	**
\$50,000 under \$75,000.....	1.24	1.92	1.30	1.80	3.10	4.74	2.86	3.94	6.02	13.66	** 32.47	** 70.86
\$75,000 under \$100,000.....	1.61	2.96	1.69	2.38	3.69	5.48	3.43	4.55	6.79	15.13	**	**
\$100,000 under \$200,000.....	1.39	2.73	1.51	2.11	2.69	3.83	2.39	3.14	4.78	9.88	24.25	48.00
\$200,000 under \$500,000.....	1.70	3.37	1.96	3.33	2.33	3.73	2.39	3.43	3.97	9.35	22.55	66.59
\$500,000 under \$1,000,000.....	2.25	4.72	2.59	5.16	2.64	5.20	2.80	3.61	3.66	9.09	29.00	66.01
\$1,000,000 under \$1,500,000.....	2.60	5.47	2.90	7.59	2.78	3.88	3.26	4.53	3.51	8.30	18.12	27.87
\$1,500,000 under \$2,000,000.....	2.14	5.68	2.47	6.73	2.42	6.02	2.84	4.95	3.00	9.92	16.20	47.09
\$2,000,000 under \$5,000,000.....	1.24	3.15	1.42	5.34	1.37	2.60	1.63	2.79	1.45	4.97	7.91	37.64
\$5,000,000 under \$10,000,000.....	1.12	2.26	1.26	4.89	1.22	1.07	1.53	1.26	1.11	1.86	5.45	1.86
\$10,000,000 or more.....	0.07	0.22	0.09	0.66	--	--	--	--	0.06	--	--	--
Taxable returns, total	0.54	1.48	0.57	0.81	1.27	1.54	1.24	1.53	2.28	3.09	14.47	26.92
No adjusted gross income.....	29.64	22.68	30.93	21.65	29.70	15.91	29.50	10.38	14.64	2.27	--	--
\$1 under \$5,000.....	21.32	42.60	22.35	26.80	67.59	60.33	99.46	98.54	49.95	65.79	--	--
\$5,000 under \$10,000.....	7.56	14.00	7.64	9.38	20.74	26.31	22.22	36.09	41.49	55.39	99.92	99.92
\$10,000 under \$15,000.....	2.90	4.27	2.93	3.41	8.62	11.15	11.84	19.34	17.81	32.43	--	--
\$15,000 under \$20,000.....	2.66	4.20	2.72	3.23	7.62	10.36	9.20	12.87	13.79	23.08	--	--
\$20,000 under \$25,000.....	2.57	3.75	2.62	3.16	6.86	9.54	8.41	12.93	13.28	30.91	72.51	94.72
\$25,000 under \$30,000.....	2.59	4.13	2.64	3.30	7.36	10.55	7.83	11.29	15.33	28.21	59.04	89.72
\$30,000 under \$40,000.....	1.86	2.95	1.91	2.47	5.25	8.01	4.70	6.96	8.91	17.57	70.57	88.23
\$40,000 under \$50,000.....	1.91	12.74	1.98	2.62	5.23	8.59	4.71	6.66	9.99	19.05	--	--
\$50,000 under \$75,000.....	1.26	1.94	1.32	1.82	3.20	4.91	3.03	4.15	6.15	13.47	** 34.16	** 72.02
\$75,000 under \$100,000.....	1.62	2.97	1.70	2.38	3.71	5.53	3.50	4.63	6.87	15.29	**	**
\$100,000 under \$200,000.....	1.40	2.73	1.52	2.11	2.69	3.85	2.40	3.16	4.81	9.92	24.27	48.03
\$200,000 under \$500,000.....	1.71	3.37	1.96	3.34	2.34	3.74	2.39	3.45	3.98	9.41	22.61	66.94
\$500,000 under \$1,000,000.....	2.26	4.73	2.59	5.18	2.65	5.21	2.80	3.62	3.67	9.11	29.09	66.33
\$1,000,000 or more.....	1.18	2.27	1.34	3.19	1.26	1.61	1.55	1.80	1.31	2.52	6.16	15.40
Nontaxable returns, total	1.25	2.86	1.29	1.91	2.67	3.78	2.26	2.86	5.50	10.59	32.00	28.30

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	
All returns, total	3.72	5.79	7.47	1.00	1.29	1.15	1.44	0.96	0.57	1.50	1.10	
No adjusted gross income.....	22.29	29.95	22.82	5.48	4.63	4.10	4.58	7.13	4.90	3.55	1.99	
\$1 under \$5,000.....	24.01	30.02	50.30	6.84	11.46	9.12	17.20	8.88	15.11	10.09	16.78	
\$5,000 under \$10,000.....	15.45	23.15	31.59	5.38	7.19	6.84	9.71	8.18	12.46	10.22	15.98	
\$10,000 under \$15,000.....	14.15	17.77	34.08	4.89	6.92	6.38	9.96	7.46	10.24	10.08	15.20	
\$15,000 under \$20,000.....	14.09	19.56	28.73	4.60	6.54	5.72	8.27	7.18	9.24	9.04	15.61	
\$20,000 under \$25,000.....	16.33	22.05	32.27	5.21	7.88	5.86	8.00	7.35	10.61	9.30	15.26	
\$25,000 under \$30,000.....	16.71	25.28	38.67	5.54	8.27	5.86	8.35	7.14	9.51	9.35	15.06	
\$30,000 under \$40,000.....	13.55	21.65	23.02	4.04	6.44	3.98	5.57	4.97	6.69	6.87	10.95	
\$40,000 under \$50,000.....	13.65	19.63	32.23	4.35	7.05	4.23	5.63	5.07	6.86	7.06	11.49	
\$50,000 under \$75,000.....	9.84	15.24	22.77	2.75	4.42	2.90	4.08	3.09	4.27	4.72	7.83	
\$75,000 under \$100,000.....	12.49	18.80	23.93	3.29	5.10	3.44	4.42	3.42	4.64	5.29	7.80	
\$100,000 under \$200,000.....	8.93	15.26	20.06	2.40	3.64	2.77	3.59	2.04	2.58	3.34	4.61	
\$200,000 under \$500,000.....	10.27	20.21	16.46	2.09	3.58	3.16	4.33	1.48	1.94	2.84	3.69	
\$500,000 under \$1,000,000.....	12.24	28.69	** 11.42	2.24	4.56	3.41	4.66	1.46	1.80	2.87	3.30	
\$1,000,000 under \$1,500,000.....	13.02	42.50	**	2.34	3.98	3.76	5.64	1.66	2.04	3.02	3.34	
\$1,500,000 under \$2,000,000.....	11.50	19.58	**	1.98	5.23	3.35	6.11	1.32	1.79	2.49	3.27	
\$2,000,000 under \$5,000,000.....	6.83	15.35	**	1.05	2.57	1.85	3.37	0.74	0.92	1.25	1.53	
\$5,000,000 under \$10,000,000.....	5.94	5.13	**	0.89	1.07	1.66	1.32	0.73	0.81	1.03	0.43	
\$10,000,000 or more.....	--	--	**	0.05	--	--	--	0.03	--	--	--	
Taxable returns, total	4.17	6.43	8.56	1.12	1.37	1.35	1.63	1.01	0.58	1.78	1.21	
No adjusted gross income.....	94.66	72.04	--	28.35	5.37	26.69	8.91	17.52	5.00	20.79	3.41	
\$1 under \$5,000.....	--	--	--	40.17	44.49	81.72	81.72	21.44	24.88	29.41	61.54	
\$5,000 under \$10,000.....	35.40	40.64	--	17.35	21.17	22.61	36.44	15.77	31.13	30.95	47.64	
\$10,000 under \$15,000.....	19.16	25.64	72.27	7.60	10.01	11.69	19.19	10.67	14.50	19.81	27.29	
\$15,000 under \$20,000.....	20.43	29.05	31.31	6.63	9.10	9.04	12.37	10.03	13.20	15.28	22.99	
\$20,000 under \$25,000.....	18.93	25.29	32.27	6.10	9.31	8.40	11.25	9.21	13.45	12.30	20.94	
\$25,000 under \$30,000.....	18.56	27.20	38.97	6.49	9.47	7.78	10.74	9.03	12.25	13.15	24.08	
\$30,000 under \$40,000.....	14.57	24.06	30.00	4.53	7.21	4.68	6.66	6.00	8.19	8.68	13.54	
\$40,000 under \$50,000.....	13.98	19.94	36.01	4.58	7.55	4.76	6.52	5.59	7.72	8.04	13.89	
\$50,000 under \$75,000.....	9.92	15.42	22.77	2.83	4.54	3.07	4.18	3.25	4.49	5.04	8.55	
\$75,000 under \$100,000.....	12.49	18.80	30.27	3.31	5.15	3.50	4.55	3.46	4.72	5.41	8.16	
\$100,000 under \$200,000.....	8.93	15.27	25.94	2.41	3.65	2.79	3.63	2.04	2.59	3.36	4.74	
\$200,000 under \$500,000.....	10.29	20.25	16.49	2.09	3.59	3.16	4.36	1.48	1.94	2.85	3.81	
\$500,000 under \$1,000,000.....	12.25	28.70	** 16.15	2.24	4.57	3.41	4.68	1.46	1.81	2.88	3.36	
\$1,000,000 or more.....	6.18	20.29	**	0.97	1.42	1.71	2.16	0.71	0.45	1.19	0.60	
Nontaxable returns, total	8.32	11.65	15.22	2.38	3.50	2.26	2.96	3.12	4.08	2.80	2.01	

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation		Social security benefits			
	Net income		Net loss		Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)		
All returns, total.....	3.39	2.58	11.03	5.05	2.71	3.64	1.50	2.15	1.01	1.38	0.62	0.69		
No adjusted gross income.....	19.91	17.33	31.77	10.54	11.20	13.91	4.51	4.54	12.18	17.32	5.93	6.44		
\$1 under \$5,000.....	22.10	26.32	99.92	99.92	15.80	29.88	12.68	28.12	6.82	8.98	4.16	4.90		
\$5,000 under \$10,000.....	18.76	26.22	** 99.62	** 97.41	11.36	16.07	11.25	15.44	4.06	5.25	3.55	3.95		
\$10,000 under \$15,000.....	24.80	32.31	**	**	12.97	19.24	10.38	14.14	3.23	4.23	3.25	3.62		
\$15,000 under \$20,000.....	20.74	28.38	99.92	99.92	14.01	18.64	9.73	13.88	3.35	4.40	2.98	3.29		
\$20,000 under \$25,000.....	20.24	25.56	** 58.65	** 66.68	14.93	21.58	9.27	13.41	3.52	4.66	2.73	2.96		
\$25,000 under \$30,000.....	21.62	30.99	**	**	13.66	18.68	10.36	14.89	3.76	4.89	2.61	2.86		
\$30,000 under \$40,000.....	16.02	25.08	57.67	57.82	9.66	14.26	6.66	9.81	3.14	4.11	1.97	2.18		
\$40,000 under \$50,000.....	13.68	20.65	88.62	82.08	10.32	14.48	7.67	10.75	3.48	4.56	2.19	2.49		
\$50,000 under \$75,000.....	10.00	16.12	34.39	54.50	7.64	11.07	5.14	7.48	2.59	3.57	1.54	1.75		
\$75,000 under \$100,000.....	12.01	18.99	51.78	66.87	10.01	11.63	5.97	8.28	3.81	5.07	2.13	2.37		
\$100,000 under \$200,000.....	7.18	10.57	29.26	48.81	8.58	10.64	5.59	6.82	4.12	5.48	1.90	2.09		
\$200,000 under \$500,000.....	6.05	11.22	17.28	30.47	9.93	12.76	5.76	6.98	6.58	7.94	2.18	2.37		
\$500,000 under \$1,000,000.....	5.47	10.12	17.60	22.82	9.63	11.85	6.09	7.55	12.34	16.06	2.58	2.75		
\$1,000,000 under \$1,500,000.....	5.42	11.63	13.09	18.66	10.38	18.51	6.57	8.30	16.89	20.67	2.79	2.92		
\$1,500,000 under \$2,000,000.....	4.62	9.88	10.32	22.22	11.10	21.85	5.95	8.29	16.41	20.63	2.37	2.58		
\$2,000,000 under \$5,000,000.....	2.34	4.61	4.75	7.97	5.60	10.29	3.37	3.95	9.72	12.14	1.36	1.46		
\$5,000,000 under \$10,000,000.....	1.84	3.47	2.50	1.94	5.14	0.89	2.55	1.40	11.98	13.97	1.21	1.31		
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	--	--	0.09	0.12		
Taxable returns, total.....	3.56	2.61	11.83	5.26	3.52	4.36	1.90	2.61	1.27	1.70	0.68	0.75		
No adjusted gross income.....	36.39	10.81	36.62	6.24	58.45	30.89	** 47.80	** 17.55	--	--	39.86	47.94		
\$1 under \$5,000.....	30.45	33.19	--	--	98.57	79.22	**	**	27.84	32.59	22.37	25.28		
\$5,000 under \$10,000.....	28.16	35.47	--	--	28.41	34.34	59.49	69.97	10.73	15.57	10.52	11.37		
\$10,000 under \$15,000.....	28.76	35.02	--	--	26.42	36.86	22.24	33.20	5.05	6.76	4.61	5.24		
\$15,000 under \$20,000.....	24.07	31.62	99.92	99.92	21.05	28.15	15.80	24.84	4.81	6.41	3.75	4.10		
\$20,000 under \$25,000.....	24.64	31.46	** 70.68	** 95.74	20.54	32.96	10.94	15.88	4.73	6.31	3.01	3.24		
\$25,000 under \$30,000.....	23.04	33.96	**	**	19.84	29.60	12.72	16.46	4.89	6.39	2.80	3.05		
\$30,000 under \$40,000.....	17.80	28.17	99.92	99.92	12.11	19.09	7.65	10.97	3.68	4.86	2.06	2.28		
\$40,000 under \$50,000.....	14.08	21.29	--	--	11.37	16.54	8.14	11.18	3.79	4.98	2.24	2.53		
\$50,000 under \$75,000.....	10.21	16.31	34.42	54.51	8.09	11.78	5.32	7.80	2.67	3.68	1.55	1.77		
\$75,000 under \$100,000.....	12.08	19.07	51.87	69.20	10.11	11.55	5.99	8.38	3.85	5.12	2.14	2.37		
\$100,000 under \$200,000.....	7.21	10.64	29.36	52.13	8.60	10.70	5.60	6.87	4.14	5.51	1.91	2.09		
\$200,000 under \$500,000.....	6.08	11.29	17.39	31.51	9.94	12.79	5.77	7.04	6.59	7.95	2.19	2.37		
\$500,000 under \$1,000,000.....	5.49	10.15	17.72	23.87	9.64	11.87	6.10	7.58	12.35	16.07	2.59	2.76		
\$1,000,000 or more.....	2.18	1.85	3.74	2.00	4.92	6.58	2.70	2.39	9.49	11.42	1.27	1.31		
Non-taxable returns, total.....	10.97	14.33	27.30	10.46	5.05	7.33	3.53	4.19	1.81	2.40	1.74	1.96		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Social security benefits		Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings	
	Taxable		Number of returns	Amount	Number of returns	Amount	Net income		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount					Number of returns	Amount				
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	0.68	0.83	3.93	4.15	1.03	2.09	4.60	5.19	2.23	1.14	1.98	2.90
No adjusted gross income.....	40.34	31.30	9.39	10.73	6.79	6.04	8.56	8.98	2.56	1.24	14.08	23.89
\$1 under \$5,000.....	31.00	34.70	10.65	12.49	4.90	9.37	46.16	53.46	9.28	14.77	14.64	22.51
\$5,000 under \$10,000.....	19.89	21.44	20.81	24.47	4.68	6.92	31.47	48.53	10.15	17.35	10.98	13.80
\$10,000 under \$15,000.....	15.21	21.27	21.60	25.50	4.62	9.54	30.34	43.32	12.50	16.65	9.80	12.98
\$15,000 under \$20,000.....	5.10	11.28	22.48	25.03	4.79	8.71	25.92	28.19	14.19	22.69	8.27	11.02
\$20,000 under \$25,000.....	3.03	4.41	26.81	29.99	5.18	10.47	25.90	38.66	17.04	22.46	8.75	13.91
\$25,000 under \$30,000.....	2.65	3.21	35.58	37.21	5.08	11.16	38.62	49.99	18.90	22.91	9.16	12.52
\$30,000 under \$40,000.....	1.97	2.21	21.68	24.72	3.79	8.15	20.34	26.51	14.64	18.73	6.79	9.80
\$40,000 under \$50,000.....	2.19	2.39	21.47	23.43	3.96	8.59	26.77	31.17	16.13	18.86	6.90	10.73
\$50,000 under \$75,000.....	1.54	1.68	14.43	14.27	2.75	7.07	14.29	20.11	13.31	16.88	4.81	8.00
\$75,000 under \$100,000.....	2.13	2.35	18.75	17.35	3.27	8.00	18.22	25.52	16.42	17.79	5.89	10.32
\$100,000 under \$200,000.....	1.90	2.09	11.01	10.67	2.63	7.06	11.04	13.94	11.14	10.90	4.70	8.03
\$200,000 under \$500,000.....	2.18	2.37	8.47	8.24	2.47	7.17	8.43	12.29	9.82	8.65	5.26	9.46
\$500,000 under \$1,000,000.....	2.58	2.75	8.33	8.64	2.61	7.52	8.26	10.85	9.72	6.84	6.53	11.58
\$1,000,000 under \$1,500,000.....	2.79	2.92	9.28	9.45	2.68	11.48	8.46	12.37	8.64	17.76	7.04	14.09
\$1,500,000 under \$2,000,000.....	2.37	2.58	9.72	12.35	2.12	7.52	8.70	12.87	8.05	6.58	6.44	12.51
\$2,000,000 under \$5,000,000.....	1.36	1.46	4.88	5.13	1.12	4.31	4.12	6.29	3.72	2.92	3.49	7.10
\$5,000,000 under \$10,000,000.....	1.21	1.31	5.41	5.80	0.94	3.10	3.87	2.25	2.39	0.55	3.32	6.53
\$10,000,000 or more.....	0.09	0.12	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	0.70	0.84	5.71	5.56	1.17	2.27	5.67	5.62	5.30	1.75	2.21	3.11
No adjusted gross income.....	78.04	56.07	--	--	26.54	13.52	39.41	68.76	13.52	1.76	58.22	31.05
\$1 under \$5,000.....	--	--	--	--	9.00	10.65	--	--	69.38	65.25	57.68	64.53
\$5,000 under \$10,000.....	36.12	36.94	60.09	69.42	9.47	13.66	59.07	93.23	35.45	56.37	32.16	38.54
\$10,000 under \$15,000.....	19.88	26.86	49.95	59.54	7.45	11.87	49.97	67.88	28.56	32.31	17.02	22.13
\$15,000 under \$20,000.....	5.79	13.00	32.62	36.69	6.46	11.75	39.78	51.73	27.14	31.95	11.39	14.43
\$20,000 under \$25,000.....	3.31	4.86	32.05	36.69	6.39	13.78	31.33	48.54	24.53	29.73	11.35	17.61
\$25,000 under \$30,000.....	2.84	3.42	59.04	60.76	6.18	12.46	72.43	85.59	25.41	33.80	10.79	14.83
\$30,000 under \$40,000.....	2.06	2.31	24.70	27.41	4.25	9.16	21.19	27.71	18.09	25.27	7.48	10.11
\$40,000 under \$50,000.....	2.24	2.43	26.18	29.61	4.24	9.31	27.52	39.10	20.38	23.79	7.25	10.68
\$50,000 under \$75,000.....	1.55	1.70	15.78	15.78	2.83	6.70	14.81	21.65	15.51	18.79	4.97	7.86
\$75,000 under \$100,000.....	2.14	2.36	19.80	18.54	3.29	8.10	18.57	26.27	17.00	18.60	5.94	10.27
\$100,000 under \$200,000.....	1.91	2.09	11.70	11.83	2.64	7.15	11.30	14.20	11.50	11.41	4.75	8.08
\$200,000 under \$500,000.....	2.19	2.37	9.02	8.87	2.48	7.22	8.62	12.62	10.06	8.97	5.31	9.90
\$500,000 under \$1,000,000.....	2.59	2.76	8.77	9.16	2.62	7.56	8.40	11.05	9.90	7.00	6.61	12.28
\$1,000,000 or more.....	1.27	1.31	4.78	5.11	1.06	2.73	3.76	3.50	3.73	3.18	3.59	3.69
Nontaxable returns, total	3.38	4.77	5.56	6.40	2.30	4.95	7.40	8.22	2.45	1.42	4.53	8.02

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
All returns, total.....	0.36	0.67	1.50	1.67	1.03	1.52	1.54	1.64	1.33	1.59	3.25	1.25
No adjusted gross income.....	3.36	5.07	16.74	17.91	9.95	12.95	28.73	29.25	8.45	9.48	--	--
\$1 under \$5,000.....	2.17	4.55	18.64	21.61	8.38	13.39	35.27	36.27	6.37	7.14	45.89	54.36
\$5,000 under \$10,000.....	1.69	3.34	11.98	14.27	6.08	9.08	19.32	20.78	5.07	5.89	66.18	73.90
\$10,000 under \$15,000.....	1.77	3.36	8.64	10.20	5.28	8.12	12.80	13.15	6.43	7.72	53.31	59.74
\$15,000 under \$20,000.....	1.99	3.38	7.74	9.30	4.61	7.15	10.46	10.83	6.42	7.91	34.59	38.20
\$20,000 under \$25,000.....	2.11	3.88	7.13	8.67	4.17	6.30	10.29	10.60	7.27	9.08	38.88	36.61
\$25,000 under \$30,000.....	2.14	3.73	6.60	7.78	3.92	5.76	8.40	8.50	7.79	9.73	24.41	27.04
\$30,000 under \$40,000.....	1.58	2.72	4.50	5.34	2.86	3.98	5.01	5.20	5.95	7.35	20.72	24.13
\$40,000 under \$50,000.....	1.63	3.02	4.52	5.37	3.07	4.34	5.07	5.23	4.97	5.94	21.66	24.06
\$50,000 under \$75,000.....	1.13	2.09	3.40	3.98	2.21	3.25	3.23	3.41	3.55	4.26	12.20	14.64
\$75,000 under \$100,000.....	1.38	2.53	4.42	4.93	2.80	3.88	3.56	3.81	3.76	4.43	12.96	14.97
\$100,000 under \$200,000.....	1.13	1.77	3.48	3.62	3.56	5.21	3.25	3.53	2.45	2.85	7.60	8.66
\$200,000 under \$500,000.....	1.24	1.90	4.31	4.45	--	--	5.53	5.75	--	--	5.11	6.00
\$500,000 under \$1,000,000.....	1.41	2.67	5.52	5.70	--	--	** 9.12	** 9.20	--	--	4.46	5.09
\$1,000,000 under \$1,500,000.....	1.63	2.61	6.32	6.60	--	--	**	**	--	--	3.96	4.60
\$1,500,000 under \$2,000,000.....	1.34	2.71	5.51	5.73	--	--	**	**	--	--	3.31	4.32
\$2,000,000 under \$5,000,000.....	0.73	1.56	3.37	3.51	--	--	**	**	--	--	1.65	2.06
\$5,000,000 under \$10,000,000.....	0.70	1.07	3.33	3.65	--	--	**	**	--	--	1.37	1.61
\$10,000,000 or more.....	0.03	0.03	--	--	--	--	**	**	--	--	--	--
Taxable returns, total.....	0.47	0.75	1.62	1.78	1.14	1.66	1.62	1.72	1.56	1.87	3.31	1.25
No adjusted gross income.....	18.88	14.29	59.30	78.87	61.34	47.31	79.64	79.64	47.33	47.45	--	--
\$1 under \$5,000.....	16.18	35.16	57.71	61.60	--	--	--	--	--	--	99.92	99.92
\$5,000 under \$10,000.....	5.47	10.68	26.37	32.98	17.09	22.76	38.89	40.86	15.29	17.60	99.92	99.92
\$10,000 under \$15,000.....	3.39	7.05	20.53	23.27	7.32	11.34	19.56	19.61	10.57	12.63	71.18	72.51
\$15,000 under \$20,000.....	2.96	5.08	10.35	11.71	5.64	8.58	14.03	14.57	11.15	14.67	39.20	45.05
\$20,000 under \$25,000.....	2.83	4.90	9.11	10.57	5.02	7.31	12.75	13.04	12.10	17.02	53.13	55.40
\$25,000 under \$30,000.....	2.74	4.95	8.23	9.34	4.53	6.46	9.85	9.96	12.21	15.71	38.42	39.67
\$30,000 under \$40,000.....	1.85	3.19	4.86	5.79	3.18	4.40	5.60	5.81	7.43	9.49	22.65	26.90
\$40,000 under \$50,000.....	1.78	3.25	4.80	5.68	3.27	4.80	5.42	5.56	5.29	6.34	22.78	26.35
\$50,000 under \$75,000.....	1.18	2.20	3.48	4.08	2.28	3.35	3.33	3.51	3.65	4.41	12.70	15.44
\$75,000 under \$100,000.....	1.39	2.56	4.46	4.96	2.82	3.90	3.59	3.84	3.79	4.46	13.27	15.36
\$100,000 under \$200,000.....	1.13	1.77	3.49	3.62	3.56	5.22	3.25	3.54	2.45	2.86	7.63	8.70
\$200,000 under \$500,000.....	1.25	1.91	4.31	4.46	--	--	5.53	5.75	--	--	5.12	6.00
\$500,000 under \$1,000,000.....	1.41	2.67	5.52	5.70	--	--	** 9.12	** 9.21	--	--	4.46	5.09
\$1,000,000 or more.....	0.70	0.98	3.22	3.32	--	--	**	**	--	--	1.50	0.87
Nontaxable returns, total.....	0.74	1.58	4.01	4.89	2.47	3.76	5.13	5.43	2.60	3.03	16.28	16.13

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments--continued											
	Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total.....	5.19	5.57	0.39	0.69	2.75	3.85	1.72	1.71	3.12	16.37	3.41	3.36
No adjusted gross income.....	38.00	40.08	4.11	5.48	22.94	36.72	23.00	20.77	16.78	30.77	15.92	15.84
\$1 under \$5,000.....	99.92	99.92	2.37	3.41	24.12	31.59	28.47	33.55	13.91	44.43	41.43	39.79
\$5,000 under \$10,000.....	49.93	51.43	1.85	2.19	16.99	31.67	23.81	27.66	12.26	71.39	21.44	25.23
\$10,000 under \$15,000.....	45.27	49.57	1.97	2.37	13.08	17.06	27.29	47.31	12.86	29.90	26.04	29.99
\$15,000 under \$20,000.....	45.84	71.78	2.44	3.04	11.46	16.62	19.50	22.39	12.10	22.00	21.17	25.12
\$20,000 under \$25,000.....	25.05	29.03	2.77	3.60	10.51	15.03	19.42	42.84	13.24	28.06	27.23	31.95
\$25,000 under \$30,000.....	35.36	43.13	2.89	3.92	10.87	13.90	20.15	22.86	13.63	33.21	21.79	27.05
\$30,000 under \$40,000.....	26.79	34.16	2.22	3.15	8.30	11.45	11.42	13.77	10.44	19.47	15.24	21.41
\$40,000 under \$50,000.....	19.75	23.92	2.39	3.62	8.80	13.13	11.14	13.53	10.82	33.27	12.20	16.50
\$50,000 under \$75,000.....	13.46	15.89	1.67	2.58	6.38	8.78	6.95	8.93	7.59	22.76	8.47	11.30
\$75,000 under \$100,000.....	17.47	20.99	2.05	3.05	8.22	11.25	6.03	7.37	10.57	57.28	9.61	13.25
\$100,000 under \$200,000.....	10.22	10.85	1.52	1.97	6.92	9.04	3.02	3.82	8.94	20.66	7.09	7.94
\$200,000 under \$500,000.....	7.84	8.79	1.48	1.99	9.38	13.94	2.44	2.73	9.34	31.86	6.13	7.13
\$500,000 under \$1,000,000.....	9.85	10.59	1.69	2.38	**10.37	**15.77	2.75	4.47	10.26	16.32	6.16	7.12
\$1,000,000 under \$1,500,000.....	11.31	11.88	1.95	2.65	**	**	3.25	3.66	13.68	34.42	7.24	8.57
\$1,500,000 under \$2,000,000.....	13.03	14.53	1.65	2.80	**	**	3.02	4.40	10.32	23.57	6.41	9.49
\$2,000,000 under \$5,000,000.....	7.03	7.92	0.92	1.66	**	**	1.85	2.67	5.84	22.10	3.23	4.80
\$5,000,000 under \$10,000,000.....	8.52	9.52	0.84	1.53	**	**	1.83	2.25	4.89	2.49	2.92	3.34
\$10,000,000 or more.....	--	--	0.04	0.16	**	**	--	--	--	--	--	--
Taxable returns, total.....	5.54	5.92	0.62	0.85	3.03	4.12	1.75	1.72	3.62	19.92	3.60	3.49
No adjusted gross income.....	49.91	41.65	21.16	8.16	**	**	32.14	29.32	51.74	54.72	30.83	24.70
\$1 under \$5,000.....	--	--	17.97	22.41	**99.85	**97.96	--	--	58.71	62.01	--	--
\$5,000 under \$10,000.....	--	--	6.45	8.32	36.97	57.26	61.86	83.19	28.16	42.99	70.65	84.92
\$10,000 under \$15,000.....	--	--	4.22	5.13	16.81	23.55	75.51	97.07	21.27	48.21	39.69	43.47
\$15,000 under \$20,000.....	99.92	99.92	3.94	5.04	16.62	26.27	24.37	27.05	16.46	31.92	28.83	33.85
\$20,000 under \$25,000.....	31.32	36.94	4.03	5.37	12.46	18.94	26.47	32.09	14.76	28.19	31.89	35.56
\$25,000 under \$30,000.....	51.00	47.62	4.06	5.72	12.28	15.73	25.93	30.82	15.42	39.66	23.45	29.23
\$30,000 under \$40,000.....	33.30	42.08	2.79	4.04	9.36	12.71	12.63	15.27	11.65	23.29	16.63	19.04
\$40,000 under \$50,000.....	22.51	27.45	2.72	4.16	9.38	12.82	12.22	14.81	11.58	35.63	12.66	16.31
\$50,000 under \$75,000.....	14.40	17.20	1.76	2.74	6.56	9.08	7.25	9.35	7.82	23.43	8.49	11.40
\$75,000 under \$100,000.....	17.75	21.37	2.07	3.09	8.31	11.38	6.05	7.41	10.63	57.46	9.61	13.26
\$100,000 under \$200,000.....	10.24	10.89	1.52	1.98	6.95	9.13	3.02	3.83	8.94	20.68	7.10	7.99
\$200,000 under \$500,000.....	7.85	8.81	1.49	1.99	9.40	13.98	2.44	2.74	9.36	32.04	6.15	7.16
\$500,000 under \$1,000,000.....	9.85	10.59	1.69	2.38	**10.39	**15.80	2.76	4.47	10.28	16.35	6.17	7.14
\$1,000,000 or more.....	6.61	7.04	0.86	1.08	**	**	1.66	1.97	6.09	12.64	3.19	3.32
Nontaxable returns, total.....	14.55	16.48	0.78	1.33	6.58	10.25	8.52	13.12	6.15	26.04	10.65	12.50

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments--continued												Basic standard deduction		Additional standard deduction	
	Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Other adjustments ¹		Number of returns		Amount		Number of returns		Amount	
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)				
All returns, total	1.09	1.22	16.14	14.81	9.35	13.06	5.33	9.65	0.15	0.21	0.81	0.85				
No adjusted gross income.....	6.45	7.33	**	**	98.83	92.71	58.33	44.32	--	--	--	--				
\$1 under \$5,000.....	6.72	8.85	** 99.51	** 99.37	33.96	48.73	70.66	99.31	0.83	0.95	3.17	3.26				
\$5,000 under \$10,000.....	6.07	7.74	--	--	41.47	49.93	32.56	60.30	0.82	0.86	2.49	2.57				
\$10,000 under \$15,000.....	5.77	7.00	99.92	99.92	47.04	69.68	36.15	56.88	0.87	0.90	2.30	2.38				
\$15,000 under \$20,000.....	6.05	7.25	--	--	38.53	42.00	36.13	48.65	0.92	0.95	2.42	2.51				
\$20,000 under \$25,000.....	5.76	7.12	99.66	99.66	57.70	75.68	36.11	68.53	1.02	1.06	2.96	3.10				
\$25,000 under \$30,000.....	5.91	7.27	70.68	70.67	37.86	51.86	28.26	53.42	1.12	1.17	3.33	3.47				
\$30,000 under \$40,000.....	4.47	5.56	53.03	53.90	35.86	46.84	20.08	32.65	0.94	0.98	2.74	2.88				
\$40,000 under \$50,000.....	4.94	6.14	58.86	61.21	29.36	36.12	22.47	52.49	1.12	1.17	3.21	3.38				
\$50,000 under \$75,000.....	3.37	4.11	41.08	38.85	22.10	31.12	14.05	24.60	0.98	1.01	2.54	2.69				
\$75,000 under \$100,000.....	3.91	4.66	84.06	82.43	38.54	59.69	14.80	33.83	1.81	1.84	3.78	4.01				
\$100,000 under \$200,000.....	2.46	2.86	32.44	29.74	18.86	23.48	10.39	21.79	2.52	2.57	4.32	4.51				
\$200,000 under \$500,000.....	2.12	2.42	** 20.13	** 20.38	41.48	48.69	10.00	21.62	3.81	3.90	6.26	6.45				
\$500,000 under \$1,000,000.....	2.22	2.57	**	**	57.12	74.53	12.94	23.80	3.92	3.99	7.68	7.98				
\$1,000,000 under \$1,500,000.....	2.52	2.82	**	**	54.11	77.59	12.63	32.93	4.27	4.33	8.51	8.93				
\$1,500,000 under \$2,000,000.....	2.16	2.54	**	**	--	--	10.52	33.74	3.51	3.59	6.83	7.09				
\$2,000,000 under \$5,000,000.....	1.25	1.51	**	**	93.76	93.76	6.24	27.16	2.46	2.52	4.95	5.29				
\$5,000,000 under \$10,000,000.....	1.19	1.34	**	**	** 49.73	** 74.42	5.23	4.56	3.11	3.18	6.50	6.82				
\$10,000,000 or more.....	0.08	0.05	**	**	**	**	--	--	--	--	--	--				
Taxable returns, total	1.24	1.35	17.42	15.51	10.78	15.07	5.65	10.44	0.32	0.35	1.00	1.04				
No adjusted gross income.....	30.21	31.65	--	--	--	--	43.91	7.88	--	--	--	--				
\$1 under \$5,000.....	99.92	99.92	--	--	--	--	--	--	3.26	4.09	41.90	42.00				
\$5,000 under \$10,000.....	19.72	23.14	--	--	--	--	72.14	93.25	1.55	1.57	8.48	8.50				
\$10,000 under \$15,000.....	10.57	13.70	--	--	70.67	95.79	51.02	90.78	1.26	1.26	3.08	3.12				
\$15,000 under \$20,000.....	8.44	10.07	--	--	58.69	57.97	58.60	74.79	1.27	1.32	3.08	3.17				
\$20,000 under \$25,000.....	8.05	9.71	--	--	70.67	87.52	51.17	84.47	1.32	1.38	3.08	3.21				
\$25,000 under \$30,000.....	7.61	9.63	--	--	40.81	52.51	36.04	67.01	1.38	1.44	3.44	3.58				
\$30,000 under \$40,000.....	5.30	6.69	61.47	61.35	38.40	49.79	22.89	39.33	1.04	1.09	2.76	2.90				
\$40,000 under \$50,000.....	5.54	6.80	72.51	71.27	32.10	38.91	23.31	54.10	1.18	1.24	3.22	3.39				
\$50,000 under \$75,000.....	3.60	4.43	44.78	41.60	23.21	33.41	14.33	25.11	0.99	1.02	2.54	2.69				
\$75,000 under \$100,000.....	3.97	4.71	84.06	82.43	38.73	65.76	14.90	34.85	1.81	1.85	3.78	4.01				
\$100,000 under \$200,000.....	2.46	2.86	32.44	29.74	18.86	23.48	10.40	21.80	2.53	2.58	4.32	4.51				
\$200,000 under \$500,000.....	2.12	2.43	** 20.14	** 20.39	48.87	48.87	10.02	21.69	3.84	3.92	6.27	6.46				
\$500,000 under \$1,000,000.....	2.22	2.58	**	**	57.12	74.53	12.97	23.83	3.94	4.01	7.69	7.98				
\$1,000,000 or more.....	1.16	1.28	**	**	41.15	59.35	6.26	13.83	2.22	2.27	4.51	4.74				
Nontaxable returns, total	2.44	3.02	38.82	38.97	18.79	26.13	15.93	23.82	0.38	0.41	1.53	1.59				

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
All returns, total.....	0.27	0.29	0.16	0.16	0.12	0.11	0.72	0.93	0.12	0.14
No adjusted gross income.....	--	--	2.30	2.31	--	--	** 17.05	** 16.82	13.67	17.59
\$1 under \$5,000.....	4.61	5.59	1.37	1.37	3.19	4.26	**	**	3.19	8.53
\$5,000 under \$10,000.....	3.51	4.57	1.07	1.07	1.42	1.88	**	**	1.42	1.94
\$10,000 under \$15,000.....	2.75	3.34	1.00	1.00	1.12	1.27	84.27	74.37	1.12	1.29
\$15,000 under \$20,000.....	2.42	3.08	1.01	1.01	1.00	1.15	94.62	48.86	1.00	1.18
\$20,000 under \$25,000.....	2.26	2.80	1.09	1.09	0.97	1.10	55.95	43.64	0.97	1.14
\$25,000 under \$30,000.....	2.09	2.59	1.16	1.16	1.00	1.11	55.49	50.04	1.00	1.15
\$30,000 under \$40,000.....	1.37	1.59	0.91	0.91	0.76	0.83	41.06	62.65	0.76	0.86
\$40,000 under \$50,000.....	1.29	1.48	0.96	0.96	0.78	0.82	17.05	32.12	0.78	0.87
\$50,000 under \$75,000.....	0.78	0.98	0.64	0.64	0.52	0.55	6.90	9.53	0.52	0.59
\$75,000 under \$100,000.....	0.86	1.01	0.83	0.83	0.69	0.71	5.77	8.77	0.69	0.75
\$100,000 under \$200,000.....	0.69	0.78	0.73	0.73	0.63	0.61	1.58	2.49	0.63	0.62
\$200,000 under \$500,000.....	0.77	1.04	0.84	1.27	0.73	0.68	0.87	1.49	0.73	0.69
\$500,000 under \$1,000,000.....	1.04	1.28	1.15	32.44	0.98	0.87	** 1.38	** 1.31	0.97	0.89
\$1,000,000 under \$1,500,000.....	1.28	1.72	1.39	32.47	1.21	1.15	**	**	1.21	1.20
\$1,500,000 under \$2,000,000.....	0.99	1.51	1.07	42.59	0.92	0.94	**	**	0.92	0.98
\$2,000,000 under \$5,000,000.....	0.53	0.82	0.60	20.57	0.51	0.44	**	**	0.51	0.47
\$5,000,000 under \$10,000,000.....	0.56	0.61	0.64	13.49	0.55	0.46	**	**	0.55	0.49
\$10,000,000 or more.....	0.02	0.02	0.01	--	0.02	0.01	**	**	0.02	0.01
Taxable returns, total.....	0.29	0.28	0.20	0.21	0.15	0.12	0.72	0.93	0.15	0.14
No adjusted gross income.....	--	--	14.28	14.30	--	--	** 18.18	** 16.98	13.40	17.77
\$1 under \$5,000.....	26.07	36.73	47.80	47.87	3.24	4.29	**	**	3.23	8.61
\$5,000 under \$10,000.....	17.08	19.19	2.97	2.97	1.54	1.99	**	**	1.54	2.06
\$10,000 under \$15,000.....	5.50	5.72	1.35	1.35	1.22	1.35	85.38	74.50	1.22	1.38
\$15,000 under \$20,000.....	3.67	3.84	1.29	1.29	1.20	1.30	96.17	51.38	1.20	1.33
\$20,000 under \$25,000.....	3.08	3.23	1.30	1.30	1.21	1.30	55.95	43.64	1.21	1.34
\$25,000 under \$30,000.....	2.66	2.85	1.31	1.31	1.22	1.28	55.94	50.18	1.22	1.31
\$30,000 under \$40,000.....	1.61	1.74	0.96	0.96	0.86	0.90	42.96	62.78	0.86	0.93
\$40,000 under \$50,000.....	1.43	1.56	0.99	0.99	0.84	0.87	18.59	34.00	0.84	0.91
\$50,000 under \$75,000.....	0.81	0.91	0.66	0.66	0.54	0.56	7.03	9.71	0.54	0.60
\$75,000 under \$100,000.....	0.87	0.99	0.83	0.83	0.70	0.72	5.84	8.91	0.70	0.75
\$100,000 under \$200,000.....	0.69	0.76	0.73	0.74	0.63	0.61	1.58	2.49	0.63	0.62
\$200,000 under \$500,000.....	0.77	1.05	0.85	1.27	0.73	0.68	0.87	1.49	0.73	0.69
\$500,000 under \$1,000,000.....	1.04	1.29	1.15	32.61	0.98	0.88	** 1.38	** 1.31	0.98	0.90
\$1,000,000 or more.....	0.53	0.34	0.59	17.43	0.50	0.19	**	**	0.50	0.21
Nontaxable returns, total.....	1.06	1.43	0.45	0.45	0.75	0.99	19.34	23.83	0.75	1.06

** Data combined to prevent disclosure of specific taxpayer information.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	47,755,427	5,185,665,871	41,120,152	3,365,546,326	32,420,150	115,361,852	3,148,071	49,225,213	18,259,333	136,273,070	15,406,443	100,342,081		
Under \$5,000	339,901	871,407	106,615	1,300,438	121,896	243,877	13,299	59,176	125,329	183,783	106,012	94,423		
\$5,000 under \$10,000	611,056	4,756,774	248,998	2,635,560	373,405	638,491	29,016	172,260	209,081	431,428	173,056	206,433		
\$10,000 under \$15,000	1,049,971	13,271,744	476,407	5,886,894	641,152	1,187,137	48,302	230,377	370,708	936,792	302,837	493,360		
\$15,000 under \$20,000	1,375,084	24,116,204	828,825	13,586,116	758,779	1,403,014	63,952	567,932	401,355	1,043,257	328,936	596,619		
\$20,000 under \$25,000	1,635,440	36,901,838	1,194,942	25,285,061	761,731	1,339,032	48,010	223,577	418,874	1,229,508	322,393	466,902		
\$25,000 under \$30,000	1,926,931	53,211,830	1,497,232	38,514,275	902,565	1,429,037	55,151	405,822	418,083	1,229,508	336,287	679,326		
\$30,000 under \$35,000	2,117,838	68,911,736	1,804,115	54,027,392	974,568	1,225,221	60,821	294,188	411,393	1,022,130	336,482	553,009		
\$35,000 under \$40,000	2,245,341	84,153,170	1,930,721	66,295,952	1,125,985	1,365,983	66,478	686,621	517,268	1,289,653	424,813	765,023		
\$40,000 under \$45,000	2,340,769	99,373,268	2,073,676	80,975,529	1,212,520	1,437,413	67,283	800,828	532,856	1,281,357	448,062	862,796		
\$45,000 under \$50,000	2,290,001	108,758,427	2,035,064	88,449,053	1,294,113	1,762,952	83,554	680,726	605,568	1,485,555	498,845	916,137		
\$50,000 under \$55,000	2,305,946	121,106,525	2,054,654	97,339,221	1,331,379	1,782,154	86,003	531,940	623,583	1,417,400	508,996	876,924		
\$55,000 under \$60,000	2,283,439	130,153,143	2,036,531	105,977,362	1,379,061	1,733,940	78,903	622,674	656,928	1,581,072	525,681	985,774		
\$60,000 under \$75,000	6,255,133	421,037,161	5,677,204	341,440,111	4,123,507	5,772,321	245,220	3,014,227	1,998,857	5,444,915	1,613,102	3,540,532		
\$75,000 under \$100,000	7,978,361	691,175,456	7,384,104	567,087,074	5,951,777	7,871,376	385,890	3,522,265	3,109,183	8,229,606	2,556,564	5,461,887		
\$100,000 under \$200,000	9,681,401	1,289,016,791	8,890,854	998,772,184	8,180,844	18,518,787	887,793	7,994,846	5,232,437	22,160,519	4,518,152	15,590,340		
\$200,000 under \$500,000	2,577,872	742,382,641	2,252,147	457,545,662	2,437,417	16,619,341	574,345	9,211,726	1,951,327	23,288,465	17,827,257	17,687,008		
\$500,000 under \$1,000,000	482,243	325,868,497	401,972	158,947,471	473,101	9,215,835	194,455	5,435,637	419,438	12,779,965	394,194	9,970,786		
\$1,000,000 under \$1,500,000	116,261	140,570,843	93,792	54,905,701	114,892	4,818,400	57,683	2,821,281	105,308	6,403,839	99,677	4,938,284		
\$1,500,000 under \$2,000,000	50,933	87,804,491	41,426	31,916,599	50,450	3,130,121	28,380	1,693,201	46,880	4,205,664	44,595	3,320,911		
\$2,000,000 under \$5,000,000	77,611	232,102,081	62,945	72,042,800	77,214	9,237,426	48,276	4,581,142	72,571	11,652,799	69,274	9,199,610		
\$5,000,000 under \$10,000,000	20,453	140,333,127	16,818	37,682,635	20,382	5,749,046	14,488	2,813,685	19,529	7,208,691	18,676	5,687,234		
\$10,000,000 or more	13,443	369,786,716	11,107	64,933,234	13,414	18,908,048	10,766	5,190,882	13,048	22,116,543	12,550	17,676,945		
Taxable returns, total	41,165,626	4,988,305,435	36,429,010	3,214,218,859	28,921,114	108,417,871	2,912,610	46,250,321	16,552,206	130,447,870	14,020,174	96,879,090		
Nontaxable returns, total	6,589,801	197,360,435	4,691,142	151,327,466	3,499,036	6,944,181	2,352,462	2,974,892	1,707,127	5,825,260	1,386,268	3,462,991		
Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns, total	20,208,019	21,044,276	248,174	6,040,701	10,087,670	194,140,903	15,797,638	575,241,300	1,161,012	3,757,706	4,480,498	72,646,862		
Under \$5,000	35,522	32,160	1,975	3,455	120,100	186,393	120,589	-8,620	9,017	-116,450	33,166	146,095		
\$5,000 under \$10,000	69,971	44,698	7,683	50,513	213,155	823,357	205,818	13,047	18,092	-5,477	83,568	416,217		
\$10,000 under \$15,000	132,917	65,818	11,620	116,446	278,369	1,527,666	317,010	247,668	18,333	-82,891	161,024	868,822		
\$15,000 under \$20,000	259,555	137,683	13,120	154,314	349,951	2,291,868	322,363	236,866	13,954	-19,123	198,513	1,155,963		
\$20,000 under \$25,000	356,151	204,434	14,145	123,083	381,568	3,130,418	341,513	326,985	30,009	-43,338	181,362	1,200,125		
\$25,000 under \$30,000	530,253	265,128	17,017	130,907	395,487	3,446,547	345,185	466,367	27,448	-32,343	194,805	1,489,371		
\$30,000 under \$35,000	710,610	371,903	20,054	213,891	382,123	3,475,670	338,316	627,521	22,664	-32,343	176,597	1,427,267		
\$35,000 under \$40,000	800,460	432,933	25,309	355,463	381,012	3,132,913	424,743	972,763	23,642	14,776	177,189	1,568,202		
\$40,000 under \$45,000	958,507	541,450	15,293	197,254	409,544	2,777,941	459,216	1,134,143	31,159	135,558	189,289	1,718,624		
\$45,000 under \$50,000	961,665	605,972	18,664	315,418	421,774	3,702,194	507,606	1,135,378	27,020	30,245	167,234	1,622,309		
\$50,000 under \$55,000	1,031,578	686,438	16,253	306,765	457,911	3,879,342	517,753	1,208,688	26,441	80,754	182,588	2,239,931		
\$55,000 under \$60,000	1,054,520	727,533	14,298	363,189	452,998	4,008,604	535,086	1,602,174	35,220	76,317	193,239	2,329,473		
\$60,000 under \$75,000	3,054,845	2,176,535	23,629	648,760	1,207,882	12,533,812	1,633,064	5,081,761	84,865	266,410	529,564	7,010,496		
\$75,000 under \$100,000	4,129,787	3,331,156	19,573	484,681	1,578,290	21,077,604	2,523,183	10,891,612	138,487	129,593	721,953	11,558,959		
\$100,000 under \$200,000	4,897,842	5,273,620	22,757	1,378,602	2,170,696	55,468,735	4,594,361	46,734,629	279,261	531,071	949,726	22,686,875		
\$200,000 under \$500,000	915,371	1,922,345	4,920	678,007	686,762	44,338,688	1,922,331	79,359,607	214,755	834,869	267,227	10,266,774		
\$500,000 under \$1,000,000	178,135	911,047	1,400	393,891	128,208	14,013,973	425,846	57,906,110	83,487	249,525	47,319	2,543,738		
\$1,000,000 under \$1,500,000	50,835	565,861	208	20,323	30,285	4,341,840	108,062	31,002,887	27,351	282,779	10,893	730,504		
\$1,500,000 under \$2,000,000	349,880	297,973	6,285	12,528	12,528	1,990,994	48,009	22,648,588	13,398	44,270	4,927	349,880		
\$2,000,000 under \$5,000,000	37,607	859,634	124	52,403	20,065	4,145,740	74,388	71,559,938	23,208	297,493	7,368	682,826		
\$5,000,000 under \$10,000,000	10,660	500,450	31	36,832	5,449	1,613,890	19,953	54,065,049	7,359	210,668	1,749	222,273		
\$10,000,000 or more	7,404	1,089,507	14	3,614	3,614	2,232,714	13,242	188,028,171	5,843	885,614	1,198	312,241		
Taxable returns, total	18,557,521	19,634,962	196,593	5,485,772	8,082,514	178,030,331	14,227,032	569,524,064	1,023,718	3,974,815	3,924,569	68,291,781		
Nontaxable returns, total	1,650,498	1,409,314	51,581	554,929	2,005,156	16,110,572	1,570,606	5,717,236	137,294	-217,109	555,929	4,355,082		

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total itemized deductions										Medical and dental expenses limitation
	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	1,121,810,935	47,353,480	6,322,665	45,323,612	9,917,189	67,353,932	9,917,189	103,652,769	9,916,184	36,298,838	
Under \$5,000.....	4,770,434	321,175	216,785	1,553,012	216,785	1,594,804	216,785	1,594,804	215,760	41,792	
\$5,000 under \$10,000.....	8,753,500	579,588	389,210	3,068,166	389,210	3,294,748	389,210	3,294,748	389,210	226,682	
\$10,000 under \$15,000.....	14,217,288	1,010,773	665,321	4,988,769	665,321	5,624,114	665,321	5,624,114	665,321	623,346	
\$15,000 under \$20,000.....	19,764,976	1,334,553	757,824	5,594,770	757,824	6,588,236	757,824	6,588,236	757,824	993,466	
\$20,000 under \$25,000.....	23,093,617	1,594,864	740,862	4,740,912	740,862	5,989,021	740,862	5,989,021	740,862	1,248,109	
\$25,000 under \$30,000.....	27,349,343	1,891,661	765,299	4,698,490	765,299	6,278,199	765,299	6,278,199	765,299	1,579,709	
\$30,000 under \$35,000.....	30,225,705	2,083,639	689,513	4,035,942	689,513	5,715,295	689,513	5,715,295	689,513	1,879,353	
\$35,000 under \$40,000.....	33,524,617	2,207,605	691,580	4,281,528	691,580	6,224,719	691,580	6,224,719	691,580	1,943,191	
\$40,000 under \$45,000.....	34,689,417	2,271,782	624,740	3,263,898	624,740	5,253,912	624,740	5,253,912	624,740	1,990,013	
\$45,000 under \$50,000.....	36,327,636	2,266,200	573,872	3,152,634	573,872	5,194,052	573,872	5,194,052	573,872	2,041,418	
\$50,000 under \$55,000.....	37,606,493	2,298,673	480,394	2,606,886	480,394	4,495,047	480,394	4,495,047	480,394	1,888,161	
\$55,000 under \$60,000.....	39,190,053	2,251,904	461,198	2,943,127	461,198	4,529,273	461,198	4,529,273	461,198	1,986,146	
\$60,000 under \$75,000.....	114,032,056	6,233,896	11,682	437	1,118,878	7,106,014	1,118,878	12,714,411	1,118,878	5,606,396	
\$75,000 under \$100,000.....	163,912,142	7,960,062	101,962	39,050	969,296	6,538,578	969,296	12,765,226	969,296	6,228,648	
\$100,000 under \$200,000.....	267,928,010	11,231,639	2,870,589	1,986,238	702,665	7,101,124	702,665	13,718,824	702,665	6,617,701	
\$200,000 under \$500,000.....	118,186,053	5,664,526	2,577,630	1,103,181	64,557	1,648,448	64,557	2,932,040	64,557	1,283,592	
\$500,000 under \$1,000,000.....	41,719,994	2,298,673	482,197	7,629,384	482,197	321,744	4,320	535,629	4,320	213,885	
\$1,000,000 under \$1,500,000.....	16,410,416	1,155,945	116,221	3,624,714	598	55,837	598	108,870	598	53,033	
\$1,500,000 under \$2,000,000.....	9,712,622	774,449	50,917	2,326,558	139	22,291	139	39,901	139	17,610	
\$2,000,000 under \$5,000,000.....	24,226,834	2,083,639	77,589	6,111,488	129	18,946	129	45,598	129	26,651	
\$5,000,000 under \$10,000,000.....	14,065,260	2,207,605	20,441	3,586,341	7	1,525	7	5,119	7	3,593	
\$10,000,000 or more.....	42,104,467	13,422	13,438	8,986,221	3	1,291	3	5,733	3	4,443	
Taxable returns, total.....	973,890,948	40,931,723	6,307,693	45,228,377	6,962,257	38,432,063	6,962,257	69,447,248	6,962,257	31,015,189	
Non-taxable returns, total.....	147,919,988	6,421,758	14,971	95,235	2,954,933	28,921,873	2,954,933	34,205,521	2,954,933	5,283,648	

Size of adjusted gross income	Total itemized deductions--continued					
	Total			State and local taxes		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	47,353,480	400,390,045	45,993,632	244,852,109	34,570,346	17,271,249
Under \$5,000.....	321,175	973,854	280,385	212,744	82,718	82,298
\$5,000 under \$10,000.....	579,588	1,536,771	509,226	344,528	170,192	160,458
\$10,000 under \$15,000.....	1,010,773	2,398,637	924,416	558,784	338,722	294,777
\$15,000 under \$20,000.....	1,334,553	3,688,761	1,235,191	976,143	580,665	514,513
\$20,000 under \$25,000.....	1,594,864	4,431,284	1,513,827	1,468,947	836,135	510,470
\$25,000 under \$30,000.....	1,891,661	5,494,854	1,800,944	2,110,640	1,138,203	600,767
\$30,000 under \$35,000.....	2,083,639	6,579,022	1,998,025	2,629,484	1,347,521	654,058
\$35,000 under \$40,000.....	2,207,605	7,570,442	2,125,066	3,272,064	1,514,768	678,244
\$40,000 under \$45,000.....	2,271,782	8,770,104	2,248,317	3,943,862	1,653,447	701,151
\$45,000 under \$50,000.....	2,266,200	9,370,999	2,198,207	4,388,100	1,660,098	538,109
\$50,000 under \$55,000.....	2,298,673	10,215,932	2,241,962	4,925,200	1,697,790	679,265
\$55,000 under \$60,000.....	2,251,904	10,676,383	2,194,725	5,210,710	1,700,794	743,636
\$60,000 under \$75,000.....	6,233,896	33,786,978	6,086,217	17,475,382	4,842,129	2,075,172
\$75,000 under \$100,000.....	7,960,062	54,251,091	7,805,848	29,547,919	6,350,020	2,729,959
\$100,000 under \$200,000.....	9,664,526	101,231,639	9,530,803	58,971,647	7,903,487	3,967,525
\$200,000 under \$500,000.....	2,575,009	56,742,841	2,545,167	38,133,581	2,112,919	1,527,658
\$500,000 under \$1,000,000.....	481,483	24,130,090	478,552	18,446,808	405,051	374,617
\$1,000,000 under \$1,500,000.....	115,945	9,880,694	115,689	8,138,315	18,072,191	115,849
\$1,500,000 under \$2,000,000.....	50,858	6,096,130	50,699	5,141,716	43,585	50,462
\$2,000,000 under \$5,000,000.....	77,449	14,937,118	77,049	13,051,292	12,936,763	114,528
\$5,000,000 under \$10,000,000.....	20,412	8,333,759	20,296	7,601,564	2,985	57,732
\$10,000,000 or more.....	13,422	19,192,660	13,353	18,302,679	11,459	96,235
Taxable returns, total.....	40,931,723	374,568,006	39,977,182	236,198,718	31,367,880	14,776,762
Non-taxable returns, total.....	6,421,758	25,822,039	6,016,450	8,653,391	3,202,466	2,814,015

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued																								
	Real estate taxes			Personal property taxes			Other taxes		Total			Interest paid deduction													
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount										
	(86)	(87)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	
All returns, total.....	41,310,587	144,702,292	21,274,826	8,865,780	2,792,514	1,965,864	39,015,536	405,718,259	38,574,509	383,733,110	38,211,235	378,467,637	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Under \$5,000.....	249,779	706,563	101,297	28,526	8,672	26,001	212,648	1,813,200	210,666	1,790,991	207,520	1,788,538	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000 under \$10,000.....	439,511	1,112,462	191,513	70,246	20,188	70,246	376,786	2,937,297	370,648	2,898,213	364,867	2,816,571	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$10,000 under \$15,000.....	755,128	2,102,161	358,390	119,086	28,826	119,086	605,141	4,390,780	597,155	4,327,015	587,895	4,224,416	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$15,000 under \$20,000.....	988,844	2,518,236	528,492	155,795	55,989	155,795	859,932	6,514,041	846,833	6,417,727	830,216	6,228,385	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$20,000 under \$25,000.....	1,192,736	2,733,424	604,513	204,536	78,773	204,536	1,109,955	8,127,952	1,097,342	8,036,995	1,084,418	7,895,410	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$25,000 under \$30,000.....	1,437,306	3,044,597	774,206	285,556	82,536	285,556	1,328,141	9,762,296	1,318,525	9,618,925	1,303,361	9,485,658	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$30,000 under \$35,000.....	1,626,245	3,574,017	898,369	305,904	103,410	305,904	1,586,593	11,702,125	1,574,697	11,561,255	1,555,875	11,387,432	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$35,000 under \$40,000.....	1,755,476	3,943,257	908,544	328,242	96,475	28,879	1,696,535	12,917,032	1,682,019	12,767,135	1,664,334	12,609,174	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$40,000 under \$45,000.....	1,871,209	4,383,835	1,001,433	362,076	121,121	80,330	1,829,734	13,958,016	1,819,656	13,767,124	1,802,360	13,584,996	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$45,000 under \$50,000.....	1,922,291	4,554,814	1,030,881	377,877	140,736	50,207	1,845,229	14,555,112	1,835,624	14,384,099	1,819,156	14,215,560	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$50,000 under \$55,000.....	1,976,704	4,895,431	1,053,206	345,866	116,416	49,436	1,912,328	15,432,669	1,900,787	15,270,515	1,884,308	15,048,275	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$55,000 under \$60,000.....	1,988,773	5,033,790	1,027,136	378,642	123,007	53,242	1,923,529	16,909,057	1,913,139	16,708,656	1,899,384	16,521,419	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$60,000 under \$75,000.....	5,554,577	15,009,326	2,902,441	1,087,226	395,217	215,043	46,328,119	45,793,862	5,317,313	45,793,862	5,272,428	45,153,352	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$75,000 under \$100,000.....	7,308,354	22,894,232	3,792,213	1,588,578	490,899	220,363	7,011,109	67,619,638	6,962,629	66,763,724	6,908,391	66,075,419	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$100,000 under \$200,000.....	9,082,471	39,556,351	4,672,383	2,252,870	635,250	450,772	8,540,845	103,377,791	8,447,617	101,277,654	8,379,112	99,994,679	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$200,000 under \$500,000.....	2,428,304	17,691,735	1,125,004	667,079	225,356	250,445	2,192,588	39,767,600	2,118,934	37,239,502	2,095,911	36,677,616	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$500,000 under \$1,000,000.....	458,652	5,425,022	197,911	158,309	42,533	99,951	402,820	11,221,827	371,739	9,204,287	366,442	9,000,135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 under \$1,500,000.....	109,990	1,753,552	44,498	49,147	10,878	39,680	95,907	3,661,709	83,917	2,459,727	82,348	2,386,537	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 under \$2,000,000.....	48,445	909,111	19,474	21,825	5,293	23,478	41,739	1,918,172	34,993	1,097,702	34,345	1,068,377	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 under \$5,000,000.....	73,573	1,780,137	29,300	45,118	7,629	60,572	63,749	4,185,725	50,677	1,693,860	49,519	1,637,249	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 under \$10,000,000.....	19,411	682,561	7,964	17,752	1,978	31,883	17,204	2,093,946	12,376	443,815	12,056	427,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$10,000,000 or more.....	12,809	797,657	5,457	21,525	1,422	70,799	11,648	6,524,154	270,828	2,702,828	6,990	260,740	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxable returns, total.....	36,056,261	128,961,998	18,621,019	7,694,023	2,507,121	1,713,667	33,512,785	348,305,825	33,512,933	328,191,384	33,205,196	323,810,582	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Non-taxable returns, total.....	5,254,326	15,740,694	2,653,607	1,175,757	285,394	252,197	5,102,752	57,412,433	5,061,576	55,541,726	5,006,039	54,657,055	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total itemized deductions--continued										Taxable income			
	Contributions deduction--cont.		Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expense		Limited miscellaneous deductions		Tax preparation fees		Gambling loss deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	532,087	30,265,517	813,976	14,984,169	12,407,121	76,183,408	15,920,218	75,824,189	21,611,206	5,498,601	1,033,606	16,201,946	43,994,111	3,757,580,036
Under \$5,000.....	34,748	70,185	*5,423	*99,276	119,162	158,326	18,320	74,175	111,246	25,972	*2,306	*8,007	11,549	18,043
\$5,000 under \$10,000.....	30,678	134,747	27,002	275,091	17,014	68,640	68,640	223,660	370,332	44,865	7,062	32,584	31,208	71,086
\$10,000 under \$15,000.....	42,569	276,630	27,002	410,111	250,061	901,682	153,591	697,872	354,310	76,148	18,467	79,627	323,892	791,817
\$15,000 under \$20,000.....	30,742	329,805	23,469	410,111	376,626	1,537,415	312,153	1,387,205	535,648	106,287	35,163	179,189	726,497	3,629,668
\$20,000 under \$25,000.....	27,765	101,694	34,276	866,880	472,444	2,144,721	457,997	2,144,721	639,621	132,407	35,627	198,720	1,151,827	8,808,198
\$25,000 under \$30,000.....	32,312	159,447	53,907	1,044,291	592,660	3,040,795	600,281	2,916,634	784,902	138,257	30,202	164,246	1,612,297	17,602,097
\$30,000 under \$35,000.....	29,302	105,164	29,302	441,149	662,332	3,663,874	731,673	3,573,968	900,535	159,290	25,503	194,138	2,266,213	67,520,531
\$35,000 under \$40,000.....	21,956	226,640	40,184	625,781	727,007	4,010,495	803,998	3,909,230	986,731	180,136	46,296	248,586	2,236,926	75,204,325
\$40,000 under \$45,000.....	24,117	140,767	34,555	431,177	709,995	3,949,014	851,981	4,080,390	1,054,118	178,572	45,567	267,489	2,096,981	257,392,074
\$45,000 under \$50,000.....	21,955	159,985	32,626	636,458	680,603	3,841,929	855,696	3,987,755	1,080,228	198,680	41,576	224,459	2,266,994	50,479,505
\$50,000 under \$55,000.....	18,010	75,972	35,139	485,850	683,133	3,763,974	883,924	3,901,374	1,085,995	190,355	53,966	268,402	2,220,082	57,915,212
\$55,000 under \$60,000.....	22,262	147,231	32,937	558,081	683,774	3,453,467	807,640	3,709,137	1,050,152	47,851	268,402	2,266,213	67,520,531	
\$60,000 under \$75,000.....	38,810	504,753	1,215	1,907,552	1,667,101	9,340,810	2,306,238	10,213,797	3,863,533	536,581	115,970	888,127	2,236,926	75,204,325
\$75,000 under \$100,000.....	45,766	1,316,488	133,804	2,019,052	1,941,027	10,621,799	3,998,321	12,359,308	3,863,533	769,607	178,218	1,313,920	2,096,981	257,392,074
\$100,000 under \$200,000.....	63,592	2,822,099	190,096	2,716,226	2,150,516	14,137,295	3,362,892	16,552,110	4,610,055	1,271,418	258,851	3,804,302	2,266,994	50,479,505
\$200,000 under \$500,000.....	28,491	2,362,261	428,582	13,022,210	428,582	5,293,324	558,230	4,703,859	1,077,010	668,886	89,611	3,068,190	2,266,994	50,479,505
\$500,000 under \$1,000,000.....	8,711	1,933,387	12,052	544,517	63,824	1,699,735	66,783	778,126	186,458	253,076	12,691	1,417,154	2,266,994	50,479,505
\$1,000,000 under \$1,500,000.....	3,324	1,586,595	2,845	123,978	15,121	691,340	10,561	197,957	43,631	100,528	4,073	788,075	2,266,994	50,479,505
\$1,500,000 under \$2,000,000.....	1,696	1,138,551	1,215	62,022	6,047	400,534	4,568	64,071	18,935	53,038	1,374	424,132	2,266,994	50,479,505
\$2,000,000 under \$5,000,000.....	3,235	3,093,005	1,709	118,118	10,152	1,129,824	5,602	167,547	28,403	117,385	2,322	1,032,315	2,266,994	50,479,505
\$5,000,000 under \$10,000,000.....	1,100	1,496,666	490	40,785	2,576	639,141	1,323	97,203	7,491	49,728	568	434,516	2,266,994	50,479,505
\$10,000,000 or more.....	946	12,077,455	288	32,923	1,568	1,184,163	616	84,407	4,907	60,636	343	1,016,681	2,266,994	50,479,505
Taxable returns, total.....	334,694	27,605,232	592,113	6,405,943	10,388,488	64,763,476	14,133,072	65,741,423	19,033,831	4,905,337	920,689	14,172,362	3,757,580,036	3,757,580,036
Non-taxable returns, total.....	197,394	2,657,285	221,863	8,578,226	2,018,633	11,419,932	1,787,146	10,082,766	2,577,375	593,264	112,917	2,029,584	112,917	2,029,584

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total.....	3,825,092	16,732,134	44,010,077	784,653,614	18,904,856	31,355,139	41,165,624	753,298,475	41,165,626	753,298,882
Under \$5,000.....	*363	*6,318	12,462	8,377	*2,278	*358	11,261	8,020	11,261	8,020
\$5,000 under \$10,000.....	*1,056	*2,955	31,746	10,100	10,170	1,553	26,804	8,547	26,804	8,547
\$10,000 under \$15,000.....	*235	*1,023	324,446	75,828	76,041	13,535	277,545	62,293	277,545	62,293
\$15,000 under \$20,000.....	*679	*936	725,989	369,976	173,694	44,033	636,495	325,943	636,495	325,943
\$20,000 under \$25,000.....	*55	*2,439	1,149,872	974,687	436,433	157,924	905,049	816,763	905,049	816,763
\$25,000 under \$30,000.....	*709	*1,512	1,611,343	2,046,043	565,157	354,636	1,228,440	1,691,407	1,228,440	1,691,407
\$30,000 under \$35,000.....	832	771	1,907,588	3,380,776	699,988	533,214	1,536,394	2,847,562	1,536,394	2,847,562
\$35,000 under \$40,000.....	1,925	8,407	2,097,183	4,748,304	815,547	731,085	1,734,855	4,017,218	1,734,855	4,017,218
\$40,000 under \$45,000.....	6,746	14,816	2,267,745	6,506,569	897,653	911,234	1,928,323	5,595,335	1,928,323	5,595,335
\$45,000 under \$50,000.....	8,843	10,025	2,220,269	7,774,317	959,827	1,107,053	1,935,534	6,667,264	1,935,534	6,667,264
\$50,000 under \$55,000.....	13,973	13,839	2,268,238	9,396,318	916,816	1,319,367	2,060,638	8,076,951	2,060,638	8,076,951
\$55,000 under \$60,000.....	15,925	12,178	2,237,232	10,720,467	884,127	1,380,116	2,093,980	9,340,351	2,093,980	9,340,351
\$60,000 under \$75,000.....	84,832	93,151	6,207,648	37,516,413	2,914,486	5,020,596	5,953,719	32,495,816	5,953,719	32,495,816
\$75,000 under \$100,000.....	170,150	245,992	7,953,476	69,481,621	4,100,698	7,282,311	7,860,996	62,199,310	7,860,996	62,199,310
\$100,000 under \$200,000.....	1,414,424	2,599,513	9,659,876	173,083,937	4,091,193	4,966,972	9,642,837	168,116,966	9,642,837	168,116,966
\$200,000 under \$500,000.....	1,856,474	8,586,713	2,574,916	151,631,650	919,990	1,419,312	2,573,290	150,212,338	2,573,290	150,212,338
\$500,000 under \$1,000,000.....	184,868	2,217,581	481,703	78,945,734	258,374	910,347	481,354	78,035,387	481,355	78,035,387
\$1,000,000 under \$1,500,000.....	27,470	568,860	116,105	35,253,029	70,894	616,331	116,021	34,636,698	116,021	34,636,698
\$1,500,000 under \$2,000,000.....	11,558	342,980	50,869	22,070,169	32,400	417,551	50,829	21,652,618	50,829	21,652,618
\$2,000,000 under \$5,000,000.....	16,528	748,394	77,521	57,861,010	53,353	1,314,540	77,443	56,546,707	77,443	56,546,707
\$5,000,000 under \$10,000,000.....	4,314	386,469	20,429	33,768,426	15,037	760,557	20,404	33,007,869	20,405	33,007,913
\$10,000,000 or more.....	3,134	867,261	13,421	79,029,862	10,702	2,092,513	13,411	76,937,349	13,411	76,937,412
Taxable returns, total.....	3,813,987	16,723,117	41,165,626	780,873,506	16,060,405	27,575,031	41,165,624	753,298,475	41,165,626	753,298,882
Nontaxable returns, total.....	11,106	9,016	2,844,451	3,780,108	2,844,451	3,780,108	--	--	--	--

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

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

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	0.27	0.18	0.31	0.28	0.36	0.79	1.25	1.53	0.52	0.81	0.57	0.94		
Under \$5,000.....	4.61	5.26	8.19	14.89	5.68	10.59	22.24	20.57	7.44	11.37	8.07	12.56		
\$5,000 under \$10,000.....	3.51	3.60	5.53	7.86	4.46	9.25	15.70	26.38	5.91	9.79	6.46	10.90		
\$10,000 under \$15,000.....	2.75	2.77	4.10	5.08	3.51	7.06	12.64	24.16	4.57	7.21	5.04	8.61		
\$15,000 under \$20,000.....	2.42	2.43	3.15	3.60	3.23	7.17	11.36	27.50	4.37	7.67	4.81	9.22		
\$20,000 under \$25,000.....	2.26	2.26	2.67	2.89	3.24	7.86	12.56	17.80	4.34	8.32	4.91	9.11		
\$25,000 under \$30,000.....	2.09	2.09	2.40	2.55	3.02	11.94	10.98	21.67	4.37	9.24	4.84	11.43		
\$30,000 under \$35,000.....	2.00	2.00	2.18	2.32	2.90	8.27	10.98	17.72	4.34	9.52	4.78	10.59		
\$35,000 under \$40,000.....	1.95	1.95	2.12	2.24	2.72	8.15	10.94	26.08	3.95	8.64	4.35	10.13		
\$40,000 under \$45,000.....	1.87	1.88	2.01	2.11	2.60	8.11	10.56	39.07	3.87	8.90	4.30	10.83		
\$45,000 under \$50,000.....	1.90	1.90	2.03	2.14	2.53	7.43	9.93	20.87	3.66	8.59	4.01	9.93		
\$50,000 under \$55,000.....	1.89	1.89	2.01	2.13	2.48	7.72	9.51	17.66	3.59	9.15	3.96	10.61		
\$55,000 under \$60,000.....	1.91	1.91	2.03	2.13	2.44	8.48	9.78	20.65	3.52	9.74	3.92	10.61		
\$60,000 under \$75,000.....	1.10	1.10	1.16	1.23	1.38	11.68	5.70	11.68	2.00	5.28	2.22	6.46		
\$75,000 under \$100,000.....	0.86	0.86	0.91	0.96	1.06	4.17	4.54	9.04	1.56	4.60	1.73	5.54		
\$100,000 under \$200,000.....	0.69	0.65	0.74	0.77	0.77	2.80	2.49	4.80	1.01	2.93	1.10	3.51		
\$200,000 under \$500,000.....	0.77	0.70	0.86	0.97	0.80	2.58	1.77	3.53	0.92	2.48	0.97	3.27		
\$500,000 under \$1,000,000.....	1.04	0.92	1.19	1.42	1.05	2.61	1.71	2.97	1.12	2.83	1.16	3.27		
\$1,000,000 under \$1,500,000.....	1.28	1.21	1.48	1.59	1.29	2.68	1.82	3.31	1.36	3.24	1.40	3.68		
\$1,500,000 under \$2,000,000.....	0.99	0.99	1.14	1.28	0.99	2.28	1.41	3.04	1.04	2.97	1.07	3.48		
\$2,000,000 under \$5,000,000.....	0.53	0.45	0.63	0.92	0.54	1.15	0.71	1.43	0.56	1.48	0.57	1.73		
\$5,000,000 under \$10,000,000.....	0.56	0.46	0.63	0.90	0.56	0.73	0.66	0.57	0.57	1.07	0.59	1.26		
\$10,000,000 or more.....	0.02	0.01	0.02	0.02	0.02	0.03	0.02	0.07	0.02	0.02	0.02	--		
Taxable returns, total	0.29	0.19	0.33	0.29	0.38	0.82	1.28	1.56	0.54	0.84	0.59	0.97		
Nontaxable returns, total	1.06	1.27	1.30	1.56	1.45	3.28	5.44	7.18	2.05	3.63	2.27	4.19		

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.54	0.79	5.13	7.39	0.53	1.17	0.55	0.43	1.93	8.75	1.23	1.90
Under \$5,000.....	14.26	20.77	57.68	70.42	7.18	59.95	7.29	728.56	26.15	59.68	14.96	44.11
\$5,000 under \$10,000.....	10.32	15.22	28.88	31.40	5.48	19.65	5.75	398.88	18.60	637.56	9.88	12.60
\$10,000 under \$15,000.....	7.71	11.35	23.56	24.66	4.86	12.42	4.78	32.31	18.75	47.74	7.16	9.46
\$15,000 under \$20,000.....	5.59	11.03	22.07	23.51	4.36	10.71	4.73	31.36	20.04	178.76	6.28	8.69
\$20,000 under \$25,000.....	4.89	9.62	21.55	28.06	4.27	8.96	4.64	22.31	15.33	79.31	6.72	9.55
\$25,000 under \$30,000.....	4.02	5.72	20.56	26.10	4.16	8.69	4.68	20.30	15.59	125.41	6.54	9.21
\$30,000 under \$35,000.....	3.50	5.13	18.33	22.59	4.27	9.17	4.65	18.90	16.65	107.84	6.61	9.49
\$35,000 under \$40,000.....	3.32	4.46	16.39	19.05	4.28	9.75	4.25	15.39	16.16	182.50	6.79	10.25
\$40,000 under \$45,000.....	3.01	4.60	21.75	27.46	4.15	10.83	4.10	14.25	14.90	48.27	6.48	9.71
\$45,000 under \$50,000.....	3.02	4.85	19.39	25.19	4.13	9.88	3.93	13.72	15.37	121.47	6.83	10.19
\$50,000 under \$55,000.....	2.90	4.21	20.10	24.71	3.96	9.66	3.87	14.10	15.82	44.60	6.53	9.81
\$55,000 under \$60,000.....	2.86	4.12	21.43	26.38	4.01	9.38	3.82	12.27	13.99	67.89	6.36	9.99
\$60,000 under \$75,000.....	1.65	2.39	16.41	19.71	2.38	5.66	2.19	6.77	9.00	35.72	3.85	5.85
\$75,000 under \$100,000.....	1.35	2.23	19.21	25.01	1.88	4.38	1.72	5.06	7.00	89.92	3.34	5.12
\$100,000 under \$200,000.....	1.12	1.72	16.40	19.04	1.38	2.50	1.07	2.48	4.09	33.08	2.57	4.00
\$200,000 under \$500,000.....	1.55	2.60	21.76	29.68	1.57	2.48	0.91	1.96	2.86	18.36	2.92	5.29
\$500,000 under \$1,000,000.....	1.89	3.86	26.49	38.56	2.05	3.61	1.10	1.94	2.59	27.29	3.69	7.70
\$1,000,000 under \$1,500,000.....	2.04	11.95	35.71	51.12	2.41	4.59	1.33	2.08	2.61	19.13	4.15	10.35
\$1,500,000 under \$2,000,000.....	0.87	2.90	18.70	33.57	1.15	5.41	0.53	1.80	2.14	10.46	2.08	6.64
\$2,000,000 under \$5,000,000.....	0.81	1.89	18.03	42.68	1.04	3.90	0.57	0.62	0.92	7.20	1.86	6.61
\$5,000,000 under \$10,000,000.....	--	--	--	--	0.07	0.90	0.02	--	0.04	--	--	--
Taxable returns, total	0.56	0.82	5.75	8.01	0.61	1.23	0.58	0.43	2.01	7.67	1.31	1.99
Nontaxable returns, total	2.22	3.42	11.39	14.45	1.73	4.19	2.07	5.97	6.54	56.40	3.72	6.14

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	0.77	1.10	1.19	1.40	1.25	1.47	4.80	10.06	0.90	0.72	3.77	2.84
Under \$5,000.....	11.27	16.68	13.67	19.97	13.02	16.90	57.93	135.52	12.47	25.55	57.76	74.30
\$5,000 under \$10,000.....	6.66	8.42	10.23	14.05	11.15	14.05	30.89	286.55	11.91	25.73	40.18	101.50
\$10,000 under \$15,000.....	4.51	5.45	8.80	12.87	9.16	12.63	30.28	38.18	9.64	36.79	47.11	52.96
\$15,000 under \$20,000.....	4.22	5.09	8.05	11.10	8.02	11.24	22.13	30.15	9.04	76.04	36.01	50.07
\$20,000 under \$25,000.....	4.38	5.44	8.24	11.13	7.60	10.01	25.76	54.66	8.43	146.45	26.25	38.85
\$25,000 under \$30,000.....	4.24	5.45	8.59	12.91	7.64	10.76	24.60	50.94	7.92	810.28	27.62	37.35
\$30,000 under \$35,000.....	4.39	5.75	8.61	15.07	7.23	9.24	24.23	37.66	7.51	42.93	29.88	48.31
\$35,000 under \$40,000.....	4.25	5.55	7.65	11.41	6.86	9.20	21.79	548.76	7.99	31.43	31.49	47.26
\$40,000 under \$45,000.....	4.23	5.63	8.18	13.46	6.98	9.20	21.43	41.78	7.65	54.45	23.57	31.71
\$45,000 under \$50,000.....	4.21	5.73	7.66	12.39	7.04	8.88	26.00	44.68	7.20	49.67	29.19	44.91
\$50,000 under \$55,000.....	4.02	5.47	7.70	12.45	6.81	9.85	25.05	64.55	6.71	21.99	26.81	182.66
\$55,000 under \$60,000.....	4.11	5.69	7.35	11.30	6.45	9.03	32.38	52.66	6.55	23.85	27.49	55.07
\$60,000 under \$75,000.....	2.38	3.29	4.40	6.92	4.23	5.47	16.10	30.59	3.95	10.41	15.98	27.53
\$75,000 under \$100,000.....	2.09	2.94	3.66	5.75	3.56	4.47	15.91	41.07	3.18	7.65	13.41	20.96
\$100,000 under \$200,000.....	1.67	2.34	2.40	3.62	2.53	3.22	9.62	20.89	1.80	3.29	7.34	11.56
\$200,000 under \$500,000.....	2.06	3.42	2.00	3.41	2.44	3.50	9.24	25.93	1.31	2.23	5.89	12.37
\$500,000 under \$1,000,000.....	2.73	5.49	2.18	4.52	2.68	3.68	10.89	40.31	1.31	2.06	5.40	11.26
\$1,000,000 under \$1,500,000.....	3.07	8.08	2.28	3.90	2.92	4.33	12.00	66.96	1.49	2.30	5.18	12.41
\$1,500,000 under \$2,000,000.....	2.62	6.19	1.94	4.33	2.61	4.62	10.82	33.68	1.18	1.05	4.35	10.96
\$2,000,000 under \$5,000,000.....	1.47	5.10	1.00	2.48	1.40	2.54	5.92	22.70	0.61	2.04	2.13	5.07
\$5,000,000 under \$10,000,000.....	0.28	0.66	0.85	1.29	1.21	4.29	5.10	15.11	0.60	0.91	1.52	3.90
\$10,000,000 or more.....	0.09	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02
Taxable returns, total	0.82	1.15	1.27	1.46	1.37	1.55	5.15	10.89	0.94	0.70	3.89	2.86
Nontaxable returns, total	2.41	3.45	3.63	5.45	3.21	4.21	13.18	21.53	3.29	24.98	15.00	23.65
Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	2.41	6.10	1.73	2.25	0.97	1.11	8.10	7.75	1.34	2.82	0.56	0.83
Under \$5,000.....	29.48	75.07	26.73	36.01	67.19	75.12	98.92	98.88	17.62	198.63	7.28	11.95
\$5,000 under \$10,000.....	19.51	44.38	16.13	20.26	35.16	37.04	95.45	78.08	12.71	20.17	5.48	9.31
\$10,000 under \$15,000.....	20.78	91.71	12.19	15.27	22.92	32.31	55.09	64.44	11.17	26.74	4.75	7.14
\$15,000 under \$20,000.....	18.15	53.77	8.90	11.45	7.63	16.69	71.90	72.79	9.77	23.87	4.32	6.79
\$20,000 under \$25,000.....	16.44	23.79	8.47	10.77	4.99	7.07	99.92	99.92	9.28	20.80	4.05	7.50
\$25,000 under \$30,000.....	16.38	68.56	7.80	10.00	4.47	5.35	98.07	97.59	8.42	23.93	3.82	6.14
\$30,000 under \$35,000.....	15.00	33.14	7.73	9.55	4.60	5.00	98.07	97.59	8.42	20.63	3.68	6.31
\$35,000 under \$40,000.....	14.69	34.14	7.49	9.68	4.63	5.00	98.07	97.59	8.42	16.44	3.64	5.83
\$40,000 under \$45,000.....	16.51	50.24	7.42	9.35	4.69	5.20	47.57	50.18	8.17	15.88	3.55	6.98
\$45,000 under \$50,000.....	15.51	31.11	7.87	10.08	4.93	5.33	78.39	79.70	7.42	17.86	3.30	5.43
\$50,000 under \$55,000.....	16.13	35.94	7.55	9.77	4.79	5.07	44.00	44.00	7.80	20.60	3.28	5.42
\$55,000 under \$60,000.....	14.83	40.50	7.45	10.31	4.80	5.28	62.58	66.97	7.43	18.13	3.28	5.85
\$60,000 under \$75,000.....	8.99	20.40	4.54	6.13	2.84	3.10	30.73	28.84	4.38	14.36	1.95	3.33
\$75,000 under \$100,000.....	6.93	21.09	4.28	5.64	2.73	3.01	29.81	28.15	3.66	10.63	1.58	2.86
\$100,000 under \$200,000.....	5.62	17.14	4.35	5.75	2.17	2.37	15.18	15.23	2.72	8.08	1.19	1.86
\$200,000 under \$500,000.....	5.32	13.27	6.79	8.12	2.36	2.57	11.71	11.53	2.46	8.42	1.28	1.95
\$500,000 under \$1,000,000.....	5.70	14.97	12.65	15.98	2.76	2.96	12.39	12.80	2.62	8.37	1.48	2.78
\$1,000,000 under \$1,500,000.....	6.22	20.50	17.82	22.07	2.96	3.10	12.52	13.10	2.68	13.14	1.71	2.71
\$1,500,000 under \$2,000,000.....	5.79	30.49	17.42	21.51	2.55	2.77	12.34	13.14	2.15	8.26	1.42	2.63
\$2,000,000 under \$5,000,000.....	3.04	9.21	10.02	12.59	1.42	1.53	5.95	6.25	1.11	4.53	0.76	1.57
\$5,000,000 under \$10,000,000.....	2.34	1.97	12.03	14.47	1.23	1.32	6.03	6.38	0.92	3.45	0.72	1.09
\$10,000,000 or more.....	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Taxable returns, total	2.60	6.35	1.91	2.50	1.01	1.13	8.70	8.37	1.42	2.90	0.62	0.88
Nontaxable returns, total	7.24	20.18	4.11	5.24	3.93	5.36	21.55	20.71	4.22	12.14	1.69	2.85

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns, total	0.29	0.50	0.20	0.86	1.63	0.86	1.25	0.86	1.25	0.86	0.99
Under \$5,000	5.59	--	--	5.80	8.96	5.80	8.83	5.81	8.83	5.81	6.59
\$5,000 under \$10,000	4.57	--	--	4.44	8.38	4.44	7.97	4.44	7.97	4.44	4.56
\$10,000 under \$15,000	3.34	--	--	3.48	6.00	3.48	5.57	3.48	5.57	3.48	3.51
\$15,000 under \$20,000	3.08	--	--	3.26	6.53	3.26	5.81	3.26	5.81	3.26	3.28
\$20,000 under \$25,000	2.80	--	--	3.34	6.14	3.34	5.27	3.34	5.27	3.34	3.34
\$25,000 under \$30,000	2.59	--	--	3.30	6.17	3.30	5.11	3.30	5.11	3.30	3.31
\$30,000 under \$35,000	2.28	--	--	3.46	6.32	3.46	5.07	3.46	5.07	3.46	3.46
\$35,000 under \$40,000	2.26	--	--	3.47	6.22	3.47	4.95	3.47	4.95	3.47	3.47
\$40,000 under \$45,000	2.09	--	--	3.60	6.09	3.60	4.70	3.60	4.70	3.60	3.61
\$45,000 under \$50,000	2.18	--	--	3.81	7.79	3.81	5.60	3.81	5.60	3.81	3.81
\$50,000 under \$55,000	2.17	--	--	4.13	7.08	4.13	5.27	4.13	5.27	4.13	4.13
\$55,000 under \$60,000	2.29	--	--	4.19	7.48	4.19	5.44	4.19	5.44	4.19	4.19
\$60,000 under \$75,000	1.29	26.38	35.29	2.68	4.89	2.68	3.51	2.68	3.51	2.68	2.68
\$75,000 under \$100,000	1.01	9.09	10.31	2.90	5.66	2.90	3.82	2.90	3.82	2.90	2.91
\$100,000 under \$200,000	0.78	1.05	1.18	3.09	5.75	3.09	3.91	3.09	3.91	3.09	3.00
\$200,000 under \$500,000	1.04	0.77	0.70	6.19	8.97	6.19	6.92	6.19	6.92	6.19	5.93
\$500,000 under \$1,000,000	1.28	1.04	0.90	12.70	21.40	12.70	16.20	12.70	16.20	12.70	12.01
\$1,000,000 under \$1,500,000	1.72	1.28	1.21	19.49	25.80	19.49	20.85	19.49	20.85	19.49	18.65
\$1,500,000 under \$2,000,000	1.51	0.99	1.01	21.35	34.24	21.35	26.23	21.35	26.23	21.35	21.35
\$2,000,000 under \$5,000,000	0.82	0.53	0.47	17.41	21.76	17.41	17.21	17.41	17.21	17.41	16.42
\$5,000,000 under \$10,000,000	0.61	0.56	0.48	--	--	--	--	--	--	--	--
\$10,000,000 or more	0.02	0.02	0.01	1.04	1.68	1.04	1.29	1.04	1.29	1.04	1.12
Taxable returns, total	0.28	0.50	0.20	1.61	3.09	1.61	2.78	1.61	2.78	1.61	2.00
Nontaxable returns, total	1.43	13.11	1.75								

Size of adjusted gross income	Total itemized deductions--continued									
	Total		State and local taxes		Income		General sales tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)			
All returns, total	0.27	0.25	0.28	0.29	0.36	0.32	0.78	1.09		
Under \$5,000	4.73	6.91	5.06	15.40	9.22	24.51	6.07	8.70		
\$5,000 under \$10,000	3.60	4.88	3.82	6.66	6.62	10.51	4.70	7.70		
\$10,000 under \$15,000	2.80	3.70	2.93	4.83	4.85	7.85	3.69	5.87		
\$15,000 under \$20,000	2.46	4.46	2.55	6.70	3.77	10.72	3.51	5.50		
\$20,000 under \$25,000	2.28	2.91	2.34	4.09	3.22	5.68	3.46	5.05		
\$25,000 under \$30,000	2.11	2.75	2.16	3.78	2.76	4.70	3.55	6.17		
\$30,000 under \$35,000	2.01	2.39	2.06	2.52	2.55	2.94	3.66	4.99		
\$35,000 under \$40,000	1.97	2.29	2.01	2.55	2.40	2.86	3.72	5.76		
\$40,000 under \$45,000	1.88	2.17	1.91	2.24	2.27	2.52	3.73	4.98		
\$45,000 under \$50,000	1.91	2.30	1.94	2.85	2.27	3.24	3.90	5.23		
\$50,000 under \$55,000	1.89	2.14	1.91	2.37	2.23	2.65	3.87	5.26		
\$55,000 under \$60,000	1.91	2.15	1.94	2.24	2.23	2.46	4.11	5.25		
\$60,000 under \$75,000	1.10	1.23	1.12	1.33	1.28	1.43	2.57	3.95		
\$75,000 under \$100,000	0.86	0.98	0.88	1.10	1.02	1.20	2.38	3.01		
\$100,000 under \$200,000	0.69	0.76	0.69	0.88	0.80	0.94	2.00	2.57		
\$200,000 under \$500,000	0.77	0.83	0.77	0.93	0.88	0.97	2.37	3.01		
\$500,000 under \$1,000,000	1.04	1.23	1.04	1.38	1.17	1.41	3.01	5.20		
\$1,000,000 under \$1,500,000	1.28	1.61	1.29	1.76	1.42	1.78	3.48	6.91		
\$1,500,000 under \$2,000,000	0.99	1.33	0.99	1.43	1.10	1.44	3.01	7.21		
\$2,000,000 under \$5,000,000	0.53	0.70	0.54	0.63	0.62	0.76	1.66	5.14		
\$5,000,000 under \$10,000,000	0.56	0.61	0.56	0.63	0.61	0.64	1.50	2.60		
\$10,000,000 or more	0.02	0.03	0.02	0.02	0.02	0.03	--	--		
Taxable returns, total	0.29	0.26	0.30	0.29	0.37	0.32	0.90	1.17		
Nontaxable returns, total	1.08	1.54	1.12	2.36	1.58	3.09	1.64	3.05		

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions--continued												
	Real estate taxes			Personal property taxes			Other taxes		Total		Interest paid deduction		
	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Home mortgage interest		
											Number of returns (76)	Amount (77)	
All returns, total	0.30	0.38	0.52	1.16	1.61	4.11	0.32	0.41	0.32	0.43	0.33	0.43	
Under \$5,000.....	5.30	6.85	8.36	15.46	24.82	54.59	5.70	7.17	5.73	7.20	5.78	7.27	
\$5,000 under \$10,000.....	4.09	5.51	6.28	18.73	35.77	35.77	4.41	5.50	4.45	5.50	4.49	5.55	
\$10,000 under \$15,000.....	3.22	4.17	4.70	15.43	32.13	32.13	3.58	4.47	3.61	4.46	3.64	4.47	
\$15,000 under \$20,000.....	2.81	5.47	3.95	6.95	11.71	33.20	3.03	3.73	3.05	3.74	3.08	3.73	
\$20,000 under \$25,000.....	2.62	3.31	3.72	7.10	10.32	18.08	2.71	3.19	2.73	3.19	2.75	3.22	
\$25,000 under \$30,000.....	2.41	3.18	3.33	9.16	10.14	37.74	2.51	3.04	2.52	3.03	2.53	3.05	
\$30,000 under \$35,000.....	2.27	2.97	3.09	5.78	9.03	28.95	2.31	2.77	2.32	2.77	2.33	2.79	
\$35,000 under \$40,000.....	2.20	2.73	3.10	8.91	9.42	24.81	2.24	2.84	2.25	2.84	2.27	2.86	
\$40,000 under \$45,000.....	2.10	2.65	2.92	6.25	8.44	43.00	2.13	2.57	2.14	2.57	2.15	2.58	
\$45,000 under \$50,000.....	2.08	2.58	2.88	10.42	7.84	15.87	2.13	2.61	2.13	2.60	2.14	2.62	
\$50,000 under \$55,000.....	2.04	2.57	2.84	4.89	8.50	16.99	2.08	2.50	2.09	2.50	2.10	2.51	
\$55,000 under \$60,000.....	2.04	2.68	2.88	5.50	8.36	18.08	2.03	4.23	2.09	4.27	2.10	4.30	
\$60,000 under \$75,000.....	1.18	1.48	1.69	2.96	4.69	18.75	1.20	1.45	1.21	1.45	1.21	1.46	
\$75,000 under \$100,000.....	0.92	1.21	1.41	2.63	4.21	9.53	0.95	1.20	0.95	1.20	0.96	1.21	
\$100,000 under \$200,000.....	0.72	0.88	1.14	2.28	3.25	7.91	0.76	0.95	0.77	0.95	0.77	0.96	
\$200,000 under \$500,000.....	0.80	0.99	1.35	2.45	3.19	7.64	0.88	1.11	0.90	1.13	0.91	1.13	
\$500,000 under \$1,000,000.....	1.07	1.32	1.82	3.43	4.93	8.73	1.18	1.56	1.25	1.57	1.26	1.59	
\$1,000,000 under \$1,500,000.....	1.32	1.68	2.19	4.07	5.53	10.50	1.43	2.18	1.57	1.96	1.58	1.99	
\$1,500,000 under \$2,000,000.....	1.02	1.47	1.78	3.54	3.54	8.24	1.13	2.06	1.26	1.61	1.28	1.63	
\$2,000,000 under \$5,000,000.....	0.56	0.79	1.02	2.92	2.09	5.92	0.62	1.30	0.73	0.93	0.74	0.94	
\$5,000,000 under \$10,000,000.....	0.58	0.69	0.94	1.48	1.80	5.45	0.61	0.96	0.76	0.91	0.77	0.92	
\$10,000,000 or more.....	0.02	0.02	--	--	--	--	0.02	--	0.03	0.01	0.04	0.01	
Taxable returns, total	0.32	0.38	0.56	1.11	1.70	3.91	0.34	0.40	0.35	0.42	0.35	0.42	
Nontaxable returns, total	1.19	1.69	1.72	5.00	5.24	17.88	1.21	1.81	1.22	1.85	1.23	1.87	

Size of adjusted gross income	Total itemized deductions--continued												
	Home mortgage interest--cont.			Deductible points			Investment interest expense deduction		Total		Contributions deduction		
	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Cash contributions		
											Number of returns (88)	Amount (89)	
All returns, total	2.56	3.63	1.51	4.00	1.54	1.09	0.30	0.46	0.32	1.07	0.45	1.91	
Under \$5,000.....	31.33	41.75	23.96	55.55	23.91	40.23	5.81	7.65	6.13	12.51	9.83	32.65	
\$5,000 under \$10,000.....	26.96	32.47	20.30	37.18	20.78	48.45	4.34	6.02	4.49	7.19	6.67	10.79	
\$10,000 under \$15,000.....	21.71	38.25	16.32	36.27	19.27	39.50	3.28	4.74	3.40	5.75	4.92	7.66	
\$15,000 under \$20,000.....	16.25	27.22	11.54	27.31	17.27	34.72	2.83	4.19	2.91	5.20	4.04	13.48	
\$20,000 under \$25,000.....	17.86	22.77	11.85	25.38	14.61	39.2	2.58	3.92	2.68	4.63	3.63	6.76	
\$25,000 under \$30,000.....	15.14	20.80	10.91	25.03	16.83	43.65	2.38	3.57	2.46	4.04	3.25	8.06	
\$30,000 under \$35,000.....	15.87	21.48	10.47	23.66	16.80	39.02	2.26	3.46	2.34	3.83	3.07	9.02	
\$35,000 under \$40,000.....	14.15	19.59	8.67	18.93	14.43	27.10	2.18	3.33	2.25	4.10	2.87	5.60	
\$40,000 under \$45,000.....	13.62	20.87	8.48	26.46	15.91	29.82	2.08	3.31	2.16	4.17	2.77	5.10	
\$45,000 under \$50,000.....	13.23	21.16	8.08	16.95	15.36	33.47	2.08	3.30	2.15	3.58	2.75	5.32	
\$50,000 under \$55,000.....	13.63	19.50	7.98	18.22	12.45	36.68	2.05	3.27	2.12	3.52	2.65	17.82	
\$55,000 under \$60,000.....	13.10	18.84	8.10	16.67	14.55	25.46	2.06	3.24	2.14	3.54	2.67	4.38	
\$60,000 under \$75,000.....	7.77	11.98	4.70	11.80	7.36	14.81	1.18	2.00	1.22	2.28	1.55	3.52	
\$75,000 under \$100,000.....	6.38	9.66	3.83	10.21	6.04	13.10	0.92	1.70	0.96	1.91	1.24	2.77	
\$100,000 under \$200,000.....	5.00	7.74	2.80	7.82	3.23	7.18	0.72	1.35	0.74	4.33	0.96	4.45	
\$200,000 under \$500,000.....	5.41	7.92	2.98	8.88	2.23	4.61	0.80	1.72	1.12	1.73	1.12	11.29	
\$500,000 under \$1,000,000.....	6.15	9.50	3.86	9.59	1.99	4.30	1.06	2.22	1.06	2.13	1.55	7.56	
\$1,000,000 under \$1,500,000.....	7.51	10.71	4.63	9.74	2.05	4.75	1.30	2.69	1.31	2.88	1.91	15.79	
\$1,500,000 under \$2,000,000.....	6.44	9.35	4.02	13.23	1.60	3.99	1.01	2.61	0.54	4.88	1.54	28.50	
\$2,000,000 under \$5,000,000.....	3.64	5.34	2.41	6.74	0.79	2.01	0.54	1.33	0.54	1.54	0.88	4.52	
\$5,000,000 under \$10,000,000.....	3.70	4.95	2.41	4.86	0.70	1.14	0.57	0.88	0.57	0.96	0.83	2.24	
\$10,000,000 or more.....	--	--	--	--	0.03	--	0.02	0.04	0.02	0.04	--	--	
Taxable returns, total	2.72	3.78	1.60	4.13	1.59	1.10	0.32	0.48	0.34	0.57	0.48	1.98	
Nontaxable returns, total	7.48	10.84	4.63	10.88	6.09	5.42	1.24	1.93	1.28	10.42	1.74	7.69	

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions--continued										Taxable income	
	Contributions deduction--cont.		Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expense		Tax preparation fees		Gambling loss deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total	3.56	4.17	3.10	6.20	0.76	1.33	0.65	1.33	0.52	0.79	2.57	3.36
Under \$5,000	13.68	26.41	36.63	57.00	7.74	20.85	19.95	39.33	8.11	11.45	59.05	77.74
\$5,000 under \$10,000	15.01	22.02	21.39	42.27	6.56	14.68	10.73	17.78	6.23	9.15	30.01	37.00
\$10,000 under \$15,000	13.14	28.59	18.03	28.56	5.71	18.03	7.47	10.99	4.80	7.28	18.93	24.25
\$15,000 under \$20,000	15.25	31.26	18.95	30.01	7.10	18.95	5.29	4.75	3.94	7.28	14.01	17.23
\$20,000 under \$25,000	16.06	32.26	15.82	30.58	4.35	6.03	4.46	6.32	3.68	8.95	13.83	21.17
\$25,000 under \$30,000	15.34	25.02	12.88	28.55	3.91	5.71	3.90	5.91	3.12	4.30	14.84	19.23
\$30,000 under \$35,000	16.38	24.46	14.65	25.67	3.64	5.25	3.53	5.29	3.12	4.61	15.81	22.70
\$35,000 under \$40,000	19.27	58.94	14.89	25.48	3.53	4.87	3.38	4.93	2.99	3.93	12.89	16.89
\$40,000 under \$45,000	18.56	26.02	15.97	22.83	3.53	4.92	3.23	4.80	2.86	4.10	12.71	19.42
\$45,000 under \$50,000	18.71	23.21	16.18	25.12	3.62	5.13	3.23	4.94	2.83	4.41	13.61	18.73
\$50,000 under \$55,000	20.39	28.10	15.72	36.48	3.62	5.75	3.17	5.04	2.82	3.52	11.84	17.09
\$55,000 under \$60,000	19.17	32.27	16.25	28.39	3.67	5.36	3.19	5.11	2.87	3.93	12.66	21.90
\$60,000 under \$75,000	14.23	39.45	9.85	25.02	2.28	3.93	2.28	3.10	1.67	2.28	8.16	12.16
\$75,000 under \$100,000	13.33	42.21	8.25	16.74	2.08	3.07	1.64	2.69	1.40	2.18	6.88	11.67
\$100,000 under \$200,000	9.41	25.14	6.70	15.24	1.75	2.39	1.24	2.14	1.15	1.91	5.14	8.52
\$200,000 under \$500,000	8.08	14.81	7.12	11.29	2.30	12.37	2.07	13.87	1.39	2.56	5.74	9.92
\$500,000 under \$1,000,000	7.65	14.72	7.54	12.77	3.27	4.88	3.47	7.63	1.88	2.96	7.09	12.45
\$1,000,000 under \$1,500,000	6.90	29.81	6.68	11.31	3.61	5.89	4.71	16.36	2.25	4.94	7.54	14.65
\$1,500,000 under \$2,000,000	5.76	38.21	7.40	14.10	3.20	5.54	3.97	9.52	1.80	3.28	6.92	13.17
\$2,000,000 under \$5,000,000	2.74	9.01	4.34	12.41	1.68	2.45	2.54	5.52	1.02	1.94	3.73	7.78
\$5,000,000 under \$10,000,000	1.83	2.20	4.00	8.09	1.48	1.41	2.63	4.18	0.96	1.59	3.57	6.04
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	4.51	4.53	3.59	5.18	0.84	1.46	0.69	1.45	0.56	0.81	2.73	3.54
Nontaxable returns, total	5.81	6.52	6.15	10.13	2.02	3.24	2.20	3.39	1.78	3.03	7.73	10.47

Size of adjusted gross income	Total itemized deductions--continued										Taxable income	
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable 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
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	0.80	1.26	0.43	1.01	3.60	7.10	2.09	3.14	0.33	0.34	0.28	0.18
Under \$5,000	10.16	20.62	7.29	20.10	49.05	68.39	35.54	50.65	5.53	5.53	25.91	32.20
\$5,000 under \$10,000	8.42	27.11	5.43	13.67	37.24	55.78	23.37	33.37	4.08	4.08	16.00	22.27
\$10,000 under \$15,000	6.67	14.22	4.17	8.59	38.13	45.73	16.96	22.96	3.15	3.15	5.08	6.30
\$15,000 under \$20,000	5.86	12.42	3.41	6.60	25.77	47.99	12.30	17.14	2.78	2.78	3.43	4.07
\$20,000 under \$25,000	5.59	12.23	3.13	5.64	24.35	29.70	12.14	19.00	2.58	2.58	2.74	3.20
\$25,000 under \$30,000	5.01	10.04	2.86	5.28	20.70	40.92	12.20	19.50	2.41	2.41	2.31	2.63
\$30,000 under \$35,000	4.74	11.41	2.65	4.82	20.58	60.35	12.93	26.82	2.36	2.36	2.12	2.36
\$35,000 under \$40,000	4.46	9.39	2.57	4.47	18.04	27.01	11.04	15.16	2.29	2.29	2.03	2.22
\$40,000 under \$45,000	4.66	9.68	2.47	4.45	18.04	24.24	10.42	16.46	2.24	2.24	1.91	2.06
\$45,000 under \$50,000	4.42	12.52	2.46	4.56	18.54	27.04	11.13	16.24	2.25	2.25	1.93	2.05
\$50,000 under \$55,000	4.39	15.46	2.44	4.95	22.55	34.41	10.43	15.17	2.22	2.22	1.90	2.00
\$55,000 under \$60,000	4.43	10.22	2.47	4.60	25.26	33.43	11.26	20.29	2.23	2.23	1.92	2.01
\$60,000 under \$75,000	2.62	6.49	1.44	2.78	12.72	38.12	6.96	12.13	1.28	1.28	1.10	1.15
\$75,000 under \$100,000	2.25	6.25	1.19	2.43	12.78	24.24	6.08	10.81	1.01	1.01	0.86	0.89
\$100,000 under \$200,000	1.61	3.76	0.97	1.83	8.48	16.62	4.40	8.42	0.79	0.79	0.69	0.67
\$200,000 under \$500,000	1.55	3.48	1.13	7.45	6.01	18.79	4.14	9.05	0.88	1.31	0.77	0.72
\$500,000 under \$1,000,000	1.68	3.51	1.42	3.13	4.79	33.21	3.96	11.56	1.22	32.44	1.04	0.94
\$1,000,000 under \$1,500,000	1.83	3.16	1.64	3.60	4.29	24.01	3.77	13.25	1.47	34.37	1.28	1.23
\$1,500,000 under \$2,000,000	1.42	3.60	1.29	3.26	3.19	12.07	2.90	11.90	1.15	42.59	0.99	1.01
\$2,000,000 under \$5,000,000	0.72	1.59	0.67	1.49	1.55	10.58	1.42	6.87	0.64	20.57	0.54	0.47
\$5,000,000 under \$10,000,000	0.66	0.96	0.64	0.94	1.16	11.16	1.12	5.20	0.65	16.00	0.56	0.47
\$10,000,000 or more	0.02	0.01	0.02	0.01	--	--	--	--	0.04	--	0.02	0.01
Taxable returns, total	0.84	1.23	0.46	1.07	3.79	7.00	2.22	3.22	0.31	0.36	0.29	0.19
Nontaxable returns, total	2.58	6.47	1.52	3.00	10.90	23.54	6.28	10.38	1.25	1.25	1.71	2.09

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total.....	0.74	0.95	0.28	0.19	0.55	0.74	0.29	0.20	0.29	0.20
Under \$5,000.....	83.75	86.38	24.49	65.71	48.89	56.13	26.07	68.35	26.07	68.35
\$5,000 under \$10,000.....	69.87	69.23	15.82	28.12	27.59	47.04	17.08	28.03	17.08	28.03
\$10,000 under \$15,000.....	85.38	78.88	5.08	6.50	10.37	15.02	5.50	7.10	5.50	7.10
\$15,000 under \$20,000.....	95.74	51.31	3.43	4.35	6.99	10.65	3.67	4.65	3.67	4.65
\$20,000 under \$25,000.....	70.57	64.51	2.74	3.38	4.52	6.34	3.08	3.75	3.08	3.75
\$25,000 under \$30,000.....	91.85	67.85	2.31	2.75	3.94	4.99	2.66	3.10	2.66	3.10
\$30,000 under \$35,000.....	79.32	45.81	2.12	2.46	3.54	4.40	2.38	2.73	2.38	2.73
\$35,000 under \$40,000.....	49.03	68.93	2.03	2.31	3.26	3.96	2.24	2.55	2.24	2.55
\$40,000 under \$45,000.....	29.63	51.60	1.91	2.14	3.08	3.74	2.08	2.35	2.08	2.35
\$45,000 under \$50,000.....	26.03	52.84	1.93	2.15	2.98	3.62	2.08	2.37	2.08	2.37
\$50,000 under \$55,000.....	21.57	23.94	1.90	2.10	3.05	3.53	2.01	2.29	2.01	2.29
\$55,000 under \$60,000.....	19.79	27.57	1.92	2.11	3.10	3.67	1.99	2.28	1.99	2.28
\$60,000 under \$75,000.....	8.41	11.81	1.10	1.20	1.68	1.99	1.13	1.30	1.13	1.30
\$75,000 under \$100,000.....	5.96	9.04	0.86	0.93	1.35	1.66	0.87	0.99	0.87	0.99
\$100,000 under \$200,000.....	1.61	2.51	0.69	0.68	1.23	2.04	0.69	0.69	0.69	0.69
\$200,000 under \$500,000.....	0.90	1.53	0.77	0.73	1.30	6.66	0.77	0.73	0.77	0.73
\$500,000 under \$1,000,000.....	1.92	2.83	1.04	0.96	1.40	5.63	1.04	0.97	1.04	0.97
\$1,000,000 under \$1,500,000.....	2.67	3.75	1.28	1.27	1.63	6.83	1.28	1.28	1.28	1.28
\$1,500,000 under \$2,000,000.....	2.31	4.11	0.99	1.05	1.26	5.93	0.99	1.05	0.99	1.05
\$2,000,000 under \$5,000,000.....	1.35	2.21	0.53	0.50	0.65	2.94	0.54	0.50	0.54	0.50
\$5,000,000 under \$10,000,000.....	1.18	1.42	0.56	0.50	0.64	2.36	0.56	0.50	0.56	0.50
\$10,000,000 or more.....	--	--	0.02	0.01	0.02	--	0.02	0.01	0.02	0.01
Taxable returns, total.....	0.74	0.95	0.29	0.19	0.59	0.80	0.29	0.20	0.29	0.20
Nontaxable returns, total.....	22.80	27.30	1.71	2.22	1.71	2.22	--	--	--	--

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	47,755,427	5,185,665,871	28,298,436	3,883,136,758	1,159,594	105,149,398
Salaries and wages.....	41,120,152	3,365,546,326	25,465,111	2,532,184,672	989,419	54,290,611
Taxable interest.....	32,420,150	115,361,852	21,190,111	79,514,791	564,040	3,751,599
Tax-exempt interest.....	3,148,071	49,225,213	1,992,699	32,023,735	57,600	1,544,605
Ordinary dividends.....	18,259,333	136,273,070	12,300,139	92,197,535	288,325	4,061,051
Qualified dividends.....	15,406,443	100,342,081	10,429,405	68,471,661	232,767	2,993,246
State income tax refunds.....	20,208,019	21,044,276	12,836,657	15,104,085	437,351	387,950
Alimony received.....	248,174	6,040,701	11,360	164,287	5,048	66,990
Business or profession:						
Net income.....	7,006,690	219,329,919	5,201,518	170,256,985	119,694	4,104,633
Net loss.....	3,080,980	25,189,016	2,218,555	18,258,798	52,991	666,104
Sales of capital assets:						
Net gain in AGI.....	9,590,589	589,366,617	6,427,400	443,650,364	163,684	20,778,041
Net loss in AGI.....	6,207,049	14,125,317	4,224,745	9,658,749	96,785	123,623
Sales of property other than capital assets.....	1,161,012	3,757,706	883,171	3,062,177	16,783	119,894
Taxable IRA distributions.....	4,480,498	72,646,862	2,820,400	50,795,016	54,089	1,075,146
Table pensions and annuities.....	10,529,572	229,557,013	6,486,188	156,276,278	176,171	3,357,100
Rent and royalty:						
Net income.....	3,502,908	59,080,812	2,468,744	43,262,010	65,813	1,411,490
Net loss.....	3,591,352	38,814,271	2,457,122	27,482,795	43,553	550,399
Farm rental net income less loss.....	277,536	1,630,196	177,330	1,087,202	2,499	35,913
Partnership and S Corporation net income less loss.....	5,440,724	397,684,342	4,208,906	327,718,754	91,387	11,241,969
Estate and trust net income less loss.....	358,324	14,763,417	193,720	7,583,672	7,709	1,120,413
Farm net income less loss.....	760,408	-6,315,765	613,979	-5,066,960	6,185	-139,220
Unemployment compensation.....	2,760,489	11,282,385	1,834,785	7,602,547	55,148	265,794
Taxable social security benefits.....	6,515,146	74,996,273	4,124,379	54,058,587	111,610	1,239,104
Other income less loss.....	3,644,493	22,702,868	2,545,224	16,513,274	55,204	580,987
Total statutory adjustments.....	16,709,959	79,332,407	11,935,578	60,126,549	236,163	1,243,487
Educator expenses deduction.....	2,395,249	608,548	1,783,989	464,045	48,709	11,574
Certain business expenses of reservist, performing artists, etc.....	61,955	152,347	41,310	110,550	*3,654	*5,260
Health savings account deduction.....	162,399	402,506	121,754	343,770	1,744	4,267
Moving expenses adjustment.....	583,900	2,004,694	355,975	1,359,341	16,809	39,484
IRA payments.....	1,812,047	7,217,870	1,281,018	5,667,723	20,911	70,823
Student loan interest deduction.....	3,643,649	2,396,516	2,716,590	1,870,610	--	--
Tuition and fees deduction.....	2,729,289	6,377,189	2,006,403	4,800,139	--	--
Domestic production activities deduction.....	249,221	2,172,896	204,997	1,794,041	3,376	70,720
Payments to a Keogh plan.....	1,060,529	19,382,338	837,960	15,619,240	10,878	183,250
Deduction for self-employment tax.....	7,748,279	15,463,008	5,855,839	12,242,935	127,111	265,602
Self-employed health insurance deduction.....	2,567,117	14,675,693	1,834,197	11,951,447	39,517	201,593
Penalty on early withdrawal of savings.....	399,568	168,554	233,270	58,087	9,077	2,293
Alimony paid.....	410,871	7,234,716	163,981	2,978,046	20,424	372,380
Medical savings account deduction.....	12,807	29,921	9,324	25,334	--	--
Total itemized deductions.....	47,755,427	1,121,810,935	28,298,436	782,555,986	1,159,594	22,065,892
Medical and dental expenses deduction.....	9,917,189	67,353,932	5,340,388	35,128,767	195,277	905,778
Taxes paid deduction.....	47,353,480	400,390,045	28,216,489	295,630,627	1,139,457	7,750,425
Interest paid deduction.....	39,015,536	405,718,259	25,370,079	292,470,562	820,095	7,597,210
Contributions deduction.....	41,381,465	183,390,686	25,824,830	134,519,587	888,087	4,917,333
Casualty or theft loss deduction.....	813,976	14,984,169	494,666	9,797,939	15,045	206,782
Total miscellaneous deductions.....	13,506,352	95,297,457	7,036,094	52,629,383	310,279	2,021,891
Taxable income.....	43,994,111	3,757,580,036	26,598,332	2,856,797,602	1,089,312	79,077,945
Alternative minimum tax.....	3,825,092	16,732,134	2,966,101	13,203,695	152,415	518,088
Total tax credits.....	18,904,856	31,355,139	14,246,375	25,598,820	278,513	664,311
Child care credit.....	3,701,679	1,934,067	2,952,933	1,527,620	19,632	10,069
Credit for the elderly or disabled.....	*5,981	*723	*8	*3	*1,005	*185
Child tax credit.....	12,223,370	17,731,549	9,895,960	15,300,578	185,599	203,858
Education credit.....	2,869,328	2,760,572	2,195,850	2,222,957	--	--
Retirement savings contribution credit.....	1,154,241	189,733	703,491	130,510	19,200	1,888
Foreign tax credit.....	3,800,315	6,386,342	2,603,178	4,572,435	69,775	396,062
Earned income credit used to offset income tax before credits.....	194,616	56,282	28,681	6,464	--	--
Minimum tax credit.....	255,547	978,248	194,035	800,432	4,261	23,563
General business credit.....	200,879	790,338	147,948	629,301	1,319	20,569
Empowerment zone and renewal community employment credit.....	25,457	116,129	21,496	85,913	441	6,555
Nonconventional source fuel credit.....	2,553	27,730	1,388	16,689	*23	*417
Income tax after credits.....	41,165,624	753,298,475	24,886,462	578,852,708	1,053,932	16,923,864
Total income tax.....	41,165,626	753,298,882	24,886,463	578,853,094	1,053,932	16,923,864
Total tax liability.....	42,272,504	786,758,636	25,572,549	604,962,838	1,071,321	17,531,077
Total tax payments.....	45,703,126	846,352,440	27,530,867	638,339,972	1,073,492	18,232,844
Income tax withheld.....	43,273,486	575,293,426	26,382,158	429,226,977	1,010,903	9,145,437
Estimated tax payments.....	6,825,753	196,424,958	4,502,560	151,977,180	111,662	5,791,431
Overpayment refunded.....	33,550,310	116,024,661	19,150,041	75,467,882	709,867	1,767,823
Tax due at time of filing.....	11,444,999	87,784,068	7,613,512	66,944,467	393,796	2,410,216

Footnotes at end of table.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	4,305,419	253,544,362	25,519	2,759,949	13,966,458	941,075,403
Salaries and wages.....	4,020,192	204,789,230	18,431	1,252,219	10,626,999	573,029,594
Taxable interest.....	1,888,959	2,596,241	24,244	86,434	8,752,796	29,412,787
Tax-exempt interest.....	76,820	806,981	3,057	53,418	1,017,895	14,796,475
Ordinary dividends.....	700,753	3,056,361	15,085	204,700	4,955,031	36,753,423
Qualified dividends.....	538,902	2,227,886	14,051	129,135	4,191,318	26,520,153
State income tax refunds.....	1,795,453	1,548,977	11,884	12,182	5,126,674	3,991,083
Alimony received.....	96,204	2,201,717	--	--	135,562	3,607,707
Business or profession:						
Net income.....	407,811	9,663,162	377	69,286	1,277,290	35,235,854
Net loss.....	212,147	1,777,247	*763	*3,527	596,523	4,483,340
Sales of capital assets:						
Net gain in AGI.....	342,577	13,444,431	7,314	236,884	2,649,613	111,256,896
Net loss in AGI.....	247,275	534,268	5,894	15,331	1,632,350	3,793,346
Sales of property other than capital assets.....	38,025	95,703	529	-4,724	222,504	484,655
Taxable IRA distributions.....	141,865	1,899,246	3,367	32,666	1,460,777	18,844,788
Taxable pensions and annuities.....	514,039	7,560,808	9,829	275,344	3,343,345	62,087,484
Rent and royalty:						
Net income.....	116,750	1,307,032	1,760	32,996	849,842	13,067,285
Net loss.....	241,643	2,584,481	857	2,917	848,178	8,193,680
Farm rental net income less loss.....	5,468	20,653	--	--	92,239	486,429
Partnership and S Corporation net income less loss.....	175,158	9,569,367	1,864	441,901	963,410	48,712,350
Estate and trust net income less loss.....	10,564	515,696	188	34,084	146,144	5,509,552
Farm net income less loss.....	20,746	-130,816	*48	*-1,346	119,449	-977,422
Unemployment compensation.....	252,008	907,217	--	--	618,548	2,506,827
Taxable social security benefits.....	125,592	1,099,481	6,519	47,507	2,147,047	18,551,594
Other income less loss.....	196,225	1,167,816	2,465	59,686	845,375	4,381,105
Total statutory adjustments.....	1,231,071	4,226,202	5,575	18,379	3,301,572	13,717,791
Educator expenses deduction.....	165,168	39,653	--	--	397,384	93,275
Certain business expenses of reservist, performing artists, etc.....	*4,922	*12,697	--	--	12,069	23,839
Health savings account deduction.....	**	**	**	**	34,833	48,669
Moving expenses adjustment.....	39,202	115,480	--	--	171,913	490,389
IRA payments.....	**101,609	**269,202	**153	**686	412,424	1,215,236
Student loan interest deduction.....	259,750	151,583	*1,301	*885	666,008	373,438
Tuition and fees deduction.....	366,609	863,032	*4,557	*8,252	351,720	705,766
Domestic production activities deduction.....	4,239	44,235	*147	*696	36,462	263,203
Payments to a Keogh plan.....	30,598	489,610	*60	*1,590	181,032	3,088,648
Deduction for self-employment tax.....	408,873	614,587	553	3,425	1,355,903	2,336,460
Self-employed health insurance deduction.....	120,096	527,986	518	2,728	572,788	1,991,939
Penalty on early withdrawal of savings.....	**	**	**	**	126,192	103,207
Alimony paid.....	**93,680	**1,060,218	**40	**116	163,776	2,828,922
Medical savings account deduction.....	*536	*905	--	--	2,947	3,682
Total itemized deductions.....	4,305,419	76,811,422	25,519	689,508	13,966,458	239,688,127
Medical and dental expenses deduction.....	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553
Taxes paid deduction.....	4,249,932	21,206,872	25,518	229,195	13,722,090	75,572,926
Interest paid deduction.....	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952
Contributions deduction.....	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614
Casualty or theft loss deduction.....	100,430	1,535,325	*3	*970	203,831	3,443,152
Total miscellaneous deductions.....	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560
Taxable income.....	3,808,663	148,036,030	21,932	1,936,189	12,475,871	671,732,270
Alternative minimum tax.....	268,748	719,087	1,026	6,253	436,803	2,285,011
Total tax credits.....	2,504,563	3,015,779	11,865	19,147	1,863,541	2,057,081
Child care credit.....	690,567	374,173	*2,598	*1,503	35,950	20,701
Credit for the elderly or disabled.....	--	--	--	--	*4,967	*534
Child tax credit.....	1,933,887	2,015,523	8,564	9,285	199,360	202,304
Education credit.....	290,794	247,156	*624	*20	382,059	290,439
Retirement savings contribution credit.....	259,723	33,285	--	--	171,827	24,050
Foreign tax credit.....	109,405	233,237	4,244	7,469	1,013,713	1,177,139
Earned income credit used to offset income tax before credits.....	130,072	40,851	--	--	35,863	8,967
Minimum tax credit.....	9,245	22,530	*33	*22	47,975	131,702
General business credit.....	4,066	12,469	*5	*76	47,541	127,923
Employment zone and renewal community employment credit.....	373	489	*8	*591	3,138	22,581
Nonconventional source fuel credit.....	*10	*6	--	--	1,133	10,619
Income tax after credits.....	2,928,161	23,976,245	16,662	402,177	12,280,406	133,143,481
Total income tax.....	2,928,161	23,976,251	16,662	402,177	12,280,407	133,143,495
Total tax liability.....	3,018,416	25,256,670	16,663	410,731	12,593,556	138,597,320
Total tax payments.....	4,122,279	35,509,177	21,685	447,904	12,954,803	153,822,542
Income tax withheld.....	4,022,857	29,475,304	21,077	252,777	11,836,490	107,192,932
Estimated tax payments.....	185,804	4,293,715	2,713	162,074	2,023,014	34,200,559
Overpayment refunded.....	3,810,541	14,134,589	16,521	69,376	9,863,340	24,584,992
Tax due at time of filing.....	416,739	2,518,236	5,190	71,878	3,015,761	15,839,270

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

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

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

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total.....	134,372,678	269,043,070	177,199,436	50,530,456	91,843,635	3,437,500,242	26,892,206	401,429,731
Under \$5,000.....	13,237,456	12,035,320	8,859,315	1,865,918	3,176,005	-25,008,133	1,652	46,546
\$5,000 under \$10,000.....	12,114,236	15,383,275	10,656,713	3,075,336	4,726,562	23,762,955	1,006	1,714
\$10,000 under \$15,000.....	11,635,684	19,474,957	12,547,056	4,009,801	6,927,901	50,100,512	73,271	8,982
\$15,000 under \$20,000.....	11,126,599	20,305,871	13,255,609	4,053,064	7,050,262	70,970,314	211,569	74,549
\$20,000 under \$25,000.....	9,784,167	18,825,428	12,023,771	3,827,356	6,801,656	85,882,024	349,412	220,468
\$25,000 under \$30,000.....	8,738,107	17,129,265	11,039,090	3,346,757	6,090,174	91,740,549	707,426	589,510
\$30,000 under \$35,000.....	7,548,384	15,155,412	9,871,922	2,858,029	5,283,490	92,612,578	1,236,210	1,395,414
\$35,000 under \$40,000.....	6,392,021	13,097,784	8,658,439	2,424,113	4,439,345	90,780,947	1,394,900	2,052,656
\$40,000 under \$45,000.....	5,637,129	11,884,701	7,936,193	2,129,787	3,948,508	90,409,346	1,423,783	2,551,570
\$45,000 under \$50,000.....	4,981,378	11,172,502	7,304,130	2,062,400	3,868,372	97,914,763	1,552,051	3,374,166
\$50,000 under \$55,000.....	4,459,478	10,369,648	6,808,892	1,908,216	3,560,755	100,202,912	1,589,345	4,063,341
\$55,000 under \$60,000.....	4,006,198	9,437,274	6,321,355	1,698,647	3,115,919	97,684,405	1,512,165	4,522,264
\$60,000 under \$75,000.....	9,885,361	24,940,478	16,598,962	4,476,752	8,341,516	301,058,769	4,178,383	16,825,520
\$75,000 under \$100,000.....	10,449,989	28,682,731	18,739,921	5,283,033	9,942,810	456,552,631	5,177,437	33,325,618
\$100,000 under \$200,000.....	10,810,367	30,857,785	20,003,472	5,661,844	10,854,313	751,330,517	5,637,215	91,185,624
\$200,000 under \$500,000.....	2,737,802	7,894,394	5,055,203	1,437,000	2,839,191	412,290,268	1,434,676	83,991,010
\$500,000 under \$1,000,000.....	524,506	1,537,272	964,665	270,330	572,607	181,866,388	269,894	45,103,191
\$1,000,000 under \$1,500,000.....	127,925	359,725	233,631	59,891	126,094	72,525,382	59,781	18,804,083
\$1,500,000 under \$2,000,000.....	56,615	162,033	103,913	26,987	58,119	46,464,786	26,943	11,951,459
\$2,000,000 under \$5,000,000.....	84,070	238,252	153,623	39,195	84,629	116,823,071	39,116	29,721,531
\$5,000,000 under \$10,000,000.....	21,431	60,172	38,799	9,789	21,373	66,869,660	9,766	16,335,288
\$10,000,000 or more.....	13,776	38,794	24,760	6,214	14,034	164,665,598	6,205	35,285,230
Taxable returns, total.....	90,593,081	171,691,204	125,871,314	26,892,206	45,819,890	2,965,085,027	26,892,206	401,429,731
Nontaxable returns, total.....	43,779,597	97,351,866	51,328,122	23,638,249	46,023,744	472,415,214	--	--

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total.....	45,872,301	81,170,334	3,256,899,957	24,373,943	385,909,404	736,110	967,043	53,187,893	565,341	6,605,757
Under \$5,000.....	1,685,019	2,762,926	-24,281,546	1,438	44,887	* 11,028	* 13,679	* -655,090	* 209	* 1,648
\$5,000 under \$10,000.....	2,651,329	3,995,509	20,490,674	1,006	1,714	22,612	32,258	172,392	--	--
\$10,000 under \$15,000.....	3,482,623	5,865,961	43,475,703	19,920	2,579	26,772	39,442	332,917	3	1
\$15,000 under \$20,000.....	3,492,932	5,868,405	61,178,115	58,810	18,403	34,275	53,651	583,784	4,298	955
\$20,000 under \$25,000.....	3,275,646	5,515,491	73,572,395	137,624	63,079	44,350	62,739	979,331	18,823	10,078
\$25,000 under \$30,000.....	2,941,330	5,102,169	80,631,188	470,760	320,371	45,021	50,843	1,240,426	27,878	29,390
\$30,000 under \$35,000.....	2,524,643	4,441,260	81,804,999	984,446	994,097	46,658	59,615	1,503,416	35,334	49,400
\$35,000 under \$40,000.....	2,149,451	3,745,956	80,494,683	1,148,341	1,550,655	44,402	58,694	1,686,438	39,116	78,115
\$40,000 under \$45,000.....	1,909,644	3,432,926	81,042,438	1,224,957	2,013,461	48,220	65,751	2,054,209	43,912	106,631
\$45,000 under \$50,000.....	1,879,851	3,413,201	89,237,732	1,377,590	2,791,357	42,867	53,144	2,024,746	37,096	105,261
\$50,000 under \$55,000.....	1,751,403	3,176,465	91,973,535	1,435,157	3,455,816	46,093	62,166	2,418,699	42,220	144,062
\$55,000 under \$60,000.....	1,567,145	2,820,637	90,117,241	1,382,306	3,916,149	35,735	48,081	2,056,020	32,835	140,444
\$60,000 under \$75,000.....	4,240,758	7,742,845	285,331,241	3,943,842	15,363,380	77,256	98,146	5,218,964	74,452	447,951
\$75,000 under \$100,000.....	5,043,025	9,357,962	435,949,127	4,937,476	31,222,146	91,768	110,171	7,896,671	90,180	776,013
\$100,000 under \$200,000.....	5,477,044	10,337,714	726,529,102	5,452,741	87,704,910	93,097	122,691	12,760,352	93,078	1,814,651
\$200,000 under \$500,000.....	1,395,185	2,731,928	400,788,555	1,392,942	81,703,828	21,773	29,441	6,060,683	21,729	1,236,446
\$500,000 under \$1,000,000.....	265,301	559,535	178,503,402	264,873	44,304,191	2,940	4,844	1,986,733	2,937	509,465
\$1,000,000 under \$1,500,000.....	59,117	124,460	71,570,406	59,009	18,594,486	378	488	478,835	377	107,908
\$1,500,000 under \$2,000,000.....	26,532	56,996	45,685,569	26,489	11,750,286	292	368	495,734	291	130,795
\$2,000,000 under \$5,000,000.....	38,572	83,153	115,023,366	38,496	29,289,832	413	576	1,223,637	411	293,890
\$5,000,000 under \$10,000,000.....	9,629	21,013	65,773,831	9,606	16,066,669	94	140	660,296	94	160,102
\$10,000,000 or more.....	6,122	13,821	162,008,204	6,113	34,737,109	68	114	2,008,702	68	462,550
Taxable returns, total.....	24,373,943	41,108,910	2,817,569,096	24,373,943	385,909,404	565,341	708,224	50,009,744	565,341	6,605,757
Nontaxable returns, total.....	21,498,358	40,061,424	439,330,861	--	--	170,769	258,819	3,178,149	--	--

Footnotes at end of table.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total.....	2,621,622	3,104,763	140,966,728	1,681,586	12,736,381	4,757,364	6,601,495	147,581,125	1,626,220	7,090,093
Under \$5,000.....	58,367	70,072	-852,813	19	338	233,598	329,328	-55,423	**	**
\$5,000 under \$10,000.....	97,901	112,584	764,883	--	--	467,695	586,211	3,626,450	--	--
\$10,000 under \$15,000.....	163,332	197,083	2,111,530	23,686	2,184	609,318	825,414	7,640,729	**29,661	**4,886
\$15,000 under \$20,000.....	222,986	258,182	3,914,802	76,127	25,129	632,539	870,025	11,096,168	80,362	31,618
\$20,000 under \$25,000.....	261,793	314,663	5,868,406	122,173	83,922	610,391	908,763	13,616,856	90,764	71,670
\$25,000 under \$30,000.....	225,061	259,759	6,208,800	106,810	126,877	482,152	677,403	13,189,664	140,463	135,598
\$30,000 under \$35,000.....	221,993	270,283	7,177,040	132,325	206,989	353,097	512,333	11,475,608	176,490	226,993
\$35,000 under \$40,000.....	171,952	211,925	6,440,739	122,882	227,111	292,308	422,769	10,938,044	183,727	315,250
\$40,000 under \$45,000.....	151,258	168,019	6,428,354	119,576	283,452	197,898	281,811	8,386,637	143,223	303,325
\$45,000 under \$50,000.....	122,440	139,282	5,817,057	96,486	286,468	182,753	262,746	8,708,548	142,252	386,517
\$50,000 under \$55,000.....	123,129	141,051	6,463,611	103,913	340,156	132,161	181,073	6,910,001	110,289	339,929
\$55,000 under \$60,000.....	100,798	116,109	5,798,109	93,661	349,945	101,448	131,093	5,828,028	90,103	338,366
\$60,000 under \$75,000.....	214,071	256,036	14,329,964	203,322	936,745	186,378	244,488	12,374,426	172,310	821,559
\$75,000 under \$100,000.....	218,659	266,416	18,768,733	213,482	1,460,816	153,554	208,261	13,175,414	144,550	963,416
\$100,000 under \$200,000.....	213,263	258,407	28,347,856	212,909	3,411,279	103,376	135,500	13,266,225	103,364	1,606,668
\$200,000 under \$500,000.....	47,304	56,526	13,119,473	47,215	2,588,898	16,321	21,296	4,323,198	16,288	829,441
\$500,000 under \$1,000,000.....	5,250	5,989	3,534,255	5,241	842,383	1,765	2,239	1,170,007	1,760	269,948
\$1,000,000 under \$1,500,000.....	810	917	1,001,375	805	236,919	188	229	233,400	186	48,791
\$1,500,000 under \$2,000,000.....	470	539	807,427	470	209,083	184	217	322,958	184	79,309
\$2,000,000 under \$5,000,000.....	567	681	1,667,912	566	408,681	177	219	529,000	176	129,068
\$5,000,000 under \$10,000,000.....	142	160	952,485	142	239,523	52	60	344,267	52	90,276
\$10,000,000 or more.....	76	80	2,296,731	76	469,484	15	19	480,920	15	97,467
Taxable returns, total.....	1,681,586	1,964,265	120,358,234	1,681,586	12,736,381	1,626,220	2,038,492	88,593,717	1,626,220	7,090,093
Nontaxable returns, total.....	940,036	1,140,498	20,608,494	--	--	3,131,144	4,563,003	58,987,408	--	--

Size of adjusted gross income	Exemptions for dependents--continued				
	Exemptions for individuals displaced by Hurricane Katrina				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total.....	131,544	287,446	9,913,479	93,982	1,128,508
Under \$5,000.....	* 3,204	* 5,082	* 890	--	--
\$5,000 under \$10,000.....	* 4,671	* 10,702	* 38,246	--	--
\$10,000 under \$15,000.....	* 3,979	* 6,953	* 44,909	--	--
\$15,000 under \$20,000.....	* 6,320	* 9,277	* 115,559	* 2,300	* 911
\$20,000 under \$25,000.....	* 7,312	* 19,944	* 164,840	* 3,646	* 2,650
\$25,000 under \$30,000.....	* 10,195	* 23,128	* 280,304	* 3,890	* 4,329
\$30,000 under \$35,000.....	6,924	19,413	220,259	4,263	4,679
\$35,000 under \$40,000.....	* 4,961	* 9,929	* 186,321	* 4,310	* 7,348
\$40,000 under \$45,000.....	* 4,659	* 8,952	* 202,296	* 3,662	* 7,111
\$45,000 under \$50,000.....	* 6,652	* 16,986	* 313,568	* 6,652	* 17,994
\$50,000 under \$55,000.....	* 8,897	* 17,866	* 468,642	* 6,232	* 22,878
\$55,000 under \$60,000.....	5,294	11,277	302,548	5,262	25,133
\$60,000 under \$75,000.....	* 15,618	* 34,519	* 1,044,048	* 12,768	* 59,796
\$75,000 under \$100,000.....	15,487	30,979	1,332,111	14,817	126,321
\$100,000 under \$200,000.....	23,035	51,451	3,155,422	21,883	408,755
\$200,000 under \$500,000.....	3,708	9,335	1,113,638	3,673	221,074
\$500,000 under \$1,000,000.....	384	1,149	271,624	382	63,198
\$1,000,000 under \$1,500,000.....	113	215	137,329	113	36,390
\$1,500,000 under \$2,000,000.....	* 45	* 110	* 78,284	* 45	* 16,955
\$2,000,000 under \$5,000,000.....	62	125	184,267	62	50,649
\$5,000,000 under \$10,000,000.....	16	38	124,190	16	27,966
\$10,000,000 or more.....	* 7	* 17	* 134,186	* 7	* 24,373
Taxable returns, total.....	93,982	212,173	8,818,896	93,982	1,128,508
Nontaxable returns, total.....	37,561	75,272	1,094,583	--	--

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

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

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents					
				Total					
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		
							Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All returns, total.....	134,372,678	269,043,070	177,199,436	50,530,455	91,843,635	3,437,500,242	26,892,206	401,429,731	
Joint returns of married persons.....	52,505,729	161,019,002	105,009,460	28,228,369	56,009,543	2,780,294,766	19,661,681	360,695,320	
Separate returns of married persons, total:.....	2,462,804	3,350,958	2,478,294	584,092	872,665	33,451,534	413,668	4,428,694	
Spouse filing.....	2,441,153	3,296,121	2,434,992	576,865	861,129	33,197,159	409,391	4,414,629	
Spouse not filing.....	21,651	54,838	43,302	7,227	11,536	254,376	*4,277	*14,065	
Returns of heads of household.....	19,985,059	51,109,119	19,985,059	19,097,823	31,124,060	550,988,829	5,901,636	29,926,906	
Returns of surviving spouses.....	71,111	188,663	71,111	71,111	117,552	3,881,109	33,793	489,948	
Returns of single persons.....	59,347,974	53,375,327	49,655,512	2,549,061	3,719,815	68,884,003	881,428	5,888,862	

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total.....	45,872,301	81,170,334	3,256,899,957	24,373,942	385,909,404	736,110	967,043	53,187,893	565,341	6,605,757
Joint returns of married persons.....	27,383,294	53,062,076	2,716,205,555	19,011,769	353,513,354	290,331	375,415	29,985,077	234,403	3,954,438
Separate returns of married persons, total:.....	516,863	764,312	30,463,243	363,135	4,100,236	32,303	39,742	1,535,117	23,413	200,254
Spouse filing.....	511,646	755,792	30,261,450	359,863	4,086,752	31,298	38,737	1,514,211	23,413	200,254
Spouse not filing.....	5,217	8,520	201,793	*3,272	*13,484	*1,005	*1,005	*20,906	--	--
Returns of heads of household.....	16,392,592	25,157,942	472,982,801	4,671,259	25,277,569	122,689	161,308	5,488,821	76,246	438,099
Returns of surviving spouses.....	70,075	113,750	3,866,546	33,793	489,948	*41	*41	*31,048	*41	*8,361
Returns of single persons.....	1,509,478	2,072,254	33,381,812	293,986	2,528,297	290,747	390,536	16,147,830	231,237	2,004,604

Footnotes at end of the table.

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total.....	2,621,622	3,104,763	140,966,727	1,681,586	12,736,381	4,757,364	6,601,495	147,581,125	1,626,220	7,090,093
Joint returns of married persons.....	1,012,237	1,215,910	84,113,423	720,413	8,692,024	940,317	1,356,142	50,796,329	480,825	3,229,115
Separate returns of married persons, total:.....	24,589	26,218	1,167,951	21,282	139,025	37,145	42,392	1,503,987	25,355	108,499
Spouse filing.....	24,589	26,218	1,167,951	21,282	139,025	36,140	40,382	1,472,311	24,349	107,918
Spouse not filing.....	--	--	--	--	--	*1,005	*2,010	*31,677	*1,005	*581
Returns of heads of household.....	1,385,856	1,608,661	49,868,837	832,451	3,454,627	3,068,544	4,196,149	78,440,123	840,755	2,719,083
Returns of surviving spouses.....	*3	*3	*1,420	*3	*267	*2,659	*3,758	*68,151	--	--
Returns of single persons.....	198,937	253,971	5,815,096	107,436	450,438	708,699	1,003,054	16,772,535	279,286	1,033,396

Marital status	Exemptions for dependents--continued				
	Exemptions for individuals displaced by Hurricane Katrina				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total.....	131,544	287,446	9,913,479	93,982	1,128,508
Joint returns of married persons.....	77,769	182,942	7,653,058	63,198	929,012
Separate returns of married persons, total:.....	*2,004	*2,008	*118,687	*2,003	*8,588
Spouse filing.....	*2,004	*2,008	*118,687	*2,003	*8,588
Spouse not filing.....	--	--	--	--	--
Returns of heads of household.....	26,527	49,276	749,602	8,839	25,139
Returns of surviving spouses.....	--	--	--	--	--
Returns of single persons.....	25,244	53,219	1,392,133	19,942	165,769

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

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

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	22,751,904	341,085,683	20,360,871	307,210,237	5,159,994	30,637,140	22,751,904	338,175,645	22,751,904	42,410,291
No adjusted gross income.....	193,997	-4,612,497	108,381	976,368	128,181	245,460	193,997	1,298,095	193,997	171,687
\$1 under \$1,000.....	348,697	195,054	235,552	279,960	132,633	101,908	348,697	416,066	348,697	59,451
\$1,000 under \$2,000.....	531,838	800,719	444,254	770,250	111,398	178,360	531,838	992,469	531,838	186,500
\$2,000 under \$3,000.....	610,684	1,533,708	520,762	1,358,081	126,203	283,568	610,684	1,650,801	610,684	325,530
\$3,000 under \$4,000.....	680,755	2,386,630	573,022	2,063,450	155,715	414,698	680,755	2,522,821	680,755	479,511
\$4,000 under \$5,000.....	750,299	3,383,303	646,542	2,900,491	176,729	577,078	750,299	3,486,185	750,299	709,518
\$5,000 under \$6,000.....	843,417	4,638,599	709,251	3,943,931	227,035	795,993	843,417	4,772,869	843,417	970,801
\$6,000 under \$7,000.....	908,244	5,909,829	789,280	4,997,249	207,120	945,077	908,244	5,957,575	908,244	1,224,401
\$7,000 under \$8,000.....	1,131,122	8,514,368	885,297	6,082,597	409,528	2,269,741	1,131,122	8,383,694	1,131,122	1,944,997
\$8,000 under \$9,000.....	1,028,276	8,718,587	850,200	6,615,744	330,651	1,810,713	1,028,276	8,426,457	1,028,276	1,877,277
\$9,000 under \$10,000.....	1,035,933	9,843,480	903,998	7,965,125	251,272	1,536,296	1,035,933	9,501,421	1,035,933	1,972,540
\$10,000 under \$11,000.....	1,063,089	11,166,335	926,144	9,078,550	269,891	1,700,341	1,063,089	10,778,891	1,063,089	2,365,416
\$11,000 under \$12,000.....	1,044,209	11,970,587	880,466	8,776,440	335,082	2,638,736	1,044,209	11,419,257	1,044,209	2,775,472
\$12,000 under \$13,000.....	755,227	9,435,821	651,217	7,191,816	218,562	1,922,371	755,227	9,114,187	755,227	2,460,244
\$13,000 under \$14,000.....	652,106	8,806,181	581,462	7,183,580	162,822	1,280,092	652,106	8,443,672	652,106	2,170,231
\$14,000 under \$15,000.....	670,564	9,722,450	610,983	8,115,201	160,001	1,205,334	670,564	9,320,535	670,564	2,341,395
\$15,000 under \$16,000.....	651,365	10,096,502	594,424	8,839,795	138,341	996,487	651,365	9,836,282	651,365	2,170,282
\$16,000 under \$17,000.....	679,120	11,197,827	629,098	9,943,676	125,482	960,782	679,120	10,904,458	679,120	2,179,132
\$17,000 under \$18,000.....	645,987	11,299,519	609,305	10,224,890	98,370	769,439	645,987	10,994,329	645,987	1,922,454
\$18,000 under \$19,000.....	684,617	12,668,812	640,382	11,462,119	122,650	887,812	684,617	12,349,931	684,617	1,925,055
\$19,000 under \$20,000.....	642,093	12,517,164	610,141	11,290,784	106,874	772,203	642,093	12,062,987	642,093	1,703,365
\$20,000 under \$25,000.....	3,002,196	67,369,557	2,880,477	62,472,603	445,779	3,303,445	3,002,196	65,803,884	3,002,196	6,286,147
\$25,000 under \$30,000.....	2,556,468	69,946,771	2,473,092	64,911,775	401,779	2,938,969	2,556,468	67,850,744	2,556,468	3,220,064
\$30,000 and over.....	1,641,602	53,576,374	1,607,140	49,765,759	317,896	2,122,234	1,641,602	51,888,035	1,641,602	968,822

Size of adjusted gross income	All returns with earned income credit--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	2,896,347	745,322	1,146,240	444,471	4,756,198	4,199,530	20,087,050	37,465,440	21,973	328,268
No adjusted gross income.....			--	--	97,626	51,411	130,423	120,267		*76,266
\$1 under \$1,000.....			--	--	62,056	10,977	296,662	48,473		*2,003
\$1,000 under \$2,000.....			--	--	103,033	18,048	453,496	168,452		*2,003
\$2,000 under \$3,000.....			--	--	115,642	28,603	528,797	296,927		*1,656
\$3,000 under \$4,000.....			--	--	144,742	46,537	589,753	432,974		*2,003
\$4,000 under \$5,000.....			--	--	160,662	63,300	653,677	646,218		*998
\$5,000 under \$6,000.....			--	--	211,437	95,601	727,712	875,199		*2,655
\$6,000 under \$7,000.....			--	--	204,113	106,122	813,566	1,118,278		*1,649
\$7,000 under \$8,000.....	*1,317	*10	--	--	390,559	295,174	1,028,759	1,649,813		*998
\$8,000 under \$9,000.....	226,463	9,336	*1,302	*21	322,445	232,267	936,721	1,635,675	--	--
\$9,000 under \$10,000.....	306,080	36,496	78,888	2,783	225,153	189,887	902,037	1,746,157	--	--
\$10,000 under \$11,000.....	296,077	27,320	283,472	37,181	215,998	241,730	763,289	2,096,366	--	--
\$11,000 under \$12,000.....	206,112	6,423	186,198	52,367	309,771	384,422	837,118	2,384,626	*1,005	*4,081
\$12,000 under \$13,000.....	11,304	2,420	--	--	214,804	282,287	734,204	2,175,536	--	--
\$13,000 under \$14,000.....	19,176	1,303	--	--	163,058	207,451	640,688	1,961,478	--	--
\$14,000 under \$15,000.....	36,319	6,050	--	--	165,719	214,453	668,314	2,120,891	--	--
\$15,000 under \$16,000.....	36,650	8,462	*8	*19	133,629	195,920	646,155	1,965,900	--	--
\$16,000 under \$17,000.....	47,421	14,968	--	--	118,270	176,372	664,039	1,987,792	--	--
\$17,000 under \$18,000.....	46,999	15,788	--	--	99,154	136,693	632,152	1,769,973	--	--
\$18,000 under \$19,000.....	50,680	21,414	*302	*94	111,525	163,426	661,280	1,740,216	--	--
\$19,000 under \$20,000.....	50,280	26,124	*1,005	*504	108,314	128,395	625,076	1,548,845	--	--
\$20,000 under \$25,000.....	451,920	212,790	29,191	6,852	437,960	496,007	2,830,398	5,577,351	*3,002	*27,836
\$25,000 under \$30,000.....	735,580	290,411	319,272	175,058	374,662	302,578	2,079,128	2,627,075	--	--
\$30,000 and over.....	373,954	65,997	246,601	169,592	265,862	131,868	1,243,607	770,957	1,005	41

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	4,736,797	26,936,185	3,821,908	23,979,077	1,398,800	4,368,536	4,736,797	28,391,353	4,736,797	1,088,742
No adjusted gross income.....	123,926	-2,169,561	62,548	292,565	85,218	133,741	123,926	426,307	123,926	23,577
\$1 under \$1,000.....	251,049	133,957	145,328	168,876	120,316	93,407	251,049	262,283	251,049	18,643
\$1,000 under \$2,000.....	301,077	453,748	224,325	402,530	94,947	135,726	301,077	538,256	301,077	39,226
\$2,000 under \$3,000.....	346,221	861,897	270,691	672,514	94,725	230,834	346,221	912,500	346,221	67,603
\$3,000 under \$4,000.....	387,828	1,359,916	305,501	1,117,202	110,746	305,769	387,828	1,422,971	387,828	103,950
\$4,000 under \$5,000.....	403,687	1,816,532	321,807	1,422,650	127,116	400,109	403,687	1,822,759	403,687	130,655
\$5,000 under \$6,000.....	447,412	2,454,940	343,490	1,970,401	155,563	468,902	447,412	2,442,536	447,412	164,252
\$6,000 under \$7,000.....	457,542	2,980,893	380,868	2,425,818	117,346	509,033	457,542	2,934,850	457,542	164,672
\$7,000 under \$8,000.....	445,604	3,341,927	362,822	2,568,906	135,125	626,133	445,604	3,226,394	445,604	137,400
\$8,000 under \$9,000.....	408,440	3,469,606	346,471	2,771,611	118,452	471,342	408,440	3,242,953	408,440	102,437
\$9,000 under \$10,000.....	423,325	4,021,025	380,315	3,354,068	87,410	397,746	423,325	3,751,814	423,325	76,056
\$10,000 under \$11,000.....	377,677	3,956,259	344,325	3,388,573	71,255	321,208	377,677	3,709,781	377,677	40,383
\$11,000 under \$12,000.....	280,178	3,191,982	261,864	2,674,782	49,480	180,302	280,178	2,855,084	280,178	14,532
\$12,000 under \$13,000.....	55,504	696,865	47,902	456,022	20,560	91,416	55,504	547,438	55,504	4,653
\$13,000 under \$14,000.....	27,327	366,198	23,651	292,558	10,541	2,868	27,327	295,426	27,327	703
\$14,000 under \$15,000.....	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$16,000.....	--	--	--	--	--	--	--	--	--	--
\$16,000 under \$17,000.....	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000.....	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000.....	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000.....	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000.....	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--	--
\$30,000 and over.....	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	1,012,183	77,462	549,860	92,353	1,105,501	261,483	3,220,149	749,798	*3,312	*43,740
No adjusted gross income.....	--	--	--	--	62,983	12,784	66,239	10,793	--	--
\$1 under \$1,000.....	--	--	--	--	53,344	7,754	199,014	10,889	--	--
\$1,000 under \$2,000.....	--	--	--	--	83,940	11,950	222,735	27,276	--	--
\$2,000 under \$3,000.....	--	--	--	--	89,307	18,745	264,636	48,858	*1,656	*9,152
\$3,000 under \$4,000.....	--	--	--	--	101,874	26,824	297,476	77,125	--	--
\$4,000 under \$5,000.....	--	--	--	--	110,496	34,081	307,368	96,574	--	--
\$5,000 under \$6,000.....	--	--	--	--	138,365	45,388	333,463	118,864	*658	*3,232
\$6,000 under \$7,000.....	--	--	--	--	115,810	34,956	364,526	129,716	--	--
\$7,000 under \$8,000.....	*1,317	*10	--	--	118,001	32,855	344,187	104,535	*998	*31,355
\$8,000 under \$9,000.....	224,806	9,291	*1,302	*21	109,274	22,250	317,261	70,897	--	--
\$9,000 under \$10,000.....	301,449	36,039	78,888	2,783	61,607	7,628	289,436	32,389	--	--
\$10,000 under \$11,000.....	293,755	27,082	283,472	37,181	18,658	2,811	78,181	10,490	--	--
\$11,000 under \$12,000.....	190,856	5,041	186,198	52,367	19,437	1,941	74,543	7,551	--	--
\$12,000 under \$13,000.....	--	--	--	--	16,453	1,368	39,709	3,285	--	--
\$13,000 under \$14,000.....	--	--	--	--	5,951	147	21,376	556	--	--
\$14,000 under \$15,000.....	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$16,000.....	--	--	--	--	--	--	--	--	--	--
\$16,000 under \$17,000.....	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000.....	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000.....	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000.....	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000.....	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--	--
\$30,000 and over.....	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	8,626,893	137,327,950	7,956,418	125,661,078	1,605,438	9,419,234	8,626,893	135,188,140	8,626,893	15,351,802
No adjusted gross income.....	36,131	-1,138,860	23,001	271,534	22,369	96,346	36,131	396,380	36,131	61,238
\$1 under \$1,000.....	51,301	33,383	45,379	73,042	8,380	4,377	51,301	107,645	51,301	23,262
\$1,000 under \$2,000.....	146,183	219,927	139,957	220,591	8,205	18,427	146,183	239,018	146,183	80,642
\$2,000 under \$3,000.....	166,293	420,172	158,140	425,295	20,227	39,886	166,293	465,181	166,293	153,852
\$3,000 under \$4,000.....	183,816	643,311	164,388	570,873	32,417	83,788	183,816	654,662	183,816	217,322
\$4,000 under \$5,000.....	204,777	924,782	194,923	847,916	25,277	91,974	204,777	948,505	204,777	315,870
\$5,000 under \$6,000.....	222,818	1,228,401	205,260	1,114,999	43,644	149,882	222,818	1,294,593	222,818	417,925
\$6,000 under \$7,000.....	269,876	1,756,220	246,748	1,531,212	53,979	248,993	269,876	1,786,899	269,876	587,544
\$7,000 under \$8,000.....	472,914	3,577,492	332,506	2,103,481	229,330	1,458,159	472,914	3,561,639	472,914	1,182,072
\$8,000 under \$9,000.....	376,546	3,184,117	290,010	2,198,126	142,064	956,219	376,546	3,154,344	376,546	981,498
\$9,000 under \$10,000.....	343,135	3,256,992	294,969	2,603,045	84,974	597,163	343,135	3,200,208	343,135	891,983
\$10,000 under \$11,000.....	318,900	3,349,517	282,599	2,911,221	66,228	384,058	318,900	3,295,280	318,900	829,710
\$11,000 under \$12,000.....	292,894	3,377,794	273,076	2,897,164	55,966	372,369	292,894	3,273,614	292,894	760,428
\$12,000 under \$13,000.....	329,034	4,112,480	296,725	3,429,483	65,511	599,427	329,034	4,028,910	329,034	857,221
\$13,000 under \$14,000.....	301,217	4,063,900	281,304	3,580,101	48,826	327,800	301,217	3,907,901	301,217	784,263
\$14,000 under \$15,000.....	302,487	4,388,055	284,690	3,879,226	53,778	315,513	302,487	4,194,739	302,487	779,867
\$15,000 under \$16,000.....	314,556	4,878,681	294,149	4,460,157	50,067	254,522	314,556	4,714,679	314,556	776,510
\$16,000 under \$17,000.....	327,507	5,396,711	308,205	4,857,035	52,527	403,725	327,507	5,260,759	327,507	769,017
\$17,000 under \$18,000.....	323,277	5,655,941	310,247	5,242,564	42,664	219,933	323,277	5,462,497	323,277	697,182
\$18,000 under \$19,000.....	341,923	6,325,744	324,109	5,901,130	53,589	256,605	341,923	6,157,735	341,923	689,967
\$19,000 under \$20,000.....	307,211	5,986,948	292,966	5,423,354	43,573	302,453	307,211	5,725,807	307,211	564,306
\$20,000 under \$25,000.....	1,493,729	33,494,534	1,445,485	31,304,976	195,152	1,292,993	1,493,729	32,597,970	1,493,729	2,106,988
\$25,000 under \$30,000.....	1,183,559	32,369,605	1,157,196	30,633,791	2,311,520	67,683,266	1,183,559	31,309,255	1,183,559	769,345
\$30,000 and over.....	316,808	9,822,103	310,386	9,180,760	1,373,566	51,723,300	316,808	9,449,921	316,808	53,791

Size of adjusted gross income	Returns with one qualifying child--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,558,842	547,238	518,463	312,207	1,529,140	1,408,110	7,866,608	13,396,454	*6,995	*107,827
No adjusted gross income.....	--	--	--	--	19,911	20,475	32,528	40,763	*998	*28,499
\$1 under \$1,000.....	--	--	--	--	7,089	2,754	51,301	20,508	*998	*30,225
\$1,000 under \$2,000.....	--	--	--	--	11,509	3,460	146,183	77,183	--	--
\$2,000 under \$3,000.....	--	--	--	--	16,734	6,382	166,293	147,470	--	--
\$3,000 under \$4,000.....	--	--	--	--	30,625	13,729	183,165	203,593	--	--
\$4,000 under \$5,000.....	--	--	--	--	25,320	13,350	204,777	302,520	*998	*8,615
\$5,000 under \$6,000.....	--	--	--	--	43,647	25,990	222,159	391,935	*1,997	*29,712
\$6,000 under \$7,000.....	--	--	--	--	52,700	41,167	268,870	546,377	*998	*6,695
\$7,000 under \$8,000.....	--	--	--	--	229,430	224,998	472,259	957,074	--	--
\$8,000 under \$9,000.....	*1,657	*45	--	--	140,717	147,718	376,538	833,735	--	--
\$9,000 under \$10,000.....	*2,647	*246	--	--	84,406	94,027	343,135	797,710	--	--
\$10,000 under \$11,000.....	*1,005	*41	--	--	65,136	74,638	318,900	755,031	--	--
\$11,000 under \$12,000.....	8,976	785	--	--	57,023	63,357	291,439	696,286	*1,005	*4,081
\$12,000 under \$13,000.....	*7,326	*1,518	--	--	66,448	89,654	324,410	766,050	--	--
\$13,000 under \$14,000.....	18,177	776	--	--	52,289	57,145	296,406	726,342	--	--
\$14,000 under \$15,000.....	35,321	5,409	--	--	65,191	67,963	301,192	706,495	--	--
\$15,000 under \$16,000.....	33,982	7,844	*8	*19	45,995	63,725	310,959	704,941	--	--
\$16,000 under \$17,000.....	42,402	13,260	--	--	49,182	65,651	313,081	690,105	--	--
\$17,000 under \$18,000.....	40,678	13,796	--	--	38,383	43,082	310,900	640,305	--	--
\$18,000 under \$19,000.....	43,990	18,547	*302	*94	49,305	51,425	322,762	619,994	--	--
\$19,000 under \$20,000.....	43,604	23,257	*1,005	*504	47,660	42,078	291,299	498,971	--	--
\$20,000 under \$25,000.....	402,086	190,317	29,191	6,852	184,175	135,914	1,389,155	1,780,756	--	--
\$25,000 under \$30,000.....	652,993	248,562	314,955	172,889	119,852	54,117	806,792	466,665	--	--
\$30,000 and over.....	223,997	22,834	173,002	131,850	27,011	5,310	122,106	25,647	--	--

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	9,388,214	176,821,548	8,582,545	157,570,082	2,155,756	16,849,369	9,388,214	174,596,152	9,388,214	25,969,746
No adjusted gross income.....	33,940	-1,304,076	22,832	412,269	20,594	15,373	33,940	475,409	33,940	86,872
\$1 under \$1,000.....	46,347	27,715	44,846	38,042	*3,938	*4,125	46,347	46,139	46,347	17,545
\$1,000 under \$2,000.....	84,579	127,045	79,972	147,129	8,246	24,208	84,579	215,195	84,579	66,632
\$2,000 under \$3,000.....	98,170	251,640	91,931	260,273	11,251	12,848	98,170	273,121	98,170	104,075
\$3,000 under \$4,000.....	109,111	383,403	103,134	375,375	12,552	25,141	109,111	445,188	109,111	158,240
\$4,000 under \$5,000.....	141,835	641,989	129,812	629,926	24,335	84,995	141,835	714,921	141,835	262,993
\$5,000 under \$6,000.....	173,187	955,259	160,501	858,531	27,828	177,209	173,187	1,035,740	173,187	388,624
\$6,000 under \$7,000.....	180,826	1,172,716	161,663	1,040,219	35,796	187,052	180,826	1,235,825	180,826	472,184
\$7,000 under \$8,000.....	212,604	1,594,949	189,968	1,410,211	45,072	185,449	212,604	1,595,660	212,604	625,525
\$8,000 under \$9,000.....	243,290	2,064,863	213,719	1,646,008	70,135	383,152	243,290	2,029,160	243,290	793,342
\$9,000 under \$10,000.....	269,473	2,565,463	228,714	2,008,012	78,888	541,387	269,473	2,549,399	269,473	1,004,502
\$10,000 under \$11,000.....	366,511	3,860,558	299,221	2,778,755	132,409	995,075	366,511	3,773,830	366,511	1,495,323
\$11,000 under \$12,000.....	471,136	5,400,812	345,526	3,204,494	229,636	2,086,066	471,136	5,290,559	471,136	2,000,512
\$12,000 under \$13,000.....	370,689	4,626,476	306,590	3,306,311	132,491	1,231,527	370,689	4,537,839	370,689	1,598,369
\$13,000 under \$14,000.....	323,562	4,376,083	276,507	3,310,921	103,455	929,424	323,562	4,240,345	323,562	1,385,265
\$14,000 under \$15,000.....	368,076	5,334,395	326,293	4,235,975	106,223	889,821	368,076	5,125,796	368,076	1,561,528
\$15,000 under \$16,000.....	336,810	5,217,821	300,275	4,379,638	88,274	741,965	336,810	5,121,603	336,810	1,393,772
\$16,000 under \$17,000.....	351,613	5,801,116	320,893	5,086,641	72,955	557,057	351,613	5,643,699	351,613	1,410,116
\$17,000 under \$18,000.....	322,710	5,643,578	299,058	4,982,327	55,706	549,506	322,710	5,531,833	322,710	1,225,271
\$18,000 under \$19,000.....	342,693	6,343,068	316,273	5,560,989	69,061	631,208	342,693	6,192,197	342,693	1,235,088
\$19,000 under \$20,000.....	334,882	6,530,215	317,175	5,867,430	63,301	469,750	334,882	6,337,179	334,882	1,139,059
\$20,000 under \$25,000.....	1,508,467	33,875,023	1,434,992	31,167,627	250,627	2,010,452	1,508,467	33,205,915	1,508,467	4,179,159
\$25,000 under \$30,000.....	1,372,909	37,577,166	1,315,897	34,277,984	244,948	2,263,505	1,372,909	36,541,489	1,372,909	2,450,719
\$30,000 and over.....	1,324,794	43,754,271	1,296,754	40,584,999	268,036	1,853,074	1,324,794	42,438,114	1,324,794	915,031

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total.....	325,322	120,622	77,917	39,911	2,121,557	2,529,937	9,000,293	23,319,188	11,666	176,701
No adjusted gross income.....	*14	*9	--	--	14,731	18,152	31,656	68,711	*1,997	*47,767
\$1 under \$1,000.....	--	--	--	--	*1,623	*469	46,347	17,077	*1,005	*3,972
\$1,000 under \$2,000.....	--	--	--	--	7,584	2,638	84,579	63,993	*2,003	*43,858
\$2,000 under \$3,000.....	--	--	--	--	9,602	3,476	97,868	100,599	--	--
\$3,000 under \$4,000.....	--	--	--	--	12,243	5,984	109,111	152,256	*2,003	*44,672
\$4,000 under \$5,000.....	--	--	--	--	24,846	15,870	141,532	247,124	--	--
\$5,000 under \$6,000.....	--	--	--	--	29,425	24,224	172,090	364,400	--	--
\$6,000 under \$7,000.....	--	--	--	--	35,603	29,999	180,171	442,185	*651	*8,554
\$7,000 under \$8,000.....	--	--	--	--	43,128	37,321	212,313	588,204	--	--
\$8,000 under \$9,000.....	--	--	--	--	72,454	62,299	242,922	731,043	--	--
\$9,000 under \$10,000.....	*1,984	*211	--	--	79,140	88,232	269,466	916,058	--	--
\$10,000 under \$11,000.....	*1,317	*198	--	--	132,204	164,281	366,208	1,330,845	--	--
\$11,000 under \$12,000.....	*6,280	*597	--	--	233,310	319,124	471,136	1,680,790	--	--
\$12,000 under \$13,000.....	*3,978	*902	--	--	131,902	191,265	370,084	1,406,202	--	--
\$13,000 under \$14,000.....	*998	*527	--	--	104,818	150,159	322,906	1,234,579	--	--
\$14,000 under \$15,000.....	*998	*642	--	--	100,529	146,490	367,122	1,414,396	--	--
\$15,000 under \$16,000.....	*2,669	*618	--	--	88,234	132,195	335,196	1,260,959	--	--
\$16,000 under \$17,000.....	*5,019	*1,707	--	--	69,089	110,721	350,958	1,297,687	--	--
\$17,000 under \$18,000.....	*6,320	*1,992	--	--	60,772	93,611	321,253	1,129,668	--	--
\$18,000 under \$19,000.....	*6,691	*2,866	--	--	62,220	112,001	338,519	1,120,221	--	--
\$19,000 under \$20,000.....	*6,676	*2,867	--	--	60,654	86,317	333,777	1,049,874	--	--
\$20,000 under \$25,000.....	49,834	22,472	--	--	253,785	360,092	1,441,243	3,796,595	*3,002	*27,836
\$25,000 under \$30,000.....	82,587	41,849	4,317	2,169	254,810	248,461	1,272,336	2,160,410	--	--
\$30,000 and over.....	149,957	43,162	73,600	37,742	238,851	126,558	1,121,501	745,310	1,005	41

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations		Taxes from special computation		Alternative minimum tax	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only													
Total	81,028,120	3,873,714,906	2,444,393,880	81,028,120	396,300,504	81,028,120	396,026,640	--	6,428	9,480	1,403,070	3,168,299	
Under \$5,000.....	284,018	665,916	213,376	284,018	21,359	284,018	21,359	--	--	--	--	--	
\$5,000 under \$10,000.....	3,850,619	30,265,084	6,234,107	3,850,619	624,301	3,850,619	624,301	--	1,005	50	6652	33	
\$10,000 under \$15,000.....	6,039,149	75,940,839	25,065,926	6,039,149	2,528,026	6,039,149	2,528,026	--	--	--	200	800	
\$15,000 under \$20,000.....	7,579,909	133,408,226	51,372,438	7,579,909	5,599,169	7,579,909	5,599,136	--	--	--	--	--	
\$20,000 under \$25,000.....	7,938,918	178,151,489	77,682,570	7,938,918	9,086,914	7,938,918	9,086,825	--	1,005	6,021	657	855	
\$25,000 under \$30,000.....	7,454,831	204,755,556	101,779,563	7,454,831	12,367,596	7,454,831	12,367,382	--	--	--	661	40	
\$30,000 under \$40,000.....	11,841,642	410,821,666	230,210,551	11,841,642	29,119,400	11,841,642	29,117,809	--	1,496	75	2,042	7,541	
\$40,000 under \$50,000.....	8,663,652	387,680,095	234,970,555	8,663,652	32,144,799	8,663,652	32,144,409	--	1,248	113	16,222	10,143	
\$50,000 under \$75,000.....	14,015,996	858,089,915	554,408,989	14,015,996	81,055,445	14,015,996	81,044,529	--	1,005	*19	102,530	96,379	
\$75,000 under \$100,000.....	7,076,366	607,498,727	416,381,809	7,076,366	64,200,816	7,076,366	64,182,788	--	--	--	128,007	153,227	
\$100,000 under \$200,000.....	5,506,370	706,093,062	510,629,282	5,506,370	94,578,674	5,506,370	94,511,559	--	670	*3,202	707,360	1,146,337	
\$200,000 under \$500,000.....	687,214	187,349,327	153,418,079	687,214	38,339,802	687,214	38,285,795	--	--	--	429,488	1,573,905	
\$500,000 under \$1,000,000.....	67,230	44,280,607	38,370,299	67,230	11,811,280	67,230	11,771,546	--	--	--	14,250	141,883	
\$1,000,000 under \$1,500,000.....	13,943,949	13,943,949	12,364,256	13,943,949	4,064,837	13,943,949	4,064,837	--	--	--	602	9,263	
\$1,500,000 under \$2,000,000.....	7,436,882	6,663,210	6,663,210	7,436,882	4,316	7,436,882	4,316	--	--	--	205	7,899	
\$2,000,000 under \$5,000,000.....	14,501,475	14,501,475	12,974,263	14,501,475	4,441,339	14,501,475	4,441,339	--	--	--	150	12,046	
\$5,000,000 under \$10,000,000.....	879	5,905,318	5,267,216	879	1,833,448	879	1,833,448	--	--	--	12	1,855	
\$10,000,000 or more.....	347	6,956,772	6,386,389	347	2,236,622	347	2,227,150	--	--	--	10	6,093	
Returns with Form 8615 tax computation													
Total	141,612	2,261,298	2,044,016	141,612	443,840	141,612	419,425	-24,414	--	--	3,394	4,901	
Under \$5,000.....	75,994	206,272	101,986	75,994	14,233	75,994	18,545	4,312	--	--	--	--	
\$5,000 under \$10,000.....	204,099	1,643,320	1,643,320	204,099	18,043	204,099	29,306	11,263	--	--	--	--	
\$10,000 under \$15,000.....	13,373	156,314	125,666	13,373	15,450	13,373	18,249	2,798	--	--	--	--	
\$15,000 under \$20,000.....	4,553	75,658	67,482	4,553	8,614	4,553	14,033	5,419	--	--	651	364	
\$20,000 under \$25,000.....	3,213	69,553	*106,814	3,213	*3,213	3,213	*14,336	*5,449	--	--	*1,274	*1,244	
\$25,000 under \$30,000.....	3,240	89,075	*89,075	3,240	*11,754	3,240	*18,576	*6,821	--	--	*651	*1,029	
\$30,000 under \$40,000.....	2,549	90,498	*81,722	2,549	*12,425	2,549	*17,239	*4,814	--	--	--	--	
\$40,000 under \$50,000.....	1,872	*81,723	*65,922	1,872	*10,764	1,872	*14,394	*3,590	--	--	*624	*2,030	
\$50,000 under \$75,000.....	159,451	*159,451	*152,483	159,451	*29,939	159,451	*27,754	*2,185	--	--	--	--	
\$75,000 under \$100,000.....	624	*47,247	*46,348	624	*9,548	624	*13,259	*3,710	--	--	--	--	
\$100,000 under \$200,000.....	1,549	*220,539	*218,571	1,549	*44,966	1,549	*33,637	*11,329	--	--	--	--	
\$200,000 under \$500,000.....	1,228	356,176	338,669	1,228	96,553	1,228	75,326	*21,227	--	--	*141	*82	
\$500,000 under \$1,000,000.....	305	*201,414	*196,085	305	*62,680	305	*54,636	*8,044	--	--	*41	*16	
\$1,000,000 under \$1,500,000.....	82	*103,546	*101,609	82	*33,970	82	*28,066	*5,904	--	--	*8	*57	
\$1,500,000 under \$2,000,000.....	16	*25,514	*23,144	16	*7,785	16	*3,477	*4,307	--	--	*4	*16	
\$2,000,000 under \$5,000,000.....	19	*67,226	*63,402	19	*21,829	19	*17,161	*4,667	--	--	*4	*79	
\$5,000,000 under \$10,000,000.....	8	*54,147	*53,603	8	*18,603	8	*9,525	*9,078	--	--	--	--	
\$10,000,000 or more.....	3	*52,845	*51,011	3	*17,795	3	*11,946	*5,850	--	--	--	--	
Returns with Schedule D tax computation													
Total	21,677,179	3,165,836,827	2,002,785,786	21,677,179	648,370,905	21,677,179	556,720,072	-91,650,833	3,229	13,583	2,483,725	12,135,176	
Under \$5,000.....	138,271	415,758	104,110	138,271	19,243	138,271	14,837	-4,407	--	--	--	--	
\$5,000 under \$10,000.....	2,185,887	2,185,887	500,746	2,185,887	82,031	2,185,887	65,888	-16,143	--	--	651	265	
\$10,000 under \$15,000.....	6,537,806	10,823,078	1,593,516	6,537,806	222,667	6,537,806	189,952	-32,735	--	--	--	--	
\$15,000 under \$20,000.....	7,384,478	16,676,505	6,054,422	7,384,478	848,330	7,384,478	755,385	-92,945	--	--	--	--	
\$20,000 under \$25,000.....	21,674,042	56,963,234	28,065,366	21,674,042	1,330,149	21,674,042	1,181,694	-148,445	--	--	625	1,256	
\$25,000 under \$30,000.....	1,627,410	78,469,539	43,454,248	1,627,410	3,992,041	1,627,410	3,656,318	-335,723	--	--	*332	*323	
\$30,000 under \$40,000.....	4,126,681	256,898,162	155,464,139	4,126,681	6,727,356	4,126,681	6,217,918	-509,438	--	--	*222	*8,362	
\$40,000 under \$50,000.....	3,280,362	284,929,749	183,174,567	3,280,362	26,026,832	3,280,362	24,312,251	-1,714,581	--	--	21,397	22,907	
\$50,000 under \$100,000.....	5,148,904	703,492,893	473,455,595	5,148,904	32,201,106	5,148,904	30,273,964	-1,927,143	--	--	45,744	86,219	
\$100,000 under \$200,000.....	1,976,715	579,146,582	401,857,686	1,976,715	125,508,287	1,976,715	112,396,952	-13,111,335	--	--	725,600	1,384,887	
\$200,000 under \$500,000.....	433,693	294,471,834	204,285,686	433,693	81,225,172	433,693	70,387,989	-10,837,183	--	--	1,466,044	1,842,937	
\$500,000 under \$1,000,000.....	108,253	131,088,077	89,418,380	108,253	38,821,657	108,253	33,221,144	-5,600,513	--	--	168,649	1,874,066	
\$1,000,000 under \$1,500,000.....	48,490	83,491,160	54,396,276	48,490	25,438,981	48,490	21,234,478	-4,204,503	--	--	21,308	248,883	
\$1,500,000 under \$2,000,000.....	72,054	124,911,504	134,553,000	72,054	67,247,286	72,054	54,962,574	-12,284,712	--	--	10,143	473,106	
\$2,000,000 under \$5,000,000.....	18,189	124,677,131	71,839,435	18,189	39,775,810	18,189	31,286,880	-8,488,930	--	--	2,941	210,730	
\$5,000,000 under \$10,000,000.....	11,433	298,983,883	141,931,790	11,433	95,052,365	11,433	69,204,737	-25,847,628	--	--	1,932	457,354	

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Total income tax			Average income tax (dollars) (23)
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	As a percentage of		Adjusted gross income (22)		
									Modified taxable income (21)	Adjusted gross income (22)			
Returns with regular tax computation only													
Total.....	81,028,120	399,204,419	32,736,746	38,897,185	68,088,352	360,307,234	68,088,352	360,307,296	14.7	9.3	4,447		
Under \$5,000.....	284,018	21,360	1,663	6	284,011	21,354	284,011	21,354	10.0	3.3	75		
\$5,000 under \$10,000.....	3,850,619	624,384	649,577	57,943	3,292,877	566,441	3,292,877	566,441	9.1	1.9	147		
\$10,000 under \$15,000.....	6,039,149	1,598,944	313,459	5,144,181	2,215,367	5,144,181	2,215,367	8.8	2.9	367			
\$15,000 under \$20,000.....	7,579,909	5,999,135	2,950,714	1,042,169	5,294,877	4,556,966	5,294,877	4,556,966	8.9	3.4	601		
\$20,000 under \$25,000.....	7,938,918	9,092,701	3,811,553	1,148,784	6,943,917	5,123,970	6,943,917	5,123,970	8.9	3.9	875		
\$25,000 under \$30,000.....	7,454,431	12,367,422	3,248,430	2,771,052	5,099,305	9,596,370	5,099,305	9,596,370	9.4	4.7	1,287		
\$30,000 under \$40,000.....	11,841,642	29,125,425	4,928,361	5,246,973	9,544,722	23,878,452	9,544,722	23,878,452	10.4	5.8	2,016		
\$40,000 under \$50,000.....	8,663,652	32,154,671	3,763,734	5,094,701	7,636,516	27,059,970	7,636,516	27,059,970	11.5	7.0	3,123		
\$50,000 under \$75,000.....	14,015,996	81,140,921	6,052,142	10,907,934	13,395,729	70,232,988	13,395,729	70,232,988	12.7	8.2	5,011		
\$75,000 under \$100,000.....	7,076,366	64,336,015	3,523,617	6,780,504	7,001,585	57,555,574	7,001,585	57,555,574	13.8	9.5	8,133		
\$100,000 under \$200,000.....	5,506,370	99,661,098	2,068,187	3,295,088	5,495,119	92,366,010	5,495,119	92,366,010	18.1	13.1	16,774		
\$200,000 under \$500,000.....	687,214	39,659,700	99,554	575,087	686,265	39,284,613	686,265	39,284,613	25.6	21.0	57,165		
\$500,000 under \$1,000,000.....	67,230	11,913,429	14,594	248,749	67,061	11,664,680	67,061	11,664,680	30.4	28.3	173,504		
\$1,000,000 under \$1,500,000.....	11,573	4,055,553	2,769	97,845	11,538	3,957,708	11,538	3,957,708	32.0	26.4	341,978		
\$1,500,000 under \$2,000,000.....	4,316	2,233,303	1,183	77,595	4,304	2,157,708	4,304	2,157,708	32.4	29.0	499,932		
\$2,000,000 under \$5,000,000.....	5,090	4,430,840	1,307	99,821	5,067	4,331,019	5,067	4,331,019	33.4	29.9	860,888		
\$5,000,000 under \$10,000,000.....	879	1,624,393	275	37,111	879	1,787,282	879	1,787,282	33.9	30.3	2,033,313		
\$10,000,000 or more.....	347	2,233,243	122	102,365	346	2,130,879	346	2,130,879	33.4	30.6	6,140,962		
Returns with Form 8615 tax computation													
Total.....	141,612	424,327	43,915	6,664	141,602	417,662	141,602	417,662	20.4	18.5	2,949		
Under \$5,000.....	75,994	18,545	22,411	1,267	75,994	17,278	75,994	17,278	16.9	8.4	227		
\$5,000 under \$10,000.....	30,456	29,306	11,253	974	30,456	28,332	30,456	28,332	17.2	13.9	930		
\$10,000 under \$15,000.....	13,373	18,249	5,496	1,700	13,373	18,079	13,373	18,079	14.4	11.6	1,352		
\$15,000 under \$20,000.....	4,553	14,397	2,951	710	4,553	14,389	4,553	14,389	21.3	19.0	3,160		
\$20,000 under \$25,000.....	3,213	15,580	638	1,013	3,213	15,569	3,213	15,569	14.6	12.4	4,846		
\$25,000 under \$30,000.....	3,240	19,605	638	1,013	3,240	18,591	3,240	18,591	21.8	20.9	5,738		
\$30,000 under \$40,000.....	2,549	17,239	624	2,549	2,549	17,239	2,549	17,239	21.1	19.0	6,763		
\$40,000 under \$50,000.....	1,872	16,384	624	1,872	1,872	16,381	1,872	16,381	24.8	20.0	8,751		
\$50,000 under \$75,000.....	2,528	27,754	656	46	2,528	27,708	2,528	27,708	18.2	17.4	10,960		
\$75,000 under \$100,000.....	624	13,259	624	624	624	13,259	624	13,259	28.6	28.1	21,248		
\$100,000 under \$200,000.....	1,549	33,637	1,249	25	1,549	33,612	1,549	33,612	15.4	15.2	21,699		
\$200,000 under \$500,000.....	1,228	75,408	304	577	1,219	74,832	1,219	74,832	22.1	21.0	60,938		
\$500,000 under \$1,000,000.....	305	54,652	305	304	304	53,553	304	53,553	27.2	26.7	175,584		
\$1,000,000 under \$1,500,000.....	82	28,124	65	484	82	27,640	82	27,640	27.2	26.6	337,073		
\$1,500,000 under \$2,000,000.....	19	3,477	16	66	19	3,477	19	3,477	15.0	13.6	217,313		
\$2,000,000 under \$5,000,000.....	8	17,220	12	913	8	17,155	8	17,155	27.1	25.5	902,895		
\$5,000,000 under \$10,000,000.....	3	9,545	6	913	3	8,632	3	8,632	16.1	15.9	1,079,000		
\$10,000,000 or more.....	11,946	111,946	3	9	11,946	111,937	11,946	111,937	23.4	22.6	3,979,000		
Returns with Schedule D tax computation													
Total.....	21,677,179	568,868,831	8,968,732	15,892,797	21,008,923	552,976,035	21,008,923	552,976,388	27.6	17.5	25,510		
Under \$5,000.....	138,271	14,837	16,033	450	136,345	14,387	136,345	14,387	13.8	3.5	104		
\$5,000 under \$10,000.....	289,597	66,153	68,567	2,602	269,394	63,551	269,394	63,551	12.7	2.9	219		
\$10,000 under \$15,000.....	514,733	189,952	136,456	26,136	460,923	163,816	460,923	163,816	10.3	2.5	318		
\$15,000 under \$20,000.....	612,188	418,206	184,723	46,100	558,019	372,106	558,019	372,106	10.5	3.4	608		
\$20,000 under \$25,000.....	738,478	795,385	258,651	79,732	666,057	675,653	666,057	675,653	11.2	4.1	915		
\$25,000 under \$30,000.....	786,326	1,182,951	246,073	114,823	699,312	1,068,127	699,312	1,068,127	11.7	4.9	1,358		
\$30,000 under \$40,000.....	1,627,410	3,656,641	548,516	312,901	1,492,294	3,343,739	1,492,294	3,343,739	11.9	5.9	2,055		
\$40,000 under \$50,000.....	1,745,402	6,226,280	686,113	490,412	1,637,422	5,735,867	1,637,422	5,735,867	13.2	7.3	3,286		
\$50,000 under \$75,000.....	4,126,681	24,335,158	1,646,326	1,924,506	4,017,206	22,410,653	4,017,206	22,410,653	14.4	8.7	5,431		
\$75,000 under \$100,000.....	3,280,362	30,360,769	1,565,204	2,168,805	3,263,446	28,191,964	3,263,446	28,191,964	15.4	9.9	8,594		
\$100,000 under \$200,000.....	5,148,904	98,325,124	2,344,952	2,314,688	5,141,567	96,010,436	5,141,567	96,010,436	20.3	13.6	18,647		
\$200,000 under \$500,000.....	1,976,715	119,351,597	841,572	1,489,810	1,975,365	117,861,787	1,975,365	117,861,787	29.3	20.4	59,625		
\$500,000 under \$1,000,000.....	433,693	72,262,056	250,532	1,220,948	433,371	71,041,107	433,371	71,041,107	34.8	24.1	163,805		
\$1,000,000 under \$1,500,000.....	108,253	33,644,935	69,021	768,491	108,169	32,876,445	108,169	32,876,445	36.8	25.1	303,700		
\$1,500,000 under \$2,000,000.....	48,490	21,483,366	31,900	513,446	48,456	20,969,920	48,456	20,969,920	36.8	25.1	432,459		
\$2,000,000 under \$5,000,000.....	72,054	55,435,681	51,006	1,535,375	71,986	53,900,305	71,986	53,900,305	40.1	25.1	748,058		
\$5,000,000 under \$10,000,000.....	18,189	31,497,651	13,615	788,959	18,166	30,708,692	18,166	30,708,692	42.7	24.6	1,688,314		
\$10,000,000 or more.....	11,433	69,662,091	9,182	2,094,611	11,424	67,567,479	11,424	67,567,479	47.6	22.6	5,909,870		

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.
 [1] See section 4 for the definition of modified taxable income.
 NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income									
	Total			Under 5 percent			5 under 7 percent			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns										
Total	90,851,494	6,856,723,096	934,835,769	26,791,437	843,183,069	24,301,796	12,901,640	574,512,911	34,774,062	
Under \$5,000.....	1,076,489	-4,590,661	206,165	672,574	1,667,971	32,713	74,093	189,754	11,416	
\$5,000 under \$10,000.....	3,710,338	28,358,319	673,689	3,611,841	27,648,215	606,195	34,941	257,823	14,750	
\$10,000 under \$15,000.....	5,752,740	71,728,137	2,418,514	4,929,950	61,819,633	1,803,531	697,521	8,155,638	474,688	
\$15,000 under \$20,000.....	5,988,457	105,047,337	4,967,119	2,757,450	47,109,038	1,342,232	2,897,040	52,094,241	3,135,264	
\$20,000 under \$25,000.....	5,886,278	132,098,628	7,663,320	1,996,013	44,757,391	1,036,902	733,524	16,198,964	997,939	
\$25,000 under \$30,000.....	5,858,233	161,375,547	10,707,197	2,009,023	55,406,498	1,566,215	485,392	13,335,779	807,735	
\$30,000 under \$40,000.....	11,106,472	386,912,319	27,284,639	3,378,348	116,504,427	3,422,624	1,951,932	69,645,276	4,144,423	
\$40,000 under \$50,000.....	9,325,210	418,057,612	32,877,218	2,269,074	101,783,489	2,785,525	1,501,826	66,838,405	4,103,789	
\$50,000 under \$75,000.....	17,491,819	1,077,176,944	92,824,047	3,621,077	220,074,589	6,593,059	2,579,575	159,668,501	9,640,764	
\$75,000 under \$100,000.....	10,329,339	890,290,583	85,986,486	1,175,169	99,411,607	3,294,965	1,536,892	131,233,469	7,988,746	
\$100,000 under \$200,000.....	10,767,383	1,425,107,929	189,468,358	39,546,081	39,546,081	1,218,548	391,503	45,289,046	2,755,853	
\$200,000 or more.....	3,558,736	2,165,160,401	479,759,018	40,190	27,454,130	599,287	17,401	11,606,014	688,694	
Joint returns										
Total	40,157,930	4,697,594,522	671,177,610	10,609,191	534,700,069	15,479,730	5,829,425	383,258,754	23,194,718	
Under \$5,000.....	79,634	-4,379,679	103,058	--	--	--	--	--	--	
\$5,000 under \$10,000.....	*1,058	*7,652	*2,334	--	--	--	*655	*4,538	*238	
\$10,000 under \$15,000.....	*670	*9,150	*277	*656	*8,965	*56	--	--	--	
\$15,000 under \$20,000.....	557,644	10,364,546	72,305	1,059,886	10,363,989	71,780	*8	*124	*7	
\$20,000 under \$25,000.....	1,061,950	23,788,504	458,411	1,080,447	23,742,988	448,882	*1,005	*22,770	*1,285	
\$25,000 under \$30,000.....	1,081,465	29,794,695	903,197	1,080,447	29,768,710	901,303	*997	*25,394	*1,534	
\$30,000 under \$40,000.....	2,826,553	99,606,233	4,096,184	1,776,411	61,243,568	1,831,481	1,043,343	38,092,112	2,244,576	
\$40,000 under \$50,000.....	3,587,071	161,931,570	8,315,362	1,568,609	70,691,462	1,857,167	830,988	37,018,861	2,271,479	
\$50,000 under \$75,000.....	10,605,815	663,305,710	44,267,633	3,125,238	190,932,861	5,691,300	2,075,164	130,072,039	7,844,762	
\$75,000 under \$100,000.....	8,185,559	707,387,421	59,890,632	1,110,347	93,994,461	3,144,961	1,488,475	127,125,734	7,737,838	
\$100,000 under \$200,000.....	9,161,709	1,214,507,677	154,053,096	301,630	35,767,224	1,125,807	375,534	43,173,123	2,625,973	
\$200,000 or more.....	3,008,801	1,791,271,044	399,015,122	28,356	18,185,820	406,994	13,256	7,724,058	467,024	
Single returns										
Total	41,988,457	1,661,547,189	208,799,745	12,880,446	192,213,139	5,592,097	5,547,392	126,455,921	7,667,358	
Under \$5,000.....	900,422	509,952	88,494	670,381	1,659,154	32,613	74,093	189,754	11,416	
\$5,000 under \$10,000.....	3,658,652	27,914,542	665,846	3,561,216	27,212,110	600,721	34,286	253,285	14,512	
\$10,000 under \$15,000.....	5,558,886	69,202,163	2,358,848	4,741,251	59,358,772	1,748,896	695,214	8,129,440	472,989	
\$15,000 under \$20,000.....	5,057,205	88,133,232	4,648,048	1,937,563	32,202,908	1,155,935	2,809,155	50,513,752	3,039,605	
\$20,000 under \$25,000.....	4,368,370	97,950,792	6,726,414	661,595	14,783,377	417,006	675,596	14,874,508	918,612	
\$25,000 under \$30,000.....	3,984,125	109,553,013	8,842,684	457,425	12,516,286	363,889	331,519	9,076,353	557,914	
\$30,000 under \$40,000.....	6,129,864	212,329,731	19,384,190	446,025	15,290,464	472,281	484,969	16,770,780	1,021,585	
\$40,000 under \$50,000.....	4,121,100	183,680,787	19,913,192	176,627	7,798,442	242,224	226,063	10,043,188	619,007	
\$50,000 under \$75,000.....	4,947,986	297,394,594	38,598,878	164,835	9,784,562	299,490	177,626	10,421,322	634,169	
\$75,000 under \$100,000.....	1,597,867	136,446,827	20,466,205	35,497	2,953,544	80,731	22,368	1,931,023	114,588	
\$100,000 under \$200,000.....	1,229,395	162,353,517	27,737,864	19,090	2,620,823	61,311	13,122	1,781,991	110,045	
\$200,000 or more.....	434,586	276,078,040	59,369,082	8,942	6,032,697	117,199	3,382	2,470,524	152,897	

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued											
	7 under 10 percent			10 under 12 percent			12 under 15 percent					
	Number of returns (10)	Adjusted gross income less deficit (11)	Total income tax (12)	Number of returns (13)	Adjusted gross income less deficit (14)	Total income tax (15)	Number of returns (16)	Adjusted gross income less deficit (17)	Total income tax (18)			
All returns												
Total.....	22,606,817	1,193,659,129	102,723,436	10,040,305	726,098,937	79,266,830	9,386,609	1,020,439,591	138,177,291			
Under \$5,000.....	48,115	167,423	13,191	*6,216	*22,310	*2,447	*4,317	*12,490	*1,661			
\$5,000 under \$10,000.....	36,910	271,178	22,870	*4,915	*32,672	*3,601	12,072	82,378	10,638			
\$10,000 under \$15,000.....	113,811	1,614,617	118,957	*5,671	*58,887	*6,565	*3,607	*42,705	*5,911			
\$15,000 under \$20,000.....	323,435	5,659,540	462,391	*5,606	*102,392	*11,357	*2,957	*48,577	*6,371			
\$20,000 under \$25,000.....	3,115,552	70,194,897	5,514,426	35,255	818,704	84,448	*1,656	*36,639	*4,877			
\$25,000 under \$30,000.....	3,320,227	91,442,468	8,190,287	37,740	1,031,154	112,114	*2,582	*9,176				
\$30,000 under \$40,000.....	2,832,042	95,517,068	8,567,456	2,928,502	104,662,799	11,062,532	13,568	509,532	65,751			
\$40,000 under \$50,000.....	2,573,914	115,908,967	9,489,764	1,160,372	50,505,234	5,661,415	1,812,967	82,703,967	10,788,497			
\$50,000 under \$75,000.....	5,720,253	350,911,275	30,408,302	1,890,327	121,567,712	12,983,200	2,105,586	124,784,495	17,019,570			
\$75,000 under \$100,000.....	2,985,476	256,566,748	21,948,114	2,123,068	182,239,933	20,013,279	1,459,310	130,464,706	17,134,548			
\$100,000 under \$200,000.....	1,485,707	175,284,959	15,366,351	1,766,790	216,524,229	23,958,805	3,703,826	487,166,114	66,049,121			
\$200,000 or more.....	51,375	30,120,588	2,621,327	76,842	48,532,911	5,367,066	264,183	194,516,981	27,101,171			
Joint returns												
Total.....	10,004,386	768,480,724	66,010,287	4,483,019	466,140,526	50,956,621	4,524,537	682,815,827	92,441,123			
Under \$5,000.....	--	--	--	--	--	--	--	--	--			
\$5,000 under \$10,000.....	--	--	--	--	--	--	--	--	--			
\$10,000 under \$15,000.....	--	--	--	--	--	--	--	--	--			
\$15,000 under \$20,000.....	--	--	--	*8	*128	*15	--	--	--			
\$20,000 under \$25,000.....	*3	*66	*5	--	--	--	--	--	--			
\$25,000 under \$30,000.....	--	--	--	*3	*80	*8	*6	*180	*26			
\$30,000 under \$40,000.....	6,723	267,723	19,169	*47	*1,751	*180	--	--	--			
\$40,000 under \$50,000.....	1,187,417	54,218,568	4,180,447	--	--	--	--	--	--			
\$50,000 under \$75,000.....	4,539,537	281,838,138	24,483,283	865,539	60,438,476	6,242,430	*136	*9,647	*1,166			
\$75,000 under \$100,000.....	2,808,636	241,704,894	20,646,068	1,885,018	162,064,193	17,766,953	890,419	82,259,824	10,541,768			
\$100,000 under \$200,000.....	1,421,301	167,229,864	14,658,684	1,666,042	204,131,311	22,575,950	3,419,735	451,545,606	61,185,127			
\$200,000 or more.....	40,771	23,221,670	2,022,630	66,363	39,504,587	4,371,084	214,241	149,000,571	20,713,036			
Single returns												
Total.....	10,632,679	330,723,320	28,697,412	4,842,924	215,997,297	23,501,688	4,285,136	283,164,911	38,374,778			
Under \$5,000.....	48,115	167,423	13,191	*6,216	*22,310	*2,447	*4,317	*12,490	*1,661			
\$5,000 under \$10,000.....	36,910	271,178	22,870	*4,915	*32,672	*3,601	12,072	82,378	10,638			
\$10,000 under \$15,000.....	110,986	1,575,978	116,077	*4,671	*58,887	*6,565	*3,607	*42,705	*5,911			
\$15,000 under \$20,000.....	301,971	5,268,935	429,537	*3,607	*65,806	*7,598	*2,957	*48,577	*6,371			
\$20,000 under \$25,000.....	2,997,723	67,524,213	5,302,009	28,591	662,713	67,711	*1,656	*36,639	*4,877			
\$25,000 under \$30,000.....	3,157,074	86,924,405	7,794,956	32,275	876,831	95,430	*2,576	*70,827	*9,150			
\$30,000 under \$40,000.....	2,408,498	80,505,284	7,327,914	2,760,716	99,404,937	10,504,477	*7,648	*287,388	*37,054			
\$40,000 under \$50,000.....	897,045	39,507,108	3,430,445	1,080,783	46,956,297	5,277,354	1,736,533	79,195,863	10,308,893			
\$50,000 under \$75,000.....	538,904	31,318,861	2,718,731	684,757	40,183,175	4,455,318	1,895,293	111,240,959	15,243,185			
\$75,000 under \$100,000.....	86,437	7,318,123	642,548	133,874	11,391,234	1,268,245	397,286	33,548,793	4,614,482			
\$100,000 under \$200,000.....	41,687	5,288,209	457,858	73,320	9,216,327	1,027,235	180,618	23,227,579	3,156,794			
\$200,000 or more.....	7,731	5,053,603	441,277	9,208	7,126,108	785,706	43,574	35,370,712	4,975,762			

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued											
	15 under 17 percent			17 under 25 percent			25 under 30 percent			Total income tax		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns												
Total.....	3,847,066	609,114,144	96,990,141	4,201,033	1,082,200,361	220,824,290	676,983	500,436,924	136,815,838			
Under \$5,000.....	2,953	9,773	1,557	4,554	18,903	3,613	--	--	--			
\$5,000 under \$10,000.....	1,939	13,568	2,131	5,494	37,202	8,084	1,828	12,220	3,309			
\$10,000 under \$15,000.....	651	7,549	1,233	1,664	18,122	3,875	--	--	--			
\$15,000 under \$20,000.....	659	9,974	1,590	--	--	--	--	--	--			
\$20,000 under \$25,000.....	--	--	--	1,925	40,502	7,381	1,643	34,751	9,788			
\$25,000 under \$30,000.....	651	17,911	2,889	1,274	33,884	6,651	651	19,291	5,277			
\$30,000 under \$40,000.....	698	24,297	3,874	624	24,900	4,766	--	--	--			
\$40,000 under \$50,000.....	5,545	251,656	40,203	--	--	--	--	--	--			
\$50,000 under \$75,000.....	1,334,398	83,107,648	13,204,563	240,534	17,058,139	2,970,414	16	1,207	326			
\$75,000 under \$100,000.....	470,496	40,244,901	6,424,384	577,179	49,987,987	9,138,913	1,281	103,336	27,420			
\$100,000 under \$200,000.....	1,688,381	247,925,134	39,475,407	1,391,713	211,948,945	40,249,871	2,222	1,213,301	314,840			
\$200,000 or more.....	340,697	237,501,732	37,832,307	1,976,071	803,031,777	168,430,723	664,342	499,052,818	136,454,879			
Joint returns												
Total.....	1,693,750	398,445,827	63,459,249	2,312,459	798,028,622	164,238,461	521,007	415,821,661	113,699,876			
Under \$5,000.....	3	4	1	--	--	--	--	--	--			
\$5,000 under \$10,000.....	--	--	--	--	--	--	8	72	20			
\$10,000 under \$15,000.....	--	--	--	8	116	20	--	--	--			
\$15,000 under \$20,000.....	8	126	19	--	--	--	--	--	--			
\$20,000 under \$25,000.....	--	--	--	--	--	--	--	--	--			
\$25,000 under \$30,000.....	--	--	--	--	--	--	1,005	21,535	6,151			
\$30,000 under \$40,000.....	6	223	37	--	--	--	--	--	--			
\$40,000 under \$50,000.....	--	--	--	--	--	--	--	--	--			
\$50,000 under \$75,000.....	--	--	--	150	11,152	2,193	16	1,207	326			
\$75,000 under \$100,000.....	877	78,027	12,357	1,114	103,181	23,194	357	31,164	7,891			
\$100,000 under \$200,000.....	1,407,159	213,108,585	33,878,294	568,409	99,250,296	17,910,287	1,152	196,376	51,378			
\$200,000 or more.....	285,697	185,258,861	29,568,542	1,742,778	698,663,878	146,302,767	518,468	415,571,307	113,634,111			
Single returns												
Total.....	1,910,789	177,723,445	28,288,503	1,649,486	232,820,345	46,135,175	120,005	62,414,267	17,045,201			
Under \$5,000.....	2,950	9,768	1,557	4,554	18,903	3,613	--	--	--			
\$5,000 under \$10,000.....	1,939	13,568	2,131	5,494	37,202	8,084	1,820	12,148	3,289			
\$10,000 under \$15,000.....	651	7,549	1,233	1,664	18,005	3,855	--	--	--			
\$15,000 under \$20,000.....	651	9,948	1,571	--	--	--	--	--	--			
\$20,000 under \$25,000.....	--	--	--	1,925	40,502	7,381	638	13,216	3,638			
\$25,000 under \$30,000.....	651	17,911	2,889	1,274	33,884	6,651	651	19,291	5,277			
\$30,000 under \$40,000.....	651	22,813	3,642	624	24,900	4,766	--	--	--			
\$40,000 under \$50,000.....	3,241	146,213	23,627	--	--	--	--	--	--			
\$50,000 under \$75,000.....	1,261,762	78,486,052	12,471,960	225,201	15,959,106	2,774,713	--	--	--			
\$75,000 under \$100,000.....	383,446	32,641,643	5,215,100	537,882	46,578,341	8,504,467	924	72,172	19,529			
\$100,000 under \$200,000.....	208,029	25,736,482	4,143,819	690,389	93,959,723	18,642,980	3,031	505,505	130,440			
\$200,000 or more.....	46,820	40,631,596	6,420,973	180,486	76,149,779	16,178,666	112,942	61,791,935	16,883,028			

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued												
	30 under 50 percent			50 under 100 percent			100 percent or more			Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)				
All returns													
Total.....	133,551	313,119,953	100,390,225	2,099	622,198	405,359	263,954	-6,664,121	166,502				
Under \$5,000.....	--	--	--	*31	*66	*43	263,636	-6,679,352	139,524				
\$5,000 under \$10,000.....	*3	*24	*11	*379	*2,927	*1,649	*15	*110	*450				
\$10,000 under \$15,000.....	*859	*10,918	*3,552	--	--	--	*6	*69	*200				
\$15,000 under \$20,000.....	*1,301	*23,405	*7,432	*3	*59	*53	*6	*110	*430				
\$20,000 under \$25,000.....	*651	*15,497	*5,104	*9	*199	*123	*49	*1,085	*2,331				
\$25,000 under \$30,000.....	*657	*16,514	*5,458	--	--	--	*37	*1,042	*1,396				
\$30,000 under \$40,000.....	*636	*19,654	*6,525	--	--	--	*121	*4,367	*6,886				
\$40,000 under \$50,000.....	*1,481	*63,344	*21,805	*6	*274	*144	*47	*2,275	*6,078				
\$50,000 under \$75,000.....	*36	*2,242	*907	*10	*689	*506	*8	*447	*2,435				
\$75,000 under \$100,000.....	*312	*25,592	*8,631	*144	*11,351	*6,393	*12	*953	*1,092				
\$100,000 under \$200,000.....	1,381	194,137	68,338	*121	*14,958	*9,163	*11	*1,625	*2,062				
\$200,000 or more.....	126,234	312,748,626	100,262,462	1,395	591,675	387,283	*6	*3,148	*3,818				
Joint returns													
Total.....	99,060	255,830,064	81,283,956	1,296	443,092	293,832	79,798	-4,370,644	119,757				
Under \$5,000.....	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]				
\$5,000 under \$10,000.....	*3	*24	*11	[1]	[1]	[1]	[1]	[1]	[1]				
\$10,000 under \$15,000.....	--	--	--	--	--	--	*6	*69	*200				
\$15,000 under \$20,000.....	--	--	--	*3	*59	*53	*6	*110	*430				
\$20,000 under \$25,000.....	--	--	--	*3	*73	*47	*48	*1,063	*2,042				
\$25,000 under \$30,000.....	*6	*167	*51	--	--	--	*6	*164	*275				
\$30,000 under \$40,000.....	*9	*355	*122	[1]	[1]	[1]	[1]	[1]	[1]				
\$40,000 under \$50,000.....	*3	*129	*47	*6	*274	*144	*47	*2,275	*6,078				
\$50,000 under \$75,000.....	*24	*1,610	*618	[1]	[1]	[1]	[1]	[1]	[1]				
\$75,000 under \$100,000.....	*301	*24,653	*8,313	*4	*337	*196	*12	*953	*1,092				
\$100,000 under \$200,000.....	623	90,247	32,046	[1]	[1]	[1]	[1]	[1]	[1]				
\$200,000 or more.....	98,089	253,712,878	81,242,748	[1]	[1]	[1]	[1]	[1]	[1]				
Single returns													
Total.....	25,888	41,419,618	13,354,492	799	178,693	111,133	89,912	-1,563,767	31,909				
Under \$5,000.....	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]				
\$5,000 under \$10,000.....	--	--	--	[1]	[1]	[1]	[1]	[1]	[1]				
\$10,000 under \$15,000.....	*851	*10,826	*3,522	--	--	--	--	--	--				
\$15,000 under \$20,000.....	*1,301	*23,405	*7,432	--	--	--	--	--	--				
\$20,000 under \$25,000.....	*651	*15,497	*5,104	*6	*126	*77	--	--	--				
\$25,000 under \$30,000.....	*651	*16,346	*5,408	--	--	--	*31	*879	*1,121				
\$30,000 under \$40,000.....	*627	*19,298	*6,403	[1]	[1]	[1]	[1]	[1]	[1]				
\$40,000 under \$50,000.....	*808	*33,676	*11,643	--	--	--	--	--	--				
\$50,000 under \$75,000.....	*3	*217	*105	[1]	[1]	[1]	[1]	[1]	[1]				
\$75,000 under \$100,000.....	*11	*939	*317	*140	*11,014	*6,197	[1]	[1]	[1]				
\$100,000 under \$200,000.....	*102	*15,737	*5,899	[1]	[1]	[1]	[1]	[1]	[1]				
\$200,000 or more.....	20,883	41,283,676	13,308,659	[1]	[1]	[1]	[1]	[1]	[1]				

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 [1] Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits									
	All returns		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total.....	134,372,678	42,246,181	55,316,421	6,500,596	3,462,104	101,627	14,127	25,950,568	32,047,620	
No adjusted gross income.....	1,761,041	3,786	4,091	* 108	* 149	158	111	2,824	2,306	
\$1 under \$5,000.....	11,476,415	101,525	3,195	--	--	--	--	* 1,216	* 317	
\$5,000 under \$10,000.....	12,114,236	761,034	64,462	* 658	* 9	8,865	447	* 2,604	* 306	
\$10,000 under \$15,000.....	11,635,684	1,776,912	342,094	49,041	5,340	49,984	9,433	311,217	32,538	
\$15,000 under \$20,000.....	11,126,599	3,185,742	1,093,666	291,343	92,892	33,636	2,806	1,439,228	416,382	
\$20,000 under \$25,000.....	9,784,167	4,100,068	2,231,530	425,988	219,324	8,983	1,329	2,077,679	1,100,492	
\$25,000 under \$30,000.....	8,738,107	3,520,838	2,890,610	459,919	286,670	--	--	2,238,914	1,627,712	
\$30,000 under \$40,000.....	13,940,405	5,514,036	5,570,977	819,161	508,276	--	--	3,763,159	3,754,835	
\$40,000 under \$50,000.....	10,618,506	4,500,971	5,596,424	633,919	338,043	--	--	3,136,129	4,209,134	
\$50,000 under \$75,000.....	18,351,037	7,739,447	12,860,837	1,402,429	731,705	--	--	6,200,813	10,124,678	
\$75,000 under \$100,000.....	10,449,989	5,123,992	8,977,546	1,032,949	546,877	--	--	3,945,548	6,828,200	
\$100,000 under \$200,000.....	10,810,367	4,472,724	5,666,351	1,159,486	610,620	--	--	2,830,288	3,950,215	
\$200,000 under \$500,000.....	2,737,802	972,359	2,105,355	194,058	103,274	--	--	949	504	
\$500,000 under \$1,000,000.....	524,506	277,210	1,505,507	** 31,535	** 18,924	--	--	--	--	
\$1,000,000 under \$1,500,000.....	127,925	76,685	886,754	**	**	--	--	--	--	
\$1,500,000 under \$2,000,000.....	56,615	35,443	606,336	**	**	--	--	--	--	
\$2,000,000 under \$5,000,000.....	84,070	56,941	1,683,765	**	**	--	--	--	--	
\$5,000,000 under \$10,000,000.....	21,431	15,583	861,474	**	**	--	--	--	--	
\$10,000,000 or more.....	13,776	10,884	2,365,446	**	**	--	--	--	--	
Taxable returns, total.....	90,593,081	28,493,298	42,917,160	4,370,642	2,234,271	54,757	8,428	16,309,847	24,390,378	
No adjusted gross income.....	4,882	1,484	2,607	* 5	* 3	149	106	919	1,585	
\$1 under \$5,000.....	813,194	85,001	2,416	--	--	--	--	* 38	* 115	
\$5,000 under \$10,000.....	3,710,338	170,163	15,429	--	--	* 1,013	* 24	--	--	
\$10,000 under \$15,000.....	5,752,740	811,595	93,571	--	--	26,269	5,531	* 670	* 12	
\$15,000 under \$20,000.....	5,988,457	824,104	184,434	* 1,997	* 2,007	20,353	1,826	* 16	* 24	
\$20,000 under \$25,000.....	5,886,278	1,205,569	458,623	* 4,664	* 3,023	* 6,973	* 942	47,057	44,902	
\$25,000 under \$30,000.....	5,868,233	1,067,088	820,270	23,288	8,839	--	--	299,325	296,865	
\$30,000 under \$40,000.....	11,106,472	3,062,132	2,778,615	327,414	168,821	--	--	1,631,934	1,768,636	
\$40,000 under \$50,000.....	9,325,210	3,353,432	3,712,257	392,188	179,198	--	--	2,112,752	2,802,167	
\$50,000 under \$75,000.....	17,491,819	6,991,670	11,160,817	1,232,608	616,325	--	--	5,532,274	8,897,456	
\$75,000 under \$100,000.....	10,329,339	5,028,227	8,671,160	1,004,404	523,909	--	--	3,862,888	6,643,311	
\$100,000 under \$200,000.....	10,767,383	4,451,264	5,473,988	1,158,539	609,968	--	--	2,821,029	3,934,806	
\$200,000 under \$500,000.....	2,732,229	969,742	1,957,429	194,006	103,258	--	--	* 944	* 499	
\$500,000 under \$1,000,000.....	523,401	276,645	1,419,012	** 31,530	** 18,921	--	--	--	--	
\$1,000,000 or more.....	303,106	195,181	6,166,526	**	**	--	--	--	--	
Nontaxable returns, total.....	43,779,597	13,752,883	12,399,261	2,129,954	1,227,832	46,870	5,699	9,640,721	7,657,242	

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued											
	Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)			
All returns, total.....	7,057,251	6,119,631	5,293,605	944,531	84,793	319,558	2,896,347	745,322	290,376	1,081,252		
No adjusted gross income.....	283	371	829	1,001	**	**	* 14	* 9	--	--		
\$1 under \$5,000.....	* 682	* 90	* 681	* 76	--	--	--	--	* 1,005	* 671		
\$5,000 under \$10,000.....	100,558	11,767	39,371	3,285	--	--	533,860	45,842	--	--		
\$10,000 under \$15,000.....	477,637	175,703	272,807	69,785	--	--	568,988	43,518	* 1,016	* 96		
\$15,000 under \$20,000.....	649,577	398,880	637,819	86,678	--	--	232,031	86,756	* 1,975	* 787		
\$20,000 under \$25,000.....	642,921	490,376	1,107,212	191,592	** 659	** 123	451,920	212,790	* 2,355	* 439		
\$25,000 under \$30,000.....	608,409	466,632	689,904	190,222	* 2,661	* 1,895	735,580	290,411	* 2,411	* 1,571		
\$30,000 under \$40,000.....	1,079,343	966,497	1,299,796	199,319	* 7,829	* 10,722	373,954	65,997	2,028	967		
\$40,000 under \$50,000.....	810,499	737,481	1,245,051	202,560	10,423	20,788	--	--	7,365	9,804		
\$50,000 under \$75,000.....	1,529,587	1,606,672	* 136	* 12	26,465	79,171	--	--	26,725	44,462		
\$75,000 under \$100,000.....	1,087,179	1,245,511	--	--	17,525	75,658	--	--	29,399	38,133		
\$100,000 under \$200,000.....	70,576	19,650	--	--	18,684	127,003	--	--	104,758	140,336		
\$200,000 under \$500,000.....	--	--	--	--	* 444	* 3,576	--	--	54,233	161,195		
\$500,000 under \$1,000,000.....	--	--	--	--	* 86	* 449	--	--	34,790	166,325		
\$1,000,000 under \$1,500,000.....	--	--	--	--	--	--	--	--	9,758	113,288		
\$1,500,000 under \$2,000,000.....	--	--	--	--	--	--	--	--	3,981	60,993		
\$2,000,000 under \$5,000,000.....	--	--	--	--	* 12	* 148	--	--	6,030	166,607		
\$5,000,000 under \$10,000,000.....	--	--	--	--	* 4	* 26	--	--	1,536	64,105		
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	1,010	111,472		
Taxable returns, total.....	5,080,722	4,538,715	3,200,943	505,501	32,664	124,256	1,146,240	258,889	271,498	1,021,780		
No adjusted gross income.....	171	305	526	471	--	--	--	--	--	--		
\$1 under \$5,000.....	--	--	* 30	* 59	--	--	--	--	* 1,005	* 671		
\$5,000 under \$10,000.....	* 7,658	* 2,458	* 5,339	* 369	--	--	80,190	10,166	--	--		
\$10,000 under \$15,000.....	140,562	33,149	116,403	20,231	--	--	469,670	31,587	* 8	* 4		
\$15,000 under \$20,000.....	309,061	127,616	403,172	46,294	--	--	* 1,315	* 143	* 662	* 206		
\$20,000 under \$25,000.....	403,871	290,806	658,600	81,394	--	--	29,191	29,536	* 1,003	* 59		
\$25,000 under \$30,000.....	388,446	299,371	209,868	62,830	--	--	319,272	142,423	* 1,448	* 221		
\$30,000 under \$40,000.....	738,933	628,237	827,288	131,072	--	--	246,601	45,033	* 341	* 81		
\$40,000 under \$50,000.....	593,682	517,736	979,581	162,769	* 997	* 1,194	--	--	4,284	4,214		
\$50,000 under \$75,000.....	1,362,716	1,404,515	* 136	* 12	* 6,046	* 7,269	--	--	20,729	31,436		
\$75,000 under \$100,000.....	1,065,342	1,214,911	--	--	9,165	21,848	--	--	28,064	36,488		
\$100,000 under \$200,000.....	70,280	19,610	--	--	15,916	89,805	--	--	103,222	127,069		
\$200,000 under \$500,000.....	--	--	--	--	* 439	* 3,517	--	--	53,776	149,898		
\$500,000 under \$1,000,000.....	--	--	--	--	* 86	* 449	--	--	34,703	162,191		
\$1,000,000 or more.....	--	--	--	--	* 16	* 173	--	--	22,254	509,243		
Nontaxable returns, total.....	1,976,529	1,580,916	2,092,662	439,029	52,128	195,303	1,750,108	486,433	18,877	59,472		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Tax credits--continued									
	Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Nonconventional source fuel credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All returns, total.....	5,398,046	9,361,989	251,386	877,850	30,487	127,790	* 4,712	* 35,610		
No adjusted gross income.....	72	7	--	--	42	126	--	--		
\$1 under \$5,000.....	96,669	1,878	* 1,301	* 157	* 651	* 5	--	--		
\$5,000 under \$10,000.....	84,656	2,567	* 998	* 239	--	--	--	--		
\$10,000 under \$15,000.....	99,039	4,408	* 535	* 535	--	--	--	--		
\$15,000 under \$20,000.....	133,847	8,263	* 2,318	* 59	* 1,005	* 153	--	--		
\$20,000 under \$25,000.....	137,887	12,563	* 2,996	* 1,624	--	--	* 1,005	* 578		
\$25,000 under \$30,000.....	148,193	22,441	* 2,932	* 791	* 345	* 66	--	--		
\$30,000 under \$40,000.....	297,806	32,481	8,050	6,691	* 652	* 598	** 3,707	** 35,033		
\$40,000 under \$50,000.....	327,048	50,655	12,910	9,662	--	--	--	--		
\$50,000 under \$75,000.....	840,500	153,775	41,059	79,723	* 1,503	* 1,783	--	--		
\$75,000 under \$100,000.....	674,737	149,805	37,089	48,110	2,629	5,567	--	--		
\$100,000 under \$200,000.....	1,384,592	706,291	65,201	80,286	3,796	9,224	--	--		
\$200,000 under \$500,000.....	763,876	1,749,080	25,293	50,663	** 19,867	** 110,269	--	--		
\$500,000 under \$1,000,000.....	235,718	1,207,066	21,937	87,063	--	--	--	--		
\$1,000,000 under \$1,500,000.....	66,562	685,359	8,719	64,732	--	--	--	--		
\$1,500,000 under \$2,000,000.....	31,634	489,198	4,329	44,139	--	--	--	--		
\$2,000,000 under \$5,000,000.....	51,007	1,341,648	8,319	151,147	--	--	--	--		
\$5,000,000 under \$10,000,000.....	14,090	686,001	2,733	88,025	--	--	--	--		
\$10,000,000 or more.....	10,114	2,058,503	2,363	164,216	--	--	--	--		
Taxable returns, total.....	5,191,910	8,672,519	231,024	855,168	29,624	125,858	3,725	32,693		
No adjusted gross income.....	* 43	* 5	--	--	42	126	--	--		
\$1 under \$5,000.....	83,307	1,460	* 651	* 105	* 651	* 5	--	--		
\$5,000 under \$10,000.....	76,968	2,413	--	--	--	--	--	--		
\$10,000 under \$15,000.....	80,423	2,750	--	--	--	--	--	--		
\$15,000 under \$20,000.....	108,906	6,129	* 1,656	* 35	* 1,005	* 153	--	--		
\$20,000 under \$25,000.....	121,968	6,495	* 1,688	* 587	--	--	* 1,005	* 578		
\$25,000 under \$30,000.....	130,180	8,978	* 1,933	* 444	* 337	* 55	--	--		
\$30,000 under \$40,000.....	267,456	19,786	* 5,012	* 4,188	* 652	* 598	** 2,719	** 32,116		
\$40,000 under \$50,000.....	301,820	30,529	9,535	4,841	--	--	--	--		
\$50,000 under \$75,000.....	808,513	101,195	36,591	70,157	* 1,360	* 1,554	--	--		
\$75,000 under \$100,000.....	668,383	141,430	35,561	45,642	* 1,959	* 3,937	--	--		
\$100,000 under \$200,000.....	1,374,107	581,839	64,835	80,029	3,757	9,182	--	--		
\$200,000 under \$500,000.....	761,567	1,613,317	25,197	50,115	** 19,862	** 110,248	--	--		
\$500,000 under \$1,000,000.....	235,198	1,124,865	21,917	86,913	--	--	--	--		
\$1,000,000 or more.....	173,071	5,031,326	26,449	512,112	--	--	--	--		
Non-taxable returns, total.....	206,137	669,470	20,362	22,682	* 863	* 1,932	* 987	* 2,917		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued		Income tax after credits		Total income tax		All other taxes			
	Other tax credits		Amount		Amount		Amount			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total.....	53,852	123,267	90,593,079	934,835,345	90,593,081	934,835,769	21,871,625	50,821,535	4,822,297	3,820,152
No adjusted gross income.....	**	**	4,882	133,370	4,882	133,370	257,468	472,543	28,857	36,841
\$1 under \$5,000.....	--	--	813,194	72,795	813,194	72,795	1,274,352	566,440	79,920	11,151
\$5,000 under \$10,000.....	--	--	3,710,338	673,689	3,710,338	673,689	1,988,627	1,753,934	146,811	33,993
\$10,000 under \$15,000.....	** 635	** 36	5,752,740	2,418,514	5,752,740	2,418,514	1,873,722	2,344,556	192,647	57,191
\$15,000 under \$20,000.....	* 1,044	* 12	5,988,457	4,967,119	5,988,457	4,967,119	1,404,072	1,985,200	250,763	78,939
\$20,000 under \$25,000.....	* 655	* 301	5,886,278	7,663,320	5,886,278	7,663,320	1,174,044	1,831,550	270,761	95,251
\$25,000 under \$30,000.....	* 2,522	* 654	5,858,233	10,707,197	5,858,233	10,707,197	1,096,187	1,721,323	291,536	105,875
\$30,000 under \$40,000.....	* 5,937	* 10,014	11,106,472	27,284,639	11,106,472	27,284,639	1,881,455	3,253,143	537,400	248,100
\$40,000 under \$50,000.....	* 4,013	* 6,356	9,325,210	32,877,218	9,325,210	32,877,218	1,669,055	2,912,924	519,874	302,082
\$50,000 under \$75,000.....	9,876	17,570	17,491,819	92,824,047	17,491,819	92,824,047	3,258,793	6,790,335	1,065,305	872,473
\$75,000 under \$100,000.....	11,353	27,855	10,329,339	85,986,423	10,329,339	85,986,423	2,132,758	5,568,874	657,072	627,100
\$100,000 under \$200,000.....	11,060	19,541	10,767,383	189,468,358	10,767,383	189,468,358	2,583,244	10,267,511	642,010	1,028,173
\$200,000 under \$500,000.....	2,607	3,506	2,732,229	159,395,393	2,732,229	159,395,393	924,054	6,324,533	119,803	278,133
\$500,000 under \$1,000,000.....	** 4,150	** 37,421	523,400	84,700,059	523,401	84,700,059	213,067	2,142,126	13,705	30,132
\$1,000,000 under \$1,500,000.....	**	**	127,627	38,052,580	127,627	38,052,580	56,434	749,760	2,556	6,548
\$1,500,000 under \$2,000,000.....	**	**	56,495	23,941,620	56,495	23,941,620	25,333	389,474	1,195	2,283
\$2,000,000 under \$5,000,000.....	**	**	83,865	60,871,399	83,865	60,871,399	4,283	769,010	1,513	4,283
\$5,000,000 under \$10,000,000.....	**	**	21,377	34,528,949	21,378	34,529,011	11,034	337,769	360	1,467
\$10,000,000 or more.....	**	**	13,741	78,268,656	13,741	78,268,719	8,071	640,528	208	357
Taxable returns, total.....	44,203	101,972	90,593,079	934,835,345	90,593,081	934,835,769	14,186,542	40,476,236	3,812,083	3,411,949
No adjusted gross income.....	**	**	4,882	133,370	4,882	133,370	1,614	15,789	142	450
\$1 under \$5,000.....	--	--	813,194	72,795	813,194	72,795	33,025	6,516	9,250	974
\$5,000 under \$10,000.....	--	--	3,710,338	673,689	3,710,338	673,689	208,110	130,590	20,931	5,536
\$10,000 under \$15,000.....	--	--	5,752,740	2,418,514	5,752,740	2,418,514	495,576	500,558	78,027	22,587
\$15,000 under \$20,000.....	** 1,006	** 7	5,988,457	4,967,119	5,988,457	4,967,119	586,373	746,473	112,912	36,357
\$20,000 under \$25,000.....	* 655	* 301	5,886,278	7,663,320	5,886,278	7,663,320	591,330	843,036	132,693	44,278
\$25,000 under \$30,000.....	* 998	* 24	5,858,233	10,707,197	5,858,233	10,707,197	603,786	838,719	174,625	67,119
\$30,000 under \$40,000.....	* 3,146	* 988	11,106,472	27,284,639	11,106,472	27,284,639	1,324,543	2,097,999	412,581	191,492
\$40,000 under \$50,000.....	* 2,145	* 537	9,325,210	32,877,218	9,325,210	32,877,218	1,368,537	2,249,775	442,083	257,423
\$50,000 under \$75,000.....	8,146	13,565	17,491,819	92,824,047	17,491,819	92,824,047	3,029,597	6,112,513	1,002,378	819,034
\$75,000 under \$100,000.....	11,353	27,855	10,329,339	85,986,423	10,329,339	85,986,423	2,097,041	5,431,532	647,112	617,708
\$100,000 under \$200,000.....	10,009	18,504	10,767,383	189,468,358	10,767,383	189,468,358	2,571,168	10,175,089	640,179	1,026,331
\$200,000 under \$500,000.....	2,598	3,283	2,732,229	159,395,393	2,732,229	159,395,393	922,597	6,310,404	119,671	277,660
\$500,000 under \$1,000,000.....	** 4,147	** 36,907	523,400	84,700,059	523,401	84,700,059	212,755	2,139,032	13,680	30,101
\$1,000,000 or more.....	**	**	303,105	235,663,204	303,106	235,663,566	140,486	2,878,211	5,818	14,899
Nontaxable returns, total.....	9,649	21,295	--	--	--	--	7,685,083	10,345,299	1,010,214	408,202

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	All other taxes--continued						Total tax liability			
	Self-employment tax		Social security taxes on tip income		Household employment tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total.....	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
No adjusted gross income.....	16,694,655	45,459,427	335,818	79,220	228,381	936,858	4,756,198	4,199,530	94,408,548	960,259,132
\$1 under \$5,000.....	221,977	400,412	3,567	697	8,152	32,884	97,626	51,411	215,460	528,839
\$5,000 under \$10,000.....	1,165,901	536,889	27,142	2,882	* 2,809	* 15,043	586,136	167,465	1,867,312	467,549
\$10,000 under \$15,000.....	1,786,468	1,696,862	51,564	6,826	2,422	15,752	1,353,707	919,051	4,589,093	1,497,554
\$15,000 under \$20,000.....	1,628,949	2,244,464	60,342	13,782	4,925	24,830	1,069,351	1,330,342	6,121,948	3,403,609
\$20,000 under \$25,000.....	1,111,525	1,876,939	32,645	11,470	4,548	13,923	570,894	800,807	6,258,576	6,086,051
\$25,000 under \$30,000.....	884,829	1,721,909	22,258	5,795	* 2,051	* 4,414	437,960	496,007	6,093,087	8,862,663
\$30,000 under \$40,000.....	797,375	1,610,060	14,293	1,964	3,306	1,353	374,662	302,578	6,056,801	11,924,913
\$40,000 under \$50,000.....	1,317,895	2,977,110	26,010	5,467	4,369	18,577	265,862	131,868	11,394,932	30,080,366
\$50,000 under \$75,000.....	1,122,616	2,584,127	19,780	5,530	5,443	15,128	--	--	9,483,606	35,579,845
\$75,000 under \$100,000.....	2,178,367	5,828,024	34,346	7,783	19,786	56,354	--	--	17,636,395	99,449,635
\$100,000 under \$200,000.....	1,460,871	4,863,551	26,384	11,751	17,185	46,020	--	--	10,351,444	91,533,891
\$200,000 under \$500,000.....	1,925,078	9,078,358	13,414	3,695	45,527	142,407	--	--	10,779,150	199,732,003
\$500,000 under \$1,000,000.....	783,913	5,843,205	** 4,073	** 1,576	53,997	189,566	--	--	2,733,686	165,719,922
\$1,000,000 under \$1,500,000.....	189,360	1,988,685	**	**	24,708	114,291	--	--	523,713	86,842,185
\$1,500,000 under \$2,000,000.....	48,891	675,010	**	**	9,224	48,759	--	--	127,720	38,802,340
\$2,000,000 under \$5,000,000.....	21,856	341,956	**	**	4,823	30,487	--	--	56,534	24,331,094
\$5,000,000 under \$10,000,000.....	33,546	637,009	**	**	8,902	65,686	--	--	83,936	61,640,646
\$10,000,000 or more.....	9,038	218,273	**	**	3,081	34,018	--	--	21,398	34,866,780
Taxable returns, total.....	10,109,961	35,785,476	176,431	40,214	195,721	735,585	--	--	90,562,928	975,306,741
No adjusted gross income.....	1,539	13,456	**	**	110	1,848	--	--	4,882	149,152
\$1 under \$5,000.....	21,772	5,510	** 1,006	** 4	--	--	--	--	813,194	79,311
\$5,000 under \$10,000.....	170,648	124,190	15,146	819	* 3	* 3	--	--	3,710,338	804,279
\$10,000 under \$15,000.....	391,318	472,975	19,784	1,667	* 1,656	* 2,187	--	--	5,752,740	2,919,072
\$15,000 under \$20,000.....	449,887	700,485	13,670	2,985	* 1,534	* 5,565	--	--	5,988,457	5,713,592
\$20,000 under \$25,000.....	434,803	793,506	12,679	2,999	* 935	* 485	--	--	5,885,279	8,506,352
\$25,000 under \$30,000.....	419,013	769,094	* 7,301	* 1,099	* 2,617	* 1,063	--	--	5,857,582	11,545,915
\$30,000 under \$40,000.....	876,140	1,900,356	18,449	2,588	* 1,853	* 657	--	--	11,102,549	29,381,391
\$40,000 under \$50,000.....	893,912	1,974,125	14,486	4,182	* 3,767	* 8,665	--	--	9,320,630	35,123,985
\$50,000 under \$75,000.....	2,006,092	5,222,933	30,045	6,860	17,262	41,374	--	--	17,491,819	98,935,561
\$75,000 under \$100,000.....	1,438,129	4,764,487	26,381	11,739	15,105	17,252	--	--	10,329,339	91,418,018
\$100,000 under \$200,000.....	1,915,402	9,016,136	13,414	3,695	43,481	114,087	--	--	10,767,383	199,643,448
\$200,000 under \$500,000.....	782,806	5,835,259	** 4,070	** 1,576	53,698	184,000	--	--	2,732,229	165,705,796
\$500,000 under \$1,000,000.....	189,120	1,986,796	**	**	24,640	113,331	--	--	523,401	86,839,091
\$1,000,000 or more.....	119,379	2,205,167	**	**	29,061	245,069	--	--	303,106	238,541,777
Nontaxable returns, total.....	6,584,694	9,673,951	159,387	39,006	32,660	201,273	4,756,198	4,199,530	3,825,620	4,952,392

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns, total.....	122,684,049	1,083,700,046	118,161,380	782,659,594	11,083,213	221,001,524	15,219,712	15,495,160	1,627,572	77,833,848		
No adjusted gross income.....	646,284	2,525,943	521,739	1,353,643	123,550	978,875	193,543	322,596	22,117	180,196		
\$1 under \$5,000.....	8,363,102	1,829,549	8,191,898	1,524,246	165,377	267,448	55,028	65,974	37,954	25,466		
\$5,000 under \$10,000.....	9,660,692	4,903,057	9,404,545	4,514,925	281,024	334,797	118,517	84,888	44,499	43,324		
\$10,000 under \$15,000.....	9,736,336	8,682,837	9,397,965	8,012,603	429,094	618,212	2,461,303	851,054	37,454	45,289		
\$15,000 under \$20,000.....	10,046,870	13,660,858	9,687,066	12,585,849	481,779	1,004,888	3,170,292	2,694,263	37,716	64,126		
\$20,000 under \$25,000.....	9,179,800	17,299,213	8,890,956	16,161,676	424,483	1,042,177	2,827,362	3,045,497	40,273	87,718		
\$25,000 under \$30,000.....	8,371,368	20,644,611	8,083,865	19,419,699	474,553	1,158,602	2,069,653	2,633,526	34,281	59,675		
\$30,000 under \$40,000.....	13,580,607	46,523,145	13,157,817	43,666,108	848,466	2,663,492	2,333,569	3,193,562	69,903	179,053		
\$40,000 under \$50,000.....	10,416,281	51,009,451	10,082,481	47,546,429	838,093	3,254,337	1,142,618	1,518,308	63,103	187,328		
\$50,000 under \$75,000.....	18,108,747	128,084,882	17,496,671	118,237,559	1,889,626	9,072,013	739,059	934,239	185,910	758,312		
\$75,000 under \$100,000.....	10,350,046	110,758,872	9,995,627	100,133,351	1,364,553	9,630,282	91,968	128,915	156,728	905,242		
\$100,000 under \$200,000.....	10,708,939	209,931,290	10,150,230	177,334,741	2,128,658	28,300,520	16,772	22,334	384,084	3,343,338		
\$200,000 under \$500,000.....	2,697,050	152,353,672	2,418,234	103,123,718	1,093,886	41,022,173	* 7	* 5	289,997	7,523,184		
\$500,000 under \$1,000,000.....	517,764	80,080,028	436,961	44,382,640	295,829	28,325,167	--	--	108,689	7,184,401		
\$1,000,000 under \$1,500,000.....	125,937	35,996,800	102,411	16,727,556	84,895	14,355,313	--	--	40,106	4,866,035		
\$1,500,000 under \$2,000,000.....	55,965	22,835,556	45,736	10,001,618	39,696	9,298,777	--	--	19,840	3,511,218		
\$2,000,000 under \$5,000,000.....	83,270	59,149,769	67,880	23,308,913	61,731	24,502,006	--	--	35,478	11,283,337		
\$5,000,000 under \$10,000,000.....	21,285	34,428,248	17,661	12,548,421	16,590	13,561,262	--	--	10,834	8,298,716		
\$10,000,000 or more.....	13,708	83,002,266	11,635	22,075,908	11,330	31,611,181	--	--	8,597	29,287,890		
Taxable returns, total.....	87,649,943	1,041,492,494	84,120,129	745,219,146	9,796,424	216,689,203	12,418	13,796	1,479,871	77,446,936		
No adjusted gross income.....	3,635	208,877	3,106	63,999	1,050	71,465	* 3	* 7	665	72,942		
\$1 under \$5,000.....	360,042	86,960	323,847	50,355	29,892	26,993	--	--	18,773	9,248		
\$5,000 under \$10,000.....	3,411,768	1,760,328	3,368,234	1,702,673	54,173	43,319	--	--	17,878	14,237		
\$10,000 under \$15,000.....	5,177,773	5,216,988	4,982,760	4,905,593	248,284	288,699	--	--	24,086	21,700		
\$15,000 under \$20,000.....	5,616,071	8,762,700	5,374,326	8,085,344	321,799	628,863	--	--	26,493	46,898		
\$20,000 under \$25,000.....	5,612,219	11,941,586	5,383,045	11,101,260	339,871	769,404	* 998	* 578	30,085	68,767		
\$25,000 under \$30,000.....	5,672,621	15,593,693	5,443,285	14,654,387	390,414	889,437	* 652	* 652	26,179	45,722		
\$30,000 under \$40,000.....	10,896,510	40,070,350	10,538,630	37,693,779	733,340	2,231,007	* 4,901	* 4,830	55,995	139,458		
\$40,000 under \$50,000.....	9,185,408	46,852,299	8,882,629	43,765,776	772,716	2,897,464	* 5,240	* 6,731	56,204	168,152		
\$50,000 under \$75,000.....	17,292,970	124,242,574	16,710,342	114,772,927	1,832,816	8,736,111	* 624	* 998	176,433	717,933		
\$75,000 under \$100,000.....	10,237,414	109,818,849	9,891,584	99,349,682	1,352,882	9,498,355	--	--	154,172	884,632		
\$100,000 under \$200,000.....	10,673,703	209,416,217	10,121,087	176,999,005	2,118,231	28,138,715	--	--	379,940	3,326,057		
\$200,000 under \$500,000.....	2,693,195	152,220,943	2,415,754	103,069,526	1,091,800	40,952,834	--	--	289,604	7,514,441		
\$500,000 under \$1,000,000.....	516,995	80,024,246	436,507	44,365,974	295,327	28,291,292	--	--	108,588	7,179,296		
\$1,000,000 or more.....	299,619	235,275,884	244,993	84,638,816	213,827	93,225,245	--	--	114,777	57,237,454		
Nontaxable returns, total.....	35,034,106	42,207,552	34,041,251	37,440,448	1,256,789	4,312,321	15,209,294	15,481,364	147,701	386,912		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Earned income credit refundable portion	
	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Number of returns		Amount	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total.....	1,383,240	2,023,314	340,769	101,712	19,812	52,976	13,380	27,078	20,087,050	37,465,440		
No adjusted gross income.....	3,357	5,039	22,419	6,896	1,040	1,247	* 8	* 47	130,423	120,267		
\$1 under \$5,000.....	* 302	* 360	18,288	11,577	* 998	* 451	--	--	2,522,385	1,593,045		
\$5,000 under \$10,000.....	* 6	* 8	21,628	7,451	* 8	* 5	* 1,656	* 2,547	4,408,796	7,025,122		
\$10,000 under \$15,000.....	--	--	18,681	6,716	* 200	* 17	--	--	3,643,612	10,738,897		
\$15,000 under \$20,000.....	* 358	* 253	20,986	4,936	* 658	* 191	* 625	* 615	3,228,703	9,012,725		
\$20,000 under \$25,000.....	* 862	* 182	21,606	5,514	* 6	* 7	** 11,050	** 23,863	2,830,398	5,577,351		
\$25,000 under \$30,000.....	--	--	23,835	4,571	* 670	* 52	**	**	2,079,128	2,627,075		
\$30,000 under \$40,000.....	* 1,798	* 1,034	45,933	12,887	* 864	* 145	**	**	1,243,607	770,957		
\$40,000 under \$50,000.....	* 1,666	* 2,734	31,209	10,997	* 1,480	* 1,346	**	**	--	--		
\$50,000 under \$75,000.....	7,956	3,721	46,986	9,202	* 4,590	* 2,636	**	**	--	--		
\$75,000 under \$100,000.....	188,020	79,692	33,029	6,579	* 307	* 6	**	**	--	--		
\$100,000 under \$200,000.....	794,440	935,620	27,290	7,102	4,716	2,391	**	**	--	--		
\$200,000 under \$500,000.....	294,437	679,245	5,292	2,800	2,845	2,095	**	**	--	--		
\$500,000 under \$1,000,000.....	56,659	185,452	** 3,587	** 4,485	** 1,428	** 42,387	* 39	* 5	--	--		
\$1,000,000 under \$1,500,000.....	12,695	47,036	**	**	**	**	--	--	--	--		
\$1,500,000 under \$2,000,000.....	6,300	23,319	**	**	**	**	--	--	--	--		
\$2,000,000 under \$5,000,000.....	9,763	37,884	**	**	**	**	* 3	* 2	--	--		
\$5,000,000 under \$10,000,000.....	2,846	13,645	**	**	**	**	--	--	--	--		
\$10,000,000 or more.....	1,775	8,092	**	**	**	**	--	--	--	--		
Taxable returns, total.....	1,374,193	2,013,298	209,872	50,979	16,199	51,003	10,105	21,929	20,087,050	37,465,440		
No adjusted gross income.....	96	268	** 66	** 203	* 10	* 5	--	--	--	--		
\$1 under \$5,000.....	* 302	* 360	**	**	--	--	--	--	--	--		
\$5,000 under \$10,000.....	--	--	* 945	* 94	* 8	* 5	--	--	--	--		
\$10,000 under \$15,000.....	--	--	* 4,020	* 996	--	--	--	--	--	--		
\$15,000 under \$20,000.....	--	--	7,359	1,405	* 658	* 191	--	--	--	--		
\$20,000 under \$25,000.....	* 653	* 168	15,212	1,987	--	--	** 10,063	** 21,924	--	--		
\$25,000 under \$30,000.....	--	--	14,287	2,123	--	--	**	**	--	--		
\$30,000 under \$40,000.....	* 1,306	* 647	28,910	5,017	* 208	* 16	**	**	--	--		
\$40,000 under \$50,000.....	* 1,009	* 2,670	27,878	10,612	* 1,480	* 1,346	**	**	--	--		
\$50,000 under \$75,000.....	7,599	3,019	43,362	8,460	* 4,558	* 2,635	**	**	--	--		
\$75,000 under \$100,000.....	184,876	76,731	31,699	5,722	* 303	* 5	**	**	--	--		
\$100,000 under \$200,000.....	794,136	935,399	27,271	7,086	4,707	2,366	**	**	--	--		
\$200,000 under \$500,000.....	294,251	678,804	5,277	2,795	2,840	2,087	**	**	--	--		
\$500,000 under \$1,000,000.....	56,616	185,344	** 3,583	** 4,467	** 1,425	** 42,347	* 39	* 5	--	--		
\$1,000,000 or more.....	33,350	129,890	**	**	**	**	* 3	* 2	--	--		
Nontaxable returns, total.....	9,047	10,016	130,897	50,733	3,614	1,974	* 3,275	* 5,148	20,087,050	37,465,440		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Total				Overpayment				Tax due at time of filing				Predetermined estimated tax penalty			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)						
All returns, total.....	104,778,359	272,110,056	101,870,385	232,975,616	4,055,960	39,134,446	25,659,937	118,232,296	5,882,477	1,266,944						
No adjusted gross income.....	775,257	2,676,529	724,462	2,176,447	65,530	500,082	147,250	285,172	29,006	2,946						
\$1 under \$5,000.....	8,702,441	3,351,569	8,627,634	3,266,528	93,355	85,041	1,461,888	338,572	17,433	1,327						
\$5,000 under \$10,000.....	9,942,100	11,206,469	9,858,797	11,095,961	111,329	110,508	1,366,617	716,367	152,947	6,477						
\$10,000 under \$15,000.....	9,797,815	17,735,761	9,679,348	17,592,484	171,387	143,277	1,423,193	921,900	199,258	11,399						
\$15,000 under \$20,000.....	9,522,154	20,294,444	9,384,611	20,058,668	201,298	235,776	1,349,933	1,109,269	203,570	15,080						
\$20,000 under \$25,000.....	8,431,034	18,182,394	8,317,188	17,973,542	164,122	208,852	1,279,834	1,286,799	234,936	17,699						
\$25,000 under \$30,000.....	7,398,050	15,159,753	7,296,740	14,953,960	155,066	205,793	1,293,421	1,401,837	229,841	17,228						
\$30,000 under \$40,000.....	11,582,846	23,005,464	11,374,574	22,570,485	305,727	434,979	2,298,493	2,963,696	462,157	38,983						
\$40,000 under \$50,000.....	8,509,510	19,892,038	8,328,649	19,394,190	283,374	497,847	2,074,032	3,193,604	463,801	37,898						
\$50,000 under \$75,000.....	13,931,631	38,137,013	13,537,990	36,925,848	585,108	1,211,165	4,387,067	8,833,013	1,063,796	100,327						
\$75,000 under \$100,000.....	7,835,010	26,657,328	7,522,825	25,291,041	458,239	1,366,288	2,599,429	7,410,013	754,728	84,946						
\$100,000 under \$200,000.....	6,785,953	30,592,985	6,224,333	26,757,118	770,705	3,835,868	3,993,954	20,600,215	1,219,228	224,985						
\$200,000 under \$500,000.....	1,170,692	12,321,874	817,028	6,882,745	436,600	5,439,129	1,554,607	25,991,632	627,665	303,509						
\$500,000 under \$1,000,000.....	235,235	6,661,381	118,791	2,491,515	137,557	4,169,867	286,299	13,565,198	139,838	141,659						
\$1,000,000 under \$1,500,000.....	61,190	3,369,687	24,760	952,328	41,953	2,417,359	66,219	6,236,934	37,942	61,700						
\$1,500,000 under \$2,000,000.....	28,128	2,167,129	10,314	567,866	20,498	1,599,264	28,235	3,698,784	15,618	36,116						
\$2,000,000 under \$5,000,000.....	46,165	6,131,170	15,509	1,408,449	35,129	4,722,728	37,535	8,699,145	22,378	77,098						
\$5,000,000 under \$10,000,000.....	13,324	3,864,439	4,140	788,597	10,652	3,075,842	8,018	4,337,206	5,266	34,235						
\$10,000,000 or more.....	9,825	10,702,628	2,693	1,827,845	8,330	8,874,783	3,915	6,662,941	3,070	53,333						
Taxable returns, total.....	67,402,487	180,552,781	64,876,292	142,950,224	3,490,894	37,602,563	23,083,755	115,594,075	5,370,445	1,227,672						
No adjusted gross income.....	2,316	120,728	1,507	58,274	930	62,454	2,565	61,474	679	472						
\$1 under \$5,000.....	240,230	59,886	220,027	47,451	25,689	12,436	566,058	52,238	* 1	* 1						
\$5,000 under \$10,000.....	3,016,305	1,155,735	2,995,127	1,143,074	21,826	12,661	690,033	201,437	39,103	1,642						
\$10,000 under \$15,000.....	4,542,169	2,934,135	4,473,777	2,883,740	94,684	50,396	1,204,125	646,597	121,296	6,906						
\$15,000 under \$20,000.....	4,779,645	3,950,923	4,683,310	3,833,067	128,136	117,857	1,208,161	913,485	151,513	11,186						
\$20,000 under \$25,000.....	4,725,862	4,513,844	4,640,561	4,379,053	120,910	134,791	1,156,104	1,092,471	182,945	13,990						
\$25,000 under \$30,000.....	4,661,395	5,259,227	4,586,298	5,127,592	117,386	131,635	1,192,557	1,226,043	189,315	13,808						
\$30,000 under \$40,000.....	8,939,412	13,290,754	8,760,802	12,947,605	256,317	343,150	2,158,269	2,631,037	398,349	32,733						
\$40,000 under \$50,000.....	7,307,960	14,718,170	7,141,493	14,344,749	257,955	373,421	2,008,947	3,022,391	433,497	34,973						
\$50,000 under \$75,000.....	13,147,320	33,838,532	12,768,715	32,718,705	559,104	1,119,828	4,332,121	8,627,650	1,033,617	95,717						
\$75,000 under \$100,000.....	7,726,077	25,681,762	7,419,326	24,381,783	452,101	1,299,980	2,591,553	7,365,138	750,413	84,041						
\$100,000 under \$200,000.....	6,754,171	30,113,962	6,195,791	26,353,635	767,000	3,760,327	3,988,890	20,585,855	1,218,275	224,663						
\$200,000 under \$500,000.....	1,167,026	12,201,179	814,218	6,795,340	435,337	5,405,835	1,554,250	25,989,467	627,406	303,434						
\$500,000 under \$1,000,000.....	234,492	6,608,442	118,275	2,458,280	137,235	4,150,162	286,236	13,564,937	139,793	141,651						
\$1,000,000 or more.....	158,106	26,105,498	57,063	5,477,872	116,284	20,627,632	143,866	29,633,854	84,241	262,454						
Nontaxable returns, total.....	37,375,872	91,557,275	36,994,093	90,025,392	565,066	1,531,883	2,576,182	2,638,221	512,032	39,272						

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

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

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

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits									
	All returns		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total.....	0.01	0.36	0.54	1.13	1.36	9.52	11.67	0.51	0.61	
No adjusted gross income.....	1.37	21.53	22.75	94.94	97.56	33.69	31.26	25.65	26.12	
\$1 under \$5,000.....	0.81	8.61	24.03	--	--	--	--	68.94	54.34	
\$5,000 under \$10,000.....	0.79	3.43	4.45	99.92	99.92	32.26	47.01	49.94	64.65	
\$10,000 under \$15,000.....	0.82	2.26	3.16	14.08	20.24	13.56	15.49	5.52	7.58	
\$15,000 under \$20,000.....	0.84	1.68	2.23	5.76	6.70	16.67	18.50	2.54	3.02	
\$20,000 under \$25,000.....	0.91	1.47	1.86	4.77	5.37	32.04	38.88	2.10	2.44	
\$25,000 under \$30,000.....	0.97	1.58	1.86	4.55	5.08	--	--	2.02	2.24	
\$30,000 under \$40,000.....	0.75	1.25	1.48	3.38	3.96	--	--	1.53	1.69	
\$40,000 under \$50,000.....	0.77	1.32	1.61	3.79	4.48	--	--	1.62	1.78	
\$50,000 under \$75,000.....	0.52	0.96	1.16	2.52	3.03	--	--	1.10	1.23	
\$75,000 under \$100,000.....	0.69	1.17	1.47	2.95	3.54	--	--	1.39	1.57	
\$100,000 under \$200,000.....	0.63	1.15	2.06	2.54	3.12	--	--	1.62	1.95	
\$200,000 under \$500,000.....	0.73	1.24	5.85	3.57	4.38	--	--	54.89	59.12	
\$500,000 under \$1,000,000.....	0.97	1.33	5.63	** 4.37	** 4.93	--	--	--	--	
\$1,000,000 under \$1,500,000.....	1.21	1.55	6.06	**	**	--	--	--	--	
\$1,500,000 under \$2,000,000.....	0.92	1.19	6.28	**	**	--	--	--	--	
\$2,000,000 under \$5,000,000.....	0.51	0.62	2.85	**	**	--	--	--	--	
\$5,000,000 under \$10,000,000.....	0.55	0.63	2.31	**	**	--	--	--	--	
\$10,000,000 or more.....	0.02	0.02	--	**	**	--	--	--	--	
Taxable returns, total.....	0.15	0.44	0.65	1.35	1.62	13.04	15.35	0.64	0.73	
No adjusted gross income.....	13.40	23.95	25.15	49.10	13.56	35.62	32.63	30.25	31.00	
\$1 under \$5,000.....	3.23	9.50	30.07	--	--	--	--	78.85	78.85	
\$5,000 under \$10,000.....	1.54	7.02	11.59	--	--	99.15	86.38	--	--	
\$10,000 under \$15,000.....	1.22	3.35	4.82	--	--	18.84	20.57	98.26	67.75	
\$15,000 under \$20,000.....	1.20	3.34	5.14	70.67	70.68	21.57	24.06	66.21	69.81	
\$20,000 under \$25,000.....	1.21	2.75	4.41	45.21	46.85	35.90	45.75	14.17	14.27	
\$25,000 under \$30,000.....	1.22	2.93	3.71	20.21	24.32	--	--	5.65	5.68	
\$30,000 under \$40,000.....	0.86	1.70	2.09	5.39	6.06	--	--	2.38	2.47	
\$40,000 under \$50,000.....	0.84	1.56	1.94	4.87	5.66	--	--	2.02	2.16	
\$50,000 under \$75,000.....	0.54	1.02	1.23	2.70	3.25	--	--	1.18	1.31	
\$75,000 under \$100,000.....	0.70	1.19	1.47	3.00	3.59	--	--	1.41	1.59	
\$100,000 under \$200,000.....	0.63	1.16	1.99	2.54	3.12	--	--	1.62	1.95	
\$200,000 under \$500,000.....	0.73	1.24	6.30	3.57	4.38	--	--	55.18	59.72	
\$500,000 under \$1,000,000.....	0.98	1.33	5.97	** 4.37	** 4.93	--	--	--	--	
\$1,000,000 or more.....	0.50	0.61	1.35	**	**	--	--	--	--	
Nontaxable returns, total.....	0.32	0.75	1.06	2.07	2.46	13.96	17.93	0.92	1.23	

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits--continued									
	Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total.....	1.11	1.41	1.28	1.73	10.06	13.27	1.77	2.61	3.77	3.62
No adjusted gross income.....										
\$1 under \$5,000.....	39.90	56.39	47.88	58.06	**	**	66.23	65.54	--	--
\$5,000 under \$10,000.....	95.42	99.57	95.67	79.62	--	--	--	--	99.95	99.95
\$10,000 under \$15,000.....	9.69	13.73	15.24	17.44	--	--	4.14	4.74	--	--
\$15,000 under \$20,000.....	4.47	4.97	5.79	7.14	--	--	4.04	5.43	98.85	95.31
\$20,000 under \$25,000.....	3.84	4.55	3.83	4.96	--	--	6.41	7.48	57.18	61.73
\$25,000 under \$30,000.....	3.83	4.75	2.90	3.92	** 99.77	** 97.56	4.59	5.92	61.61	67.02
\$30,000 under \$40,000.....	3.94	4.94	3.63	5.12	58.72	63.54	3.58	4.21	48.76	67.99
\$40,000 under \$50,000.....	2.91	3.55	2.61	3.17	34.76	43.81	5.02	7.84	49.85	61.02
\$50,000 under \$75,000.....	3.29	4.03	2.83	3.00	28.43	28.98	--	--	30.29	47.33
\$75,000 under \$100,000.....	2.36	2.96	99.63	99.63	18.15	21.72	--	--	15.86	24.34
\$100,000 under \$200,000.....	2.84	3.41	--	--	23.26	26.97	--	--	15.28	22.96
\$200,000 under \$500,000.....	11.11	14.61	--	--	20.04	25.15	--	--	7.09	11.91
\$500,000 under \$1,000,000.....	--	--	--	--	74.04	77.13	--	--	6.43	14.10
\$1,000,000 under \$1,500,000.....	--	--	--	--	63.69	65.92	--	--	4.26	9.20
\$1,500,000 under \$2,000,000.....	--	--	--	--	--	--	--	--	4.68	11.48
\$2,000,000 under \$5,000,000.....	--	--	--	--	41.19	46.26	--	--	4.06	9.89
\$5,000,000 under \$10,000,000.....	--	--	--	--	61.95	48.98	--	--	2.33	5.29
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	2.00	3.99
Taxable returns, total.....	1.32	1.68	1.66	2.14	15.85	20.83	2.85	4.42	3.84	3.67
No adjusted gross income.....	60.65	68.00	49.50	51.37	--	--	--	--	--	--
\$1 under \$5,000.....	--	--	98.30	98.30	--	--	--	--	99.95	99.95
\$5,000 under \$10,000.....	34.47	49.22	42.29	44.98	--	--	10.69	11.17	--	--
\$10,000 under \$15,000.....	8.27	9.89	9.08	11.27	--	--	4.45	5.18	93.63	93.63
\$15,000 under \$20,000.....	5.58	6.88	4.82	6.07	--	--	79.76	79.68	98.95	99.70
\$20,000 under \$25,000.....	4.87	6.08	3.76	4.74	--	--	17.98	19.05	99.31	99.89
\$25,000 under \$30,000.....	4.97	6.37	6.57	9.12	--	--	5.48	6.11	64.33	70.10
\$30,000 under \$40,000.....	3.56	4.43	3.28	3.95	--	--	6.20	10.05	88.76	70.23
\$40,000 under \$50,000.....	3.87	4.80	2.95	3.39	99.95	99.95	--	--	40.19	65.42
\$50,000 under \$75,000.....	2.52	3.18	99.63	99.63	37.84	42.85	--	--	18.39	27.63
\$75,000 under \$100,000.....	2.87	3.45	--	--	32.15	37.00	--	--	15.59	23.71
\$100,000 under \$200,000.....	11.15	14.64	--	--	21.58	26.95	--	--	7.15	11.37
\$200,000 under \$500,000.....	--	--	--	--	74.88	78.42	--	--	6.48	15.17
\$500,000 under \$1,000,000.....	--	--	--	--	63.69	65.92	--	--	4.27	9.43
\$1,000,000 or more.....	--	--	--	--	34.59	40.05	--	--	2.26	3.33
Nontaxable returns, total.....	2.14	2.62	2.07	2.82	13.02	17.21	2.29	3.27	18.05	19.25

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits--continued									
	Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Nonconventional source fuel credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total.....	0.60	1.94	4.41	2.82	8.87	10.37	38.05	22.15		
No adjusted gross income.....	43.05	55.78	--	--	26.76	24.14	--	--		
\$1 under \$5,000.....	8.84	14.34	70.65	74.73	99.92	99.92	--	--		
\$5,000 under \$10,000.....	9.28	24.07	99.95	99.95	--	--	--	--		
\$10,000 under \$15,000.....	8.38	15.19	51.47	72.61	--	--	--	--		
\$15,000 under \$20,000.....	7.47	21.60	58.22	67.72	99.95	99.95	--	--		
\$20,000 under \$25,000.....	7.24	24.08	50.72	54.51	--	--	99.95	99.95		
\$25,000 under \$30,000.....	7.16	23.27	51.01	56.92	97.53	84.84	--	--		
\$30,000 under \$40,000.....	4.93	19.25	28.98	33.65	99.92	99.92	** 40.06	** 22.46		
\$40,000 under \$50,000.....	4.59	21.05	23.21	27.82	--	--	--	--		
\$50,000 under \$75,000.....	2.60	12.93	13.21	17.83	70.17	83.29	--	--		
\$75,000 under \$100,000.....	3.04	15.57	14.10	19.08	45.87	49.04	--	--		
\$100,000 under \$200,000.....	1.68	9.68	9.16	13.54	29.59	40.07	--	--		
\$200,000 under \$500,000.....	1.29	6.87	8.34	14.60	** 6.19	** 11.18	--	--		
\$500,000 under \$1,000,000.....	1.40	6.83	5.14	8.55	--	--	--	--		
\$1,000,000 under \$1,500,000.....	1.65	7.49	4.59	7.79	--	--	--	--		
\$1,500,000 under \$2,000,000.....	1.24	7.61	3.91	8.67	--	--	--	--		
\$2,000,000 under \$5,000,000.....	0.64	3.46	1.93	4.15	--	--	--	--		
\$5,000,000 under \$10,000,000.....	0.67	2.81	1.46	3.17	--	--	--	--		
\$10,000,000 or more.....	0.02	--	--	--	--	--	--	--		
Taxable returns, total.....	0.63	2.04	4.53	2.83	8.83	10.45	40.21	22.43		
No adjusted gross income.....	69.26	71.38	--	--	26.76	24.14	--	--		
\$1 under \$5,000.....	9.59	14.27	99.92	99.92	99.92	99.92	--	--		
\$5,000 under \$10,000.....	9.78	25.41	--	--	--	--	--	--		
\$10,000 under \$15,000.....	9.44	15.08	--	--	--	--	--	--		
\$15,000 under \$20,000.....	8.31	22.65	72.27	97.08	99.95	99.95	--	--		
\$20,000 under \$25,000.....	7.75	19.74	71.53	84.41	--	--	99.95	99.95		
\$25,000 under \$30,000.....	7.72	27.50	57.71	65.02	99.85	99.85	--	--		
\$30,000 under \$40,000.....	5.25	22.52	37.08	44.47	99.92	99.92	** 40.85	** 22.76		
\$40,000 under \$50,000.....	4.80	20.18	27.17	31.71	--	--	--	--		
\$50,000 under \$75,000.....	2.68	12.67	14.19	19.31	76.82	94.45	--	--		
\$75,000 under \$100,000.....	3.06	16.26	14.50	19.66	51.21	55.65	--	--		
\$100,000 under \$200,000.....	1.69	10.06	9.20	13.58	29.88	40.25	--	--		
\$200,000 under \$500,000.....	1.30	7.45	8.37	14.76	** 6.19	** 11.18	--	--		
\$500,000 under \$1,000,000.....	1.40	7.33	5.14	8.57	--	--	--	--		
\$1,000,000 or more.....	0.62	1.60	1.74	1.82	--	--	--	--		
Nontaxable returns, total.....	5.74	5.87	17.94	24.06	79.39	85.15	99.85	99.86		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits--continued		Income tax after credits		Total income tax		Total		All other taxes	
	Other tax credits		Number of returns		Number of returns		Number of returns		Number of returns	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total.....	11.43	11.83	0.15	0.15	0.15	0.15	0.40	0.65	1.24	2.51
No adjusted gross income.....	**	**	13.40	17.95	13.40	17.95	3.84	5.03	11.25	14.69
\$1 under \$5,000.....	--	--	3.23	8.77	3.23	8.77	2.30	3.70	9.98	20.15
\$5,000 under \$10,000.....	--	--	1.54	2.07	1.54	2.07	1.79	2.23	7.42	11.80
\$10,000 under \$15,000.....	** 99.61	** 79.70	1.22	1.40	1.22	1.40	1.88	2.37	6.46	10.55
\$15,000 under \$20,000.....	96.31	90.94	1.20	1.35	1.20	1.35	2.23	2.93	5.65	9.35
\$20,000 under \$25,000.....	99.46	99.79	1.21	1.36	1.21	1.36	2.46	3.44	5.42	9.20
\$25,000 under \$30,000.....	59.78	73.96	1.22	1.36	1.22	1.36	2.55	3.71	5.31	8.39
\$30,000 under \$40,000.....	39.17	54.23	0.86	0.97	0.86	0.97	1.93	2.96	3.87	6.21
\$40,000 under \$50,000.....	42.35	75.66	0.84	0.98	0.84	0.98	2.03	3.29	3.89	5.84
\$50,000 under \$75,000.....	28.06	32.32	0.54	0.65	0.54	0.65	1.42	2.41	2.70	7.11
\$75,000 under \$100,000.....	26.48	30.56	0.70	0.80	0.70	0.80	1.78	2.77	3.60	5.44
\$100,000 under \$200,000.....	25.57	33.21	0.63	0.63	0.63	0.63	1.39	1.84	3.29	5.19
\$200,000 under \$500,000.....	29.65	41.47	0.73	0.69	0.73	0.69	1.40	1.91	4.69	8.94
\$500,000 under \$1,000,000.....	** 10.68	** 8.81	0.98	0.91	0.98	0.91	1.60	2.33	7.13	16.77
\$1,000,000 under \$1,500,000.....	**	**	1.21	1.21	1.21	1.21	1.82	2.92	9.41	38.12
\$1,500,000 under \$2,000,000.....	**	**	0.92	0.98	0.92	0.98	1.52	2.78	7.57	21.90
\$2,000,000 under \$5,000,000.....	**	**	0.51	0.48	0.51	0.48	0.82	1.68	4.72	21.39
\$5,000,000 under \$10,000,000.....	**	**	0.55	0.49	0.55	0.49	0.75	2.13	4.22	14.39
\$10,000,000 or more.....	**	**	0.02	0.01	0.02	0.01	0.03	0.13	--	--
Taxable returns, total.....	12.38	12.10	0.15	0.15	0.15	0.15	0.58	0.79	1.40	2.77
No adjusted gross income.....	**	**	13.40	17.95	13.40	17.95	20.19	7.26	75.24	42.24
\$1 under \$5,000.....	--	--	3.23	8.77	3.23	8.77	15.05	19.91	29.43	40.39
\$5,000 under \$10,000.....	--	--	1.54	2.07	1.54	2.07	5.96	8.04	19.44	32.63
\$10,000 under \$15,000.....	--	--	1.22	1.40	1.22	1.40	3.86	4.94	10.43	17.47
\$15,000 under \$20,000.....	** 99.85	** 15.11	1.20	1.35	1.20	1.35	3.54	4.84	8.47	14.02
\$20,000 under \$25,000.....	99.46	99.79	1.21	1.36	1.21	1.36	3.54	5.11	7.79	12.83
\$25,000 under \$30,000.....	99.95	99.95	1.22	1.36	1.22	1.36	3.51	5.33	6.94	11.35
\$30,000 under \$40,000.....	55.23	71.35	0.86	0.97	0.86	0.97	2.35	3.72	4.43	7.24
\$40,000 under \$50,000.....	54.30	73.74	0.84	0.98	0.84	0.98	2.28	3.74	4.24	6.48
\$50,000 under \$75,000.....	30.94	36.53	0.54	0.65	0.54	0.65	1.49	2.56	2.79	7.49
\$75,000 under \$100,000.....	26.48	30.56	0.70	0.80	0.70	0.80	1.80	2.80	3.63	5.48
\$100,000 under \$200,000.....	26.39	34.85	0.63	0.63	0.63	0.63	1.39	1.84	3.30	5.19
\$200,000 under \$500,000.....	29.75	44.28	0.73	0.69	0.73	0.69	1.40	1.92	4.70	8.95
\$500,000 under \$1,000,000.....	** 10.68	** 8.84	0.98	0.91	0.98	0.91	1.60	2.33	7.15	16.78
\$1,000,000 or more.....	**	**	0.50	0.22	0.50	0.22	0.78	0.97	4.58	18.21
Nontaxable returns, total.....	29.24	36.50	--	--	--	--	0.76	1.31	2.75	4.54

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All other taxes--continued										Total tax liability
	Self-employment tax		Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes		Total tax liability		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
All returns, total.....	0.39	0.69	5.22	11.61	4.20	5.54	1.05	1.49	0.15	0.15	
No adjusted gross income.....	4.11	5.48	41.57	79.69	27.33	21.76	6.78	10.43	4.21	6.13	
\$1 under \$5,000.....	2.37	3.41	18.77	36.14	51.62	65.46	3.46	4.48	2.00	4.14	
\$5,000 under \$10,000.....	1.85	2.20	13.60	20.39	54.50	71.53	2.23	2.87	1.35	2.10	
\$10,000 under \$15,000.....	1.97	2.37	12.40	19.05	39.58	55.96	2.56	3.00	1.18	1.59	
\$15,000 under \$20,000.....	2.44	3.04	17.08	23.78	41.79	51.83	3.57	4.39	1.16	1.39	
\$20,000 under \$25,000.....	2.77	3.60	20.65	30.50	67.07	84.28	4.09	5.35	1.18	1.38	
\$25,000 under \$30,000.....	2.89	3.92	25.38	42.28	50.99	55.18	4.40	5.67	1.19	1.35	
\$30,000 under \$40,000.....	2.22	3.15	18.62	30.50	41.69	68.91	5.15	6.35	0.84	0.96	
\$40,000 under \$50,000.....	2.39	3.62	21.63	31.85	37.23	48.64	--	--	0.83	0.97	
\$50,000 under \$75,000.....	1.67	2.58	16.02	25.57	20.02	26.40	--	--	0.53	0.65	
\$75,000 under \$100,000.....	2.05	3.05	19.04	60.12	21.42	45.25	--	--	0.70	0.80	
\$100,000 under \$200,000.....	1.52	1.97	24.10	47.06	10.29	18.56	--	--	0.63	0.62	
\$200,000 under \$500,000.....	1.48	1.99	** 25.89	** 40.37	6.08	10.34	--	--	0.73	0.69	
\$500,000 under \$1,000,000.....	1.69	2.38	**	**	4.99	11.41	--	--	0.98	0.90	
\$1,000,000 under \$1,500,000.....	1.95	2.85	**	**	4.78	10.19	--	--	1.21	1.21	
\$1,500,000 under \$2,000,000.....	1.65	2.80	**	**	3.67	7.06	--	--	0.92	0.98	
\$2,000,000 under \$5,000,000.....	0.92	1.66	**	**	1.83	3.48	--	--	0.51	0.48	
\$5,000,000 under \$10,000,000.....	0.84	1.53	**	**	1.32	1.98	--	--	0.55	0.49	
\$10,000,000 or more.....	0.04	0.16	**	**	0.08	0.45	--	--	0.02	0.01	
Taxable returns, total.....	0.62	0.85	7.19	19.91	4.28	4.99	--	--	0.15	0.15	
No adjusted gross income.....	21.16	8.16	**	**	12.95	13.95	--	--	13.40	16.10	
\$1 under \$5,000.....	17.97	22.42	** 99.85	** 79.72	--	--	--	--	3.23	8.33	
\$5,000 under \$10,000.....	6.45	8.32	25.25	30.90	81.93	81.93	--	--	1.54	2.25	
\$10,000 under \$15,000.....	4.22	5.13	22.05	41.84	72.27	91.81	--	--	1.22	1.54	
\$15,000 under \$20,000.....	3.94	5.04	26.82	37.73	74.00	95.47	--	--	1.20	1.42	
\$20,000 under \$25,000.....	4.03	5.37	27.84	41.89	99.95	99.95	--	--	1.21	1.40	
\$25,000 under \$30,000.....	4.06	5.72	35.80	64.43	58.86	68.29	--	--	1.22	1.37	
\$30,000 under \$40,000.....	2.79	4.04	22.23	28.55	65.25	66.50	--	--	0.86	0.97	
\$40,000 under \$50,000.....	2.72	4.16	25.36	38.68	43.50	53.47	--	--	0.84	0.98	
\$50,000 under \$75,000.....	1.76	2.74	17.11	28.20	21.94	29.09	--	--	0.54	0.65	
\$75,000 under \$100,000.....	2.07	3.09	19.04	60.18	22.93	33.95	--	--	0.70	0.80	
\$100,000 under \$200,000.....	1.52	1.98	24.10	47.06	10.60	20.11	--	--	0.63	0.62	
\$200,000 under \$500,000.....	1.49	1.99	** 25.91	** 40.38	6.11	10.65	--	--	0.73	0.69	
\$500,000 under \$1,000,000.....	1.69	2.38	**	**	5.00	11.51	--	--	0.98	0.90	
\$1,000,000 or more.....	0.86	1.08	**	**	1.72	2.41	--	--	0.50	0.22	
Non taxable returns, total.....	0.78	1.33	7.59	11.61	14.31	18.23	1.05	1.49	1.22	2.11	

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)		
All returns, total.....	0.07	0.15	0.08	0.19	0.68	0.44	0.69	0.92	1.66	0.50		
No adjusted gross income.....	2.53	3.38	2.90	3.97	5.74	6.14	6.26	7.33	12.16	7.03		
\$1 under \$5,000.....	0.98	2.56	0.99	2.28	6.51	10.66	12.42	15.57	14.02	27.00		
\$5,000 under \$10,000.....	0.91	1.29	0.93	1.28	5.10	6.95	8.28	9.79	12.57	18.47		
\$10,000 under \$15,000.....	0.91	1.19	0.93	1.17	4.24	6.40	1.89	2.48	13.90	19.33		
\$15,000 under \$20,000.....	0.90	1.20	0.92	1.12	4.05	8.10	1.67	1.79	13.84	18.45		
\$20,000 under \$25,000.....	0.95	1.14	0.97	1.11	4.28	6.84	1.78	2.05	13.68	27.34		
\$25,000 under \$30,000.....	1.00	1.14	1.02	1.15	4.04	5.96	2.09	2.44	14.17	20.31		
\$30,000 under \$40,000.....	0.76	0.86	0.78	0.88	2.98	3.96	1.95	2.39	10.00	12.90		
\$40,000 under \$50,000.....	0.78	0.91	0.80	0.91	2.98	4.81	2.75	3.54	10.32	16.24		
\$50,000 under \$75,000.....	0.52	0.61	0.53	0.62	1.94	2.56	3.39	4.51	6.06	8.67		
\$75,000 under \$100,000.....	0.70	0.78	0.72	0.81	2.25	2.84	9.51	13.33	6.51	10.23		
\$100,000 under \$200,000.....	0.63	0.65	0.66	0.72	1.50	1.75	20.19	24.89	3.56	4.16		
\$200,000 under \$500,000.....	0.74	0.75	0.82	0.96	1.23	1.43	--	--	2.51	3.01		
\$500,000 under \$1,000,000.....	0.99	0.98	1.13	1.40	1.31	1.52	--	--	2.26	2.62		
\$1,000,000 under \$1,500,000.....	1.22	1.32	1.40	1.90	1.49	1.88	--	--	2.19	2.61		
\$1,500,000 under \$2,000,000.....	0.93	1.06	1.07	1.58	1.16	1.56	--	--	1.74	2.22		
\$2,000,000 under \$5,000,000.....	0.51	0.51	0.60	0.92	0.63	0.78	--	--	0.86	1.01		
\$5,000,000 under \$10,000,000.....	0.55	0.51	0.62	0.89	0.62	0.66	--	--	0.76	0.76		
\$10,000,000 or more.....	0.02	0.01	0.02	--	0.02	0.03	--	--	0.03	0.01		
Taxable returns, total.....	0.16	0.15	0.17	0.21	0.73	0.45	25.57	31.46	1.71	0.50		
No adjusted gross income.....	16.49	8.95	19.19	16.26	22.95	16.16	81.72	81.72	30.93	9.27		
\$1 under \$5,000.....	4.94	17.79	5.24	17.35	16.08	28.67	--	--	20.87	40.43		
\$5,000 under \$10,000.....	1.61	1.95	1.63	1.95	12.00	17.92	--	--	20.56	25.85		
\$10,000 under \$15,000.....	1.30	1.54	1.33	1.52	5.75	9.51	--	--	17.68	24.68		
\$15,000 under \$20,000.....	1.24	1.58	1.27	1.43	5.04	11.73	--	--	16.40	22.13		
\$20,000 under \$25,000.....	1.24	1.43	1.27	1.40	4.88	7.88	99.95	99.95	16.02	33.84		
\$25,000 under \$30,000.....	1.24	1.36	1.27	1.37	4.52	6.96	99.92	99.92	16.46	24.99		
\$30,000 under \$40,000.....	0.87	0.95	0.89	0.97	3.25	4.33	41.78	51.42	11.47	14.94		
\$40,000 under \$50,000.....	0.85	0.96	0.87	0.97	3.13	4.87	38.54	49.10	11.09	17.77		
\$50,000 under \$75,000.....	0.54	0.62	0.55	0.64	1.97	2.62	99.92	99.92	6.27	9.06		
\$75,000 under \$100,000.....	0.70	0.78	0.72	0.81	2.26	2.86	--	--	6.60	10.44		
\$100,000 under \$200,000.....	0.63	0.65	0.67	0.72	1.50	1.75	--	--	3.57	4.18		
\$200,000 under \$500,000.....	0.74	0.75	0.82	0.96	1.23	1.43	--	--	2.51	3.02		
\$500,000 under \$1,000,000.....	0.99	0.98	1.13	1.40	1.31	1.52	--	--	2.26	2.62		
\$1,000,000 or more.....	0.50	0.23	0.59	0.48	0.61	0.37	--	--	0.83	0.33		
Nontaxable returns, total.....	0.39	0.79	0.40	0.79	2.26	3.27	0.69	0.92	6.28	6.67		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments--continued										Earned income credit refundable portion	
	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Amount		Number of returns	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	2.05	2.27	4.14	9.77	16.91	6.52	22.18	26.35	0.56	0.72		
No adjusted gross income.....	19.93	19.15	11.52	13.17	96.61	98.46	93.64	93.64	6.45	9.46		
\$1 under \$5,000.....	99.83	99.83	19.43	39.71	99.95	99.95	--	--	1.90	2.64		
\$5,000 under \$10,000.....	58.32	61.18	18.02	26.66	93.64	93.64	72.27	79.55	1.41	1.77		
\$10,000 under \$15,000.....	--	--	18.21	36.24	99.75	99.75	--	--	1.53	1.68		
\$15,000 under \$20,000.....	83.20	78.27	18.83	26.78	99.92	99.92	99.92	99.92	1.65	1.78		
\$20,000 under \$25,000.....	79.22	92.27	17.75	34.63	91.70	91.70	** 23.92	** 28.55	1.78	1.96		
\$25,000 under \$30,000.....	--	--	16.79	22.61	99.93	99.93	--	--	2.10	2.41		
\$30,000 under \$40,000.....	55.34	54.51	12.03	27.12	79.35	89.15	**	**	2.74	3.28		
\$40,000 under \$50,000.....	71.65	95.37	14.23	55.66	73.76	97.65	**	**	--	--		
\$50,000 under \$75,000.....	32.25	40.66	11.37	25.16	41.44	81.44	**	**	--	--		
\$75,000 under \$100,000.....	7.06	10.57	14.02	20.97	98.51	94.79	**	**	--	--		
\$100,000 under \$200,000.....	2.98	3.80	13.03	21.44	32.00	39.05	**	**	--	--		
\$200,000 under \$500,000.....	2.90	3.89	20.31	34.74	27.54	44.37	**	**	--	--		
\$500,000 under \$1,000,000.....	3.65	4.90	** 10.20	** 13.66	** 14.22	** 3.41	98.70	98.70	--	--		
\$1,000,000 under \$1,500,000.....	4.18	5.25	**	**	**	**	--	--	--	--		
\$1,500,000 under \$2,000,000.....	3.25	4.21	**	**	**	**	--	--	--	--		
\$2,000,000 under \$5,000,000.....	1.86	2.46	**	**	**	**	82.13	82.13	--	--		
\$5,000,000 under \$10,000,000.....	1.67	1.87	**	**	**	**	--	--	--	--		
\$10,000,000 or more.....	--	--	**	**	**	**	--	--	--	--		
Taxable returns, total	2.06	2.28	5.26	13.91	17.79	6.26	24.28	29.78	0.56	0.72		
No adjusted gross income.....	18.16	24.56	** 48.79	** 33.89	42.60	72.39	--	--	--	--		
\$1 under \$5,000.....	99.83	99.83	**	**	--	--	--	--	--	--		
\$5,000 under \$10,000.....	--	--	74.22	63.24	93.64	93.64	--	--	--	--		
\$10,000 under \$15,000.....	--	--	38.55	61.94	--	--	--	--	--	--		
\$15,000 under \$20,000.....	--	--	30.76	57.21	99.92	99.92	--	--	--	--		
\$20,000 under \$25,000.....	99.92	99.92	21.17	30.62	--	--	** 24.38	** 29.79	--	--		
\$25,000 under \$30,000.....	--	--	22.04	30.79	--	--	--	--	--	--		
\$30,000 under \$40,000.....	70.60	70.29	15.26	19.94	96.78	77.21	**	**	--	--		
\$40,000 under \$50,000.....	98.85	97.64	14.97	57.64	73.76	97.65	**	**	--	--		
\$50,000 under \$75,000.....	33.53	45.12	11.82	27.05	41.72	81.47	**	**	--	--		
\$75,000 under \$100,000.....	7.13	10.72	14.25	19.50	99.83	99.83	**	**	--	--		
\$100,000 under \$200,000.....	2.98	3.80	13.04	21.46	32.06	39.47	**	**	--	--		
\$200,000 under \$500,000.....	2.90	3.89	20.37	34.80	27.59	44.55	**	**	--	--		
\$500,000 under \$1,000,000.....	3.65	4.90	** 10.21	** 13.72	** 14.25	** 3.41	98.70	98.70	--	--		
\$1,000,000 or more.....	1.78	2.16	**	**	**	**	82.13	82.13	--	--		
Nontaxable returns, total	21.60	21.92	6.84	13.72	47.32	66.65	51.02	55.75	0.56	0.72		

Footnotes at end of table.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total						Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2005 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty		Tax due at time of filing		Predetermined estimated tax penalty			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)						
All returns, total.....	0.12	0.29	0.13	0.31	1.16	0.78	0.47	0.53	0.97	1.07						
No adjusted gross income.....	2.57	3.27	2.71	3.49	7.44	8.06	5.33	8.73	10.81	11.03						
\$1 under \$5,000.....	0.96	1.94	0.96	1.93	8.82	14.01	2.26	3.55	19.67	25.21						
\$5,000 under \$10,000.....	0.90	1.34	0.91	1.34	7.95	11.92	2.37	3.44	6.87	7.64						
\$10,000 under \$15,000.....	0.91	1.30	0.92	1.30	6.65	11.56	2.40	3.55	5.99	6.78						
\$15,000 under \$20,000.....	0.93	1.33	0.94	1.33	6.21	11.42	2.47	3.78	5.96	6.81						
\$20,000 under \$25,000.....	1.00	1.38	1.00	1.38	6.78	11.69	2.55	3.93	5.64	7.31						
\$25,000 under \$30,000.....	1.07	1.44	1.08	1.45	6.95	10.15	2.54	3.96	5.70	7.56						
\$30,000 under \$40,000.....	0.84	1.11	0.85	1.11	4.83	8.25	1.87	2.98	3.98	5.59						
\$40,000 under \$50,000.....	0.89	1.29	0.91	1.28	5.09	13.19	1.92	3.01	3.95	5.94						
\$50,000 under \$75,000.....	0.64	0.92	0.65	0.93	3.48	5.46	1.28	2.09	2.57	3.91						
\$75,000 under \$100,000.....	0.87	1.25	0.90	1.26	3.91	6.01	1.68	2.60	3.07	4.66						
\$100,000 under \$200,000.....	0.91	1.28	0.97	1.35	2.54	3.44	1.18	1.57	2.07	3.06						
\$200,000 under \$500,000.....	1.33	1.98	1.71	2.47	2.03	2.99	1.09	1.48	1.76	2.68						
\$500,000 under \$1,000,000.....	1.58	2.16	2.46	3.53	2.00	2.55	1.46	1.83	2.06	3.18						
\$1,000,000 under \$1,500,000.....	1.79	4.32	3.06	5.10	2.11	5.36	1.79	2.27	2.34	4.07						
\$1,500,000 under \$2,000,000.....	1.43	2.26	2.50	4.44	1.70	2.46	1.45	2.05	2.02	3.84						
\$2,000,000 under \$5,000,000.....	0.75	1.05	1.47	2.20	0.87	1.15	0.91	1.17	1.18	2.26						
\$5,000,000 under \$10,000,000.....	0.69	0.74	1.33	1.28	0.76	0.83	0.98	1.10	1.15	2.05						
\$10,000,000 or more.....	0.03	0.02	--	--	0.03	0.02	--	--	--	--						
Taxable returns, total.....	0.23	0.37	0.24	0.41	1.25	0.78	0.50	0.54	1.02	1.10						
No adjusted gross income.....	19.49	9.57	25.57	9.86	25.80	15.84	18.49	28.18	31.58	31.39						
\$1 under \$5,000.....	6.11	17.41	6.42	19.53	17.65	30.04	3.86	5.81	81.72	81.72						
\$5,000 under \$10,000.....	1.73	2.25	1.74	2.24	18.10	34.10	3.53	5.71	13.96	15.44						
\$10,000 under \$15,000.....	1.40	1.87	1.41	1.87	9.34	15.13	2.66	4.11	7.79	8.74						
\$15,000 under \$20,000.....	1.36	2.39	1.38	2.21	8.02	19.30	2.64	4.18	6.98	8.04						
\$20,000 under \$25,000.....	1.37	2.05	1.38	2.00	8.03	13.14	2.71	4.34	6.46	8.54						
\$25,000 under \$30,000.....	1.38	1.86	1.40	1.85	8.14	12.36	2.67	4.27	6.39	8.65						
\$30,000 under \$40,000.....	0.98	1.26	0.99	1.27	5.45	9.71	1.95	3.18	4.35	6.25						
\$40,000 under \$50,000.....	0.99	1.42	1.00	1.43	5.38	7.73	1.96	3.11	4.12	6.30						
\$50,000 under \$75,000.....	0.67	0.96	0.68	0.97	3.58	5.75	1.30	2.12	2.62	4.01						
\$75,000 under \$100,000.....	0.88	1.25	0.91	1.27	3.94	6.11	1.68	2.61	3.08	4.70						
\$100,000 under \$200,000.....	0.91	1.27	0.97	1.35	2.55	3.43	1.18	1.58	2.07	3.06						
\$200,000 under \$500,000.....	1.33	2.00	1.71	2.50	2.04	3.01	1.09	1.48	1.76	2.68						
\$500,000 under \$1,000,000.....	1.59	2.17	2.47	3.57	2.00	2.56	1.47	1.83	2.07	3.18						
\$1,000,000 or more.....	0.73	0.64	1.44	1.15	0.83	0.71	0.87	0.64	1.14	1.29						
Nontaxable returns, total.....	0.37	0.57	0.37	0.57	3.33	5.75	1.52	2.57	3.51	4.36						

** Data combined to prevent disclosure of certain taxpayer information.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income	(9)
All returns									
All tax rates.....	104,321,332	7,243,017,707	5,136,900,575	1,829,827,969	972,712,962	425,379,487	934,409,943	12.9	18.2
5 percent.....	1,186,478	27,292,174	8,366,689	8,366,151	418,410	418,308	403,858	1.5	4.8
8 percent.....	*651	*5,922	*100	*100	*8	*8	*8	*0.1	*8.0
10 percent.....	25,486,770	501,607,677	130,863,770	107,060,866	12,611,894	10,706,087	6,716,498	1.3	5.1
10 percent (capital gains).....	8,510	233,955	94,974	43,875	9,328	4,388	5,355	2.3	5.6
10 percent (Form 8814).....	13,542	-119,914	7,421	7,421	748	748	751	[1]	10.1
15 percent.....	40,828,626	1,734,480,254	1,028,305,402	589,968,709	132,330,144	88,495,306	106,483,937	6.1	10.4
15 percent (capital gains).....	8,492,769	712,422,995	494,814,177	192,438,330	64,396,265	28,865,750	62,147,890	8.7	12.6
20 percent.....	2,960	319,784	264,683	116,280	42,933	23,256	42,993	13.4	16.2
25 percent.....	21,625,799	1,891,267,772	1,411,063,695	241,641,320	237,515,000	60,410,330	231,580,832	12.2	16.4
25 percent (capital gains).....	371,017	82,326,646	70,819,356	6,600,279	11,787,533	1,650,070	12,301,776	14.9	17.4
28 percent.....	3,703,217	624,139,487	503,828,147	36,359,970	104,491,346	10,180,792	107,142,800	17.2	21.3
28 percent (capital gains).....	26,785	5,609,027	4,603,788	832,520	881,324	233,106	902,279	16.1	19.6
33 percent.....	1,479,592	453,258,305	387,519,395	79,066,568	92,351,980	26,091,967	96,058,654	21.2	24.8
35 percent.....	953,005	1,207,912,323	1,094,229,516	565,391,974	315,443,028	197,887,191	310,204,650	25.7	28.3
Form 8615.....	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18.5	19.7
Joint returns and returns of surviving spouses									
All tax rates.....	45,007,708	4,891,752,548	3,551,237,350	1,216,824,612	696,862,149	301,015,458	671,351,329	13.7	18.9
5 percent.....	337,555	15,593,888	4,641,531	4,641,039	232,115	232,052	217,500	1.4	4.7
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	7,461,675	233,071,784	58,906,005	43,502,147	5,600,412	4,350,215	2,787,483	1.2	4.7
10 percent (capital gains).....	*4,213	*160,171	*77,716	*42,117	*7,719	*4,212	*3,955	*2.5	*5.1
10 percent (Form 8814).....	8,353	-138,525	5,539	5,539	558	558	486	[1]	8.8
15 percent.....	16,709,755	1,016,954,164	596,232,724	352,266,290	77,237,085	52,839,944	59,722,954	5.9	10.0
15 percent (capital gains).....	5,529,189	533,899,738	367,124,356	130,867,940	47,725,496	19,630,191	45,336,826	8.5	12.3
20 percent.....	310	100,236	84,540	23,450	13,020	4,690	13,071	13.0	15.5
25 percent.....	10,625,520	1,223,905,148	900,834,689	128,754,297	150,094,705	32,188,574	145,089,787	11.9	16.1
25 percent (capital gains).....	231,589	61,242,311	52,745,132	4,876,938	8,752,405	1,219,235	9,176,448	15.0	17.4
28 percent.....	2,143,229	428,592,377	342,510,762	19,098,089	69,815,561	5,347,465	72,015,394	16.8	21.0
28 percent (capital gains).....	13,897	3,763,113	3,027,542	588,695	567,498	164,835	584,197	15.5	19.3
33 percent.....	1,131,196	362,308,081	308,558,893	61,091,865	72,699,532	20,160,315	75,757,072	20.9	24.6
35 percent.....	811,228	1,012,300,062	916,487,919	471,066,207	264,116,042	164,873,172	260,646,156	25.7	28.4
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,108,485	136,551,605	102,807,654	45,840,105	20,964,163	11,645,238	20,321,871	14.9	19.8
5 percent.....	10,117	265,965	65,514	65,468	3,280	3,273	1,947	0.7	3.0
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	281,728	4,356,595	1,076,733	966,686	105,098	96,669	87,815	2.0	8.2
10 percent (capital gains).....	--	--	--	--	--	--	--	[1]	[1]
10 percent (Form 8814).....	*4	*-5,747	*1	*1	--	--	--	[1]	[1]
15 percent.....	1,008,235	30,389,933	18,374,589	11,014,384	2,388,198	1,652,158	2,122,181	7.0	11.5
15 percent (capital gains).....	95,490	12,323,379	9,033,106	6,886,407	1,269,320	1,032,961	1,359,733	11.0	15.1
20 percent.....	--	--	--	--	--	--	--	[1]	[1]
25 percent.....	507,982	29,122,958	21,573,852	4,444,021	3,621,185	1,111,005	3,572,521	12.3	16.6
25 percent (capital gains).....	4,866	1,315,935	1,171,238	142,800	194,546	35,700	206,740	15.7	17.7
28 percent.....	124,490	11,759,524	9,490,940	1,073,073	1,948,746	300,460	1,973,749	16.8	20.8
28 percent (capital gains).....	*4	*72,165	*65,438	*10,150	*12,265	*2,842	*12,150	16.8	18.6
33 percent.....	47,797	7,417,725	6,318,419	1,141,011	1,480,170	376,534	1,560,199	21.0	24.7
35 percent.....	27,773	39,533,171	35,637,825	20,096,103	9,941,356	7,033,636	9,424,838	23.8	26.4
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]

Footnotes at end of table.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income	(9)
Returns of heads of households									
All tax rates.....	13,214,442	519,901,431	280,638,442	123,429,229	43,513,314	21,562,027	34,017,461	6.5	12.1
5 percent.....	27,244	1,006,091	380,654	380,654	19,036	19,033	15,946	1.6	4.2
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	5,603,279	121,227,357	27,953,271	27,153,463	2,784,016	2,715,346	275,522	0.2	1.0
10 percent (capital gains).....	*986	*24,349	*2,420	*169	*209	*17	--	[1]	[1]
10 percent (Form 8814).....	*2,989	*18,520	*1,496	*1,496	*150	*150	--	[1]	[1]
15 percent.....	5,809,929	223,527,504	121,059,959	60,345,067	15,123,445	9,051,760	8,908,451	4.0	7.4
15 percent (capital gains).....	337,494	21,119,665	13,751,169	4,520,490	1,767,498	678,074	1,567,694	7.4	11.4
20 percent.....	*304	*52,824	*45,887	*34,318	*8,020	*6,864	*8,013	*15.2	*17.5
25 percent.....	1,286,824	101,825,294	73,330,222	16,395,359	12,367,097	4,098,840	11,748,378	11.5	16.0
25 percent (capital gains).....	9,489	1,887,609	1,608,546	153,628	274,893	38,407	286,877	15.2	17.8
28 percent.....	75,640	13,176,271	10,440,847	831,399	2,232,697	232,792	2,398,347	18.2	23.0
28 percent (capital gains).....	*305	*109,745	*98,190	*18,723	*17,315	*5,242	*18,289	16.7	18.6
33 percent.....	39,396	11,384,195	9,848,718	2,128,081	2,419,061	702,267	2,546,649	22.4	25.9
35 percent.....	20,566	24,542,007	22,117,064	11,466,385	6,499,877	4,013,235	6,243,295	25.4	28.2
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	43,990,697	1,694,812,122	1,202,217,129	443,734,023	211,373,335	91,156,766	208,719,282	12.3	17.4
5 percent.....	811,563	10,426,230	3,278,989	3,278,989	163,979	163,949	168,464	1.6	5.1
8 percent.....	*651	*5,922	*100	*100	*8	*8	*8	*0.1	*8.0
10 percent.....	12,140,088	142,951,942	42,927,761	35,438,570	4,122,368	3,543,857	3,565,678	2.5	8.3
10 percent (capital gains).....	*3,311	*49,436	*14,838	*1,590	*1,401	*159	*1,401	*2.8	*9.4
10 percent (Form 8814).....	*2,197	*5,837	*384	*384	*40	*40	*265	*4.5	*69.0
15 percent.....	17,300,707	463,608,653	292,638,130	166,342,968	37,581,416	24,951,445	35,730,352	7.7	12.2
15 percent (capital gains).....	2,530,597	145,080,212	104,905,546	50,163,493	13,633,951	7,524,524	13,883,637	9.6	13.2
20 percent.....	2,346	166,724	134,256	58,513	21,892	11,703	21,909	13.1	16.3
25 percent.....	9,205,473	536,414,371	415,324,933	92,047,643	71,432,013	23,011,911	71,170,147	13.3	17.1
25 percent (capital gains).....	125,074	17,880,791	15,294,440	1,426,913	2,565,689	356,728	2,631,711	14.7	17.2
28 percent.....	1,359,858	170,611,315	141,385,599	15,357,409	30,494,342	4,300,075	30,755,310	18.0	21.8
28 percent (capital gains).....	12,578	1,664,005	1,412,618	214,953	284,247	60,187	287,643	17.3	20.4
33 percent.....	261,204	72,148,302	62,793,365	14,705,611	15,753,217	4,852,852	16,194,733	22.4	25.8
35 percent.....	93,438	131,537,083	119,986,708	62,763,279	34,885,751	21,967,148	33,890,360	25.8	28.2
Form 8615.....	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18.5	19.7

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

[1] Percentage not computed.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					5 percent			8 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	104,321,332	5,137,137,809	5,136,900,575	972,712,962	12,608,155	66,355,442	3,318,085	*3,328	**11,841	*947
Under \$2,000.....	332,329	150,737	153,356	10,715	211,765	97,452	4,879	--	--	--
\$2,000 under \$4,000.....	363,198	448,522	452,544	37,480	226,958	223,526	11,182	--	--	--
\$4,000 under \$6,000.....	958,104	888,836	888,849	84,193	181,528	236,306	11,818	--	--	--
\$6,000 under \$8,000.....	1,106,781	2,340,695	2,342,803	229,186	148,146	221,041	11,051	--	--	--
\$8,000 under \$10,000.....	2,370,122	4,526,677	4,527,971	442,307	199,072	264,606	13,241	*651	*100	*8
\$10,000 under \$12,000.....	2,589,099	8,130,807	8,131,473	797,709	257,721	365,566	18,280	--	--	--
\$12,000 under \$14,000.....	2,598,061	11,871,800	11,873,094	1,178,715	267,041	415,451	20,784	--	--	--
\$14,000 under \$16,000.....	2,991,349	16,641,877	16,645,702	1,671,832	271,226	496,827	24,850	--	--	--
\$16,000 under \$18,000.....	3,306,335	21,460,916	21,466,533	2,267,712	292,038	608,894	30,448	--	--	--
\$18,000 under \$20,000.....	3,583,235	26,124,481	26,128,826	2,900,117	346,238	596,165	29,816	--	--	--
\$20,000 under \$25,000.....	8,780,721	85,496,749	85,545,976	9,888,565	839,218	1,691,810	84,617	*986	*50	*4
\$25,000 under \$30,000.....	8,311,926	113,233,995	113,250,263	13,592,847	854,517	2,318,932	115,974	--	--	--
\$30,000 under \$40,000.....	13,558,142	263,349,704	263,385,954	32,844,794	1,677,185	4,907,611	245,409	--	--	--
\$40,000 under \$50,000.....	10,472,437	285,012,273	285,046,843	38,443,590	1,340,457	5,187,542	259,398	*997	*175	*14
\$50,000 under \$75,000.....	18,236,789	730,289,744	730,331,501	105,556,349	2,955,917	13,627,077	681,440	*655	*11,479	*918
\$75,000 under \$100,000.....	10,420,964	621,931,856	621,926,019	94,697,328	1,611,476	11,791,943	589,641	**40	**37	**3
\$100,000 under \$200,000.....	10,782,164	1,054,728,764	1,054,664,756	192,474,765	679,156	14,630,737	731,554	--	--	--
\$200,000 under \$500,000.....	2,733,040	657,160,294	657,082,123	152,646,998	181,559	5,898,817	294,944	--	--	--
\$500,000 under \$1,000,000.....	523,352	313,445,881	313,355,620	83,871,841	38,075	1,473,113	73,657	--	--	--
\$1,000,000 under \$1,500,000.....	127,680	138,339,811	138,293,024	38,338,032	11,105	468,823	23,441	--	--	--
\$1,500,000 under \$2,000,000.....	56,508	87,812,010	87,771,580	24,189,349	5,082	223,770	11,189	--	--	--
\$2,000,000 under \$5,000,000.....	83,885	226,492,549	226,432,948	61,785,443	8,108	382,578	19,129	--	--	--
\$5,000,000 under \$10,000,000.....	21,381	132,899,011	132,869,081	35,001,479	2,545	123,602	6,180	**	**	**
\$10,000,000 or more.....	13,733	334,359,818	334,333,736	79,761,612	2,023	103,251	5,163	--	--	--

Size of adjusted gross income	Tax generated at specified rate--continued								
	10 percent			10 percent (capital gains)			10 percent (from Form 8814)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Total	102,754,108	978,752,225	97,875,223	20,059	92,675	9,268	129,502	67,007	6,735
Under \$2,000.....	150,006	49,397	4,940	--	--	--	2,871	2,608	262
\$2,000 under \$4,000.....	213,975	183,127	18,313	--	--	--	--	--	--
\$4,000 under \$6,000.....	865,598	570,472	57,047	--	--	--	*31	*3	[1]
\$6,000 under \$8,000.....	1,080,499	2,055,973	205,597	--	--	--	--	--	--
\$8,000 under \$10,000.....	2,286,301	4,214,150	421,415	*651	*49	*5	*1,953	*1,195	*120
\$10,000 under \$12,000.....	2,506,961	7,673,030	767,303	--	--	--	*1,532	*281	*29
\$12,000 under \$14,000.....	2,545,750	11,249,404	1,124,940	*1,005	*95	*10	*3,499	*479	*50
\$14,000 under \$16,000.....	2,934,558	15,494,044	1,549,404	*1,005	*1,331	*133	*1,966	*662	*66
\$16,000 under \$18,000.....	3,258,952	17,869,645	1,786,965	*651	*189	*19	*986	*136	*15
\$18,000 under \$20,000.....	3,506,309	19,239,835	1,923,984	--	--	--	*107	*19	*2
\$20,000 under \$25,000.....	8,679,959	55,598,408	5,559,841	*2,260	*302	*30	*2,974	*263	*28
\$25,000 under \$30,000.....	8,243,108	63,376,554	6,337,655	*624	*1,904	*190	*4,538	*1,897	*191
\$30,000 under \$40,000.....	13,470,300	124,878,641	12,487,864	*3,941	*14,778	*1,478	10,008	3,291	334
\$40,000 under \$50,000.....	10,409,678	110,550,169	11,055,017	*2,272	*14,725	*1,472	6,910	2,088	212
\$50,000 under \$75,000.....	18,143,302	217,770,560	21,777,056	**7,155	**42,529	**4254	23,898	8,173	824
\$75,000 under \$100,000.....	10,357,352	136,641,718	13,664,172	**	**	**	10,959	3,804	383
\$100,000 under \$200,000.....	10,655,574	144,643,144	14,464,314	**449	**15,897	**1,590	30,695	19,171	1,923
\$200,000 under \$500,000.....	2,664,233	36,130,124	3,613,012	**	**	**	16,732	13,310	1,332
\$500,000 under \$1,000,000.....	501,064	6,788,032	678,803	**43	**754	**76	5,454	5,421	542
\$1,000,000 under \$1,500,000.....	119,825	1,612,328	161,233	**	**	**	1,529	1,286	129
\$1,500,000 under \$2,000,000.....	52,806	713,549	71,355	--	--	--	943	970	97
\$2,000,000 under \$5,000,000.....	77,148	1,038,682	103,868	--	--	--	1,313	1,335	134
\$5,000,000 under \$10,000,000.....	19,069	255,099	25,510	*3	*123	*12	331	335	33
\$10,000,000 or more.....	11,781	156,140	15,614	--	--	--	273	283	28

Footnotes at end of table.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Tax generated at specified rate--continued								
	15 percent			15 percent (capital gains)			20 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Total.....	77,067,321	1,720,036,721	258,005,508	12,249,826	605,997,994	90,900,009	13,585	262,511	52,503
Under \$2,000.....	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000.....	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000.....	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000.....	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000.....	8,220	7,635	1,145	--	--	--	--	--	--
\$10,000 under \$12,000.....	*7,616	*10,220	*1,533	--	--	--	--	--	--
\$12,000 under \$14,000.....	229,932	188,271	28,241	--	--	--	--	--	--
\$14,000 under \$16,000.....	609,335	604,516	90,677	--	--	--	--	--	--
\$16,000 under \$18,000.....	1,845,255	2,965,143	444,771	--	--	--	--	--	--
\$18,000 under \$20,000.....	1,890,537	6,281,407	942,211	--	--	--	--	--	--
\$20,000 under \$25,000.....	4,689,913	28,180,958	4,227,144	--	--	--	--	--	--
\$25,000 under \$30,000.....	5,288,451	47,466,775	7,120,016	--	--	--	--	--	--
\$30,000 under \$40,000.....	10,755,590	132,775,166	19,916,275	73,364	55,069	8,262	*1,005	*1,565	*313
\$40,000 under \$50,000.....	9,719,534	150,596,165	22,589,425	643,883	1,340,249	201,066	*2,259	*8,254	*1,651
\$50,000 under \$75,000.....	17,751,031	409,648,226	61,447,234	1,489,111	6,530,049	979,540	*2,814	*12,898	*2,580
\$75,000 under \$100,000.....	10,270,871	370,045,224	55,506,784	2,177,301	10,315,364	1,547,366	*1,552	*5,421	*1,085
\$100,000 under \$200,000.....	10,579,398	430,919,480	64,637,922	5,094,736	54,416,417	8,162,563	4,761	51,614	10,323
\$200,000 under \$500,000.....	2,645,244	108,449,214	16,267,382	2,036,408	92,413,743	13,862,128	889	9,878	1,976
\$500,000 under \$1,000,000.....	497,157	20,464,288	3,069,643	454,604	66,718,338	10,007,762	194	67,550	13,510
\$1,000,000 under \$1,500,000.....	119,120	4,871,640	730,746	115,847	34,845,051	5,226,761	*12	*866	*173
\$1,500,000 under \$2,000,000.....	52,503	2,155,770	323,366	52,056	25,591,193	3,838,680	*39	*17,104	*3,421
\$2,000,000 under \$5,000,000.....	76,830	3,153,000	472,950	78,676	76,365,041	11,454,758	*36	*12,071	*2,414
\$5,000,000 under \$10,000,000.....	19,016	776,728	116,509	20,466	54,250,845	8,137,627	16	39,198	7,840
\$10,000,000 or more.....	11,767	476,895	71,534	13,374	183,156,633	27,473,495	*7	*36,092	*7,218

Size of adjusted gross income	Tax generated at specified rate--continued								
	25 percent			25 percent (capital gains)			28 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
Total.....	28,087,498	720,621,785	180,155,446	676,189	14,947,825	3,737,032	6,143,950	243,295,195	68,122,655
Under \$2,000.....	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000.....	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000.....	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000.....	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000.....	--	--	--	--	--	--	--	--	--
\$10,000 under \$12,000.....	--	--	--	--	--	--	--	--	--
\$12,000 under \$14,000.....	--	--	--	--	--	--	--	--	--
\$14,000 under \$16,000.....	--	--	--	--	--	--	--	--	--
\$16,000 under \$18,000.....	--	--	--	--	--	--	--	--	--
\$18,000 under \$20,000.....	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000.....	*651	*9,774	*2,444	--	--	--	--	--	--
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000.....	629,589	668,258	167,065	*997	*291	*73	--	--	--
\$40,000 under \$50,000.....	3,191,138	17,276,858	4,319,215	12,720	3,673	919	--	--	--
\$50,000 under \$75,000.....	5,439,071	82,380,227	20,595,057	48,550	81,697	20,431	18,796	62,349	17,458
\$75,000 under \$100,000.....	5,761,272	89,357,253	22,339,313	73,760	210,257	52,569	506,484	3,486,158	976,124
\$100,000 under \$200,000.....	9,792,108	345,893,671	86,473,418	236,600	1,246,265	311,595	2,556,013	60,481,759	16,934,893
\$200,000 under \$500,000.....	2,525,305	142,414,850	35,603,713	186,591	3,164,971	791,263	2,343,027	134,026,913	37,527,536
\$500,000 under \$1,000,000.....	478,362	27,253,130	6,813,283	61,405	2,243,792	560,956	457,691	28,712,088	8,039,385
\$1,000,000 under \$1,500,000.....	114,908	6,535,296	1,633,824	18,930	1,093,927	273,484	111,110	7,045,108	1,972,630
\$1,500,000 under \$2,000,000.....	50,707	2,885,586	721,397	9,965	856,861	214,216	48,891	3,060,452	856,927
\$2,000,000 under \$5,000,000.....	74,574	4,253,648	1,063,412	17,340	2,082,547	520,639	72,558	4,568,507	1,279,182
\$5,000,000 under \$10,000,000.....	18,420	1,048,881	262,220	5,225	1,295,001	323,751	18,092	1,143,653	320,223
\$10,000,000 or more.....	11,394	644,353	161,088	4,108	2,668,544	667,137	11,288	708,208	198,298

Footnotes at end of table.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Tax generated at specified rate--continued											
	28 percent (capital gains)			33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
Total	34,972	1,775,748	497,209	2,432,597	217,358,025	71,728,148	953,005	565,391,974	197,887,191	141,612	1,933,607	412,180
Under \$2,000.....	--	--	--	--	--	--	--	--	--	19,866	3,899	621
\$2,000 under \$4,000.....	--	--	--	--	--	--	--	--	--	44,706	45,891	7,961
\$4,000 under \$6,000.....	--	--	--	--	--	--	--	--	--	24,124	82,068	15,261
\$6,000 under \$8,000.....	--	--	--	--	--	--	--	--	--	11,892	65,789	12,491
\$8,000 under \$10,000.....	--	--	--	--	--	--	--	--	--	*5,862	*40,236	*6,276
\$10,000 under \$12,000.....	--	--	--	--	--	--	--	--	--	9,141	82,377	10,460
\$12,000 under \$14,000.....	--	--	--	--	--	--	--	--	--	*2,293	*19,394	*4,539
\$14,000 under \$16,000.....	--	--	--	--	--	--	--	--	--	*4,245	*48,322	*6,559
\$16,000 under \$18,000.....	--	--	--	--	--	--	--	--	--	*1,596	*22,527	*5,335
\$18,000 under \$20,000.....	--	--	--	--	--	--	--	--	--	*651	*11,399	*3,990
\$20,000 under \$25,000.....	--	--	--	--	--	--	--	--	--	*3,213	*64,411	*14,124
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--	*3,240	*84,201	*18,425
\$30,000 under \$40,000.....	--	--	--	--	--	--	--	--	--	*2,549	*81,284	*17,153
\$40,000 under \$50,000.....	*997	*1,522	*427	--	--	--	--	--	--	*1,872	*65,423	*14,304
\$50,000 under \$75,000.....	*4,638	*3,920	*1,098	--	--	--	--	--	--	*2,528	*152,374	*27,697
\$75,000 under \$100,000.....	*6,663	*22,571	*6,319	--	--	--	--	--	--	*624	*46,249	*13,254
\$100,000 under \$200,000.....	11,785	34,667	9,706	116,491	2,100,756	693,249	1,893	20,838	7,293	*1,549	*190,377	*33,637
\$200,000 under \$500,000.....	6,142	162,504	45,501	1,623,713	117,897,740	38,906,254	312,173	16,161,375	5,656,481	1,228	338,647	75,294
\$500,000 under \$1,000,000.....	2,365	272,750	76,370	437,771	61,148,716	20,179,076	397,127	98,011,733	34,304,107	*305	*195,972	*54,624
\$1,000,000 under \$1,500,000.....	621	94,168	26,367	107,940	15,342,141	5,062,907	101,778	66,280,724	23,198,253	*82	*101,609	*28,066
\$1,500,000 under \$2,000,000.....	443	84,756	23,732	47,117	6,697,969	2,210,330	44,850	45,460,455	15,911,159	*16	*23,144	*3,477
\$2,000,000 under \$5,000,000.....	746	379,153	106,163	70,602	10,046,034	3,315,191	67,158	124,086,951	43,430,433	*19	*63,400	*17,161
\$5,000,000 under \$10,000,000.....	271	226,811	63,507	17,794	2,538,636	837,750	17,141	71,116,532	24,890,786	*8	*53,602	*9,525
\$10,000,000 or more.....	300	492,926	138,019	11,170	1,586,033	523,391	10,886	144,253,366	50,488,678	*3	*51,010	*11,946

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

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

[1] Less than \$500.

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

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate class	All returns			Joint returns and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates.....	104,321,332	5,136,900,575	972,707,439	45,007,708	3,551,237,350	696,859,772	2,108,485	102,807,654	20,964,130
5 percent.....	12,608,155	66,355,442	3,317,772	7,172,164	44,704,860	2,235,243	121,442	655,174	32,759
8 percent.....	*3,327	*11,841	*947	*695	*11,515	*921	--	--	--
10 percent.....	102,754,108	978,752,225	97,875,223	44,530,504	593,793,293	59,379,329	2,090,811	14,226,613	1,422,661
10 percent (capital gains).....	20,059	92,675	9,268	7,796	63,852	6,385	--	--	--
10 percent (Form 8814).....	129,502	67,007	6,735	112,512	62,195	6,247	1,564	172	18
15 percent.....	77,067,321	1,720,036,721	258,005,508	36,990,671	1,145,962,704	171,894,406	1,806,807	27,955,070	4,193,260
15 percent (capital gains).....	12,249,826	605,997,994	90,899,699	8,029,505	449,353,937	67,403,091	206,360	20,547,630	3,082,144
20 percent.....	13,585	262,511	52,502	5,096	95,142	19,028	*342	*491	*98
25 percent.....	28,087,498	720,621,785	180,155,446	14,909,563	480,176,113	120,044,028	711,681	11,825,538	2,956,384
25 percent (capital gains).....	676,189	14,947,825	3,736,956	455,113	11,620,845	2,905,211	11,279	462,106	115,527
28 percent.....	6,143,950	243,295,195	68,122,655	4,088,143	175,306,151	49,085,722	200,060	3,855,597	1,079,567
28 percent (capital gains).....	34,972	1,775,748	497,209	20,083	1,395,789	390,821	102	47,375	13,265
33 percent.....	2,432,597	217,358,025	71,728,148	1,942,423	177,624,746	58,616,166	75,569	3,135,786	1,034,809
35 percent.....	953,005	565,391,974	197,887,191	811,228	471,066,207	164,873,172	27,773	20,096,103	7,033,636
Form 8615.....	141,612	1,933,607	412,180	--	--	--	--	--	--

Tax rate class	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	13,214,442	280,638,442	43,512,678	43,990,697	1,202,217,129	211,370,859
5 percent.....	476,078	1,869,881	93,494	4,838,471	19,125,527	956,276
8 percent.....	*985	*50	*4	*1,647	*274	*21
10 percent.....	13,172,306	106,792,695	10,679,270	42,960,488	263,939,624	26,393,962
10 percent (capital gains).....	*3,781	*12,443	*1,244	8,481	16,379	1,638
10 percent (Form 8814).....	13,210	4,246	428	2,216	395	41
15 percent.....	7,565,745	106,964,432	16,044,665	30,704,099	439,154,515	65,873,177
15 percent (capital gains).....	327,570	13,008,393	1,951,259	3,686,390	123,088,034	18,463,205
20 percent.....	*453	*41,961	*8,392	7,693	124,917	24,983
25 percent.....	1,429,752	29,170,445	7,292,611	11,036,502	199,449,690	49,862,422
25 percent (capital gains).....	14,646	298,690	74,673	195,152	2,566,183	641,546
28 percent.....	135,602	5,559,687	1,556,712	1,720,146	58,573,761	16,400,653
28 percent (capital gains).....	831	30,457	8,528	13,957	302,128	84,596
33 percent.....	59,962	5,418,676	1,788,163	354,642	31,178,817	10,289,010
35 percent.....	20,566	11,466,385	4,013,235	93,438	62,763,279	21,967,148
Form 8615.....	--	--	--	141,612	1,933,607	412,180

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

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

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2005 to reflect changes in the law.

Additional Child Tax Credit

(line 68, Form 1040)

See "Child Tax Credit."

Additional Standard Deduction

(included in line 40, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 44, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deductions

See "Adjusted Gross Income Less Deficit."

Adjusted Gross Income Less Deficit Δ (line 37, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance

- payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;

Some reported income was fully or partially excluded from total income for 2005. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 35, Form 1040) were subtracted to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and
- Deduction for clean-fuel vehicles;

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

Adjusted Gross Income or Loss

See “Adjusted Gross Income Less Deficit.”

Adjustments

See “Statutory Adjustments.”

Adoption Credit Δ

(line 53, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2004 for an adoption that became final in 2005 or later, or for qualified expenses paid in 2005, for an adoption that was final in or before 2005. The credit could have been as much as \$10,630 for each child.

Advance Earned Income Credit Payments

(line 61, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes Δ

(lines 58, 59, 60, 62, 63 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets

credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; section 72 penalty taxes; excise tax on stock compensation from an expatriated corporation; an additional tax on income from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; and the statistics included tax from recapture of education credits. This differs slightly from the “other taxes” portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item not included in all other taxes but instead is included in “total income tax” is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

Alternative Minimum Tax

(line 45, Form 1040)

The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which reduced an individual’s regular effective tax rate. These benefits, known as “alternative minimum tax preferences and adjustments,” resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$58,000. The maximum amount for a single or head of household taxpayer was \$40,250, and for a married couple filing separately, \$29,000. The

AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$273,500. For joint returns the range was \$150,000 to \$382,000, and for married couples filing separately, the range was \$75,000 to \$191,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 44, Form 1040 minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

Archer Medical Savings Account Deduction Δ

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,722.50 (\$3,937.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, *Archer MSA's and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

Basic Standard Deduction

(included in line 40, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by

individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2007 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss.”

Capital Gains and Losses

See “Sales of Capital Assets, Net Gain or Loss.”

Casualty or Theft Loss Deduction, Nonbusiness Δ

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. For 2005, casualty and theft losses that occurred in the Hurricane Katrina, Rita, or Wilma disaster areas after August 24, 2005 were not subject to these limitations. (See also “Total Itemized Deductions.”)

Casualty or Theft Loss of Income-Producing Property

(included in line 27, Schedule A)

See “Miscellaneous Itemized Deductions.”

Certain business expenses of reservist, performing artist, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions.

Child Care Credit

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under

age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Child Tax Credit Δ

(line 52, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepchild, grandchild, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. New for 2005, taxpayers, who could not claim children as a dependent exemption, may have been able to claim them for the child tax credit, using form 8901. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by \$50 for each \$1,000,

or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 68, Form 1040). The credit limit based on earned income was 15 percent of the taxpayers earned income that exceeded \$11,000. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit. For 2005, a taxpayer could have elected to use 2004 earned income in figuring the Additional Child Tax Credit if their 2004 earned income was greater than 2005 and their main home was in the Hurricane Katrina, Rita, or Wilma disaster areas.

Contributions Deduction Δ

(lines 15a-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required. For 2005, cash contributions paid after August 27, 2005, to a qualified charitable organization were not subject to the overall limitation on itemized deductions or the 50 percent AGI income limitation.

Credit for Federal Tax on Gasoline and Special Fuels

(line 70b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

Credit for the Elderly or Disabled

(line 49, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 70a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 2006 Estimated Tax

(line 74, Form 1040)

This amount was the part of the overpayment of 2005 tax which taxpayers specifically requested to be credited to their estimated tax for 2006. (See also “Overpayment” and “Estimated Tax Payments.”)

Deduction of Self-Employment Tax

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also “Self-Employment Tax.”)

Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks,

savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

Domestic Production Activities Credit Δ

(line 35, Form 1040)

A taxpayer could have deducted up to 3 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, exchange. Other dispositions were also deductible, such as tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States.

Earned Income Credit Δ

(line 66a, Form 1040)

The earned income credit (EIC) for 2005 was a maximum of \$2,662 for one qualifying child, \$4,400 for two or more qualifying children, and \$399 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$31,030 (\$35,263 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to

be less than \$33,030 for one child and \$37,263 for two or more children. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$11,750 (\$13,750 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$2,700 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion. For 2005, taxpayers could have elected to use 2004 earned income to figure the EIC if their income was greater in 2004 than 2005 and if their main home was in the Hurricane Katrina, Rita, or Wilma disaster area.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Education Credits Δ

(line 50, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$43,000 and \$53,000 (\$87,000 and \$107,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,000 of qualified tuition and related expenses and 50 percent credit of the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return. In tax year 2005, education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone (GOZ). The Hope credit was increased to 100 percent of the first \$2,000 and 50 percent of the next \$2,000 for GOZ students. The Lifetime Learning credit was also increased for GOZ students from 20 percent to 40 percent.

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The

earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Educator Expenses

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2005, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Empowerment Zone and Renewal Community Employment Credit

(included in line 55c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2005. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

Estate or Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estate or Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments Δ

(line 65, Form 1040)

This figure represents the total of the tax payments made for 2005 using Form 1040-ES, and any overpayment from the taxpayer's 2004 return that was applied to the 2005 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2005, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2005, or (b) 100 percent of the tax shown on Form 1040 for 2004 (110 percent of the tax shown on Form 1040 for 2004 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Social Security Taxes

Withheld Δ

(line 67, Form 1040)

If a taxpayer earned more than \$90,000 in total wages from two or more employers in 2005, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore,

all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$3,200 deduction was allowed for each exemption claimed if adjusted gross income was less than \$109,475. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependants.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2005:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19 or a full-time student under age 24 or any age that was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2005;
- 4) The individual lived with the taxpayer for more than half of 2005;
- 5) The individual met certain citizenship requirements;
- 6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as children at home, children away from home, parents, and other. For 2005, taxpayers, if they met certain criteria, could have claimed an additional \$500 exemption per person (up to \$2000) if they provided housing to a person displaced by Hurricane Katrina.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers,

the phaseout began at \$145,950 and was completed at \$268,450; for married persons filing jointly and surviving spouses, the phaseout began at \$218,950 and was completed at \$341,450; for heads of household, the phaseout began at \$182,450 and was completed at \$304,950; and for married persons filing separately, the phaseout began at \$109,475 and was completed at \$170,725.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$80,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

Foreign Housing Deduction

(included in the total on line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2005.

Foreign Tax Credit

(line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2005 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form is classified by the form on which it was actually filed.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040A could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2005 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also “Gambling Earnings”, “Total Itemized Deductions”, and “Miscellaneous Itemized Deductions.”)

General Business Credit Δ

(line 55a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the work opportunity credit,
- the welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the enhanced oil recovery credit,
- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- the credit for employer social security and Medicare taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- qualified railroad track maintenance credit,
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- the community development corporation credit,
- the Alaska pipeline liability fund credit,
- the credit from electing large partnerships,
- and credit for employers affected by Hurricane Katrina, Rita, or Wilma

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

General Sales Tax Deduction

See “Sales Tax Deduction.”

Health Coverage Credit (formerly Health Insurance Credit)

(line 70c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2005 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250, if family coverage). These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older) A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See “Interest Paid Deduction.”

Household Employment Taxes Δ

(line 62, Form 1040)

Taxpayers paying domestic employees more than \$1,400 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(line 57 minus part or all of line 66a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 56, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), and the alternative minimum tax (line 45).

(See also "Tax Generated.")

Income Tax Withheld

(line 64, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ

(lines 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and the Roth IRA, information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. The deduction for taxpayers not covered by a retirement plan at work, the deduction was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$70,000 and \$80,000 of modified AGI for married persons filing jointly and surviving spouses; between \$50,000 and \$60,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$4,000 (\$4,500 if age 50 or older). Married couples filing a joint return could contribute up to \$4,000 (\$4,500 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$8,000 (\$9,000

if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. For 2005, qualified hurricane distributions were not subject to the additional 10 percent tax on early distributions by taxpayers affected by Hurricane Katrina, Rita, and Wilma

Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage

interest for 2005 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also “Sales of Capital Assets, Net Gain or Loss.”)

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See “Sales of Capital Assets, Net Gain or Loss.”

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the “marginal tax rate” for that return. (See also “Tax Generated.”)

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one’s spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2003 or 2004, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see “Self-Employed Health Insurance”). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also “Total Itemized Deductions.”)

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See “Medical and Dental Expenses Deduction” and “Total Itemized Deductions.”

Medical Savings Account Deduction

See “Archer Medical Savings Account Deduction.”

Minimum Tax Credit

(line 55b, Form 1040)

A minimum tax credit could be taken for 2005 by certain taxpayers who paid alternative minimum tax for 2004 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2005, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also “Miscellaneous Itemized Deductions” and “Total Itemized Deductions.”)

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See “Limited Miscellaneous Deductions” and “Miscellaneous Itemized Deductions.”

Miscellaneous Itemized Deductions

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible.

(See also “Gambling Loss Deduction,” “Limited Miscellaneous Deductions,” and “Miscellaneous Deductions Other Than Gambling.”)

Modified Taxable Income

“Modified taxable income” is the term used to describe “income subject to tax,” the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to “taxable income.” For those returns with a Form 8814, *Parents’ Election To Report Child’s Interest and Dividends* attached, modified taxable income includes the sum of all children’s interest and dividend income taxed at a 10 percent rate, as well as the parent’s taxable income.

For prior year returns included in the 2005 statistics, a modified taxable income was calculated by using the tax rate schedule for 2005 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less Loss

See “Sales of Capital Assets, Net Gain or Loss.”

Net Long-Term Gain or Loss from Sales of Capital Assets

See “Sales of Capital Assets, Net Gain or Loss,” also “Long-Term Capital Gain or Loss.”

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also “Other Income.”)

Net Short-Term Gain or Loss from Sales of Capital Assets

See “Sales of Capital Assets, Net Gain or Loss,” also “Short-Term Capital Gain or Loss.”

Nonconventional Source Fuel Credit Δ

(included in line 55c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be coke and coke gas, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Returns

See “Taxable and Nontaxable Returns.”

Nontaxable Combat Pay Election

(line 66b, Form 1040)

For Tax Year 2005, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer’s entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

One-Half of Self-Employment Tax

See “Deduction for Self-Employment Tax.”

Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayers qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA’s, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children’s interest and non-qualified dividends (non-qualified) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or “net operating loss” in an earlier year (that was carried forward and deducted for 2005) were entered as a negative amount on this

line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Income Less Loss

See "Other Income."

Other Payments

(line 70, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels", "Credit from Regulated Investment Companies", and "Health Coverage Credit" (Formally known as Health Insurance Credit).

Other Tax Credits

(included in lines 54b, 55c, 56, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 72, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2006 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 73a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2006;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2005 that was more than \$800 but less than \$8,000;
- had no estimated tax payments for 2005;
- did not have any overpayment of tax shown on his or her 2004 return applied to the 2005 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income" and "other income.")

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one

partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time Δ

(line 69, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income.

The amount which could be deducted was based on net earnings from self-employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans Δ

(line 60, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of \$4,000, \$8,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax

Penalty

(line 76, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 75 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2005 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(included in line 63, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 73a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 74, Form 1040)

See "Credit to 2006 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or

qualified dividends taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Loss."

Retirement Savings Contribution Credit

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted

gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

Roth IRA Δ

(lines 16-25c, Form 8606)

Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$4,000 (\$4,500 if age 50 or older), \$8,000, (\$8,500, or \$9,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Married taxpayers filing separately could not take advantage of this rollover provision. (See also “Individual Retirement Arrangement Taxable Distributions.”)

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for “sales of capital assets” and “sales of property other than capital assets.” (See also “Total Rent and Royalty Income or Loss in AGI.”)

Royalty Net Income Less Loss

See “Royalty Net Income or Loss.”

S Corporations

See “Partnership and S Corporation Net Income or Loss.”

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;

- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors’ fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as “other income,” are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also “Sales of Property Other Than Capital Assets, Net Gain or Loss.”)

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions were considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer

had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years (“long-term loss carryover” and “short-term loss carryover” in the statistics).

The maximum rate for most net capital gains was 15 percent (generally, 5 percent for taxpayers in the 10- or 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Qualified 5-year gain (long term capital gain from sale or other disposition of property held more than five years) were taxed at 8 percent to the extent the gain would otherwise be taxed at 10 percent. Therefore, the long-term capital gain tax rate could be 5-percent, 8-percent, 10-percent, 15-percent, 25-percent, or 28-percent.

Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

See “Sales of Capital Assets, Net Gain or Loss.”

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain “involuntary conversions,” including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

Schedule D Capital Gain Distributions

See “Sales of Capital Assets, Net Gain or Loss.”

Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 58, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2005 was \$90,000. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class

labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

Social Security and Medicare Taxes Δ

For 2005, the maximum wages subject to social security tax (6.2%) increased to \$90,000. All wages are subject to medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 59, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 40, Form 1040)

For 2005, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$10,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$800 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2005 that was paid or deducted before 2005, all or part of that amount

had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2005; had paid state and local income taxes directly during 2005 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

This is the total of State and Local Income Taxes (line 5a) or Sales Tax Deduction (line 5b). The taxpayer could elect to use either line, but not both.

Statutory Adjustments Δ

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2005, statutory adjustments included educator expenses, certain business expenses of certain reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included Archer medical savings account deductions, deduction for clean-fuel vehicles, performing-arts-related expenses, jury duty pay received by the taxpayer and given to the employer if the taxpayer

continued to receive wages while on jury duty, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction Δ

(line 33, Form 1040)

For 2005, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$50,000 to \$65,000 (\$105,000 to \$135,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 75, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included line 63, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

Tax Generated Δ

(line 44, Form 1040)

This amount was the tax computed on modified taxable income. The tax rates for 2005 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below \$7,300 for single filers and married persons filing separately; \$14,600 for joint filers or surviving spouses; and \$10,450 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$29,700 for single filers; \$59,400 for joint filers or surviving spouses; \$29,700 for married persons filing separately; and \$39,800 for heads of household. The 25.0 percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$71,950 for single filers; \$119,950 for joint filers or surviving spouses; \$59,975 for married persons filing separately; and \$102,800 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$150,150 for single filers; \$182,800 for joint filers or surviving spouses; \$91,400 for married persons filing separately; and \$166,450 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$326,450 for single filers, joint filers, or surviving spouses and heads of households and \$163,225 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,600, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,600 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,600 was included on

either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$800 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income")

Tax Payments

(lines 64, 65, 67, 69-71, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2004 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 66a, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 76, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 64, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on

prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

Taxable Income

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 57 + any Form 4970 tax on line 63 - line 66a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit). For 2005, total income tax included the tax from Form 4970 (\$425 thousand). It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$145,950 (\$72,975 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$145,950 (\$72,975) or b) 80 percent of the non-exempt deductions. Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of

rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Statutory Adjustments

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

Total Tax Credits Δ

(lines 56, 66a, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) adoption credit;
- (8) mortgage interest credit;
- (9) District of Columbia first time homebuyers credit;
- (10) general business credit;
- (11) minimum tax credit;
- (12) qualified electric vehicle credit;
- (13) empowerment zone and renewal community employment credit;
- (14) alcohol used as fuel credit;
- (15) renewable electricity, refined coal, and Indian coal production credit;
- (16) nonconventional source fuel credit and;
- (17) other tax credits;
- (18) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and

is classified separately as “earned income credit refundable portion,” or “earned income credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit – see “Child Tax Credit”) or used to offset any other taxes.

Total Tax Liability

(line 63 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, Indian employment credit, new market credit, employer-provided child care facilities credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under “Earned Income Credit” and “Additional Child Tax Credit”), limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See “Tax Payments.”

Total Taxable IRA Distributions

See “Individual Retirement Arrangement Taxable Distributions.”

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See “Miscellaneous Itemized Deductions.”

Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer’s modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer’s return or if they claimed the education credit for the same student.

Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, returns are included with regular tax. (See also “Regular Tax Computation”);
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 5, 8, 10, 15, 20, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also “Limited Miscellaneous Itemized Deductions.”)

Section 6

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(See Unreimbursed employee business expenses)

Empowerment zone and renewal community employment credit

Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
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Returns with itemized deductions	
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Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
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Returns with itemized deductions	2.1
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- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 3.3
- Definitionpg 127
- Reported on:
 - Returns with itemized deductions
 - Classified by marital status 2.2
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- Classified by:
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- Classified by size of adjusted gross income and marital status 1.2
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- Classified by:
 - Marital status 2.4
 - Size of adjusted gross income 1.4
 - Type of exemption 2.3
- Definitionpg 128
- Reported on:
 - Returns with itemized deductions 2.1
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- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definitionpg 128
- Reported on:
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 - Classified by marital status 2.2
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Farm rental net income or loss

- Classified by:
 - Marital status 1.3

- Size of adjusted gross income 1.4
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- Classified by:
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- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 3.3
- Definitionpg 129
- Reported on:
 - Returns with itemized deductions
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- Classified by:
 - Marital Status 1.3
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- Reported on:
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Gambling loss deduction

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Classified by:
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H**Heads of household, returns of**

(See also Marital filing status)

Classified by:
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 Marginal tax rate3.4
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 Type of exemption2.4
 Reported on:
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Home mortgage interest deduction

(See also Interest paid deduction)

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- Definitionpg 131
- Reported on:
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Income tax before credits

- Classified by:
 - Size of adjusted gross income 1.4
- Definitionpg 131
- Reported on:
 - Returns with modified taxable income ... 3.1
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 - Time series, 2001-2005A

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- Classified by:
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 - Returns with itemized deductions
 - Classified by marital status 2.2
 - Time series, 2001-2005A

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(See also Primary and secondary IRA payments)

- Changes in law..... pg 12
- Classified by:
 - Marital status 1.3
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- Definition pg 131
- Reported on:

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- Classified by marital status 2.2
- Time series, 2001-2005 A

Individual retirement arrangement (IRA) taxable distributions

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definitionpg 132
- Reported on:
 - Returns with itemized deductions 2.1
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- Classified by marital status1.3
- Definitionpg 132
- Reported on:
 - Returns with itemized deductions 2.1
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Interest received

(See Taxable interest received)

Interest, tax-exempt

(See Tax-exempt interest)

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(See Interest paid deduction)

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(See Total itemized deductions and also specific type)

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- Classified by:
 - Marital status..... 2.2
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(See also Marital filing status)

Classified by:

Each rate at which tax was computed	3.6
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Size of adjusted gross income	1.2
Sources of income	1.3
Type of exemption	2.4

Reported on:

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K**Keogh retirement plan**

(See Payments to a Keogh plan)

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(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income	1.4
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Long-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income	1.4
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Long-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income	1.4
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M**Marginal tax rates**

(See also Tax generated)

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Reported on returns with modified	
Taxable income	3.4, 3.6

Marital filing status

Classified by:

Each rate at which tax was computed	3.6
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Classified by:

Marital status	1.3
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Miscellaneous itemized deductions

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(See Medical and dental expenses deduction)

Modified taxable income

- Classified by:
- Marginal tax rate 3.4
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 - Tax generated at each rate 3.6
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 - Definition pg 134

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- Classified by:
- Marital status.....1.3
 - Size of adjusted gross income.....1.4
 - Definition pg 134
- Reported on:
- Classified by marital status.....2.2

N**Net capital gain in AGI less loss**

- Definition pg 135
- Time series, 2001-2005 A

Net operating loss

- Classified by size of adjusted gross
- Income 1.4
 - Definitionpg 135
 - Time series, 2001-2005 A

Nonconventional source fuel credit

- Classified by:
- Marital status..... 1.3
 - Size of adjusted gross income..... 3.3
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Nondeductible passive losses

(See also Rent and royalty net income or loss)

- Classified by 1979 income concept B
- Definition pg 135

Nontaxable returns

(See also Taxable returns)

- Classified by size of AGI 1.2, 1.4, 2.3, 3.3
- Reported on:
- Returns with itemized deductions 2.1

Nontaxable combat pay amount

- Definition pg 135

Reported on:

- Returns with earned income credit 2.5

Number of exemptions

Classified by:

- Size of adjusted gross income 1.4
- Type of exemption and size of
- Adjusted gross income 2.3
- Type of exemption and marital status 2.4

Reported on:

- Returns with itemized deductions 2.1
- Time series, 2001-2005 A

O**Ordinary dividends**

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- 1979 income concept B
- Definitionpg 135

Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2
- Time series, 2001-2005 A

Other adjustments

(See also Statutory adjustments)

Classified by:

- Size of adjusted gross income 1.4
- Time series, 2001-2005 A

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 135

Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2
- Time series, 2001-2005 A

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Other tax credits

Classified by:
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(See also Taxes paid deduction)

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(See Contributions deduction)

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(See also Credit to 2006 estimated tax)

Credited to 2006 estimated tax:
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 Classified by:
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P**Parent exemptions**

(See Exemptions)

Parents' election to report child's interest and dividends

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Classified by:
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Classified by:
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Classified by:
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Classified by:
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Classified by:
 Size of adjusted gross income 3.3
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- Classified by:
- Marital status 1.3
 - Size of adjusted gross income 1.4
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- Definition pg 137
- Reported on:
- Returns with itemized deductions 2.1
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 - Time series, 2001-2005 A

Personal exemption

(See Exemptions)

Personal interest deductions

(See Interest paid deduction)

Personal interest paid

(See also Interest paid deduction)

Personal property taxes deduction

(See also Taxes paid deduction)

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- Reported on:
- Returns with itemized deductions2.1

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- Reported on Forms 1040, 1040A, and
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Predetermined estimated tax penalty

- Classified by:
- Size of adjusted gross income 3.3
- Definition pg 138
- Time series, 2001-2005 A

Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

Primary IRA Payments

(See also Individual retirement arrangement deductible payments, adjustment)

- Classified by:
- Marital status 1.3
 - Size of adjusted gross income 1.4
- Reported on:
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- Classified by marital status 2.2
- Time series, 2001-2005 A

Q**Qualified dividends**

- Classified by:
- Marital status 1.3
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- Returns with itemized deductions 2.1
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 - Time series, 2001-2005A

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(See also Taxes paid deduction)

- Definition pg 138
- Reported on returns with itemized
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(See also Overpayment refunded)

- Definition pg 138

Refund credited to next year

(See also Credit to 2006 estimated tax)

- Time series, 2001-2005 A

Regular tax computation

- Classified by:
- Size of adjusted gross income 3.1
- Definition pg 138

Rent and royalty net income or loss

- Classified by:
- Marital status 1.3
- Definition pg 139
- Reported on:
- Returns with itemized deductions 2.1
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Rent net income or loss

Classified by:

- Size of adjusted gross income 1.4
- Definition pg 139

Retirement savings contribution credit

Classified by:

- Marital status 1.3
- Size of adjusted gross income..... 3.3

Reported on:

- Returns with itemized deductions
 - Classified by marital status..... 2.2
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- Time series, 2001-2005 A

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- Description pg 11

Retrospective income concept

Classified by size of adjusted gross

- Income and 1979 concept B
- Descriptionpg 139

Roth IRA

- Description pg 140

Royalty net income or loss

Classified by:

- Size of adjusted gross income 1.4
- Definition pg 140

S**S corporation**

(See partnership and S Corporation net income or loss)

Salaries and wages

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- 1979 income concept B
- Definition pg 140

Reported on:

- Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 2001-2005 A

Sales of capital assets, net gain or loss

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- 1979 income conceptB
- Definition pg 140

Reported on:

- Returns with itemized deductions 2.1
 - Classified by marital status 2.2

Sales of capital assets reported on Schedule D

Classified by:

- Size of adjusted gross income..... 1.4

Sales of property other than capital assets, net gain or loss

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 141

Reported on:

- Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 2001-2005 A

Sales tax deduction

- Definition pg 141

Reported on:

- Returns with itemized deductions 2.1

Schedule D gain subject to 28% tax rate

Classified by:

- Size of adjusted gross income 1.4

Secondary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

- Marital status 1.3
- Size of gross adjusted income 1.4

Reported on:

- Returns with itemized deduction
 - Classified by marital status 2.2
- Time series, 2001-2005 A

Self-employed health insurance deduction

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definition pg 141
- Time series, 2001-2005 A

Self-employment tax

(See also Deduction of self-employment tax)

- Changes in law pg 13
- Classified by:
 - Size of adjusted gross income 3.3
- Definition pg 142
- Time series, 2001-2005 A

Separate returns of married persons

(See also Marital filing status)

- Classified by:
 - Each rate at which tax was computed 3.6
 - Marginal tax rate 3.4
 - Size of adjusted gross income 1.2
 - Sources of income 1.3
 - Type of exemption 2.4
- Reported on returns with itemized deductions
 - Classified by marital status 2.2

Short-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

- Classified by size of adjusted gross
 - income 1.4
- Definition.....pg 142

Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

- Classified by size of adjusted gross
 - Income 1.4

Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

- Classified by size of adjusted gross
 - Income 1.4
- Definition.....pg 142

Single persons, returns of

(See also Marital filing status)

- Classified by:
 - Each rate at which tax was computed 3.6

- Marginal tax rate 3.4
- Size of adjusted gross income 1.2
- Sources of income 1.3
- Type of exemption 2.4

Reported on:

- Returns with itemized deductions
 - Classified by marital status 2.2

Size of adjusted gross income

Classified by:

- Marital status 1.2
- Selected income and tax items 1.1
- Size of adjusted gross income 3.3
- Sources of income 1.4
- Type of tax computation 3.1
- 1979 income concept B

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Reported on:

- Returns with earned income credit 2.5
- Returns with itemized deductions 2.1
- Returns with modified taxable
 - Income 3.1, 3.6
- Returns with total income tax 3.2
- Type of exemption 2.3

Size of income

Classified by size of adjusted gross

- income and by 1979 concept B

Social security benefits

Benefits in adjusted gross income:

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 142

Reported on:

- Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 2001-2005 A

Social security and Medicare tax on tip income

Classified by:

- Marital status 3.3
- Definition pg 142
- Time series, 2001-2005 A

Sources of income

(See also specific type)

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4

Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2

Sources of data

(See description of sample)

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- Time series, 2001-2005 A

Standard deduction

(See also Basic and additional standard deductions)

- Changes in law pg 13

Classified by:

- Marital status 1.2
- Size of adjusted gross income 1.2

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State income tax refunds

(See Taxes paid deduction)

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4

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Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2
- Time series, 2001-2005 A

State and local income taxes

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Reported on returns with itemized

- Deductions 2.1

Statutory adjustments

(See also specific type)

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- 1979 income concept B

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Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2
- Time series, 2001-2005 A
- Type of adjustment 1.4

Student loan interest deduction

Classified by:

- Marital status 1.3
- Definition pg 144

Reported on:

- Returns with itemized deductions
- Classified by marital status 2.2
- Time series, 2001-2005 A
- Type of adjustment 1.4

Surviving spouses, returns of

(See also Marital filing status)

Classified by:

- Each rate at which tax was computed 3.6
- Marginal tax rate 3.4
- Sources of income 1.3
- Size of adjusted gross income 1.2
- Type of exemption 2.4

Reported on returns with itemized

- deductions classified by marital status 2.2

T**Tax credits**

(See also specific type)

Classified by:

- Marital status 1.3
- Size of adjusted gross income 3.3
- 1979 income concept B

Reported on:

- Returns with modified taxable income ... 3.1
- Returns with itemized deductions 2.1
- Classified by marital status 2.2
- Time series, 2001-2005 A
- Type of credit 3.3

Tax due at time of filing

Classified by:

- Marital status 1.3
- Size of adjusted gross income 3.3

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Classified by:		(See also Predetermined estimated tax penalty)	
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		(See Income tax withheld)	
		Tax withheld	
		(See Income tax withheld)	
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(See also specific type)		Classified by:	
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		Income	1.1
		Marital status	1.2, 1.3
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		Tax generated at specific rate	3.5
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		Reported on:	
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		Classified by marital status	2.2
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Returns with itemized deductions			
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Classified by:			
Marital status	1.3		
Size of adjusted gross income	3.3		
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1979 income concept	B	Total income tax	
Definition	pg 146	As percentage of adjusted gross income	3.2
Reported on:		Type of tax computation	3.1
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Classified by marital status	2.2	Average	1.1
Time series, 2001-2005	A	Type of tax computation	3.1
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(See Individual retirement arrangement (IRA)		Accumulated size of adjusted	
taxable distributions)		gross income	1.1
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		(See miscellaneous deductions)	
		Total payments	
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Total rent and royalty income or loss

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Classified by:

Size of adjusted gross income.....1.4

Total standard deduction

(See Standard deduction)

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Total statutory adjustments

(See Statutory adjustments)

Time series, 2001-2005 A

Total tax credits

(See Tax credits)

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Total tax liability

(See Tax liability)

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Tuition and fees deduction

Classified by:

Marital status1.3

Reported on:

Returns with itemized deductions

Classified by marital status..... 2.2

Size of adjusted gross income.....1.4

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Time series, 2001-2005A

Type of tax computation

Classified by size of adjusted gross

Income 3.1

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U**Unemployment compensation**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

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Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 2001-2005 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

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Reported on returns with itemized

Deductions 2.1