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Individual Income Tax Returns 2007

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Douglas H. Shulman
Commissioner

Patricia H. McGuire
Acting Director,
Research, Analysis and
Statistics

David P. Paris
Acting Director,
Statistics of Income Division

David P. Paris
Chief,
Individual Statistics Branch

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, type of tax computation and age.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2007. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 143 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2007.¹

Table A on the following pages presents selected income and tax items for Tax Years 2003 through 2007 as they appear on the forms and provides the percentage change for each item between 2006 and 2007. 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 2007, the number of individual tax returns filed increased by 4.6 million, or 3.3 percent. Adjusted gross income (AGI) rose \$656.9 billion, or 8.2 percent from 2006 to 2007, compared to the 8.2 percent increase recorded from 2005 to 2006. Total tax liability increased 8.8 percent to \$1.2 trillion. Several components of AGI showed large increases between 2006 and 2007. The most notable of these were net capital gains less loss, which increased 16.2 percent, and taxable interest, which increased 20.4 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2007, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

¹ For Tax Year 2007, the total number of returns count does not include individual income tax returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

Individual Returns 2007

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars

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

Item [1]	Current dollars					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	130,423,626	132,226,042	134,372,678	138,394,754	*** 142,978,806	3.3
Electronically filed returns	61,154,815	68,380,152	73,471,852	80,095,643	87,851,490	9.7
Form 1040 returns	80,420,043	80,603,689	81,497,559	83,805,545	86,300,563	3.0
Electronically filed returns	30,472,170	34,900,171	39,465,536	43,470,129	47,982,634	10.4
Form 1040A returns	29,631,494	30,572,631	31,326,141	32,018,556	33,507,223	4.6
Electronically filed returns	18,910,697	20,771,324	22,224,396	23,888,067	25,420,635	6.4
Form 1040EZ returns	20,372,089	21,049,722	21,548,977	** 22,570,653	23,171,020	2.7
Electronically filed returns	* 11,771,948	* 12,708,657	11,781,921	12,737,447	14,448,221	13.4
Salaries and wages						
Number of returns	110,890,993	112,369,812	114,070,880	116,379,376	120,844,802	3.8
Amount	4,649,900,493	4,921,806,344	5,155,407,373	5,469,370,119	5,842,269,820	6.8
Taxable interest						
Number of returns	59,459,344	57,605,888	59,249,357	62,401,235	64,505,131	3.4
Amount	127,159,692	125,474,158	162,432,720	222,707,445	268,058,182	20.4
Tax-exempt interest						
Number of returns	4,524,955	4,416,851	4,497,973	6,038,822	6,321,596	4.7
Amount	53,750,230	52,031,763	57,693,924	72,970,971	79,351,341	8.7
Ordinary dividends						
Number of returns	30,475,097	30,687,178	31,175,376	31,619,775	32,006,152	1.2
Amount	115,141,232	146,838,808	166,482,004	199,359,146	237,052,127	18.9
Qualified dividends						
Number of returns	22,449,379	24,549,867	25,853,686	26,584,184	27,145,274	2.1
Amount	80,994,736	110,500,411	118,980,474	137,195,800	155,872,285	13.6
State income tax refunds						
Number of returns	24,655,907	23,621,296	22,110,769	22,964,214	23,592,999	2.7
Amount	23,425,623	22,735,928	22,204,760	24,206,006	27,046,648	11.7
Alimony received						
Number of returns	431,368	439,608	457,488	441,514	457,308	3.6
Amount	6,470,712	7,262,338	7,979,270	8,120,381	8,759,334	7.9
Business or profession net income, less loss						
Number of returns	19,415,648	20,252,079	21,057,329	21,656,409	22,629,468	4.5
Amount	229,655,285	247,217,287	269,701,056	281,527,260	279,736,260	-0.6
Net capital gain in AGI less loss						
Number of returns	21,889,687	22,388,659	22,040,458	22,069,069	22,143,812	0.3
Amount	294,021,717	471,735,648	663,057,140	771,045,623	895,673,984	16.2
Capital gain distributions reported on Form 1040						
Number of returns	1,095,371	2,878,263	4,155,219	4,599,135	5,012,429	9.0
Amount	332,293	1,925,990	4,958,078	8,416,731	11,981,884	42.4
Sales of property other than capital assets, net gain less loss						
Number of returns	1,753,860	1,749,934	1,777,203	1,778,803	1,751,136	-1.6
Amount	-330,359	2,502,516	3,662,932	4,201,647	4,356,742	3.7
Total IRA distributions						
Number of returns	9,240,253	9,516,936	10,024,085	10,635,115	11,395,793	7.2
Amount	120,948,781	131,491,539	146,906,503	165,503,242	189,848,217	14.7
Taxable IRA distributions						
Number of returns	8,611,702	8,913,846	9,387,189	9,965,065	10,683,225	7.2
Amount	88,335,605	101,672,181	112,277,199	124,705,552	147,959,327	18.6
Total pensions and annuities						
Number of returns	24,767,067	25,130,018	25,352,088	26,511,367	27,678,148	4.4
Amount	565,420,626	627,664,241	685,308,391	780,831,489	851,528,103	9.1
Taxable pensions and annuities						
Number of returns	22,822,842	23,123,390	23,247,374	24,098,220	25,180,637	4.5
Amount	372,931,442	394,285,849	420,144,855	450,454,465	490,581,465	8.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,824,475	15,191,999	15,510,991	15,624,588	16,184,703	3.6
Amount	295,698,600	357,378,135	447,047,895	466,087,829	453,450,913	-2.7
Farm net income less loss						
Number of returns	1,997,116	2,004,898	1,981,249	1,958,273	1,977,943	1.0
Amount	-12,371,492	-13,239,205	-12,168,786	-15,331,319	-14,693,259	4.2
Unemployment compensation						
Number of returns	10,065,230	9,094,911	7,887,700	7,378,438	7,622,280	3.3
Amount	44,007,879	32,740,272	27,857,367	26,523,665	29,415,079	10.9
Social security benefits (received)						
Number of returns	14,120,202	14,759,589	15,510,458	20,609,364	22,587,781	9.6
Amount	214,011,279	231,873,220	252,239,705	339,754,476	382,324,621	12.5
Taxable social security benefits						
Number of returns	10,975,002	11,691,859	12,660,754	13,749,185	15,011,961	9.2
Amount	97,768,201	110,462,387	124,829,069	144,403,839	167,186,633	15.8

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign earned income exclusion [2]						
Number of returns	306,393	295,313	303,940	329,264	343,077	4.2
Amount	15,076,406	15,446,376	16,275,890	18,154,653	19,888,233	9.5
Net operating loss [2]						
Number of returns	712,076	829,838	862,791	916,899	922,895	0.7
Amount	62,824,777	75,011,556	79,451,741	80,795,920	86,369,141	6.9
Other income, less loss [2]						
Number of returns	5,703,893	5,891,550	6,811,025	6,176,952	6,607,358	7.0
Amount	21,289,227	23,197,673	26,863,382	29,938,461	36,140,255	20.7
Total income						
Number of returns	130,171,008	131,924,074	134,114,986	137,228,802	142,586,333	3.9
Amount	6,294,684,470	6,886,851,809	7,531,892,210	8,144,688,302	8,810,738,960	8.2
Educator expenses						
Number of returns	3,240,673	3,402,468	3,503,719	3,166,931	3,654,214	15.4
Amount	805,734	858,457	877,796	805,568	925,997	14.9
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	105,135	100,111	120,468	135,102	12.1
Amount	N/A	252,597	285,073	368,258	420,756	14.3
Health savings account deduction						
Number of returns	N/A	90,857	215,781	358,968	592,526	65.1
Amount	N/A	190,732	510,690	868,560	1,500,881	72.8
Moving expenses						
Number of returns	1,023,888	1,096,436	1,134,137	1,082,576	1,119,044	3.4
Amount	2,439,835	2,952,043	3,076,563	3,159,251	2,903,022	-8.1
One-half of self-employment tax						
Number of returns	15,373,279	15,920,203	16,694,655	17,074,708	17,840,382	4.5
Amount	19,791,285	21,109,366	22,733,881	23,925,376	24,759,998	3.5
Keogh retirement plan						
Number of returns	1,208,801	1,201,332	1,256,900	1,228,299	1,191,135	-3.0
Amount	17,795,957	19,295,952	21,268,404	22,011,551	22,262,415	1.1
Self-employed health insurance						
Number of returns	3,802,277	3,883,687	3,901,082	3,804,190	3,838,721	0.9
Amount	16,454,211	18,457,063	19,645,889	20,302,533	21,283,306	4.8
Penalty on early withdrawal of savings						
Number of returns	736,121	780,327	805,625	1,164,171	1,164,446	[6]
Amount	150,214	209,833	265,870	429,850	352,592	-18.0
Alimony paid adjustment						
Number of returns	587,368	574,001	588,463	585,286	599,587	2.4
Amount	7,520,335	8,470,128	8,954,038	9,115,764	9,496,674	4.2
Total taxpayer IRA adjustment						
Number of returns	3,418,494	3,330,763	3,256,066	3,230,531	3,299,773	2.1
Amount	10,006,814	10,028,607	12,003,037	12,533,506	12,876,504	2.7
Student loan interest deduction						
Number of returns	6,953,370	7,527,249	8,072,896	8,540,900	9,091,081	6.4
Amount	4,409,816	4,398,734	5,052,720	6,156,865	7,463,755	21.2
Tuition and fees deduction						
Number of returns	3,571,154	4,710,253	4,696,013	4,015,828	4,543,382	13.1
Amount	6,683,631	10,589,279	10,846,990	9,620,615	10,578,961	10.0
Domestic production activities deduction						
Number of returns	N/A	N/A	336,959	421,128	478,999	13.7
Amount	N/A	N/A	2,360,983	3,303,121	6,780,483	105.3
Archer MSA deduction						
Number of returns	67,347	32,334	18,808	18,668	10,972	-41.2
Amount	129,214	66,602	41,341	35,106	21,748	-38.1
Foreign housing deductions						
Number of returns	1,491	3,352	2,417	3,942	5,238	32.9
Amount	51,765	59,899	70,962	83,632	98,011	17.2
Other adjustments						
Number of returns	272,647	188,210	257,014	137,296	139,569	1.7
Amount	1,314,285	1,107,387	1,402,311	1,073,988	1,295,091	20.6
Total statutory adjustments						
Number of returns	30,382,069	32,153,965	33,591,124	33,980,524	36,050,434	6.1
Amount	87,575,677	98,046,679	109,396,547	113,845,357	123,020,191	8.1
Adjusted gross income or loss (AGI)						
Amount	6,207,108,793	6,788,805,130	7,422,495,663	8,030,842,945	8,687,718,769	8.2
Total itemized deductions						
Number of returns	43,949,591	46,335,237	47,755,427	49,123,555	50,544,470	2.9
Amount	901,864,834	998,238,457	1,121,810,935	1,229,237,288	1,333,036,542	8.4

Footnotes at end of table.

Individual Returns 2007

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns	84,643,281	84,016,753	84,841,222	86,583,732	90,510,904	4.5
Amount	555,780,052	560,932,618	580,747,711	607,464,186	654,181,656	7.7
Basic standard deduction						
Number of returns	84,643,281	84,016,753	84,841,222	86,583,732	90,510,904	4.5
Amount	539,921,089	545,082,218	564,186,053	590,487,763	635,824,934	7.7
Additional standard deduction						
Number of returns	11,200,647	10,985,079	10,996,440	11,261,327	11,703,100	3.9
Amount	15,858,963	15,850,401	16,561,658	16,976,422	18,356,722	8.1
AGI less deductions						
Number of returns	114,402,877	116,042,570	118,115,885	120,676,830	125,121,755	3.7
Amount	4,873,784,147	5,360,753,836	5,859,016,944	6,340,706,374	6,871,049,690	8.4
Number of exemptions	261,126,373	263,896,304	269,043,070	275,256,944	282,613,371	2.7
Exemption amount	781,305,067	800,690,043	839,904,186	891,911,609	943,171,372	5.7
Taxable income						
Number of returns	101,392,812	102,737,959	104,330,653	106,667,402	110,533,209	3.6
Amount	4,200,218,439	4,670,165,637	5,137,165,874	5,579,145,443	6,063,263,892	8.7
Tax from table, rate schedules, etc.						
Number of returns	101,386,201	102,721,593	104,321,332	106,658,774	110,522,670	3.6
Amount	780,315,781	871,227,853	972,706,955	1,061,247,534	1,155,415,243	8.9
Additional taxes						
Number of returns	21,370	9,884	10,595	12,787	13,249	3.6
Amount	222,088	85,611	23,740	43,250	13,823	-68.0
Alternative minimum tax						
Number of returns	2,357,975	3,096,299	4,004,756	3,966,540	4,108,964	3.6
Amount	9,469,803	13,029,239	17,421,071	21,564,586	24,109,512	11.8
Income tax before credits						
Number of returns	101,412,777	102,740,921	104,345,964	106,688,255	110,547,299	3.6
Amount	790,005,881	884,342,703	990,151,766	1,082,855,370	1,179,538,578	8.9
Child care credit						
Number of returns	6,313,297	6,316,649	6,500,596	6,466,792	6,491,844	0.4
Amount	3,206,890	3,337,984	3,462,104	3,486,637	3,483,152	-0.1
Credit for elderly or disabled						
Number of returns	123,147	107,914	101,627	98,261	89,767	-8.6
Amount	20,257	18,740	14,127	14,571	12,469	-14.4
Education credits						
Number of returns	7,298,227	7,180,884	7,057,251	7,725,138	7,435,044	-3.8
Amount	5,843,029	6,016,805	6,119,631	7,022,420	6,910,412	-1.6
Residential energy credit						
Number of returns	N/A	N/A	N/A	4,344,189	4,326,398	-0.4
Amount	N/A	N/A	N/A	1,000,149	1,007,577	0.7
Foreign tax credit						
Number of returns	4,145,174	4,700,259	5,398,046	6,418,317	7,642,644	19.1
Amount	5,805,555	6,757,994	9,361,989	10,958,470	15,435,196	40.9
Child tax credit						
Number of returns	25,672,254	25,988,711	25,950,568	25,741,511	25,889,333	0.6
Amount	22,788,025	32,300,455	32,047,620	31,741,551	31,556,282	-0.6
Retirement savings contributions credit						
Number of returns	5,296,688	5,288,732	5,293,605	5,192,133	5,862,206	12.9
Amount	1,034,394	1,011,506	944,531	893,957	976,846	9.3
Adoption credit						
Number of returns	63,980	71,136	84,793	93,369	94,128	0.8
Amount	348,793	301,890	319,558	351,184	396,039	12.8
General business credit						
Number of returns	262,738	248,506	251,386	386,681	230,821	-40.3
Amount	612,744	635,391	877,850	1,302,464	845,539	-35.1
Prior year minimum tax credit						
Number of returns	250,605	274,596	290,376	359,098	395,359	10.1
Amount	916,538	902,000	1,081,252	1,032,247	1,034,675	0.2
Total credits [3]						
Number of returns	39,247,449	39,841,978	40,526,374	44,397,533	46,084,671	3.8
Amount	41,069,375	51,599,346	54,571,100	58,141,809	62,630,766	7.7
Income tax after credits						
Number of returns	91,109,363	90,876,672	92,343,186	94,509,890	98,369,138	4.1
Amount	748,936,506	832,743,358	935,580,666	1,024,713,561	1,116,907,812	9.0
Self-employment tax						
Number of returns	15,373,279	15,920,203	16,694,655	17,074,708	17,840,382	4.5
Amount	39,574,991	42,210,737	45,459,427	47,842,244	49,511,062	3.5
Recapture taxes						
Number of returns	15,797	41,161	15,206	12,536	17,924	43.0
Amount	87,939	173,122	299,191	320,788	413,740	29.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income not reported						
Number of returns	557,717	517,609	335,818	355,457	194,630	-45.2
Amount	148,746	107,929	79,220	73,109	30,331	-58.5
Tax on qualified retirement plans						
Number of returns	4,877,670	4,924,584	4,822,297	5,148,030	5,550,175	7.8
Amount	3,407,940	3,640,374	3,820,152	4,347,720	5,004,547	15.1
Advanced earned income credit payments						
Number of returns	142,694	142,639	122,078	129,124	138,647	7.4
Amount	66,986	62,360	58,167	62,149	69,336	11.6
Household employment taxes						
Number of returns	240,601	243,702	228,381	225,441	222,146	-1.5
Amount	810,442	885,832	936,858	917,524	914,059	-0.4
Total tax liability [4]						
Number of returns	97,875,142	98,115,557	99,880,223	102,363,945	106,650,214	4.2
Amount	793,111,460	879,962,609	986,460,793	1,078,601,440	1,173,264,964	8.8
Income tax withheld						
Number of returns	114,861,706	116,312,978	118,161,380	120,500,889	125,583,890	4.2
Amount	703,758,484	731,734,362	782,659,594	843,094,979	912,563,316	8.2
Estimated tax payments						
Number of returns	11,576,213	10,996,504	11,053,213	11,128,072	11,523,634	3.6
Amount	182,906,911	188,770,357	221,001,524	252,998,613	284,119,655	12.3
Earned income credit						
Number of returns	22,024,227	22,270,550	22,751,904	23,042,200	24,583,940	6.7
Amount	38,657,067	40,024,074	42,410,290	44,387,566	48,539,994	9.4
Nontaxable combat pay election						
Number of returns	N/A	10,024	21,973	8,323	6,642	-20.2
Amount	N/A	9,283	328,268	90,997	109,650	20.5
Additional child tax credit						
Number of returns	12,570,455	14,528,434	15,219,712	15,590,592	15,884,285	1.9
Amount	9,112,716	14,450,019	15,495,160	16,248,889	16,690,219	2.7
Payment with an extension request						
Number of returns	1,333,579	1,518,779	1,627,572	1,758,125	1,773,576	0.9
Amount	38,303,188	59,268,206	77,833,848	86,530,919	96,167,969	11.1
Excess social security tax withheld						
Number of returns	1,121,141	1,242,604	1,383,240	1,443,437	1,544,389	7.0
Amount	1,566,411	1,727,641	2,023,314	2,288,807	2,519,084	10.1
Other payments:						
Form 2439						
Number of returns	12,717	9,608	19,812	84,547	39,521	-53.3
Amount	123,633	33,754	52,976	52,199	119,959	129.8
Form 4136						
Number of returns	349,860	345,020	340,769	318,754	305,765	-4.1
Amount	82,154	86,378	101,712	85,905	88,950	3.5
Form 8885						
Number of returns	17,834	16,314	13,380	22,397	22,550	0.7
Amount	32,514	23,595	27,078	27,567	39,343	42.7
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	N/A	N/A	151,643	[7]
Amount	N/A	N/A	N/A	N/A	508,074	[7]
Total payments						
Number of returns	123,461,513	124,989,700	126,781,067	134,948,299	135,128,289	0.1
Amount	974,543,079	1,036,118,363	1,141,605,497	1,249,879,508	1,361,454,082	8.9
Overpayment, total						
Number of returns	105,361,848	103,706,648	104,778,359	109,915,823	110,611,578	0.6
Amount	254,553,541	255,064,839	272,110,056	295,796,995	316,924,652	7.1
Overpayment refunded						
Number of returns	102,004,984	100,674,244	101,870,385	107,001,071	107,687,030	0.6
Amount	219,751,889	221,371,474	232,975,616	250,941,390	267,872,391	6.7
Refund credited to next year						
Number of returns	5,199,186	4,314,593	4,055,960	3,978,421	4,061,974	2.1
Amount	34,801,652	33,693,366	39,134,446	44,855,606	49,052,261	9.4
Tax due at time of filing						
Number of returns	21,072,333	24,452,350	25,659,937	26,694,105	28,599,646	7.1
Amount	73,741,408	99,683,779	118,232,296	126,289,889	130,607,837	3.4
Tax penalty						
Number of returns	4,829,886	5,641,853	5,882,477	6,496,924	7,549,807	16.2
Amount	619,485	774,697	1,266,944	1,770,962	1,872,302	5.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	130,423,626	132,226,042	134,372,678	138,394,754	*** 142,978,806	3.3
Electronically filed returns	61,154,815	68,380,152	73,471,852	80,095,643	87,851,490	9.7
Form 1040 returns	80,420,043	80,603,689	81,497,559	83,805,545	86,300,563	3.0
Electronically filed returns	30,472,170	34,900,171	39,465,536	43,470,129	47,982,634	10.4
Form 1040A returns	29,631,494	30,572,631	31,326,141	32,018,556	33,507,223	4.6
Electronically filed returns	18,910,697	20,771,324	22,224,396	23,888,067	25,420,635	6.4
Form 1040EZ returns	20,372,089	21,049,722	21,548,977	** 22,570,653	23,171,020	2.7
Electronically filed returns	* 11,771,948	* 12,708,657	11,781,921	12,737,447	14,448,221	13.4
Salaries and wages						
Number of returns	110,890,993	112,369,812	114,070,880	116,379,376	120,844,802	3.8
Amount	3,302,486,146	3,406,094,356	3,450,741,214	3,546,932,632	3,683,650,580	3.9
Taxable interest received						
Number of returns	59,459,344	57,605,888	59,249,357	62,401,235	64,505,131	3.4
Amount	90,312,281	86,833,327	108,723,373	144,427,656	169,015,247	17.0
Tax-exempt interest						
Number of returns	4,524,955	4,416,851	4,497,973	6,038,822	6,321,596	4.7
Amount	38,174,879	36,008,140	38,617,084	47,322,290	50,032,371	5.7
Ordinary dividends in AGI						
Number of returns	30,475,097	30,687,178	31,175,376	31,619,775	32,006,152	1.2
Amount	81,776,443	101,618,552	111,433,738	129,286,087	149,465,402	15.6
Qualified dividends in AGI						
Number of returns	22,449,379	24,549,867	25,853,686	26,584,184	27,145,274	2.1
Amount	57,524,670	76,470,873	79,638,871	88,972,633	98,280,129	10.5
State income tax refund						
Number of returns	24,655,907	23,621,296	22,110,769	22,964,214	23,592,999	2.7
Amount	16,637,516	15,734,206	14,862,624	15,697,799	17,053,372	8.6
Alimony received						
Number of returns	431,368	439,608	457,488	441,514	457,308	3.6
Amount	4,595,676	5,025,839	5,340,877	5,266,136	5,522,909	4.9
Business or profession net income, less loss						
Number of returns	19,415,648	20,252,079	21,057,329	21,656,409	22,629,468	4.5
Amount	163,107,447	171,084,628	180,522,795	182,572,802	176,378,474	-3.4
Net capital gain in AGI less loss						
Number of returns	21,889,687	22,388,659	22,040,458	22,069,069	22,143,812	0.3
Amount	208,822,242	326,460,656	443,813,347	500,029,587	564,737,695	12.9
Capital gain distributions reported on Form 1040						
Number of returns	1,095,371	2,878,263	4,155,219	4,599,135	5,012,429	9.0
Amount	236,004	1,332,865	3,318,660	5,458,321	7,554,782	38.4
Sales of property other than capital assets, net gain less loss						
Number of returns	1,753,860	1,749,934	1,777,203	1,778,803	1,751,136	-1.6
Amount	-234,630	1,731,845	2,451,762	2,724,804	2,747,000	0.8
Total IRA distributions						
Number of returns	9,240,253	9,516,936	10,024,085	10,635,115	11,395,793	7.2
Amount	85,901,123	90,997,605	98,330,993	107,330,248	119,702,533	11.5
Taxable IRA distributions in AGI						
Number of returns	8,611,702	8,913,846	9,387,189	9,965,065	10,683,225	7.2
Amount	62,738,356	70,361,371	75,152,074	80,872,602	93,290,875	15.4
Total pensions and annuities						
Number of returns	24,767,067	25,130,018	25,352,088	26,511,367	27,678,148	4.4
Amount	401,577,149	434,369,717	458,707,089	506,375,804	536,902,965	6.0
Taxable pensions and annuities in AGI						
Number of returns	22,822,842	23,123,390	23,247,374	24,098,220	25,180,637	4.5
Amount	264,866,081	272,862,179	281,221,456	292,123,518	309,319,965	5.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,824,475	15,191,999	15,510,991	15,624,588	16,184,703	3.6
Amount	210,013,210	247,320,509	299,228,845	302,261,887	285,908,520	-5.4
Farm net income less loss						
Number of returns	1,997,116	2,004,898	1,981,249	1,958,273	1,977,943	1.0
Amount	-8,786,571	-9,162,080	-8,145,104	-9,942,490	-9,264,350	6.8
Unemployment compensation in AGI						
Number of returns	10,065,230	9,094,911	7,887,700	7,378,438	7,622,280	3.3
Amount	31,255,596	22,657,628	18,646,163	17,200,820	18,546,708	7.8
Social security benefits (received)						
Number of returns	14,120,202	14,759,589	15,510,458	20,609,364	22,587,781	9.6
Amount	151,996,647	160,465,896	168,835,144	220,333,642	241,062,182	9.4
Taxable social security benefits in AGI						
Number of returns	10,975,002	11,691,859	12,660,754	13,749,185	15,011,961	9.2
Amount	69,437,643	76,444,558	83,553,594	93,647,107	105,414,018	12.6

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign earned income exclusion [2]						
Number of returns	306,393	295,313	303,940	329,264	343,077	4.2
Amount	10,707,675	10,689,534	10,894,170	11,773,446	12,539,869	6.5
Net operating loss [2]						
Number of returns	712,076	829,838	862,791	916,899	922,895	0.7
Amount	44,619,870	51,911,111	53,180,550	52,396,835	54,457,214	3.9
Other income, net gain less loss [2]						
Number of returns	5,703,893	5,891,550	6,811,025	6,176,952	6,607,358	7.0
Amount	15,120,190	16,053,753	17,980,845	19,415,344	22,787,046	17.4
Total income						
Number of returns	130,171,008	131,924,074	134,114,986	137,228,802	142,586,333	3.9
Amount	4,470,656,584	4,765,987,411	5,041,427,182	5,281,899,029	5,555,320,908	5.2
Educator expenses						
Number of returns	3,240,673	3,402,468	3,503,719	3,166,931	3,654,214	15.4
Amount	572,254	594,088	587,548	522,418	583,857	11.8
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	105,135	100,111	120,468	135,102	12.1
Amount	N/A	174,808	190,812	238,818	265,294	11.1
Health savings account deduction						
Number of returns	N/A	90,857	215,781	358,968	592,526	65.1
Amount	N/A	131,994	341,827	563,268	946,331	68.0
Moving expenses						
Number of returns	1,023,888	1,096,436	1,134,137	1,082,576	1,119,044	3.4
Amount	1,732,837	2,042,936	2,059,279	2,048,801	1,830,405	-10.7
One-half of self-employment tax						
Number of returns	15,373,279	15,920,203	16,694,655	17,074,708	17,840,382	4.5
Amount	14,056,310	14,608,558	15,216,788	15,515,808	15,611,600	0.6
Keogh retirement plan						
Number of returns	1,208,801	1,201,332	1,256,900	1,228,299	1,191,135	-3.0
Amount	12,639,174	13,353,600	14,235,880	14,274,676	14,036,832	-1.7
Self-employed health insurance						
Number of returns	3,802,277	3,883,687	3,901,082	3,804,190	3,838,721	0.9
Amount	11,686,229	12,773,054	13,149,859	13,166,364	13,419,487	1.9
Penalty on early withdrawal of savings						
Number of returns	736,121	780,327	805,625	1,164,171	1,164,446	[6]
Amount	106,686	145,213	177,959	278,761	222,315	-20.2
Alimony paid adjustment						
Number of returns	587,368	574,001	588,463	585,286	599,587	2.4
Amount	5,341,147	5,861,680	5,993,332	5,911,650	5,987,815	1.3
Total taxpayer IRA adjustment						
Number of returns	3,418,494	3,330,763	3,256,066	3,230,531	3,299,773	2.1
Amount	7,107,112	6,940,212	8,034,161	8,128,084	8,118,855	-0.1
Student loan interest deduction						
Number of returns	6,953,370	7,527,249	8,072,896	8,540,900	9,091,081	6.4
Amount	3,131,972	3,044,107	3,382,008	3,992,779	4,706,025	17.9
Tuition and fees deduction						
Number of returns	3,571,154	4,710,253	4,696,013	4,015,828	4,543,382	13.1
Amount	4,746,897	7,328,221	7,260,368	6,239,050	6,670,215	6.9
Domestic production activities deduction						
Number of returns	N/A	N/A	336,959	421,128	478,999	13.7
Amount	N/A	N/A	1,580,310	2,142,102	4,275,210	99.6
Archer MSA deduction						
Number of returns	67,347	32,334	18,808	18,668	10,972	-41.2
Amount	91,771	46,091	27,671	22,767	13,712	-39.8
Foreign housing deductions						
Number of returns	1,491	3,352	2,417	3,942	5,238	32.9
Amount	36,765	41,453	47,498	54,236	61,798	13.9
Other adjustments						
Number of returns	272,647	188,210	257,014	137,296	139,569	1.7
Amount	933,441	766,358	938,629	696,490	816,577	17.2
Total statutory adjustments						
Number of returns	30,382,069	32,153,965	33,591,124	33,980,524	36,050,434	6.1
Amount	62,198,634	67,852,373	73,223,927	73,829,674	77,566,325	5.1
Adjusted gross income or loss (AGI)						
Amount	4,408,457,950	4,698,135,038	4,968,203,255	5,208,069,355	5,477,754,583	5.2
Total itemized deductions						
Number of returns	43,949,591	46,335,237	47,755,427	49,123,555	50,544,470	2.9
Amount	640,529,001	690,822,462	750,877,467	797,170,744	840,502,233	5.4

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns	84,643,281	84,016,753	84,841,222	86,583,732	90,510,904	4.5
Amount	394,730,151	388,188,663	388,720,021	393,945,646	412,472,671	4.7
Basic standard deduction						
Number of returns	84,643,281	84,016,753	84,841,222	86,583,732	90,510,904	4.5
Amount	383,466,683	377,219,528	377,634,574	382,936,292	400,898,445	4.7
Additional standard deduction						
Number of returns	11,200,647	10,985,079	10,996,440	11,261,327	11,703,100	3.9
Amount	11,263,468	10,969,136	11,085,447	11,009,353	11,574,226	5.1
AGI less deductions						
Number of returns	114,402,877	116,042,570	118,115,885	120,676,830	125,121,755	3.7
Amount	3,461,494,423	3,709,864,246	3,921,698,088	4,112,001,540	4,332,313,802	5.4
Number of exemptions	261,126,373	263,896,304	269,043,070	275,256,944	282,613,371	2.7
Exemption amount	554,904,167	554,110,756	562,184,863	578,412,198	594,685,607	2.8
Taxable income						
Number of returns	101,392,812	102,737,959	104,330,653	106,667,402	110,533,209	3.6
Amount	2,983,109,687	3,231,948,538	3,438,531,375	3,618,122,855	3,822,991,105	5.7
Tax from table, rate schedules, etc.						
Number of returns	101,386,201	102,721,593	104,321,332	106,658,774	110,522,670	3.6
Amount	554,201,549	602,925,850	651,075,606	688,227,973	728,508,980	5.9
Additional taxes						
Number of returns	21,370	9,884	10,595	12,787	13,249	3.6
Amount	157,733	59,246	15,890	28,048	8,716	-68.9
Alternative minimum tax						
Number of returns	2,357,975	3,096,299	4,004,756	3,966,540	4,108,964	3.6
Amount	6,725,712	9,016,774	11,660,690	13,984,816	15,201,458	8.7
Income tax before credits						
Number of returns	101,412,777	102,740,921	104,345,964	106,688,255	110,547,299	3.6
Amount	561,083,722	612,001,871	662,752,186	702,240,837	743,719,154	5.9
Child care credit						
Number of returns	6,313,297	6,316,649	6,500,596	6,466,792	6,491,844	0.4
Amount	2,277,621	2,310,024	2,317,339	2,261,113	2,196,187	-2.9
Credit for elderly or disabled						
Number of returns	123,147	107,914	101,627	98,261	89,767	-8.6
Amount	14,387	12,969	9,456	9,449	7,862	-16.8
Education credits						
Number of returns	7,298,227	7,180,884	7,057,251	7,725,138	7,435,044	-3.8
Amount	4,149,879	4,163,879	4,096,139	4,554,099	4,357,132	-4.3
Residential energy credit						
Number of returns	N/A	N/A	N/A	4,344,189	4,326,398	-0.4
Amount	N/A	N/A	N/A	648,605	635,294	-2.1
Foreign tax credit						
Number of returns	4,145,174	4,700,259	5,398,046	6,418,317	7,642,644	19.1
Amount	4,123,263	4,676,812	6,266,392	7,106,660	9,732,154	36.9
Child tax credit						
Number of returns	25,672,254	25,988,711	25,950,568	25,741,511	25,889,333	0.6
Amount	16,184,677	22,353,256	21,450,884	20,584,663	19,896,773	-3.3
Retirement savings contributions credit						
Number of returns	5,296,688	5,288,732	5,293,605	5,192,133	5,862,206	12.9
Amount	734,655	700,004	632,216	579,739	615,918	6.2
Adoption credit						
Number of returns	63,980	71,136	84,793	93,369	94,128	0.8
Amount	247,722	208,920	213,894	227,746	249,709	9.6
General business credit						
Number of returns	262,738	248,506	251,386	386,681	230,821	-40.3
Amount	435,188	439,717	587,584	844,659	533,127	-36.9
Prior year minimum tax credit						
Number of returns	250,605	274,596	290,376	359,098	395,359	10.1
Amount	650,950	624,221	723,730	669,421	652,380	-2.5
Total credits [3]						
Number of returns	39,247,449	39,841,978	40,526,374	44,397,533	46,084,671	3.8
Amount	29,168,590	35,708,890	36,526,841	37,705,453	39,489,764	4.7
Income tax less credits [1]						
Number of returns	91,109,363	90,876,672	92,343,186	94,509,890	98,369,138	4.1
Amount	531,915,132	576,292,981	626,225,345	664,535,383	704,229,390	6.0
Self-employment tax						
Number of returns	15,373,279	15,920,203	16,694,655	17,074,708	17,840,382	4.5
Amount	28,107,238	29,211,583	30,427,997	31,026,099	31,217,567	0.6
Recapture taxes						
Number of returns	15,797	41,161	15,206	12,536	17,924	43.0
Amount	62,457	119,808	200,262	208,034	260,870	25.4

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2003-2007, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2006 to 2007
	2003	2004	2005	2006	2007	
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income not reported						
Number of returns	557,717	517,609	335,818	355,457	194,630	-45.2
Amount	105,643	74,691	53,025	47,412	19,124	-59.7
Tax on qualified retirement plans						
Number of returns	4,877,670	4,924,584	4,822,297	5,148,030	5,550,175	7.8
Amount	2,420,412	2,519,290	2,556,996	2,819,533	3,155,452	11.9
Advanced earned income credit payments						
Number of returns	142,694	142,639	122,078	129,124	138,647	7.4
Amount	47,575	43,156	38,934	40,304	43,718	8.5
Household employment taxes						
Number of returns	240,601	243,702	228,381	225,441	222,146	-1.5
Amount	575,598	613,033	627,080	595,022	576,330	-3.1
Total tax liability [1,4]						
Number of returns	97,875,142	98,115,557	99,880,223	102,363,945	106,650,214	4.2
Amount	563,289,389	608,970,664	660,281,655	699,482,127	739,763,533	5.8
Income tax withheld						
Number of returns	114,861,706	116,312,978	118,161,380	120,500,889	125,583,890	4.2
Amount	499,828,469	506,390,562	523,868,537	546,754,202	575,386,706	5.2
Estimated tax payments						
Number of returns	11,576,213	10,996,504	11,053,213	11,128,072	11,523,634	3.6
Amount	129,905,477	130,636,925	147,926,054	164,071,733	179,142,279	9.2
Earned income credit [1]						
Number of returns	22,024,227	22,270,550	22,751,904	23,042,200	24,583,940	6.7
Amount	27,455,303	27,698,321	28,387,075	28,785,711	30,605,293	6.3
Nontaxable combat pay election						
Number of returns	N/A	10,024	21,973	8,323	6,642	-20.2
Amount	N/A	6,424	219,724	59,012	69,136	17.2
Additional child tax credit						
Number of returns	12,570,455	14,528,434	15,219,712	15,590,592	15,884,285	1.9
Amount	6,472,099	10,000,013	10,371,593	10,537,542	10,523,467	-0.1
Payment with an extension request						
Number of returns	1,333,579	1,518,779	1,627,572	1,758,125	1,773,576	0.9
Amount	27,203,969	41,016,060	52,097,622	56,116,030	60,635,542	8.1
Excess social security tax withheld						
Number of returns	1,121,141	1,242,604	1,383,240	1,443,437	1,544,389	7.0
Amount	1,112,508	1,195,599	1,354,293	1,484,311	1,588,325	7.0
Other payments:						
Form 2439						
Number of returns	12,717	9,608	19,812	84,547	39,521	-53.3
Amount	87,808	23,359	35,459	33,851	75,636	123.4
Form 4136						
Number of returns	349,860	345,020	340,769	318,754	305,765	-4.1
Amount	58,348	59,777	68,080	55,710	56,084	0.7
Form 8885						
Number of returns	17,834	16,314	13,380	22,397	22,550	0.7
Amount	23,092	16,329	18,124	17,877	24,806	38.8
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	N/A	N/A	151,643	[7]
Amount	N/A	N/A	N/A	N/A	320,349	[7]
Total payments [1]						
Number of returns	123,461,513	124,989,700	126,781,067	134,948,299	135,128,289	0.1
Amount	692,147,073	717,036,929	764,126,839	810,557,398	858,419,976	5.9
Overpayment, total						
Number of returns	105,361,848	103,706,648	104,778,359	109,915,823	110,611,578	0.6
Amount	180,790,867	176,515,460	182,135,245	191,826,845	199,826,388	4.2
Overpayment refunded						
Number of returns	102,004,984	100,674,244	101,870,385	107,001,071	107,687,030	0.6
Amount	156,073,785	153,198,252	155,940,841	162,737,607	168,898,103	3.8
Refund credited to next year						
Number of returns	5,199,186	4,314,593	4,055,960	3,978,421	4,061,974	2.1
Amount	24,717,082	23,317,208	26,194,408	29,089,239	30,928,286	6.3
Tax due at time of filing						
Number of returns	21,072,333	24,452,350	25,659,937	26,694,105	28,599,646	7.1
Amount	52,373,159	68,985,314	79,138,083	81,900,058	82,350,465	0.5
Tax penalty						
Number of returns	4,829,886	5,641,853	5,882,477	6,496,924	7,549,807	16.2
Amount	439,975	536,122	848,021	1,148,484	1,180,518	2.8

[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.

[7] Percentage not computed.

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

* Includes Form 1040 Telefile.

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

** Includes 742,859 Form 1040EZ-T retu

[5] 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; 2007 CPI-U = 207.3; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0

[6] Less than 0.05.

*** The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$8,750 \$10,050
	Head of household	under 65 65 or older	\$11,250 \$12,550
Married with a child and living apart from spouse during the last six months of 2007	Head of household	under 65 65 or older	\$11,250 \$12,550
Married and living with spouse at the end of 2007 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$17,500 \$18,550
		65 or older (both spouses)	\$19,600
Married, not living with spouse at the end of 2007 (or on the date spouse died)	Married, separate return	any age	\$3,400
		any age	\$3,400
Widowed in 2005 or 2006 and not remarried in 2007	Single	under 65 65 or older	\$8,750 \$10,050
	Head of household	under 65 65 or older	\$11,250 \$12,550
	Qualifying widow(er) with dependent child	under 65 65 or older	\$14,100 \$15,150

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.

Requirements for Filing

The filing requirements for Tax Year 2007 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 2007 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);

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 incor

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

- Earned income was more than \$5,350, or
- Unearned income was over \$850, or
- Gross income was more than the larger of (a) \$850 or (b) earned income (up to \$5,050) plus \$300.

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

- Earned income was more than \$6,650 (\$7,950 if 65 or older and blind), or
- Unearned income was more than \$2,150 (\$3,450 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$5,050) plus \$300 or \$850, whichever is larger; plus \$1,300 (\$2,600 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 \$5,350, or
- Unearned income was over \$850, or
- Gross income was more than the larger of \$850 or earned income (up to \$5,050) plus \$300.

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

- Earned income was more than \$6,400 (\$7,450 if 65 or older and blind), or
- Unearned income was more than \$1,900 (\$2,950 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$5,050) plus \$300 or \$850, whichever is larger, plus \$1,050 (\$2,100 if 65 or older and blind)
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

2. Received any advanced earned income credit (AEIC) payments.
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. However, Tax Year 2007 data do not include individual income tax returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2007 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 2007. In Tax Year 2006, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,300. For 2007, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,750.

Alternative Minimum Tax

For Tax Year 2007, the alternative minimum tax exemption rose to \$66,250 for a married couple filing a joint return, up from \$62,550 in 2006, and to \$44,350 for singles and heads of household, up from \$42,500, and to \$33,125 from \$31,275 for a married person filing separately.

Domestic Production Activities Deduction

For Tax Year 2007, the amount of qualified domestic production activities income that could have been deducted increased to 6% from 3% in 2006.

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 \$2,900 from \$2,800. The maximum credit for taxpayers with no qualifying children increased to \$428 from \$412. For these taxpayers, earned income and AGI had to be less than \$12,590 (\$14,590 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased

\$106 to \$2,853 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,716 from \$4,536. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$33,241 (\$35,241 for married filing jointly) for one qualifying child, or less than \$37,783 (\$39,783 for married filing jointly) for two or more qualifying children.

Economic Stimulus Act of 2008

The Economic Stimulus Act of 2008 contained a special provision that allowed certain low-income individuals to file a federal income tax return in order to be eligible to receive an economic stimulus payment. These individuals who would not ordinarily have a legal requirement to file a federal income tax return had to show on their returns at least \$3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay). In addition, they could not be claimed as a dependent on someone else's federal tax return. These returns that were filed for the sole purpose of receiving an economic stimulus payment are not included in any of the statistics in section 1 and section 3 of this publication.

Exemption Amount

Indexing for inflation increased to \$3,400 the deduction for each exemption to which the taxpayer was entitled for 2007, an increase from the \$3,300 allowed for 2006. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$150,500 to \$156,400 for single filers; \$225,750 to \$234,600 for married persons filing jointly and surviving spouses; \$188,150 to \$195,500 for heads of household; and \$112,875 to \$117,300 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$278,900 for single filers; \$352,100 for married persons filing jointly and surviving spouses; \$318,000 for heads of household; and \$178,550 for married persons filing separately. Starting in 2006, a taxpayer could lose no more

than 2/3 of the dollar amount of their exemption. This meant each exemption could not be reduced to less than \$1,133 for 2007. For 2005 and previous years, exemption amounts could be limited to zero. The exemption for housing a person displaced by Hurricane Katrina did not apply for Tax Year 2007.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,850 (\$5,650 if family coverage), an increase from \$2,700 (\$5,450 if family coverage) in 2006. These limits were \$800 higher if the taxpayer was age 55 or older (\$1,600 if both spouses were 55 or older). For 2006, these limits were \$700 and \$1,400 respectively. New for 2007, a taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution that was made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Individual Retirement Arrangement Deduction

For 2007, a taxpayer (both taxpayers for taxpayers filing jointly), may have been able to take an IRA deduction up to \$4,000 (\$5,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. Taxpayers covered by a retirement plan, the IRA deduction phased out between \$52,000 and \$62,000 of modified AGI for single filers (\$83,000 and \$103,000 for married filing jointly or qualifying widow(er)). This was up from \$50,000 and \$60,000 for single filers (\$75,000 and \$85,000 for married filing jointly or qualifying widow(er)) in 2006. 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 \$156,000

and \$166,000, up from \$150,000 and \$160,000 in 2006. A taxpayer may have been able to deduct an additional \$3,000 if they were a participant in a 401(k) plan and their employer was in bankruptcy in an earlier year.

Interest Paid Deduction

New for 2007, taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006 that were secured by the taxpayer's first or second home. This amount was reported on the Schedule A, line 13.

Itemized Deductions

If a taxpayer's AGI was greater than \$156,400 (\$78,200 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$150,500 (\$75,250 if married filing separately) for 2006, 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. Starting in Tax Year 2006, the reduction amount was then divided by 3 and subtracted from the original reduction amount. As a result, the amount by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Refundable prior-year minimum tax credit

New for 2007, a refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2004 or earlier years. The taxpayer could have qualified for the refundable

Figure 3.-Calculation of the 1979 Income Concept for 2007

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 2007.

[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 2007.

[6] Not included in AGI for Tax Year 2007.

credit for part or the entire unused amount, even if the total amount of the 2007 credit exceeds the tax liability amount. This credit was only available for individual taxpayers.

Retirement Savings Contribution Credit

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions. The adjusted gross income limit for claiming this credit increased to \$26,000 (\$39,000 if head of household, \$52,000 if married filing jointly). For 2006, these limits were \$25,000, \$37,500 and \$50,000, respectively.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2007, to \$97,500 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$94,200 for 2006.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2007, from \$10,300 to \$10,700.

For single filers and married persons filing separately, the standard deduction rose from \$5,150 to \$5,350; and for heads of household, from \$7,550 to \$7,850. The amount of standard deduction for a dependent was the greater of \$850 or the dependent's earned income plus \$300 (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 \$1,050 or \$1,300 depending on marital status.

Student Loan Interest Deduction

For 2007, 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 \$55,000 to \$70,000 (\$110,000 to \$140,000 for taxpayers filing a joint return).

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2007

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

Size of income	Income				Salaries and wages			
	2007 Adjusted Gross Income		1979 Income Concept		2007 Adjusted Gross Income		1979 Income Concept	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	142,978,806	8,687,719	142,978,806	8,931,245	120,844,802	5,842,270	120,844,802	5,842,270
Under \$10,000	25,953,328	11,673	25,236,411	3,112	19,514,728	117,238	19,254,128	113,613
\$10,000 under \$20,000	22,976,467	342,106	23,269,730	347,357	18,310,200	259,234	18,529,252	264,381
\$20,000 under \$30,000	18,969,031	470,883	19,802,645	491,502	16,465,077	388,428	16,839,696	399,569
\$30,000 under \$40,000	14,740,806	512,920	15,432,734	536,532	13,097,548	425,047	13,474,939	439,524
\$40,000 under \$50,000	11,150,798	499,464	11,270,901	504,640	9,924,196	407,111	9,929,580	411,532
\$50,000 under \$60,000	8,890,786	487,078	8,716,240	477,351	7,848,405	387,637	7,707,048	385,306
\$60,000 under \$70,000	7,415,374	481,004	6,992,992	453,272	6,539,397	374,010	6,275,325	367,046
\$70,000 under \$80,000	5,927,551	443,123	5,593,185	418,520	5,260,430	343,132	5,048,942	337,785
\$80,000 under \$90,000	5,004,434	424,330	4,595,692	389,504	4,455,001	329,076	4,174,770	313,819
\$90,000 under \$100,000	3,956,731	374,912	3,678,470	348,672	3,548,669	288,495	3,362,897	277,990
\$100,000 under \$125,000	6,484,192	720,615	6,182,306	688,269	5,820,649	555,232	5,600,004	534,538
\$125,000 under \$150,000	3,521,982	480,469	3,444,403	469,266	3,139,733	356,572	3,105,036	347,881
\$150,000 under \$175,000	2,092,379	338,246	2,161,014	348,974	1,862,390	239,643	1,914,971	241,289
\$175,000 under \$200,000	1,359,324	253,710	1,379,168	257,668	1,207,548	179,667	1,226,421	173,975
\$200,000 under \$300,000	2,283,273	546,927	2,532,865	608,096	1,971,452	349,372	2,170,024	355,513
\$300,000 under \$400,000	792,783	272,212	940,363	323,235	673,157	158,809	796,916	167,494
\$400,000 under \$500,000	416,296	185,520	504,263	224,260	354,977	102,564	428,045	108,922
\$500,000 under \$1,000,000	651,049	441,439	801,388	544,056	535,532	212,455	648,931	222,752
\$1,000,000 under \$1,500,000	166,362	200,786	193,909	233,969	134,847	79,181	157,149	83,287
\$1,500,000 under \$2,000,000	70,733	121,768	83,013	143,221	56,226	43,308	66,784	45,603
\$2,000,000 under \$5,000,000	108,641	324,593	119,467	356,015	87,293	104,025	95,685	107,514
\$5,000,000 under \$10,000,000	28,090	192,328	29,032	198,574	22,663	51,770	23,395	52,369
\$10,000,000 and over	18,394	561,613	18,616	565,183	14,683	90,265	14,864	90,566

Size of income	Taxable interest received				Ordinary dividends received			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	64,505,131	268,058	64,505,131	268,058	32,006,152	237,052	32,006,152	237,052
Under \$10,000	6,383,007	12,181	6,028,636	12,460	3,020,317	5,231	2,863,973	5,327
\$10,000 under \$20,000	5,951,584	10,155	5,862,552	9,926	2,411,295	4,385	2,365,369	4,352
\$20,000 under \$30,000	5,539,464	9,601	6,064,718	12,080	2,195,846	4,523	2,482,011	5,614
\$30,000 under \$40,000	5,522,723	9,934	6,031,524	11,615	2,152,285	4,350	2,421,000	5,758
\$40,000 under \$50,000	5,207,276	9,175	5,421,545	11,516	2,122,841	4,991	2,320,478	6,228
\$50,000 under \$60,000	4,967,945	9,904	4,944,375	10,617	2,170,124	5,918	2,147,482	6,197
\$60,000 under \$70,000	4,629,009	10,848	4,333,281	9,548	2,120,784	6,258	1,951,144	6,352
\$70,000 under \$80,000	3,985,409	9,529	3,706,632	8,291	1,908,144	6,043	1,723,958	5,999
\$80,000 under \$90,000	3,608,511	8,837	3,282,185	7,543	1,751,873	6,226	1,543,809	5,303
\$90,000 under \$100,000	3,000,201	8,536	2,759,711	7,507	1,599,744	6,404	1,402,509	5,018
\$100,000 under \$125,000	5,287,827	15,860	5,021,478	13,934	2,976,974	12,685	2,810,248	11,762
\$125,000 under \$150,000	2,999,759	11,279	2,926,422	10,070	1,895,760	11,029	1,821,509	9,626
\$150,000 under \$175,000	1,868,312	8,897	1,920,989	8,698	1,242,393	8,764	1,269,873	8,792
\$175,000 under \$200,000	1,243,814	6,203	1,247,880	6,122	899,221	7,178	894,975	6,930
\$200,000 under \$300,000	2,120,362	17,556	2,345,048	16,931	1,633,356	18,712	1,770,268	18,208
\$300,000 under \$400,000	758,925	9,383	898,802	9,501	627,612	11,418	716,888	11,082
\$400,000 under \$500,000	402,540	6,309	484,557	6,521	346,123	7,821	403,733	7,659
\$500,000 under \$1,000,000	639,331	16,955	784,780	17,636	568,679	21,380	686,919	22,112
\$1,000,000 under \$1,500,000	164,498	9,004	191,780	9,214	149,978	10,406	175,423	10,799
\$1,500,000 under \$2,000,000	70,263	5,607	82,445	5,842	65,621	6,451	76,391	6,637
\$2,000,000 under \$5,000,000	108,012	15,727	118,270	15,941	102,133	18,155	112,014	18,456
\$5,000,000 under \$10,000,000	28,010	10,126	28,955	10,138	27,033	11,504	27,949	11,633
\$10,000,000 and over	18,348	36,454	18,569	36,408	18,016	37,220	18,228	37,208

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, 2007—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			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	22,629,468	279,736	22,629,468	279,736	27,156,241	907,656	27,156,241	907,656
Under \$10,000	4,315,164	4,179	4,010,009	982	2,848,567	14,519	2,731,559	15,514
\$10,000 under \$20,000	3,537,186	27,107	3,558,079	24,865	1,898,015	3,712	1,871,611	3,613
\$20,000 under \$30,000	2,183,220	15,684	2,249,201	14,459	1,734,972	4,383	1,911,680	4,941
\$30,000 under \$40,000	1,778,874	13,695	1,892,510	13,146	1,712,748	4,384	1,929,441	5,410
\$40,000 under \$50,000	1,578,906	13,337	1,566,887	11,820	1,698,972	5,191	1,835,901	6,269
\$50,000 under \$60,000	1,373,801	11,331	1,401,435	11,722	1,695,348	6,771	1,718,362	7,223
\$60,000 under \$70,000	1,214,001	12,090	1,168,530	11,167	1,699,259	7,354	1,587,875	8,446
\$70,000 under \$80,000	1,022,153	10,490	1,003,645	10,592	1,563,083	8,404	1,396,337	7,566
\$80,000 under \$90,000	910,573	11,268	873,853	9,959	1,443,506	8,278	1,292,222	7,655
\$90,000 under \$100,000	736,123	9,481	712,978	8,482	1,296,674	9,011	1,137,864	8,445
\$100,000 under \$125,000	1,266,158	19,753	1,263,067	20,000	2,495,514	20,985	2,358,602	20,723
\$125,000 under \$150,000	762,777	16,922	741,790	15,533	1,616,562	20,333	1,532,565	18,034
\$150,000 under \$175,000	465,981	12,793	495,749	13,270	1,147,883	17,628	1,149,618	17,123
\$175,000 under \$200,000	322,185	11,084	322,833	10,269	821,746	14,514	822,031	14,260
\$200,000 under \$300,000	569,601	30,067	657,597	33,073	1,569,199	46,450	1,694,342	44,774
\$300,000 under \$400,000	218,869	15,313	264,281	18,421	627,143	32,467	703,230	31,524
\$400,000 under \$500,000	107,549	9,686	127,178	11,075	345,560	25,190	391,849	25,454
\$500,000 under \$1,000,000	170,360	17,184	210,403	20,850	572,380	81,493	676,663	81,612
\$1,000,000 under \$1,500,000	40,217	6,080	48,336	6,905	153,086	47,358	176,445	47,287
\$1,500,000 under \$2,000,000	16,878	2,851	19,690	3,297	66,750	33,031	77,740	33,837
\$2,000,000 under \$5,000,000	26,767	5,245	29,023	5,610	103,768	103,873	113,668	105,201
\$5,000,000 under \$10,000,000	7,294	1,908	7,506	2,030	27,345	78,253	28,260	78,426
\$10,000,000 and over	4,831	2,190	4,890	2,208	18,160	314,074	18,375	314,317

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	10,334,494	20,639	10,334,494	20,639	7,944,991	414,705	7,944,991	414,705
Under \$10,000	948,963	-8,166	938,893	-8,986	646,050	-50,566	637,981	-50,521
\$10,000 under \$20,000	873,771	-765	836,894	-672	385,213	-104	367,868	-246
\$20,000 under \$30,000	827,951	-932	916,455	-867	419,774	1,087	426,867	862
\$30,000 under \$40,000	827,437	-1,409	893,556	-907	426,015	1,923	437,972	1,488
\$40,000 under \$50,000	779,279	-883	829,105	-810	418,965	2,512	445,153	2,379
\$50,000 under \$60,000	746,749	-1,799	751,239	-955	412,245	2,616	434,688	2,717
\$60,000 under \$70,000	705,992	-549	655,966	-694	416,413	3,041	401,457	3,131
\$70,000 under \$80,000	627,839	-350	590,161	-754	412,810	4,079	387,597	3,543
\$80,000 under \$90,000	589,595	161	520,889	106	397,760	4,357	356,621	4,193
\$90,000 under \$100,000	471,743	46	437,132	170	317,723	4,746	314,206	4,435
\$100,000 under \$125,000	898,081	938	857,417	1,229	650,729	10,471	628,487	9,164
\$125,000 under \$150,000	561,725	1,541	504,747	1,576	472,090	10,498	435,489	9,178
\$150,000 under \$175,000	285,086	2,287	291,199	2,148	374,240	10,294	376,687	10,805
\$175,000 under \$200,000	191,995	1,913	201,621	1,918	294,615	10,061	275,553	8,406
\$200,000 under \$300,000	380,074	5,728	421,210	5,252	677,967	37,765	709,324	35,584
\$300,000 under \$400,000	176,648	3,385	196,176	3,037	338,634	28,005	359,789	27,848
\$400,000 under \$500,000	104,849	2,571	119,278	2,686	206,321	24,029	219,358	24,070
\$500,000 under \$1,000,000	185,793	5,680	210,500	5,834	383,689	74,343	418,041	77,497
\$1,000,000 under \$1,500,000	55,177	2,463	60,125	2,457	116,415	41,606	123,114	42,316
\$1,500,000 under \$2,000,000	26,173	1,412	28,692	1,479	52,303	26,563	57,501	27,484
\$2,000,000 under \$5,000,000	45,034	3,728	48,231	3,734	84,713	67,068	90,019	68,193
\$5,000,000 under \$10,000,000	14,007	1,410	14,385	1,432	23,677	33,610	24,408	34,676
\$10,000,000 and over	10,531	2,230	10,620	2,227	16,627	66,700	16,809	67,504

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, 2007—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			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	2,207,734	40,525	2,207,734	40,525	590,711	18,107	590,711	18,107
Under \$10,000	153,068	4,791	229,826	12,708	39,335	-564	38,858	-605
\$10,000 under \$20,000	70,624	959	63,932	602	25,271	123	20,940	112
\$20,000 under \$30,000	68,584	717	77,267	711	32,774	214	36,336	240
\$30,000 under \$40,000	86,861	1,161	85,695	873	25,632	205	34,712	205
\$40,000 under \$50,000	79,425	1,295	85,755	745	27,656	179	34,399	379
\$50,000 under \$60,000	78,039	1,286	82,103	758	34,473	425	29,060	308
\$60,000 under \$70,000	73,889	1,203	60,189	638	31,473	295	28,736	284
\$70,000 under \$80,000	53,888	707	57,878	677	27,779	262	26,379	366
\$80,000 under \$90,000	69,827	924	73,597	753	20,999	346	27,016	337
\$90,000 under \$100,000	73,454	641	62,706	610	24,107	354	15,964	243
\$100,000 under \$125,000	186,883	2,142	191,359	2,065	61,362	665	55,697	623
\$125,000 under \$150,000	196,124	2,315	191,760	2,345	39,413	504	36,914	657
\$150,000 under \$175,000	207,509	2,650	172,853	1,633	30,591	751	31,962	684
\$175,000 under \$200,000	154,179	2,214	129,440	1,421	28,414	779	27,344	595
\$200,000 under \$300,000	280,149	4,122	251,339	3,026	50,654	1,422	49,509	1,421
\$300,000 under \$400,000	114,010	2,068	112,180	1,583	22,909	850	23,952	817
\$400,000 under \$500,000	61,202	1,428	69,529	1,187	14,360	660	15,438	693
\$500,000 under \$1,000,000	113,487	2,964	118,733	2,391	26,469	1,831	28,643	1,860
\$1,000,000 under \$1,500,000	33,837	1,287	36,292	1,031	8,190	1,073	9,343	1,032
\$1,500,000 under \$2,000,000	14,871	730	15,829	589	4,471	682	4,753	712
\$2,000,000 under \$5,000,000	24,978	1,616	26,571	1,375	8,416	1,955	8,707	1,996
\$5,000,000 under \$10,000,000	7,385	1,015	7,469	840	3,042	1,395	3,116	1,363
\$10,000,000 and over	5,462	2,290	5,431	1,965	2,923	3,702	2,932	3,786
Size of income	Pensions and annuities in AGI [2]		Pensions and annuities [2]		Total statutory adjustments			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	29,529,783	638,541	32,112,084	1,041,376	36,050,434	123,020	17,771,048	94,505
Under \$10,000	2,193,600	12,691	2,061,606	12,795	4,579,967	6,526	331,934	3,344
\$10,000 under \$20,000	4,080,011	38,804	4,148,358	40,623	4,404,240	6,287	778,482	5,708
\$20,000 under \$30,000	3,319,098	43,664	3,982,196	56,687	3,452,500	6,227	1,325,332	8,370
\$30,000 under \$40,000	2,900,854	44,865	3,545,008	63,161	3,260,629	6,322	1,706,330	9,100
\$40,000 under \$50,000	2,507,831	45,118	2,805,140	58,234	2,992,008	6,857	1,686,013	8,408
\$50,000 under \$60,000	2,305,036	47,346	2,346,062	57,090	2,661,141	6,238	1,721,304	8,211
\$60,000 under \$70,000	2,116,259	48,958	1,977,557	50,080	2,348,937	5,719	1,576,129	6,957
\$70,000 under \$80,000	1,801,481	45,244	1,686,036	46,669	1,860,526	5,028	1,395,000	5,986
\$80,000 under \$90,000	1,530,477	42,009	1,417,115	42,072	1,687,656	4,838	1,241,571	5,362
\$90,000 under \$100,000	1,253,406	36,617	1,160,862	37,852	1,412,422	4,532	1,067,167	4,272
\$100,000 under \$125,000	2,032,381	68,259	2,091,512	78,792	2,746,452	10,709	1,915,623	8,467
\$125,000 under \$150,000	1,126,049	43,842	1,264,164	58,685	1,533,805	7,103	996,784	4,728
\$150,000 under \$175,000	696,067	31,038	863,717	46,876	762,306	4,620	611,899	3,225
\$175,000 under \$200,000	427,916	19,302	557,474	35,564	444,390	3,701	390,421	2,118
\$200,000 under \$300,000	682,228	35,633	1,085,483	96,335	836,442	10,589	579,643	4,124
\$300,000 under \$400,000	208,369	11,824	397,048	52,421	335,555	5,489	186,258	1,472
\$400,000 under \$500,000	100,440	6,043	210,126	36,542	187,293	3,680	90,473	1,008
\$500,000 under \$1,000,000	157,409	9,653	344,279	90,852	325,121	7,991	119,403	1,781
\$1,000,000 under \$1,500,000	38,852	2,799	77,899	29,053	89,045	2,789	23,816	547
\$1,500,000 under \$2,000,000	16,429	1,240	32,562	17,224	39,303	1,514	10,816	304
\$2,000,000 under \$5,000,000	24,766	2,061	42,639	25,718	62,068	3,057	12,590	556
\$5,000,000 under \$10,000,000	6,508	753	9,493	4,837	16,795	1,235	2,618	241
\$10,000,000 and over	4,316	779	5,747	3,213	11,834	1,968	1,443	217

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, 2007—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	50,544,470	1,333,037	50,519,740	1,271,680	110,533,209	6,063,264	110,533,209	6,063,264
Under \$10,000	904,979	14,431	1,019,223	15,221	4,760,703	7,800	4,786,060	9,349
\$10,000 under \$20,000	2,266,763	34,532	2,468,796	33,000	14,571,689	78,483	14,637,692	79,966
\$20,000 under \$30,000	3,253,756	49,674	3,649,777	51,525	17,115,127	193,758	17,721,121	206,839
\$30,000 under \$40,000	4,307,792	67,360	4,578,758	66,734	14,209,462	271,346	14,849,073	298,401
\$40,000 under \$50,000	4,529,246	74,965	4,532,914	71,132	10,951,496	295,082	11,027,250	315,680
\$50,000 under \$60,000	4,491,042	80,643	4,377,858	74,042	8,785,811	300,475	8,585,159	309,401
\$60,000 under \$70,000	4,304,048	82,051	4,071,753	74,463	7,362,618	310,521	6,909,240	300,369
\$70,000 under \$80,000	3,844,284	77,802	3,622,172	70,195	5,898,351	295,032	5,539,104	283,485
\$80,000 under \$90,000	3,556,219	76,740	3,252,704	67,117	4,980,874	288,976	4,540,078	266,022
\$90,000 under \$100,000	3,109,903	70,037	2,891,618	62,423	3,942,057	259,934	3,652,610	241,985
\$100,000 under \$125,000	5,394,373	135,758	5,085,570	122,549	6,467,254	512,367	6,138,734	481,618
\$125,000 under \$150,000	3,115,505	89,584	2,978,525	82,314	3,515,987	353,446	3,427,082	334,681
\$150,000 under \$175,000	1,901,755	62,711	1,924,339	59,355	2,087,536	253,790	2,149,362	249,731
\$175,000 under \$200,000	1,281,682	46,398	1,271,181	43,581	1,356,919	193,549	1,372,263	184,855
\$200,000 under \$300,000	2,148,404	91,307	2,302,747	90,174	2,279,377	434,882	2,519,816	435,472
\$300,000 under \$400,000	754,775	41,559	869,219	43,481	791,565	227,064	936,247	233,914
\$400,000 under \$500,000	393,257	26,185	461,705	27,661	415,413	157,944	502,496	164,675
\$500,000 under \$1,000,000	611,121	55,931	738,296	58,996	649,555	383,495	796,961	400,897
\$1,000,000 under \$1,500,000	157,556	22,511	182,351	23,527	166,028	177,818	193,348	183,342
\$1,500,000 under \$2,000,000	67,514	13,318	78,948	14,029	70,606	108,291	82,848	112,845
\$2,000,000 under \$5,000,000	104,883	33,943	114,574	34,449	108,384	290,542	119,115	297,600
\$5,000,000 under \$10,000,000	27,479	20,036	28,363	20,213	28,027	172,395	28,960	174,363
\$10,000,000 and over	18,135	65,561	18,348	65,498	18,370	496,274	18,588	497,775
Size of income	Total tax credits				Total income tax			
	2007 Adjusted Gross Income		1979 Income Concept		2007 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	48,090,578	63,779	48,090,578	63,779	96,269,751	1,115,602	96,269,751	1,115,602
Under \$10,000	815,971	50	782,908	70	4,214,972	831	4,282,728	1,062
\$10,000 under \$20,000	4,952,527	1,273	4,998,473	1,314	11,464,349	6,825	11,474,258	6,973
\$20,000 under \$30,000	8,016,159	5,033	8,148,831	5,119	11,593,401	17,599	12,210,393	19,049
\$30,000 under \$40,000	6,035,683	5,750	6,241,551	5,892	11,472,967	27,853	12,085,309	31,310
\$40,000 under \$50,000	4,820,749	5,489	4,768,786	5,417	9,740,232	33,515	9,850,555	36,770
\$50,000 under \$60,000	3,746,966	5,142	3,734,781	5,093	8,185,563	37,002	8,008,063	38,704
\$60,000 under \$70,000	3,346,977	5,185	3,278,890	5,100	7,084,513	39,911	6,642,508	38,511
\$70,000 under \$80,000	2,891,845	4,526	2,753,924	4,433	5,774,029	38,842	5,416,233	37,681
\$80,000 under \$90,000	2,569,532	4,169	2,425,025	3,987	4,920,179	38,736	4,474,555	36,117
\$90,000 under \$100,000	2,137,439	3,560	2,007,818	3,355	3,911,808	36,224	3,622,097	34,105
\$100,000 under \$125,000	3,443,080	4,903	3,305,100	4,638	6,432,010	79,772	6,092,741	75,098
\$125,000 under \$150,000	1,589,493	1,443	1,588,780	1,506	3,510,709	62,287	3,414,906	58,720
\$150,000 under \$175,000	842,712	706	882,363	705	2,085,943	47,898	2,142,725	46,843
\$175,000 under \$200,000	562,280	408	575,934	487	1,355,055	38,731	1,366,720	36,604
\$200,000 under \$300,000	1,008,296	1,480	1,099,684	1,369	2,277,182	97,045	2,512,598	95,437
\$300,000 under \$400,000	402,561	929	460,337	1,036	790,850	57,161	933,518	57,507
\$400,000 under \$500,000	217,744	810	249,964	864	415,327	42,175	501,561	43,046
\$500,000 under \$1,000,000	408,671	2,379	476,065	2,681	649,403	103,163	795,614	106,550
\$1,000,000 under \$1,500,000	112,551	1,275	127,045	1,276	165,971	48,354	193,296	49,760
\$1,500,000 under \$2,000,000	50,445	834	58,188	913	70,556	29,351	82,775	30,485
\$2,000,000 under \$5,000,000	80,978	2,409	87,296	2,463	108,357	77,555	119,074	79,477
\$5,000,000 under \$10,000,000	22,253	1,354	22,992	1,381	28,014	43,930	28,946	44,518
\$10,000,000 and over	15,666	4,674	15,845	4,681	18,362	110,843	18,579	111,276

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

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

For 2006, these limits were \$50,000 to \$65,000 (\$105,000 to \$135,000 for taxpayers filing a joint return).

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 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 2007 using AGI and the 1979 Income Concept, classified by size of 2007 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 2007, 1979 Concept income was 2.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$402.8 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.0 percent for 2007; income for the \$200,000 and above group increased 13.0 percent. Total income tax for all returns increased 9.0 percent in 2007 after an increase of 9.5 percent in 2006; and total income tax reported for the \$200,000 and above income group increased 11.9 percent for 2007, down slightly from the 13.7 percent increase for 2006. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2007 are shown in Figure 4.

For the population as a whole, average tax rates for 2007 (based on the 1979 Income Concept) were 0.1 percentage point higher than those for 2006. Between 1986 and 2007, the average tax rates declined in all income categories except below \$10,000. Although the average tax rate for 2007 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, 1986-2007

Size of 2007 AGI	Total income tax as a percentage of adjusted gross income																					
	1986 (1)	1987 (2)	1988 (3)	1989 (4)	1990 (5)	1991 (6)	1992 (7)	1993 (8)	1994 (9)	1995 (10)	1996 (11)	1997 (12)	1998 (13)	1999 (14)	2000 (15)	2001 (16)	2002 (17)	2003 (18)	2004 (19)	2005 (20)	2006 (21)	2007 (22)
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	12.7	12.8
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.5	2.3	2.0	1.9	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.0	0.7	0.7	0.6	0.6	0.6	0.6
\$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	2.1	2.0
\$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	3.9	3.7
\$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	5.5	5.4
\$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	6.8	6.7
\$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	7.7	7.6
\$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	8.4	8.3
\$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	8.7	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	9.2	9.1
\$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	9.9	9.7
\$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	11.3	11.1
\$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	13.3	13.0
\$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	14.5	14.2
\$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	15.8	15.3
\$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	18.1	17.7
\$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	21.3	21.0
\$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	22.8	22.7
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.1	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6	23.4
\$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	22.5	22.1
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	12.4	12.5
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7
\$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	2.1	2.0
\$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	4.0	3.9
\$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	5.9	5.8
\$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	7.3	7.3
\$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	8.1	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	8.6	8.5
\$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	8.9	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	9.2	9.3
\$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	10.0	9.8
\$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	11.1	10.9
\$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	12.7	12.5
\$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	13.7	13.4
\$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	14.5	14.2
\$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	15.9	15.7
\$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	22.6	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8
\$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	20.7	19.5	18.8	19.2
\$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	21.7	20.2	20.2	19.6
\$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	21.3	21.1

Total income tax as a percentage of 1979 Income Concept

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 2008.

All returns processed during 2008 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. For 2007, returns were also excluded in calculating estimates if the return was filed for the sole purpose of receiving an economic stimulus payment (See Footnote 1

for details). This resulted in a difference between the population total (153,832,380 returns) reported in Table C and the estimated total of all returns (142,978,806) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2007. While most of the returns processed during Calendar Year 2008 were for Tax Year 2007, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2008 and 2009. Returns for prior years were used in place of 2007 returns received and processed after December 31, 2008. 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 2008.

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:

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business 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 2 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 2008 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 2007, 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 \$27.046 billion, and its related coefficient of variation, $CV(X)$, is 0.68 percent. The standard error of the estimate, $SE(X)$, needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$27.046 \times 10^9) \cdot (0.0068) \\ &= \$0.184 \text{ billion} \end{aligned}$$

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 \$26.862 billion to \$27.230 billion, the 95 percent confidence interval is from \$26.678 billion to \$27.414 billion, and the 99 percent confidence interval is from \$26.494 billion to \$27.598 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] The Economic Stimulus Act of 2008 contained a special provision that allowed certain low-income individuals to file a federal income tax return in order to be eligible to receive an economic stimulus payment. These individuals who would not ordinarily have a legal requirement to file a federal income tax return had to show on their returns at least \$3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay). In addition, they could not be claimed as a dependent on someone else's federal tax return.

[2] 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 2006 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 29, 2007 on the BEA web site (<http://www.bea.gov/>).

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Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2007

Description of the sample strata	Description of the sample strata										Number of returns	
	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)		
Grand total		6,290,874	83,352	22,148,277	58,301	1,383,261	5,890	123,993,484	172,199	153,832,380	336,226	
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										16,169	16,169	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total										315	315	
Other Returns, total										153,815,896	319,742	
		Number of Returns by type of form attached										
Total		6,290,874	83,352	22,148,277	58,301	1,383,261	5,890	123,993,484	172,199			
Indexed Negative Income [3]												
\$10,000,000 or more	All	202	202	673	673	118	118	769	769	1,762	1,762	
\$5,000,000 under \$10,000,000	All	385	385	1,034	1,034	201	201	1,335	1,335	2,955	2,955	
\$2,000,000 under \$5,000,000	All	1,528	504	4,266	1,383	705	260	4,959	1,681	11,458	3,828	
\$1,000,000 under \$2,000,000	All	3,513	535	9,533	1,802	1,802	303	10,164	1,558	25,012	3,925	
\$500,000 under \$1,000,000	All	8,589	295	25,125	813	4,677	153	24,168	797	62,559	2,058	
\$250,000 under \$500,000	All	17,999	204	60,702	576	10,147	85	56,750	577	145,598	1,442	
\$120,000 under \$250,000	All	31,465	132	131,832	673	16,779	93	125,649	604	305,725	1,502	
\$60,000 under \$120,000	All	36,559	117	179,012	586	17,369	52	185,084	570	418,024	1,325	
Under \$60,000	All	36,475	62	436,033	813	24,500	46	547,033	1,014	1,044,041	1,935	
Indexed Positive Income [3]												
Under \$30,000	1									32,767,429	32,762	
Under \$30,000	2	281,492	281	2,966,104	2,971	82,885	82	36,881,205	36,927	40,211,686	40,261	
Under \$30,000	3-4	377,661	598	4,844,957	7,402	109,671	194	6,626,389	10,295	11,958,678	18,489	
\$30,000 under \$60,000	1-2	518,271	517	2,025,862	2,055	169,137	154	22,076,141	22,065	24,789,411	24,791	
\$30,000 under \$60,000	3-4	710,118	1,130	3,923,989	6,146	254,655	415	6,337,545	9,998	11,226,307	17,689	
\$60,000 under \$120,000	1-3	1,043,041	1,044	2,357,427	2,304	222,196	245	11,361,775	11,292	14,984,439	14,885	
\$60,000 under \$120,000	4	805,776	1,227	2,657,804	4,104	187,575	251	2,924,720	4,439	6,575,875	10,021	
\$120,000 under \$250,000	1-3	345,423	671	415,364	821	87,219	174	1,288,790	2,504	2,136,796	4,170	
\$120,000 under \$250,000	4	978,753	3,106	1,412,270	4,718	91,284	293	1,876,187	6,214	4,358,494	14,331	
\$250,000 under \$500,000	All	606,464	4,332	498,108	3,662	71,285	501	646,237	4,665	1,822,094	13,160	
\$500,000 under \$1,000,000	All	281,391	6,911	143,944	3,660	23,071	563	175,613	4,390	624,019	15,524	
\$1,000,000 under \$2,000,000	All	118,804	14,265	38,043	4,705	5,789	665	51,428	6,262	214,064	25,897	
\$2,000,000 under \$5,000,000	All	59,326	19,195	12,635	4,112	1,731	577	18,742	6,109	92,434	29,993	
\$5,000,000 under \$10,000,000	All	16,325	16,325	2,365	2,366	318	318	3,632	3,632	22,640	22,641	
\$10,000,000 or more	All	11,314	11,314	1,195	1,195	147	147	1,740	1,740	14,396	14,396	

[1] This population includes an estimated 10,853,574 returns that were excluded from other tables in this report because they contained no income information or represented amended 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 Gross Domestic Product of 1.3794 to represent a base year of 1991.

Section 3

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Tony Hall, Lori Hentz and Michael Parisi were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Katie Thamert. 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 [1]		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)
All returns, total	142,978,806	8,687,718,769	943,171,372	50,544,470	1,333,036,542	90,510,904	654,181,656	110,533,209	6,063,263,892	96,272,957	1,115,759,794	96,269,751	1,115,601,803	
No adjusted gross income	1,907,835	-110,781,565	10,032,779	--	--	--	--	--	--	5,582	99,041	5,559	97,427	
\$1 under \$5,000	11,930,752	31,801,165	31,425,415	344,143	5,745,355	11,584,608	53,550,782	945,538	1,069,449	926,371	98,820	926,371	98,820	
\$5,000 under \$10,000	12,114,741	90,653,578	50,262,604	560,836	8,685,213	11,551,250	72,660,578	3,815,166	6,730,843	3,283,042	634,369	3,283,042	634,369	
\$10,000 under \$15,000	11,914,564	148,907,608	67,016,439	1,015,734	15,368,011	10,895,549	74,909,392	6,705,085	25,897,067	5,762,743	2,237,057	5,762,743	2,237,057	
\$15,000 under \$20,000	11,061,903	193,198,281	67,762,118	1,251,029	19,163,804	9,807,592	70,461,999	7,866,604	52,585,503	5,701,605	4,587,626	5,701,605	4,587,626	
\$20,000 under \$25,000	9,963,693	223,679,496	64,235,406	1,461,861	22,361,623	8,499,833	62,120,373	8,700,303	82,521,450	5,849,507	7,354,942	5,849,507	7,354,942	
\$25,000 under \$30,000	9,006,338	247,203,999	59,942,971	1,791,895	27,312,503	7,213,443	53,356,884	8,414,824	111,236,608	5,743,893	10,244,160	5,743,893	10,244,160	
\$30,000 under \$40,000	14,740,806	512,920,308	99,180,308	4,307,792	67,360,195	10,432,015	97,794,317	14,209,462	271,345,505	11,472,967	27,853,217	11,472,967	27,853,217	
\$40,000 under \$50,000	11,150,798	499,464,110	78,068,072	4,529,246	74,965,251	6,621,552	53,647,719	10,951,496	295,081,892	9,740,232	33,514,554	9,740,232	33,514,554	
\$50,000 under \$75,000	19,450,744	1,195,768,325	154,097,290	10,779,607	202,158,928	8,670,135	79,808,462	19,274,902	762,129,063	18,317,125	96,882,397	18,317,115	96,882,330	
\$75,000 under \$100,000	11,744,132	1,014,677,916	105,134,519	8,525,889	185,113,573	3,217,944	32,829,217	11,694,909	692,808,575	11,559,682	93,833,998	11,559,977	93,832,750	
\$100,000 under \$200,000	13,457,876	1,793,040,262	128,061,349	11,693,315	334,451,497	1,764,546	18,464,615	13,427,695	1,313,152,027	13,385,937	228,754,625	13,383,717	228,687,547	
\$200,000 under \$500,000	3,492,353	1,004,658,689	24,571,769	3,296,436	159,050,386	195,868	1,999,556	3,486,354	819,889,431	3,483,706	196,469,174	3,483,359	196,380,629	
\$500,000 under \$1,000,000	651,049	441,439,447	2,122,798	611,121	55,931,192	39,926	408,767	649,555	363,494,908	649,403	103,163,081	649,403	103,163,081	
\$1,000,000 under \$1,500,000	166,362	200,785,834	535,589	157,556	22,510,912	8,805	90,791	166,028	177,818,365	165,970	48,354,258	165,971	48,354,319	
\$1,500,000 under \$2,000,000	70,733	121,767,964	226,004	67,514	13,318,367	3,218	32,440	70,806	108,291,334	70,556	29,351,266	70,556	29,351,266	
\$2,000,000 under \$5,000,000	108,641	324,592,983	347,674	104,883	33,942,828	3,751	37,206	108,357	290,542,207	108,357	77,554,241	108,357	77,554,612	
\$5,000,000 under \$10,000,000	28,090	192,327,659	89,303	27,479	20,035,862	610	6,031	28,027	172,395,312	28,014	43,929,689	28,014	43,929,717	
\$10,000,000 or more	18,394	561,612,712	58,967	18,135	65,561,042	259	2,528	18,370	496,274,351	18,362	110,843,279	18,362	110,843,388	
Taxable returns, total	96,269,751	8,072,293,831	594,531,469	43,550,711	1,160,862,496	52,700,214	382,031,874	96,247,999	5,942,759,558	96,269,751	1,115,750,806	96,269,751	1,115,601,803	
No adjusted gross income	5,559	-5,805,111	41,300	--	--	--	--	--	--	5,559	98,577	5,559	97,427	
\$1 under \$5,000	926,371	2,485,641	21,055	10,424	20,145	914,949	1,415,084	924,082	1,060,339	926,371	98,820	926,371	98,820	
\$5,000 under \$10,000	3,283,042	25,110,545	2,190,139	24,800	72,597	3,256,242	16,483,807	3,281,904	6,390,911	3,283,042	634,369	3,283,042	634,369	
\$10,000 under \$15,000	5,762,743	72,054,297	16,234,265	219,275	1,637,724	5,540,830	30,655,233	5,762,489	23,630,605	5,762,743	2,237,057	5,762,743	2,237,057	
\$15,000 under \$20,000	5,701,605	100,006,852	19,825,275	522,775	4,767,936	5,175,550	30,213,288	5,701,458	45,204,603	5,701,605	4,587,626	5,701,605	4,587,626	
\$20,000 under \$25,000	5,849,507	131,421,585	23,685,527	757,396	8,051,928	5,090,113	33,344,537	5,849,414	66,342,902	5,849,507	7,354,942	5,849,507	7,354,942	
\$25,000 under \$30,000	5,743,893	157,935,646	24,684,512	1,064,658	12,199,671	4,679,235	31,088,654	5,743,882	89,963,476	5,743,893	10,244,160	5,743,893	10,244,160	
\$30,000 under \$40,000	11,472,967	400,857,058	57,432,100	3,115,004	40,224,495	8,356,965	60,155,855	11,472,916	243,049,449	11,472,967	27,853,217	11,472,967	27,853,208	
\$40,000 under \$50,000	9,740,232	436,936,873	57,496,492	3,727,565	54,073,555	6,012,667	47,412,844	9,739,355	277,980,017	9,740,232	33,514,554	9,740,232	33,514,554	
\$50,000 under \$75,000	18,317,115	1,129,155,048	135,759,532	9,867,860	172,089,968	8,448,253	77,475,511	18,316,130	743,855,438	18,317,116	96,882,370	18,317,115	96,882,330	
\$75,000 under \$100,000	11,558,977	999,002,337	102,229,368	8,345,505	174,881,793	3,213,172	32,787,251	11,555,430	689,246,832	11,558,977	93,832,809	11,558,977	93,832,750	
\$100,000 under \$200,000	13,383,717	1,783,982,311	127,045,508	11,621,689	327,986,992	1,762,028	18,441,770	13,380,760	1,310,767,155	13,383,717	228,749,526	13,383,717	228,687,547	
\$200,000 under \$500,000	3,483,359	1,002,130,763	24,513,380	3,289,030	157,383,460	194,289	1,985,836	3,480,888	818,731,290	3,483,359	196,466,965	3,483,359	196,380,629	
\$500,000 under \$1,000,000	649,403	440,314,397	2,118,184	609,927	55,319,098	39,475	404,864	648,473	382,835,155	649,403	103,163,081	649,403	103,163,081	
\$1,000,000 or more	391,261	1,396,705,569	1,254,833	374,803	152,153,135	16,448	167,339	390,820	1,243,801,387	391,259	310,032,733	391,260	310,033,302	
Nontaxable returns, total	46,709,055	615,424,937	348,639,903	6,993,759	172,174,046	37,810,690	272,149,782	14,285,210	120,504,334	3,205	8,988	3,205	8,988	

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										Total income tax													
	(14)	(15)	(16)	(17)		(18)		(19)		(20)		(21)		(22)		(23)		(24)		(25)		(26)		
	Number of returns	Adjusted gross income less deficit	Exemption 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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	54,065,030	5,763,122,600	546,697,747	29,587,426	928,559,089	23,906,603	266,250,909	46,187,891	4,173,102,050	41,476,788	800,137,392	41,473,962	800,006,288											
No adjusted gross income	571,000	-70,442,134	5,457,407																					
\$1 under \$5,000	709,435	1,928,037	6,269,985	100,402	2,458,508	609,033	6,904,079																	
\$5,000 under \$10,000	1,140,002	8,804,373	10,739,523	142,070	3,063,273	997,932	11,266,302																	
\$10,000 under \$15,000	1,662,996	21,003,851	16,739,748	220,471	4,676,143	1,442,525	16,304,047																	
\$15,000 under \$20,000	2,103,587	36,921,578	20,923,733	300,069	6,177,828	1,803,518	20,366,381																	
\$20,000 under \$25,000	2,169,228	48,804,772	21,797,757	399,169	8,140,901	1,770,059	19,841,905																	
\$25,000 under \$30,000	2,144,901	59,081,197	22,840,583	467,665	9,114,726	1,677,236	18,635,442																	
\$30,000 under \$40,000	4,344,019	152,266,978	45,798,505	1,181,473	24,172,093	3,162,946	35,074,592																	
\$40,000 under \$50,000	4,200,772	189,245,123	43,977,478	1,507,995	30,644,891	2,692,877	29,630,777																	
\$50,000 under \$75,000	11,053,415	688,565,134	114,791,451	5,619,221	115,041,813	5,434,194	59,964,880																	
\$75,000 under \$100,000	8,918,571	773,397,042	92,360,085	6,289,411	139,961,834	2,629,160	29,235,334																	
\$100,000 under \$200,000	11,222,279	1,501,141,625	118,458,709	9,731,650	281,996,691	1,490,629	16,784,810																	
\$200,000 under \$500,000	2,952,302	848,998,670	23,397,732	2,800,374	134,811,085	151,926	1,735,351																	
\$500,000 under \$1,000,000	547,937	371,260,520	1,982,151	516,264	46,647,137	31,673	358,111																	
\$1,000,000 under \$1,500,000	138,628	167,274,844	497,957	131,401	18,400,528	7,227	81,185																	
\$1,500,000 under \$2,000,000	58,569	100,796,717	209,318	56,067	10,925,163	2,502	28,045																	
\$2,000,000 under \$5,000,000	89,698	267,860,129	321,028	86,791	27,489,755	2,907	32,333																	
\$5,000,000 under \$10,000,000	22,813	156,271,110	81,800	22,351	15,725,655	462	5,153																	
\$10,000,000 or more	14,878	439,943,033	53,799	14,681	49,211,065	197	2,181																	
Taxable returns, total	41,473,962	5,505,341,432	391,734,779	26,000,403	826,983,578	15,470,068	173,077,462	41,460,458	4,118,749,085	41,473,961	800,129,937	41,473,962	800,006,288											
No adjusted gross income	3,502	-3,581,402	31,434																					
\$1 under \$5,000	* 1,652	* 3,666	* 11,032	* 11	* 1,307	* 1,641	* 17,156																	
\$5,000 under \$10,000	* 1,138	* 6,699	* 6,662	* 139	* 12,161	* 999	* 12,784																	
\$10,000 under \$15,000	* 752	* 10,799	* 5,830	* 752	* 6,385																			
\$15,000 under \$20,000	253,851	4,799,615	1,722,602	5,587	62,494	248,263	2,754,960	253,842	260,244	253,851	25,622	253,851	25,622											
\$20,000 under \$25,000	902,130	20,324,171	6,230,528	87,433	1,187,900	814,697	9,552,011	902,084	3,356,273	902,130	307,318	902,130	307,318											
\$25,000 under \$30,000	906,688	24,976,448	6,331,243	158,748	2,403,179	747,940	8,677,069	906,677	7,565,625	906,688	674,514	906,688	674,514											
\$30,000 under \$40,000	2,490,405	88,050,091	18,895,284	546,583	9,276,452	1,943,822	22,035,233	2,490,357	37,847,910	2,490,405	3,368,608	2,490,405	3,368,608											
\$40,000 under \$50,000	3,132,765	141,741,772	27,159,070	955,730	16,855,235	2,177,035	24,105,022	3,132,235	73,643,008	3,132,765	6,843,230	3,132,765	6,843,230											
\$50,000 under \$75,000	10,052,488	629,679,544	97,801,347	4,827,384	90,241,152	5,225,104	57,726,033	10,052,396	383,918,973	10,052,488	40,518,367	10,052,488	40,518,367											
\$75,000 under \$100,000	8,752,425	759,366,997	89,556,397	6,126,386	131,210,594	2,626,039	29,202,217	8,751,013	509,443,099	8,752,425	61,005,095	8,752,425	61,005,095											
\$100,000 under \$200,000	11,159,349	1,493,499,752	117,495,915	9,670,433	276,801,220	1,488,916	16,766,505	11,157,408	1,082,670,876	11,159,349	181,364,922	11,159,349	181,364,922											
\$200,000 under \$500,000	2,945,945	847,234,796	23,345,224	2,794,947	133,655,163	150,999	1,725,401	2,944,049	688,917,296	2,945,945	164,076,735	2,945,945	164,076,735											
\$500,000 under \$1,000,000	546,882	370,538,384	1,978,460	515,472	46,237,864	31,410	355,284	546,111	322,216,926	546,882	87,510,328	546,882	87,510,328											
\$1,000,000 or more	323,990	1,128,690,197	1,161,750	310,798	119,032,473	13,192	147,787	323,646	1,008,908,565	323,989	254,368,408	323,990	254,368,614											
Nontaxable returns, total	12,591,068	257,781,168	154,962,968	3,587,023	101,575,511	8,436,545	93,173,447	4,727,433	54,352,965	2,827	7,456	--	--											

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 separately													
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions (30)		Standard deduction (32)		Taxable income (34)		Income tax after credits (36)		Total income tax (39)		
			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	2,730,935	170,927,099	12,273,903	27,013,079	1,444,981	7,797,361	2,316,868	133,247,649	2,210,426	26,192,608	2,210,425	26,187,245		
No adjusted gross income	85,168	-6,910,888	371,753	--	--	--	--	--	156	3,679	156	3,601		
\$1 under \$5,000	141,905	352,927	555,411	13,204	73,727	126,700	676,109	* 1,422	* 2,301	* 143	* 2,301	* 143		
\$5,000 under \$10,000	165,466	1,236,012	618,707	21,085	122,213	141,726	768,213	51,296	49,987	4,898	49,987	4,898		
\$10,000 under \$15,000	180,632	2,270,768	739,352	25,657	297,270	152,336	822,499	153,607	143,403	52,824	143,403	52,824		
\$15,000 under \$20,000	208,675	3,661,731	918,461	44,299	363,201	161,095	866,373	196,776	169,907	151,374	169,907	151,374		
\$20,000 under \$25,000	249,945	5,616,356	1,066,395	57,671	753,218	190,275	1,022,244	236,180	220,356	321,129	220,356	321,129		
\$25,000 under \$30,000	257,680	7,041,393	1,134,481	82,528	926,920	175,152	938,861	250,030	231,378	474,973	231,378	474,973		
\$30,000 under \$40,000	451,430	15,784,132	2,241,039	189,910	2,206,208	** 263,702	** 1,421,633	442,551	425,903	1,176,674	425,903	1,176,674		
\$40,000 under \$50,000	312,957	13,937,226	1,624,760	185,750	2,286,005	127,206	694,950	310,272	300,119	1,212,172	300,119	1,212,172		
\$50,000 under \$75,000	** 626,567	** 49,541,680	** 2,920,456	** 519,689	** 10,067,568	78,087	427,692	358,265	352,544	2,449,334	352,544	2,449,327		
\$75,000 under \$100,000	**	**	**	**	**	16,374	90,900	153,373	153,049	1,842,148	153,049	1,842,148		
\$100,000 under \$200,000	**	**	**	**	**	11,100	61,114	** 145,188	**	2,512,296	111,375	2,507,017		
\$200,000 under \$500,000	33,672	9,949,361	56,736	30,447	1,520,412	**	**	**	33,297	2,215,357	33,297	2,215,357		
\$500,000 under \$1,000,000	7,998	5,525,099	12,161	7,183	800,558	813	4,473	7,949	7,887	1,233,287	7,887	1,233,287		
\$1,000,000 under \$1,500,000	2,860	3,516,686	4,628	2,682	436,737	178	984	2,839	2,818	785,167	2,818	785,167		
\$1,500,000 under \$2,000,000	1,560	2,704,217	2,319	1,464	315,611	94	515	1,554	1,550	597,161	1,550	597,161		
\$2,000,000 under \$5,000,000	2,673	8,140,981	4,255	2,556	953,434	110	617	2,662	2,652	1,826,678	2,652	1,826,678		
\$5,000,000 under \$10,000,000	877	6,047,266	1,440	854	858,367	21	117	874	873	1,305,100	873	1,305,100		
\$10,000,000 or more	870	42,512,251	1,447	858	5,031,631	12	65	870	870	8,028,213	870	8,028,213		
Taxable returns, total	2,210,425	171,257,548	9,406,627	1,066,194	24,173,007	1,130,807	6,107,468	2,210,122	132,096,514	26,192,608	2,210,425	26,187,245		
No adjusted gross income	156	-484,158	647	--	--	--	--	--	156	3,679	156	3,601		
\$1 under \$5,000	* 2,301	* 9,867	* 7,823	* 1,302	* 621	--	--	* 2,301	* 1,422	* 143	* 2,301	* 143		
\$5,000 under \$10,000	49,987	435,888	158,702	7,856	12,918	40,131	214,615	49,987	49,653	4,898	49,987	4,898		
\$10,000 under \$15,000	143,403	1,795,907	494,068	11,124	52,619	129,640	699,444	143,403	143,403	52,824	143,403	52,824		
\$15,000 under \$20,000	169,907	2,976,161	617,120	30,135	181,974	136,491	735,771	169,907	1,441,296	151,374	169,907	151,374		
\$20,000 under \$25,000	220,356	4,958,127	844,215	42,619	322,134	175,738	943,813	220,356	2,847,965	321,129	220,356	321,129		
\$25,000 under \$30,000	231,378	6,332,620	894,708	67,233	601,700	164,145	880,177	231,378	3,956,035	474,973	231,378	474,973		
\$30,000 under \$40,000	425,903	14,929,940	1,989,426	173,038	1,798,134	** 254,913	** 1,374,806	425,903	9,784,411	1,176,674	425,903	1,176,674		
\$40,000 under \$50,000	300,119	13,378,734	1,495,196	175,175	1,965,781	124,944	682,845	300,119	9,234,911	1,212,172	300,119	1,212,172		
\$50,000 under \$75,000	** 616,968	** 48,870,248	** 2,822,632	** 512,023	** 9,541,909	76,708	420,447	352,528	15,114,904	2,449,334	352,544	2,449,327		
\$75,000 under \$100,000	**	**	**	**	**	16,057	89,204	153,049	9,641,874	1,842,148	153,049	1,842,148		
\$100,000 under \$200,000	**	**	**	**	**	10,878	59,929	** 144,578	** 19,490,785	2,512,296	111,375	2,507,017		
\$200,000 under \$500,000	33,297	9,838,368	56,140	30,211	1,459,448	**	**	**	**	2,215,357	33,297	2,215,357		
\$500,000 under \$1,000,000	7,887	5,448,214	11,979	7,117	760,865	770	4,242	7,872	4,683,010	1,233,287	7,887	1,233,287		
\$1,000,000 or more	8,763	62,767,634	13,970	8,361	7,474,904	392	2,175	8,741	55,300,472	12,542,319	8,763	12,542,319		
Nontaxable returns, total	520,510	-330,449	2,867,176	119,643	2,840,072	314,175	1,689,893	106,466	1,151,136	--	--	--		

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 heads of households															Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount				
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)				
All returns, total	21,169,039	673,041,469	183,956,308	4,645,274	91,694,382	16,416,723	129,017,151	13,909,541	321,557,629	7,009,605	39,886,875	7,009,557	39,882,667				
No adjusted gross income	107,041	-3,561,707	938,771	--	--	--	--	--	--	--	--	653	3,430				
\$1 under \$5,000	887,484	2,623,135	7,391,627	33,983	653,413	853,501	6,682,444	--	--	--	--	--	--				
\$5,000 under \$10,000	2,028,117	15,754,049	16,839,375	53,917	828,729	1,974,199	15,506,677	--	--	--	--	--	--				
\$10,000 under \$15,000	2,881,496	36,232,880	25,820,581	101,107	1,764,381	2,780,389	21,853,235	158,187	130,031	30,057	5,028	30,057	5,028				
\$15,000 under \$20,000	2,773,242	48,419,629	24,707,081	163,352	2,560,282	2,609,890	20,513,303	1,696,635	4,168,203	159,204	48,406	159,204	48,406				
\$20,000 under \$25,000	2,568,034	57,744,644	23,237,235	242,765	3,341,794	2,325,270	18,276,721	2,320,663	13,745,541	213,356	146,276	213,356	146,276				
\$25,000 under \$30,000	2,207,368	60,485,140	19,802,746	336,259	4,845,510	1,871,109	14,701,255	2,126,072	21,641,615	459,511	394,366	459,511	394,366				
\$30,000 under \$40,000	2,905,464	100,547,644	25,876,540	795,409	12,229,243	2,110,055	16,581,266	2,835,465	46,348,762	1,695,483	2,403,385	1,695,483	2,403,385				
\$40,000 under \$50,000	1,798,300	80,201,498	15,222,456	792,499	13,255,897	1,005,801	7,916,657	1,772,424	44,034,292	1,530,116	3,683,644	1,530,116	3,683,644				
\$50,000 under \$75,000	1,954,143	117,402,629	15,996,377	1,217,056	22,890,454	737,088	5,798,678	1,944,471	72,814,775	1,871,570	8,337,816	1,871,570	8,337,816				
\$75,000 under \$100,000	558,820	47,392,580	4,507,329	454,134	10,339,728	104,686	826,691	557,199	31,723,496	552,842	4,956,269	552,842	4,956,268				
\$100,000 under \$200,000	401,053	51,374,415	3,183,533	362,606	11,003,084	38,447	309,347	400,241	36,892,495	** 399,613	** 7,302,341	398,919	7,295,234				
\$200,000 under \$500,000	78,087	22,569,216	381,490	73,423	3,861,156	4,664	37,917	77,892	18,298,227	77,647	4,676,677	77,640	4,676,146				
\$500,000 under \$1,000,000	12,349	8,662,192	30,593	11,271	1,174,749	1,078	8,655	12,273	7,505,272	12,229	2,014,878	12,229	2,014,878				
\$1,000,000 under \$1,500,000	3,487	4,260,945	8,644	3,243	406,263	244	1,914	3,482	3,844,135	3,462	958,938	3,462	958,938				
\$1,500,000 under \$2,000,000	1,373	2,373,225	3,546	1,208	254,259	165	1,308	1,370	2,114,263	1,359	545,375	1,359	545,375				
\$2,000,000 under \$5,000,000	2,251	6,769,662	5,853	2,141	714,796	110	861	2,240	6,058,706	2,231	1,563,048	2,231	1,563,048				
\$5,000,000 under \$10,000,000	574	3,912,924	1,531	552	423,779	21	168	571	3,498,960	571	875,826	571	875,826				
\$10,000,000 or more	356	9,876,770	999	349	1,136,862	7	54	356	8,738,855	354	1,974,601	354	1,974,601				
Taxable returns, total	7,009,557	417,591,677	53,086,878	3,137,010	63,932,639	3,871,895	30,527,099	7,008,175	270,312,931	7,009,557	39,886,680	7,009,557	39,882,667				
No adjusted gross income	653	-185,779	4,900	--	--	--	--	--	--	--	--	653	3,430				
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--				
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--				
\$10,000 under \$15,000	30,057	412,131	118,437	--	--	30,057	241,162	30,057	52,533	30,057	5,028	30,057	5,028				
\$15,000 under \$20,000	159,204	2,797,539	992,763	7,011	76,576	152,194	1,214,807	159,204	513,393	159,204	48,406	159,204	48,406				
\$20,000 under \$25,000	213,356	4,854,663	1,431,569	23,367	254,679	189,990	1,518,589	213,356	1,649,826	213,356	146,276	213,356	146,276				
\$25,000 under \$30,000	459,511	12,799,886	3,107,533	68,826	785,119	390,685	3,075,148	459,511	5,832,086	459,511	394,366	459,511	394,366				
\$30,000 under \$40,000	1,695,483	59,704,007	12,489,612	383,498	4,873,656	1,311,985	10,322,872	1,695,483	32,017,867	1,695,483	2,403,385	1,695,483	2,403,385				
\$40,000 under \$50,000	1,530,116	68,472,934	11,951,588	608,961	8,835,138	921,155	7,252,730	1,530,116	40,453,478	1,530,116	3,683,644	1,530,116	3,683,644				
\$50,000 under \$75,000	1,871,570	112,676,179	14,946,768	1,144,882	20,409,320	726,687	5,717,037	1,871,570	71,603,055	1,871,570	8,337,816	1,871,570	8,337,816				
\$75,000 under \$100,000	552,842	46,894,993	4,453,080	448,160	10,064,938	104,682	826,660	552,842	31,551,232	552,842	4,956,269	552,842	4,956,268				
\$100,000 under \$200,000	398,919	51,120,273	3,160,759	360,569	10,792,818	38,351	308,602	398,918	36,858,545	** 399,572	** 7,302,273	398,919	7,295,234				
\$200,000 under \$500,000	77,640	22,439,373	379,229	73,088	3,790,993	4,553	37,065	77,640	18,233,005	77,640	4,676,550	77,640	4,676,146				
\$500,000 under \$1,000,000	12,229	8,580,751	30,246	11,196	1,151,390	1,033	8,303	12,180	7,444,906	12,229	2,014,878	12,229	2,014,878				
\$1,000,000 or more	7,977	27,024,726	20,394	7,452	2,898,013	525	4,134	7,969	24,123,005	7,977	5,917,789	7,977	5,917,788				
Nontaxable returns, total	14,159,482	255,449,792	130,869,430	1,508,265	27,751,743	12,544,828	98,490,053	6,901,365	51,244,698	* 48	* 195	--	--				

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	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		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
	(63)	(64)	(65)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	86,923	4,937,327	772,834	35,349	964,700	50,544	548,556	59,865	3,127,864	43,718	522,816	43,718	522,816
No adjusted gross income	1,030	-167,561	8,584	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000	* 5,958	* 16,327	* 56,387	* 1,642	* 26,428	* 4,315	* 47,223	--	--	--	--	--	--
\$5,000 under \$10,000	* 5,237	* 38,032	* 54,552	* 999	* 24,591	* 4,238	* 45,351	--	--	--	--	--	--
\$10,000 under \$15,000	* 4,584	* 59,259	* 35,568	--	--	* 4,584	* 49,053	--	--	--	--	--	--
\$15,000 under \$20,000	8,311	144,572	64,187	2,628	59,888	5,683	61,225	* 2,575	* 2,052	--	--	--	--
\$20,000 under \$25,000	7,866	173,590	69,146	1,637	33,968	6,230	67,747	* 6,230	* 14,423	* 1,931	* 560	* 1,931	* 560
\$25,000 under \$30,000	10,708	294,643	97,386	4,158	75,009	6,550	70,752	7,846	71,776	* 4,562	* 2,865	* 4,562	* 2,865
\$30,000 under \$40,000	8,849	310,536	81,583	644	11,077	** 8,342	** 91,656	8,838	127,753	* 3,565	* 5,201	* 3,565	* 5,201
\$40,000 under \$50,000	* 3,935	* 176,875	* 33,339	* 1,932	* 31,023	* 2,003	* 22,482	* 3,935	* 90,032	* 3,935	* 5,177	* 3,935	* 5,177
\$50,000 under \$75,000	** 27,596	** 2,311,737	** 252,892	** 19,010	** 448,746	5,272	56,407	11,732	408,388	11,016	29,812	11,016	29,812
\$75,000 under \$100,000	**	**	**	**	**	2,145	24,004	10,045	606,392	10,045	72,923	10,045	72,923
\$100,000 under \$200,000	2,397	728,378	17,756	2,260	143,570	** 1,171	12,534	** 8,212	** 1,068,066	** 5,820	** 80,446	** 5,820	** 80,446
\$200,000 under \$500,000	* 308	* 199,564	* 922	* 308	* 19,595	--	--	* 308	* 179,046	* 308	* 41,697	* 308	* 41,697
\$500,000 under \$1,000,000	* 28	* 36,935	* 101	* 20	* 8,996	* 8	* 88	* 28	* 27,750	* 28	* 7,643	* 28	* 7,643
\$1,000,000 under \$1,500,000	* 20	* 33,081	* 93	* 20	* 1,726	--	--	* 20	* 31,262	* 20	* 10,301	* 20	* 10,301
\$1,500,000 under \$2,000,000	65	199,817	220	62	43,220	3	33	65	156,344	65	43,350	65	43,350
\$2,000,000 under \$5,000,000	22	153,303	72	22	13,726	--	--	22	139,505	22	41,249	22	41,249
\$5,000,000 under \$10,000,000	* 8	* 228,240	* 27	* 8	* 23,137	--	--	* 8	* 205,076	* 8	* 42,302	* 8	* 42,302
\$10,000,000 or more													
Taxable returns, total	43,718	4,315,557	366,779	24,839	741,467	18,876	207,818	43,715	3,011,374	43,718	522,816	43,718	522,816
No adjusted gross income	* 3	* -11,859	* 24	--	--	--	--	--	--	--	--	* 3	* 102
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	* 1,931	* 41,615	* 13,130	--	--	* 1,931	* 22,013	* 1,931	* 6,471	* 1,931	* 560	* 1,931	* 560
\$25,000 under \$30,000	* 4,562	* 129,447	* 31,024	* 1,287	* 18,432	* 3,275	* 35,709	* 4,562	* 44,283	* 4,562	* 2,865	* 4,562	* 2,865
\$30,000 under \$40,000	* 3,565	* 127,648	* 24,244	* 634	* 10,841	** 3,067	** 34,548	* 3,565	* 59,470	* 3,565	* 5,201	* 3,565	* 5,201
\$40,000 under \$50,000	* 3,935	* 176,875	* 33,339	* 1,932	* 31,023	* 2,003	* 22,482	* 3,935	* 90,032	* 3,935	* 5,177	* 3,935	* 5,177
\$50,000 under \$75,000	** 26,878	** 2,274,077	** 245,862	** 18,291	** 428,258	5,272	56,407	11,016	398,326	11,016	29,812	11,016	29,812
\$75,000 under \$100,000	**	**	**	**	**	2,145	24,004	10,045	606,392	10,045	72,923	10,045	72,923
\$100,000 under \$200,000	**	**	**	**	**	1,171	12,534	** 8,209	** 1,067,417	** 5,820	** 80,446	** 5,820	** 80,446
\$200,000 under \$500,000	2,392	726,814	17,721	2,256	142,515	**	**	**	**	2,392	139,290	2,392	139,290
\$500,000 under \$1,000,000	* 308	* 199,564	* 922	* 308	* 19,595	--	--	* 308	* 179,046	* 308	* 41,697	* 308	* 41,697
\$1,000,000 or more	143	651,376	513	132	90,805	11	121	143	559,937	143	144,845	143	144,845
Nontaxable returns, total	43,205	621,770	406,055	10,510	223,233	31,669	340,737	16,150	116,490	--	--	--	--

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													Total income tax	
	Number of returns (66)	Adjusted gross income less deficit (67)	Exemption amount (68)	Total itemized deductions (70)		Standard deduction (72)		Taxable income (74)		Income tax after credits (76)		Total income tax (78)			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	64,926,879	2,075,690,274	199,470,680	15,090,583	284,815,290	48,692,053	250,567,679	48,059,325	1,432,228,701	45,532,420	249,020,103	45,532,089	249,002,787		
No adjusted gross income	1,143,597	-29,699,274	3,256,265	--	--	--	--	--	--	1,254	29,897	1,245	29,435		
\$1 under \$5,000	10,185,970	26,880,739	17,153,004	194,912	2,533,278	9,991,058	39,240,926	943,237	1,068,027	922,419	96,963	922,419	96,963		
\$5,000 under \$10,000	8,775,919	64,821,112	22,010,446	342,765	4,646,406	8,433,154	45,074,034	3,763,869	6,679,138	3,231,917	626,467	3,231,917	626,467		
\$10,000 under \$15,000	7,184,856	89,340,850	23,681,169	688,499	8,630,217	6,515,714	35,880,558	6,392,651	25,199,925	5,588,531	2,178,840	5,588,531	2,178,840		
\$15,000 under \$20,000	5,968,087	104,050,771	21,148,655	740,681	10,002,605	5,227,406	28,654,717	5,679,987	46,552,689	5,118,644	4,362,223	5,118,644	4,362,223		
\$20,000 under \$25,000	4,968,619	111,340,133	18,064,874	760,620	10,091,741	4,207,999	22,911,755	4,843,293	61,493,501	4,511,734	6,579,659	4,511,734	6,579,659		
\$25,000 under \$30,000	4,384,681	120,301,626	16,067,776	901,285	12,350,337	3,483,396	19,010,575	4,295,544	74,213,093	4,141,754	8,697,442	4,141,754	8,697,442		
\$30,000 under \$40,000	7,031,044	244,011,019	25,182,641	2,140,355	28,741,574	4,890,689	26,644,196	6,942,933	164,414,728	6,857,611	20,899,349	6,857,611	20,899,349		
\$40,000 under \$50,000	4,834,835	215,903,387	17,210,041	2,041,170	28,747,434	2,793,664	15,382,853	4,799,135	155,065,203	4,773,297	21,770,331	4,773,297	21,770,331		
\$50,000 under \$75,000	6,071,746	387,305,563	21,421,649	3,656,251	59,729,851	2,415,495	13,560,805	6,040,540	273,079,810	6,029,504	45,547,051	6,029,497	45,547,007		
\$75,000 under \$100,000	2,101,881	179,693,671	7,443,552	1,636,301	31,700,428	465,580	2,652,287	2,092,160	138,189,767	2,090,931	25,957,439	2,090,616	25,956,368		
\$100,000 under \$200,000	1,716,682	225,360,426	5,957,126	1,493,482	38,643,801	223,199	1,296,809	1,708,926	179,681,709	1,708,256	37,493,146	1,708,256	37,481,848		
\$200,000 under \$500,000	425,895	122,413,064	718,055	389,931	18,714,163	35,961	207,261	424,400	102,921,587	424,085	25,359,033	424,085	25,354,238		
\$500,000 under \$1,000,000	82,456	55,792,073	96,971	76,094	7,289,153	6,362	37,528	82,208	48,433,976	82,096	12,362,891	82,096	12,362,891		
\$1,000,000 under \$1,500,000	21,359	25,696,424	24,258	20,210	3,258,389	1,149	6,620	21,278	22,432,726	21,274	5,840,921	21,274	5,840,981		
\$1,500,000 under \$2,000,000	9,212	15,860,724	10,728	8,755	1,821,608	457	2,571	9,188	14,031,890	9,164	3,583,875	9,164	3,583,875		
\$2,000,000 under \$5,000,000	13,954	41,622,492	16,316	13,333	4,741,623	621	3,363	13,907	36,886,811	13,886	9,341,217	13,886	9,341,520		
\$5,000,000 under \$10,000,000	3,804	25,943,056	4,459	3,699	3,014,335	105	593	3,787	22,999,348	3,786	5,660,484	3,786	5,660,484		
\$10,000,000 or more	2,282	69,052,419	2,695	2,239	10,158,348	43	227	2,280	58,894,772	2,278	12,632,875	2,278	12,632,875		
Taxable returns, total	45,532,089	1,973,787,618	139,936,406	13,322,265	245,031,804	32,208,579	172,112,026	45,525,529	1,418,589,655	45,532,089	249,018,766	45,532,089	249,002,787		
No adjusted gross income	1,245	-1,541,913	4,295	--	--	--	--	--	--	1,245	29,635	1,245	29,435		
\$1 under \$5,000	922,419	2,472,108	2,199	9,111	18,216	913,308	1,397,928	921,781	1,058,917	922,419	96,963	922,419	96,963		
\$5,000 under \$10,000	3,231,917	24,667,958	2,022,774	16,804	47,518	3,215,112	16,256,408	3,231,917	6,341,258	3,231,917	626,467	3,231,917	626,467		
\$10,000 under \$15,000	5,588,531	69,835,459	15,615,930	207,399	1,578,720	5,381,132	29,714,628	5,588,390	22,928,007	5,588,531	2,178,840	5,588,531	2,178,840		
\$15,000 under \$20,000	5,118,644	89,433,537	16,492,790	480,042	4,446,891	4,638,602	25,507,751	5,118,504	42,989,669	5,118,644	4,362,223	5,118,644	4,362,223		
\$20,000 under \$25,000	4,511,734	101,243,010	15,166,084	603,978	6,287,215	3,907,756	21,308,111	4,511,686	58,482,366	4,511,734	6,579,659	4,511,734	6,579,659		
\$25,000 under \$30,000	4,141,754	113,697,245	14,320,004	788,564	8,391,241	3,373,190	18,420,552	4,141,754	72,565,448	4,141,754	8,697,442	4,141,754	8,697,442		
\$30,000 under \$40,000	6,857,611	238,045,372	24,033,534	2,011,251	24,265,413	4,846,360	26,406,689	6,857,608	163,339,791	6,857,611	20,899,349	6,857,611	20,899,349		
\$40,000 under \$50,000	4,773,297	213,166,559	16,857,298	1,985,767	26,386,379	2,787,530	15,349,764	4,772,950	154,578,588	4,773,297	21,770,331	4,773,297	21,770,331		
\$50,000 under \$75,000	6,029,497	364,749,930	21,217,797	3,615,016	57,173,709	2,414,482	13,555,587	6,028,617	272,820,181	6,029,497	45,547,040	6,029,497	45,547,007		
\$75,000 under \$100,000	2,090,616	178,703,572	7,405,381	1,626,367	30,745,375	464,250	2,645,165	2,089,143	138,004,235	2,090,616	25,956,374	2,090,616	25,956,368		
\$100,000 under \$200,000	1,708,256	224,304,229	5,928,471	1,485,545	37,549,462	222,711	1,294,200	1,707,316	179,552,509	1,708,256	37,493,146	1,708,256	37,481,848		
\$200,000 under \$500,000	424,085	121,891,412	715,065	388,529	18,335,341	35,555	205,086	423,540	102,708,011	424,085	25,359,033	424,085	25,354,238		
\$500,000 under \$1,000,000	82,096	55,547,485	96,577	75,834	7,149,384	6,262	37,035	82,001	48,311,267	82,096	12,362,891	82,096	12,362,891		
\$1,000,000 or more	50,388	177,571,656	58,207	48,060	22,656,940	2,328	13,121	50,321	154,909,408	50,388	37,059,372	50,388	37,059,372		
Nontaxable returns, total	19,394,790	101,902,656	59,534,275	1,768,318	39,783,486	16,483,474	78,455,652	2,533,796	13,639,046	* 331	* 1,338	--	--		

* 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.

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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 Statu

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

Item	All returns [1]		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	142,978,806	8,687,718,769	54,065,030	5,763,122,600	2,730,935	170,927,099
Salaries and wages	120,844,802	5,842,269,820	46,117,047	3,725,794,460	2,267,037	95,697,914
Taxable interest	64,505,131	268,058,182	35,381,249	177,869,465	972,749	7,804,392
Tax-exempt interest	6,321,596	79,351,341	3,798,641	52,626,605	98,149	2,611,290
Ordinary dividends	32,006,152	237,052,127	18,429,003	156,106,918	453,439	6,936,223
Qualified dividends	27,145,274	155,872,285	15,697,434	103,953,649	359,149	4,683,608
State income tax refunds	23,592,999	27,046,648	14,657,263	19,377,349	484,464	559,955
Alimony received	457,308	8,759,334	25,336	240,152	9,369	195,036
Business or profession:						
Net income	16,932,476	334,585,650	9,360,172	231,512,966	274,830	6,316,511
Net loss	5,696,992	54,849,389	3,523,896	34,926,883	109,730	1,525,330
Sales of capital assets:						
Net gain in AGI	19,598,001	924,164,263	11,152,660	684,431,756	270,445	38,687,237
Net loss in AGI	7,558,240	16,508,394	4,445,855	9,983,273	107,325	140,150
Sales of property other than capital assets, net gain less loss	1,751,136	4,356,742	1,265,357	4,354,962	22,739	94,990
Taxable IRA distributions	10,683,225	147,959,327	6,419,580	104,064,933	138,186	1,650,613
Taxable pensions and annuities	25,180,637	490,581,465	14,001,072	317,549,903	378,039	7,497,313
Rent and royalty:						
Net income	5,973,800	83,567,321	4,031,492	59,636,837	92,919	1,810,253
Net loss	5,629,725	66,465,091	3,655,947	44,265,145	57,935	1,024,242
Farm rental net income less loss	544,468	3,401,393	348,712	2,161,911	4,145	34,185
Partnership and S Corporation net income less loss	7,944,991	414,705,210	5,720,988	346,313,283	151,672	12,017,827
Estate and trust net income less loss	590,711	18,106,895	297,076	8,564,150	10,621	836,601
Farm net income less loss	1,977,943	-14,693,259	1,547,178	-11,913,362	22,782	-238,774
Unemployment compensation	7,622,280	29,415,079	3,433,714	14,098,297	133,165	489,307
Taxable social security benefits	15,011,961	167,186,633	9,445,063	120,777,149	218,085	2,145,798
Other income less loss	6,607,358	36,140,255	3,912,078	23,732,322	93,908	727,473
Total statutory adjustments	36,050,434	123,020,191	19,753,127	86,099,597	422,112	1,813,801
Educator expenses deduction	3,654,214	925,997	2,365,208	622,538	58,072	13,946
Certain business expenses of reservists, performing artists, etc.	135,102	420,756	72,345	170,003	2,638	926
Health savings account deduction	592,526	1,500,881	404,350	1,220,144	6,509	12,343
Moving expenses adjustment	1,119,044	2,903,022	531,491	1,746,959	18,253	32,213
Deduction for one-half of self-employment tax	17,840,382	24,759,998	10,324,149	17,539,659	271,816	432,663
Payments to a Keogh plan	1,191,135	22,262,415	915,225	17,982,127	15,650	248,349
Self-employed health insurance deduction	3,838,721	21,283,306	2,589,762	16,912,238	55,802	258,874
Penalty on early withdrawal of savings	1,164,446	352,592	621,225	194,446	14,973	3,306
Alimony paid	599,587	9,496,674	232,962	3,574,203	25,585	476,810
IRA payments	3,299,773	12,876,504	2,091,154	9,524,593	33,694	92,191
Student loan interest deduction	9,091,081	7,463,755	4,633,735	4,033,651	--	--
Tuition and fees deduction	4,543,382	10,578,961	2,520,021	5,922,633	--	--
Domestic production activities deduction	478,999	6,780,483	384,448	5,705,149	6,408	186,931
Medical savings account deduction	10,972	21,748	7,367	17,106	80	108
Total itemized deductions	50,544,470	1,333,036,542	29,587,426	928,559,089	1,185,837	27,013,079
Medical and dental expenses deduction	10,520,269	76,347,462	5,618,709	39,275,299	208,114	962,202
Taxes paid deduction	50,118,657	465,880,541	29,507,693	342,794,160	1,165,331	9,397,573
Interest paid deduction	41,282,875	524,790,200	26,539,967	375,291,556	845,776	9,951,503
Contributions deduction	41,119,033	193,603,968	25,744,374	141,904,331	843,195	5,411,159
Casualty or theft loss deduction	107,474	2,337,018	51,535	1,437,950	2,993	166,215
Total miscellaneous deductions	13,959,883	109,179,225	7,175,991	60,206,287	317,760	2,454,318
Basic standard deduction	90,510,904	635,824,934	23,906,603	255,409,451	1,444,981	7,679,895
Additional standard deduction	11,703,100	18,356,722	5,978,095	10,841,458	111,300	117,466
Taxable income	110,533,209	6,063,263,892	46,187,891	4,173,102,050	2,316,588	133,247,649
Alternative minimum tax	4,108,964	24,109,512	3,079,143	18,911,102	161,284	764,053
Total tax credits [2]	48,090,578	63,778,784	25,961,245	43,744,660	619,362	1,851,446
Child care credit	6,491,844	3,483,152	4,020,086	2,107,042	29,890	17,261
Credit for the elderly or disabled	89,767	12,469	14,410	2,196	644	39
Education credits	7,435,044	6,910,412	3,763,205	4,018,412	--	--
Residential energy credit	4,326,398	1,007,577	2,991,345	701,066	67,120	13,113
Foreign tax credit	7,642,644	15,435,196	4,628,899	10,810,161	114,915	1,306,755
Child tax credit	25,889,333	31,556,282	15,824,754	22,748,696	359,108	423,303
Retirement savings contribution credit	5,862,206	976,846	2,564,684	526,464	89,169	9,453
Alternative motor vehicle credit	157,814	184,661	114,669	133,065	2,285	2,695
Earned income credit used to offset income tax before credits	3,420,158	933,968	308,422	81,983	--	--
Prior year minimum tax credit	395,359	1,034,675	296,730	852,581	5,282	22,178
General business credit	230,821	845,539	168,069	645,249	1,816	32,556
Empowerment zone and community renewal employment credit	29,219	116,603	23,250	93,643	2,044	4,706
Income tax after credits	96,272,957	1,115,759,794	41,476,788	800,137,392	2,210,426	26,192,608
Total income tax	96,269,751	1,115,601,803	41,473,962	800,006,288	2,210,425	26,187,245
Total tax liability	100,427,087	1,165,642,299	43,214,023	836,331,385	2,296,939	27,193,401
Total tax payments	130,574,975	1,295,715,795	50,943,984	900,356,445	2,422,141	28,672,336
Income tax withheld	125,583,890	912,563,316	48,877,524	607,755,062	2,294,476	14,479,999
Estimated tax payments	11,523,634	284,119,655	7,027,862	216,690,205	175,404	8,676,384
Overpayment refunded	107,687,030	267,872,391	37,588,844	133,462,420	1,621,590	3,154,184
Tax due at time of filing	28,599,646	130,607,837	13,727,635	90,546,890	901,572	3,804,860

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	21,169,039	673,041,469	86,923	4,937,327	64,926,879	2,075,690,274
Salaries and wages	19,514,727	578,614,724	66,096	2,643,377	52,879,895	1,439,519,345
Taxable interest	3,896,669	6,201,721	57,689	317,271	24,196,775	75,865,332
Tax-exempt interest	167,070	1,518,028	7,720	91,481	2,250,017	22,503,936
Ordinary dividends	1,212,610	5,209,337	28,329	299,737	11,882,771	68,499,912
Qualified dividends	956,999	3,308,078	26,301	160,196	10,105,391	43,766,755
State income tax refunds	2,252,559	1,982,660	16,308	28,280	6,182,405	5,098,404
Alimony received	187,235	3,554,167	--	--	235,368	4,769,979
Business or profession:						
Net income	2,345,897	29,424,247	8,956	199,933	4,942,621	67,131,993
Net loss	540,103	4,449,426	2,367	19,912	1,520,897	13,927,839
Sales of capital assets:						
Net gain in AGI	713,517	21,511,692	19,186	428,828	7,442,193	179,104,750
Net loss in AGI	309,844	645,768	2,871	6,503	2,692,345	5,732,701
Sales of property other than capital assets, net gain less loss	51,814	-167,882	682	3,824	410,544	70,848
Taxable IRA distributions	422,724	4,552,579	7,727	130,490	3,695,009	37,560,712
Taxable pensions and annuities	1,499,514	18,069,747	33,608	655,266	9,268,405	146,809,237
Rent and royalty:						
Net income	216,275	2,196,765	5,290	24,944	1,627,824	19,898,522
Net loss	412,970	4,632,916	6,311	61,757	1,496,562	16,481,031
Farm rental net income less loss	10,938	35,545	--	--	180,673	1,169,752
Partnership and S Corporation net income less loss	322,143	10,843,582	2,767	130,294	1,747,421	45,400,225
Estate and trust net income less loss	17,895	646,775	388	92,544	264,731	7,966,825
Farm net income less loss	47,679	-373,629	927	-46,452	359,377	-2,121,042
Unemployment compensation	1,374,830	5,021,033	3,576	13,310	2,676,996	9,793,132
Taxable social security benefits	338,360	2,491,756	16,767	146,639	4,993,686	41,625,291
Other income less loss	471,345	2,190,496	4,582	84,096	2,125,445	9,405,868
Total statutory adjustments	4,288,587	8,324,622	20,515	57,966	11,566,093	26,724,206
Educator expenses deduction	349,043	83,951	3,246	746	878,646	204,817
Certain business expenses of reservist, performing artists, etc.	10,728	39,626	--	--	49,391	210,201
Health savings account deduction	30,841	54,325	8	46	150,817	214,023
Moving expenses adjustment	88,438	198,549	315	26	480,547	925,274
Deduction for self-employment tax	2,324,857	2,070,708	9,359	15,424	4,910,200	4,701,544
Payments to a Keogh plan	43,247	613,901	313	6,271	216,700	3,411,768
Self-employed health insurance deduction	191,729	806,633	1,860	15,695	999,568	3,289,865
Penalty on early withdrawal of savings	99,543	21,569	1,153	298	427,552	132,974
Alimony paid	94,867	1,561,112	--	--	246,174	3,884,549
IRA payments	239,500	598,654	786	2,392	934,638	2,658,673
Student loan interest deduction	859,745	585,793	5,646	2,392	3,591,955	2,841,918
Tuition and fees deduction	666,195	1,489,203	3,064	7,977	1,354,102	3,159,147
Domestic production activities deduction	10,103	118,602	332	6,698	77,707	763,103
Medical savings account deduction	* 339	* 833	--	--	* 3,186	* 3,701
Total itemized deductions	4,645,274	91,684,382	35,349	964,700	15,090,583	284,815,290
Medical and dental expenses deduction	948,005	3,786,450	10,435	40,157	3,735,006	32,283,354
Taxes paid deduction	4,599,480	24,948,927	35,348	319,391	14,810,805	88,420,490
Interest paid deduction	3,839,581	43,023,171	31,858	449,834	10,025,694	96,074,135
Contributions deduction	3,458,237	8,779,535	27,126	101,754	11,046,101	37,407,188
Casualty or theft loss deduction	12,283	128,142	--	--	40,663	604,710
Total miscellaneous deductions	1,799,709	11,775,673	7,760	74,414	4,658,663	34,668,533
Basic standard deduction	16,416,723	128,603,777	50,544	540,305	48,692,053	243,591,506
Additional standard deduction	314,919	413,375	7,858	8,251	5,290,927	6,976,173
Taxable income	13,909,541	321,557,629	59,865	3,127,864	48,059,325	1,432,228,701
Alternative minimum tax	297,635	988,028	2,666	16,050	568,236	3,430,279
Total tax credits [2]	11,352,895	11,243,219	47,780	51,960	10,109,296	6,887,499
Child care credit	2,267,287	1,262,949	4,983	2,638	169,597	93,262
Credit for the elderly or disabled	* 3,995	* 276	--	--	* 70,718	* 9,957
Education credit	859,064	766,139	7,925	7,043	2,804,850	2,118,818
Residential energy credit	319,617	78,806	4,154	1,272	944,162	213,320
Foreign tax credit	215,119	564,832	12,513	5,342	2,671,197	2,748,105
Child tax credit	8,645,080	7,531,144	27,298	33,240	1,033,093	819,899
Retirement savings contribution credit	1,667,655	246,272	--	--	1,540,698	194,657
Alternative motor vehicle credit	4,003	5,119	--	--	36,857	43,783
Earned income credit used to offset income tax before credits	1,690,901	646,747	3,286	2,048	1,417,549	203,189
Minimum tax credit	26,724	27,014	96	240	66,527	132,661
General business credit	6,448	14,782	20	73	54,469	152,880
Empowerment zone and community renewal employment credit	596	4,443	9	32	3,319	13,779
Income tax after credits	7,009,605	39,886,875	43,718	522,816	45,532,420	249,020,103
Total income tax	7,009,557	39,882,667	43,718	522,816	45,532,089	249,002,787
Total tax liability	7,317,915	42,228,116	47,543	548,382	47,550,667	259,341,014
Total tax payments	19,092,194	72,599,033	73,416	651,819	58,043,240	293,436,163
Income tax withheld	18,817,283	64,101,233	71,831	445,745	55,522,777	225,781,278
Estimated tax payments	306,632	6,112,521	5,308	132,413	4,008,429	52,508,132
Overpayment refunded	19,799,534	69,043,091	65,255	204,831	48,611,807	62,007,865
Tax due at time of filing	1,157,722	4,437,260	17,737	72,585	12,794,980	31,746,242

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Includes credits not shown separately.

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 [1]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	142,978,806	8,687,718,769	120,844,802	5,942,269,820	64,505,131	268,058,182	6,321,596	79,351,341	32,006,152	237,052,127	27,145,274	155,872,285
No adjusted gross income	1,907,835	-110,781,565	635,883	17,378,003	867,407	7,845,981	77,257	1,333,011	507,495	2,720,785	416,761	1,513,020
\$1 under \$5,000	11,930,752	31,801,165	9,211,632	29,315,390	2,789,336	1,553,436	112,188	197,960	1,343,623	1,002,031	1,116,904	505,554
\$5,000 under \$10,000	12,114,741	90,653,578	9,667,212	70,545,033	2,726,263	2,781,183	118,904	253,091	1,169,199	1,508,506	954,655	717,785
\$10,000 under \$15,000	11,914,564	148,907,608	9,214,593	108,304,296	3,028,771	4,876,124	126,042	434,379	1,209,383	2,037,153	991,630	992,559
\$15,000 under \$20,000	11,061,903	193,198,281	9,095,607	150,929,521	2,922,814	5,279,070	121,620	449,197	1,201,912	2,348,337	958,767	1,194,296
\$20,000 under \$25,000	9,963,693	223,679,496	8,599,801	183,812,167	2,772,656	5,021,444	124,913	518,864	1,087,571	2,239,941	888,020	1,127,813
\$25,000 under \$30,000	9,005,338	247,203,999	7,865,276	204,615,764	2,766,808	4,579,785	138,406	590,528	1,108,275	2,283,321	897,138	1,192,255
\$30,000 under \$40,000	14,740,806	512,920,308	13,097,548	425,047,007	5,522,723	9,833,963	279,157	1,367,910	2,152,285	4,350,071	1,761,373	2,159,718
\$40,000 under \$50,000	11,150,798	499,464,110	9,924,196	407,111,308	5,207,276	9,174,796	318,435	1,361,733	2,122,841	4,990,674	1,751,650	2,695,110
\$50,000 under \$75,000	19,450,744	1,195,768,325	17,170,387	937,641,859	11,684,490	25,447,415	862,983	4,262,888	5,293,207	15,310,397	4,394,961	8,593,449
\$75,000 under \$100,000	11,744,132	1,014,677,916	10,481,514	784,707,536	8,506,585	22,205,520	784,824	4,221,761	4,257,461	15,537,375	3,599,031	9,062,226
\$100,000 under \$200,000	13,457,876	1,793,040,262	12,030,320	1,331,113,250	11,399,712	42,240,013	1,660,641	12,035,439	7,014,349	39,656,414	6,127,914	24,692,743
\$200,000 under \$500,000	3,492,353	1,004,658,689	2,999,587	610,744,491	3,281,828	33,247,835	1,021,448	14,555,277	2,607,091	37,950,759	2,405,192	25,217,122
\$500,000 under \$1,000,000	651,049	441,439,447	535,532	212,455,114	639,331	16,955,063	316,918	8,910,105	568,679	21,379,689	535,363	14,879,806
\$1,000,000 under \$1,500,000	166,362	200,785,834	134,947	79,181,289	164,498	9,003,544	96,268	4,512,515	149,978	10,406,431	142,373	7,504,126
\$1,500,000 under \$2,000,000	70,733	121,767,964	56,226	43,307,852	70,263	5,606,523	45,755	2,971,396	65,621	6,451,470	62,479	4,573,998
\$2,000,000 under \$5,000,000	108,641	324,592,983	87,293	104,025,009	108,012	15,726,672	77,427	7,640,602	102,133	18,155,142	97,626	13,137,831
\$5,000,000 under \$10,000,000	28,090	192,327,659	22,663	51,770,096	28,010	10,126,120	22,490	4,589,436	27,033	11,503,912	25,977	8,392,147
\$10,000,000 or more	18,394	561,612,712	14,683	90,264,836	18,348	36,453,697	15,921	9,165,251	18,016	37,219,720	17,439	27,720,727
Taxable returns, total	96,269,751	8,072,293,831	83,251,168	5,222,890,647	53,153,294	245,186,664	5,818,478	75,687,329	27,712,095	226,595,483	23,716,563	150,117,408
No adjusted gross income	5,559	-5,805,111	3,237	311,012	4,428	1,166,317	1,387	161,436	2,838	363,354	2,513	164,601
\$1 under \$5,000	926,371	2,485,641	413,360	845,126	588,836	365,370	36,037	23,059	610,502	436,853	564,097	241,356
\$5,000 under \$10,000	3,263,042	25,110,545	3,049,631	22,256,366	837,474	520,579	40,349	72,460	464,394	531,828	406,810	280,248
\$10,000 under \$15,000	5,762,743	72,054,297	4,589,191	54,191,577	1,661,398	2,751,510	76,561	162,182	679,459	1,130,835	564,292	554,418
\$15,000 under \$20,000	5,701,605	100,006,852	4,658,490	76,969,335	1,645,320	3,128,124	77,658	296,137	699,215	1,492,259	564,296	768,082
\$20,000 under \$25,000	5,849,507	131,421,585	4,812,711	101,229,214	1,973,514	3,913,044	97,212	319,878	827,496	1,683,836	679,495	826,200
\$25,000 under \$30,000	5,743,893	157,935,646	4,820,235	124,119,057	2,085,345	3,926,779	111,093	487,832	884,667	1,836,841	716,706	971,007
\$30,000 under \$40,000	11,472,967	400,857,058	10,037,158	324,088,608	4,598,032	8,828,062	248,915	1,087,751	1,852,535	3,738,300	1,514,010	1,837,241
\$40,000 under \$50,000	9,740,232	436,936,873	8,600,745	351,153,908	4,665,518	8,560,375	699,708	1,172,669	1,936,998	4,500,385	1,593,842	2,388,421
\$50,000 under \$75,000	18,317,115	1,129,155,048	16,125,288	880,270,695	11,074,635	24,266,515	826,250	4,029,291	5,057,618	14,564,941	4,191,029	8,191,875
\$75,000 under \$100,000	11,558,977	999,002,337	10,325,299	772,826,048	8,360,650	21,637,839	772,564	3,964,826	4,193,221	15,066,318	3,548,165	8,792,554
\$100,000 under \$200,000	13,383,717	1,783,982,311	11,972,830	1,325,395,297	11,337,739	41,645,039	1,646,872	11,768,419	6,972,311	36,952,367	6,091,539	24,192,456
\$200,000 under \$500,000	3,483,359	1,002,130,763	2,993,554	609,480,622	3,274,075	32,896,566	1,019,757	14,454,446	2,601,271	37,681,802	2,400,093	25,040,990
\$500,000 under \$1,000,000	649,403	440,314,397	534,398	211,907,463	637,882	16,780,498	316,548	8,870,489	567,546	21,251,631	534,416	14,789,333
\$1,000,000 or more	391,261	1,396,705,589	315,040	367,846,319	388,247	74,800,048	257,568	28,816,422	362,024	83,364,935	345,259	61,078,626
Nontaxable returns, total	46,709,055	615,424,937	37,593,634	619,379,173	11,351,838	22,871,518	503,119	3,664,012	4,294,057	10,456,644	3,428,711	5,754,877

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		Number of returns	Amount	Number of returns	Amount
					(13)	(14)	(15)	(16)				
All returns, total	23,592,999	27,046,648	457,308	8,759,334	16,932,476	334,585,650	5,696,992	54,849,389	5,012,429	11,981,884	14,585,572	912,182,379
No adjusted gross income	83,935	265,391	3,559	62,262	252,154	3,345,437	436,347	13,466,061	29,940	46,579	189,513	13,715,457
\$1 under \$5,000	78,820	44,749	* 3,884	* 17,673	1,400,397	4,202,976	137,064	906,002	371,069	357,975	466,786	770,770
\$5,000 under \$10,000	164,889	77,351	24,242	122,990	1,874,458	12,532,594	214,744	1,530,337	233,652	336,503	494,345	1,571,276
\$10,000 under \$15,000	237,238	140,140	35,486	276,275	1,820,938	18,023,244	234,934	1,949,957	210,156	297,294	454,673	1,913,296
\$15,000 under \$20,000	348,661	180,295	43,942	362,010	1,177,440	13,653,812	303,875	2,620,114	187,804	363,429	466,396	2,370,832
\$20,000 under \$25,000	460,251	235,260	35,427	316,968	799,477	10,255,372	309,913	2,133,358	190,224	304,110	419,788	2,376,358
\$25,000 under \$30,000	599,328	314,329	34,860	363,283	758,179	9,746,470	315,650	2,184,085	185,061	340,098	425,733	2,472,194
\$30,000 under \$40,000	1,690,074	912,371	64,414	773,421	1,246,089	16,999,222	532,785	3,304,503	388,451	586,275	831,603	4,811,258
\$40,000 under \$50,000	2,097,413	1,313,266	53,193	837,951	1,100,726	16,614,685	478,180	3,278,062	405,784	831,199	826,798	5,372,556
\$50,000 under \$75,000	5,568,080	4,055,409	94,106	2,123,931	2,147,815	34,665,299	976,099	5,816,058	889,372	1,976,195	2,178,159	19,049,792
\$75,000 under \$100,000	4,617,470	3,974,389	24,183	575,103	1,472,936	29,604,931	659,800	3,794,586	674,246	1,624,227	1,911,753	21,563,646
\$100,000 under \$200,000	6,067,263	6,909,002	29,255	1,591,830	2,001,720	66,776,106	815,382	6,224,006	984,141	3,260,455	3,547,733	73,590,143
\$200,000 under \$500,000	1,202,833	2,626,987	8,757	937,285	681,592	58,032,958	214,426	2,967,392	230,225	1,218,118	1,646,524	104,479,671
\$500,000 under \$1,000,000	206,841	1,225,781	** 1,999	** 398,351	129,680	18,466,837	40,680	1,282,933	25,674	303,057	424,339	81,504,528
\$1,000,000 under \$1,500,000	65,404	703,227	**	**	30,225	6,613,741	9,992	533,272	3,887	63,105	119,709	47,374,674
\$1,500,000 under \$2,000,000	30,267	456,662	**	**	12,186	3,147,292	4,692	296,089	1,146	15,395	54,075	33,047,642
\$2,000,000 under \$5,000,000	50,110	1,238,285	**	**	18,633	6,124,839	8,134	880,288	1,359	47,228	86,711	103,869,935
\$5,000,000 under \$10,000,000	14,146	698,938	**	**	4,870	2,518,882	2,424	611,126	191	8,153	24,141	78,253,187
\$10,000,000 or more	9,976	1,674,816	**	**	2,960	3,260,950	1,871	1,071,181	46	2,489	16,791	314,075,163
Taxable returns, total	21,248,453	24,910,115	346,411	7,749,702	9,567,061	262,587,314	3,928,266	30,311,000	4,429,309	11,340,510	12,927,560	887,118,143
No adjusted gross income	185	4,124	* 30	* 8,186	1,162	118,220	1,199	281,941	* 10	* 34	2,611	2,426,955
\$1 under \$5,000	* 4,998	* 815	--	--	17,976	23,371	* 1,320	* 2,838	258,589	297,737	254,936	377,421
\$5,000 under \$10,000	14,430	2,990	* 1,931	* 13,118	125,201	661,303	22,655	102,337	136,056	221,713	231,419	700,766
\$10,000 under \$15,000	75,177	37,779	21,240	185,424	379,684	2,997,221	86,459	531,607	136,777	206,920	258,699	981,103
\$15,000 under \$20,000	143,557	57,073	27,344	262,837	387,092	4,111,026	120,926	869,120	123,336	275,343	278,266	1,351,296
\$20,000 under \$25,000	255,076	110,037	19,925	179,929	363,512	4,007,986	158,840	972,292	148,598	256,636	302,354	1,621,068
\$25,000 under \$30,000	380,923	180,103	16,712	172,850	408,654	4,584,706	175,385	1,082,695	145,527	311,733	324,490	1,859,873
\$30,000 under \$40,000	1,284,771	642,729	53,780	619,079	808,331	10,303,724	360,107	2,033,381	342,469	539,326	698,226	3,642,083
\$40,000 under \$50,000	1,777,439	1,029,185	50,729	780,816	874,671	12,935,939	364,460	2,368,871	370,117	783,165	740,808	4,387,677
\$50,000 under \$75,000	5,159,301	3,630,712	90,890	2,062,927	1,924,933	30,190,943	879,948	4,843,420	852,341	1,919,719	2,071,578	17,058,352
\$75,000 under \$100,000	4,534,165	3,799,100	24,152	572,829	1,428,795	28,498,679	646,952	3,630,250	670,677	1,619,207	1,875,836	20,434,656
\$100,000 under \$200,000	6,040,775	6,831,025	28,947	1,558,558	1,988,610	66,196,758	809,066	6,055,323	982,698	3,257,960	3,521,326	72,005,140
\$200,000 under \$500,000	1,201,326	2,612,469	8,735	934,875	680,259	57,910,821	213,428	2,915,989	229,860	1,211,986	1,642,540	103,658,924
\$500,000 under \$1,000,000	206,618	1,216,100	** 1,995	** 398,272	129,442	18,423,534	40,507	1,258,427	25,639	302,805	423,596	81,192,956
\$1,000,000 or more	169,709	4,755,873	**	**	68,740	21,623,085	27,014	3,362,921	6,616	136,226	300,875	575,419,873
Nontaxable returns, total	2,344,546	2,136,534	110,898	1,009,632	7,345,414	71,998,336	1,768,727	24,538,389	583,120	641,375	1,657,992	25,064,236

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
All returns, total	7,568,240	16,508,394	5,579,953	67,748,602	5,113,403	133,274,335	1,723,928	98,287,936	5,478,118	37,398,462	3,710,912	35,445,280
No adjusted gross income	438,493	1,075,245	79,735	1,271,425	228,478	12,267,268	159,706	10,221,733	89,304	1,000,217	92,807	2,099,728
\$1 under \$5,000	334,940	609,850	151,810	103,274	181,289	2,565,435	86,255	2,164,436	162,454	141,735	102,533	432,748
\$5,000 under \$10,000	289,830	594,669	177,386	187,084	142,410	2,460,155	68,339	2,155,081	178,497	396,396	84,134	498,435
\$10,000 under \$15,000	294,924	618,778	160,945	331,994	150,567	2,405,176	63,953	2,044,916	166,617	355,736	96,676	406,477
\$15,000 under \$20,000	284,061	614,108	150,391	320,909	139,455	3,609,347	61,562	2,311,166	154,307	377,078	84,873	1,341,054
\$20,000 under \$25,000	254,327	556,165	141,129	253,649	124,199	2,392,476	41,207	1,757,373	134,511	248,274	89,057	641,772
\$25,000 under \$30,000	259,839	553,376	139,749	290,437	138,617	2,073,316	49,581	1,780,364	127,295	289,882	98,249	325,869
\$30,000 under \$40,000	492,693	1,013,888	292,752	559,928	249,488	4,863,873	79,946	3,740,126	288,966	555,185	175,491	1,163,651
\$40,000 under \$50,000	466,390	1,013,220	298,903	559,438	227,349	4,541,312	80,291	3,681,063	303,162	628,439	158,928	929,273
\$50,000 under \$75,000	1,130,830	2,433,459	783,260	1,855,252	662,413	10,356,712	195,475	8,204,643	758,451	1,985,936	490,694	2,402,458
\$75,000 under \$100,000	913,510	1,962,004	690,062	2,025,652	613,804	10,925,520	179,400	8,294,062	668,776	2,084,590	470,944	2,707,712
\$100,000 under \$200,000	1,549,831	3,391,047	1,426,729	6,040,289	1,211,290	24,317,256	352,682	18,809,925	1,399,884	6,067,777	937,164	6,039,242
\$200,000 under \$500,000	665,152	1,590,298	742,486	7,899,553	702,776	21,219,641	208,003	16,662,448	737,840	7,761,149	547,222	5,168,243
\$500,000 under \$1,000,000	122,368	314,658	195,152	513,496	198,712	9,934,942	58,211	6,901,462	180,850	3,893,610	159,803	2,959,412
\$1,000,000 under \$1,500,000	29,490	79,901	56,684	2,716,558	57,366	4,064,980	16,344	2,558,286	51,189	1,735,958	46,663	1,427,506
\$1,500,000 under \$2,000,000	11,529	31,748	25,532	2,005,043	25,570	2,435,109	7,344	1,489,539	22,952	1,128,990	21,628	902,732
\$2,000,000 under \$5,000,000	15,697	43,728	43,611	6,426,794	41,640	5,194,955	11,219	2,641,415	36,057	2,853,906	36,627	3,368,211
\$5,000,000 under \$10,000,000	3,013	8,507	12,949	4,946,069	10,992	3,240,937	2,795	1,633,804	10,039	1,857,920	10,377	1,334,251
\$10,000,000 or more	1,323	3,747	9,690	24,823,756	6,989	4,405,927	1,616	1,236,053	6,967	4,035,684	7,044	2,296,706
Taxable returns, total	5,869,129	12,756,047	4,963,891	64,707,554	4,228,483	101,408,982	1,237,403	72,552,415	4,826,686	34,194,494	3,239,513	28,752,239
No adjusted gross income	675	1,867	1,061	134,740	1,026	427,119	467	333,340	1,148	82,309	591	83,604
\$1 under \$5,000	31,101	38,232	72,545	36,675	38,680	54,733	12,689	38,816	71,895	38,991	28,805	19,977
\$5,000 under \$10,000	55,106	87,012	81,196	45,641	39,022	122,804	11,270	64,384	79,278	48,270	26,440	32,435
\$10,000 under \$15,000	130,893	252,784	92,687	118,333	66,239	802,749	19,395	685,056	92,193	114,221	49,560	121,218
\$15,000 under \$20,000	147,778	303,944	86,823	190,430	73,636	1,023,997	26,180	896,529	86,365	195,445	49,670	131,665
\$20,000 under \$25,000	180,888	381,886	105,434	126,437	83,870	1,141,556	21,949	828,070	100,193	122,709	62,075	311,887
\$25,000 under \$30,000	195,996	414,336	102,889	190,022	96,728	1,224,126	30,005	1,020,165	92,125	181,651	72,727	219,046
\$30,000 under \$40,000	406,962	832,474	241,027	399,800	201,261	3,048,987	63,702	2,312,115	236,783	400,253	143,106	757,480
\$40,000 under \$50,000	408,135	875,887	267,574	479,381	192,508	2,896,150	60,172	2,289,895	268,150	511,538	140,361	638,574
\$50,000 under \$75,000	1,036,144	2,237,086	739,117	1,656,083	602,066	8,321,947	170,796	6,390,858	714,504	1,666,586	450,490	2,063,640
\$75,000 under \$100,000	893,163	1,906,582	673,246	1,797,549	595,752	9,744,041	170,834	7,488,282	652,469	1,860,826	459,972	2,354,815
\$100,000 under \$200,000	1,536,403	3,358,679	1,416,404	5,879,475	1,196,216	23,038,639	345,642	17,791,850	1,388,812	5,918,497	928,052	5,756,784
\$200,000 under \$500,000	663,103	1,584,744	739,931	7,781,671	700,952	20,798,353	207,145	16,328,644	735,344	7,648,112	546,005	5,066,546
\$500,000 under \$1,000,000	121,948	313,502	194,777	5,090,526	198,267	9,643,792	57,973	6,682,561	180,478	3,857,855	159,514	2,908,917
\$1,000,000 or more	60,837	167,032	149,179	40,780,789	142,260	19,119,988	39,185	9,401,861	126,949	11,547,230	122,146	8,285,649
Nontaxable returns, total	1,689,110	3,752,348	616,062	3,041,048	884,920	31,865,353	486,525	25,735,521	651,432	3,203,968	471,400	6,693,042

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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	218,248	6,218,118	174,639	1,464,431	714,835	32,511,294	391,740	6,456,356	13,995,522	875,392,934	6,139,514	192,754,164
No adjusted gross income	5,097	74,299	7,120	82,411	14,784	709,007	9,772	375,493	198,195	13,837,678	361,424	21,359,417
\$1 under \$5,000	* 1,838	* 90	2,244	6,178	7,050	3,993	6,322	4,616	453,957	799,657	285,448	4,224,071
\$5,000 under \$10,000	1,923	2,622	1,498	921	10,803	14,970	9,485	32,622	456,073	1,560,995	249,505	5,083,382
\$10,000 under \$15,000	8,084	22,462	* 1,779	* 11,852	9,760	33,560	5,055	21,695	430,920	1,859,094	250,078	5,132,644
\$15,000 under \$20,000	* 1,766	* 998	1,014	2,691	9,230	4,191	7,595	15,793	444,817	2,238,454	246,905	4,790,607
\$20,000 under \$25,000	2,470	3,544	2,882	5,730	12,759	50,540	8,572	36,311	398,185	2,338,274	202,426	4,559,728
\$25,000 under \$30,000	4,126	4,367	4,093	3,017	17,293	34,710	6,600	2,767	402,626	2,368,938	206,281	3,798,590
\$30,000 under \$40,000	3,917	16,442	3,347	10,650	18,803	54,484	14,486	15,628	768,466	4,637,644	392,223	8,408,157
\$40,000 under \$50,000	3,499	1,620	7,541	11,592	17,106	38,904	10,919	28,888	774,789	5,187,786	375,628	8,549,180
\$50,000 under \$75,000	19,506	68,035	16,700	49,553	69,475	160,867	33,660	59,645	2,054,355	18,449,639	920,564	22,748,848
\$75,000 under \$100,000	16,503	45,385	13,197	56,112	69,192	168,373	36,638	140,331	1,828,776	21,134,973	725,650	18,070,218
\$100,000 under \$200,000	50,091	185,582	28,186	116,990	150,243	721,427	83,489	285,597	3,417,401	71,796,305	1,239,118	35,168,824
\$200,000 under \$500,000	42,582	312,435	31,724	226,597	137,737	1,262,386	80,967	598,770	1,628,126	102,154,547	540,713	27,750,084
\$500,000 under \$1,000,000	22,502	348,177	18,103	79,782	75,445	1,637,302	35,233	741,879	430,876	80,128,598	95,706	10,135,443
\$1,000,000 under \$1,500,000	9,290	266,168	8,644	53,112	28,399	1,069,939	13,798	381,584	122,155	46,567,986	23,397	3,836,783
\$1,500,000 under \$2,000,000	5,400	195,547	5,417	47,384	15,636	948,867	7,586	283,814	55,212	32,213,587	9,142	1,911,163
\$2,000,000 under \$5,000,000	11,367	682,403	11,618	153,493	31,051	3,702,025	13,479	843,377	88,802	100,428,398	12,151	3,874,558
\$5,000,000 under \$10,000,000	4,223	472,771	4,938	147,230	10,862	3,207,743	4,509	718,028	24,715	74,960,536	2,215	1,447,588
\$10,000,000 or more	4,063	3,515,173	4,597	399,136	9,207	18,688,005	3,573	1,889,518	17,075	292,727,854	939	1,904,880
Taxable returns, total	194,629	6,050,151	155,052	1,231,948	658,958	31,407,665	355,399	5,817,534	12,407,622	850,206,649	4,765,771	144,148,777
No adjusted gross income	87	5,148	107	1,739	535	67,479	199	28,632	2,705	2,411,206	513	1,617,468
\$1 under \$5,000	* 644	* 5	* 644	* 68	* 3,758	* 2,513	* 1,934	* 706	245,792	364,640	28,313	114,144
\$5,000 under \$10,000	--	--	* 632	* 1	* 5,089	* 2,237	5,664	30,849	220,749	707,617	47,802	225,476
\$10,000 under \$15,000	* 1,289	* 122	* 325	* 8,920	5,989	17,911	* 1,919	* 1,478	238,934	917,844	113,383	1,772,843
\$15,000 under \$20,000	* 6	* 51	* 968	* 1,541	7,070	3,421	5,626	2,749	263,886	1,249,192	128,644	2,036,231
\$20,000 under \$25,000	* 1,496	* 690	* 1,531	* 4,200	9,639	13,724	7,307	8,085	284,853	1,617,160	147,588	2,892,039
\$25,000 under \$30,000	* 1,600	* 293	* 2,682	* 587	15,015	24,052	* 5,230	* 302	308,229	1,782,414	163,309	2,407,045
\$30,000 under \$40,000	3,204	12,260	* 3,118	* 8,333	14,152	27,933	10,612	11,705	647,067	3,516,816	327,516	6,284,018
\$40,000 under \$50,000	* 1,860	* 748	* 5,190	* 6,124	14,304	32,663	8,973	27,134	691,386	4,199,269	336,041	6,977,406
\$50,000 under \$75,000	19,024	36,406	16,007	21,429	63,325	143,644	31,341	36,574	1,954,280	16,479,218	852,379	19,820,773
\$75,000 under \$100,000	16,434	42,927	11,622	47,919	65,926	137,722	35,993	96,950	1,796,598	20,016,224	709,289	16,707,950
\$100,000 under \$200,000	49,826	174,918	27,525	115,926	147,120	671,051	81,982	289,070	3,391,460	70,126,707	1,228,943	34,031,355
\$200,000 under \$500,000	42,418	306,567	31,543	218,521	136,809	1,209,912	80,622	567,562	1,624,116	101,342,181	538,963	27,222,389
\$500,000 under \$1,000,000	22,456	347,831	18,023	77,284	75,263	1,619,387	35,141	709,577	430,170	79,772,054	95,398	9,411,463
\$1,000,000 or more	34,285	5,122,185	35,137	719,355	94,966	27,434,017	42,866	4,036,161	307,396	545,704,110	47,671	12,628,175
Nontaxable returns, total	23,619	167,967	19,587	232,483	55,877	1,103,629	36,341	638,822	1,587,900	25,186,285	1,373,743	48,605,388

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	10,389,691	394,475,546	4,003,018	45,367,295	4,586,812	185,854,582	2,338,099	230,194,973	140,615	1,772,862	1,619,444	221,134,805	
No adjusted gross income	162,451	4,616,366	131,186	3,232,960	294,848	20,251,660	81,958	7,610,599	6,044	111,834	29,603	3,853,220	
\$1 under \$5,000	337,033	586,502	142,533	555,184	223,096	4,030,260	28,450	133,271	**2,236	*9,262	23,093	43,507	
\$5,000 under \$10,000	343,148	1,129,314	147,544	950,633	169,446	4,615,866	47,161	232,974	1,498	1,381	28,972	127,911	
\$10,000 under \$15,000	344,742	1,453,413	123,509	891,603	191,294	4,391,196	61,980	427,333	*1,770	*15,624	21,293	98,538	
\$15,000 under \$20,000	327,463	1,334,507	151,082	722,132	162,093	4,608,544	63,638	504,143	982	3,959	21,131	161,350	
\$20,000 under \$25,000	276,345	1,300,840	110,465	900,626	145,173	3,961,614	52,710	550,225	*2,840	*10,164	28,373	94,012	
\$25,000 under \$30,000	281,736	1,476,698	130,813	796,249	132,725	3,449,717	65,132	500,960	4,093	4,499	25,481	127,129	
\$30,000 under \$40,000	551,053	2,736,466	247,848	1,547,099	258,223	7,790,065	128,773	984,829	3,136	5,858	51,966	242,386	
\$40,000 under \$50,000	551,664	2,901,334	252,934	2,215,873	250,023	7,295,251	111,981	1,120,440	5,539	11,999	64,569	330,297	
\$50,000 under \$75,000	1,519,108	10,259,046	626,734	5,466,260	622,115	19,564,379	272,536	3,752,743	14,558	88,359	152,180	1,170,662	
\$75,000 under \$100,000	1,344,986	11,473,148	492,275	4,199,037	525,932	16,154,744	282,563	4,601,529	12,249	79,040	174,891	1,377,568	
\$100,000 under \$200,000	2,558,055	41,438,744	905,691	7,207,201	955,412	34,783,763	512,103	15,637,193	26,496	199,424	380,630	5,157,423	
\$200,000 under \$500,000	1,231,802	54,518,617	406,392	7,052,924	489,590	28,066,788	355,078	20,029,705	26,368	309,285	315,910	11,921,553	
\$500,000 under \$1,000,000	323,706	41,013,016	83,355	2,738,161	105,364	11,358,451	134,905	23,394,519	12,642	98,754	140,929	12,594,633	
\$1,000,000 under \$1,500,000	92,995	22,368,971	21,466	1,010,390	28,045	4,394,674	48,131	14,283,401	5,651	53,565	52,353	8,682,544	
\$1,500,000 under \$2,000,000	42,400	14,844,892	9,025	759,952	11,500	2,193,325	23,800	9,298,790	3,249	59,378	27,624	7,572,316	
\$2,000,000 under \$5,000,000	68,672	43,626,508	14,120	1,864,302	16,375	4,470,698	42,666	29,576,350	6,632	176,076	50,154	26,320,457	
\$5,000,000 under \$10,000,000	19,093	29,176,365	3,673	1,152,359	3,624	1,784,029	13,743	21,363,504	2,495	122,818	16,817	24,501,368	
\$10,000,000 or more	13,240	108,220,798	2,374	2,104,350	1,934	2,089,557	10,792	68,192,464	2,137	431,583	13,476	116,757,927	
Taxable returns, total	9,179,896	382,261,084	3,365,132	37,397,151	3,550,307	140,615,714	1,997,476	219,340,018	122,767	1,443,350	1,486,991	216,211,685	
No adjusted gross income	1,736	728,131	507	175,483	737	1,823,923	1,356	1,290,184	69	2,088	937	757,351	
\$1 under \$5,000	167,470	199,878	33,986	41,741	28,765	139,123	6,441	14,312	*644	*103	9,894	17,326	
\$5,000 under \$10,000	164,741	467,568	34,761	71,296	36,351	250,976	*5,058	*17,078	*632	*1	19,583	42,645	
\$10,000 under \$15,000	183,750	615,553	65,908	223,905	76,572	1,700,695	21,987	67,848	*325	*12,451	12,267	48,567	
\$15,000 under \$20,000	199,012	754,433	89,330	352,640	76,687	1,922,637	24,573	151,028	*968	*2,311	16,101	84,479	
\$20,000 under \$25,000	197,311	881,831	88,490	477,778	102,554	2,640,481	38,843	356,295	*1,531	*7,975	18,880	51,027	
\$25,000 under \$30,000	218,124	1,057,207	103,704	577,097	101,339	2,101,700	46,948	313,507	*2,682	*881	20,190	88,135	
\$30,000 under \$40,000	461,869	2,063,462	211,324	1,195,011	212,892	5,791,116	101,694	626,037	*2,910	*5,204	40,807	162,602	
\$40,000 under \$50,000	494,353	2,322,060	227,384	1,933,790	221,891	5,823,231	93,711	793,262	*3,189	*3,797	55,526	244,969	
\$50,000 under \$75,000	1,447,574	9,407,164	589,810	4,886,776	575,213	17,084,497	248,625	2,888,895	13,976	26,355	138,104	865,504	
\$75,000 under \$100,000	1,318,682	10,847,861	482,199	3,981,611	516,256	14,972,258	276,025	4,260,828	10,976	67,484	172,829	1,291,404	
\$100,000 under \$200,000	2,537,774	40,349,055	899,412	7,053,581	946,994	33,558,861	504,921	15,125,343	25,871	197,911	376,669	4,971,530	
\$200,000 under \$500,000	1,228,404	54,065,162	405,592	6,919,383	487,693	27,575,112	353,825	27,760,238	26,256	298,626	314,433	11,733,563	
\$500,000 under \$1,000,000	323,155	40,833,195	83,176	2,696,950	105,072	10,608,056	134,615	23,280,860	12,605	95,421	140,621	12,468,643	
\$1,000,000 or more	235,941	217,668,524	50,541	6,830,110	61,292	14,623,048	138,855	142,394,303	20,134	722,742	160,152	183,383,941	
Nontaxable returns, total	1,209,796	12,214,462	637,885	7,970,143	1,036,505	45,238,868	340,623	10,854,955	17,848	329,511	122,452	4,923,120	

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						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	Number of returns	Amount	Number of returns	Amount		
													(61)	(62)
All returns, total	370,217	4,615,831	10,701,459	74,415,564	893,377	15,112,589	857,758	10,755,848	10,683,225	147,959,327				
No adjusted gross income	14,364	676,501	186,824	671,031	53,378	1,118,981	84,804	4,452,804	87,517	1,445,637				
\$1 under \$5,000	5,094	11,896	365,179	418,910	13,893	94,709	16,932	107,739	167,604	431,337				
\$5,000 under \$10,000	3,716	5,544	333,192	560,837	18,923	78,435	20,931	186,121	397,153	1,504,690				
\$10,000 under \$15,000	7,304	12,463	311,494	658,052	25,391	93,365	24,482	223,908	638,207	2,855,287				
\$15,000 under \$20,000	10,266	29,266	307,304	811,748	29,035	193,867	20,993	55,259	623,412	3,637,146				
\$20,000 under \$25,000	8,866	99,619	279,120	805,491	30,605	141,282	16,868	165,105	574,515	3,647,407				
\$25,000 under \$30,000	8,863	55,271	283,178	771,296	29,873	178,268	24,397	139,398	556,538	3,796,973				
\$30,000 under \$40,000	12,718	66,693	546,239	1,675,521	61,576	375,284	45,431	265,207	996,496	7,268,058				
\$40,000 under \$50,000	9,078	77,149	550,735	1,886,806	46,509	297,149	42,444	147,386	865,106	8,187,950				
\$50,000 under \$75,000	42,212	290,531	1,520,345	5,907,869	129,700	1,086,060	77,852	356,037	2,038,923	23,372,053				
\$75,000 under \$100,000	47,368	266,728	1,354,532	6,312,058	96,145	786,122	82,939	378,285	1,434,542	22,941,364				
\$100,000 under \$200,000	88,760	506,099	2,694,081	17,092,607	152,846	2,018,839	161,783	953,072	1,743,168	43,196,642				
\$200,000 under \$500,000	62,008	565,888	1,371,442	15,929,472	112,358	1,857,419	131,167	1,000,257	444,361	17,937,371				
\$500,000 under \$1,000,000	27,269	351,957	356,452	7,538,310	43,068	1,192,609	56,498	612,134	75,843	4,425,866				
\$1,000,000 under \$1,500,000	9,201	215,856	100,531	3,070,772	15,836	463,977	18,865	264,079	17,517	1,311,501				
\$1,500,000 under \$2,000,000	4,026	159,154	45,591	1,758,235	8,638	325,396	8,574	213,218	7,209	549,574				
\$2,000,000 under \$5,000,000	6,405	350,688	72,136	3,884,191	15,698	1,033,147	15,040	441,749	10,721	840,564				
\$5,000,000 under \$10,000,000	1,656	240,243	19,812	1,771,159	5,367	561,086	4,418	264,010	2,743	325,483				
\$10,000,000 or more	1,041	634,286	13,272	2,891,200	4,539	3,236,595	3,339	530,081	1,651	284,424				
Taxable returns, total	322,121	3,537,337	9,574,039	71,210,187	714,742	13,233,613	654,240	5,135,614	9,049,133	137,684,669				
No adjusted gross income	85	17,181	1,361	36,746	607	152,952	549	35,412	489	47,296				
\$1 under \$5,000	* 3	* 147	194,254	200,094	* 3,874	* 45,682	* 2,575	* 223	* 5,282	* 6,709				
\$5,000 under \$10,000	* 6	* 252	165,606	277,375	* 2,219	* 774	* 2,215	* 2,792	* 7,295	* 33,698				
\$10,000 under \$15,000	* 3,988	* 10,955	179,887	361,040	7,272	16,901	8,798	53,231	335,482	1,385,385				
\$15,000 under \$20,000	* 5,528	* 3,941	191,196	504,550	7,581	37,882	11,695	18,834	323,202	1,807,621				
\$20,000 under \$25,000	7,422	40,582	214,392	602,783	19,719	62,324	6,509	45,769	475,853	2,886,526				
\$25,000 under \$30,000	6,570	54,357	227,671	650,555	20,565	102,809	15,220	50,625	471,416	3,264,006				
\$30,000 under \$40,000	8,836	53,510	473,847	1,425,537	47,055	272,158	31,129	92,187	904,112	6,623,146				
\$40,000 under \$50,000	8,179	52,679	497,588	1,675,069	40,076	260,116	34,153	107,204	829,957	7,766,167				
\$50,000 under \$75,000	39,906	162,493	1,457,783	5,657,003	117,806	920,082	66,623	253,457	1,984,715	22,697,802				
\$75,000 under \$100,000	44,942	207,134	1,329,929	6,116,668	92,942	734,339	78,297	315,770	1,420,279	22,729,216				
\$100,000 under \$200,000	85,390	475,307	2,664,658	16,935,083	150,070	1,990,693	159,242	883,919	1,731,975	42,806,172				
\$200,000 under \$500,000	61,783	532,396	1,368,811	15,886,346	112,010	1,842,454	130,720	975,918	443,521	17,907,278				
\$500,000 under \$1,000,000	27,220	349,008	356,018	7,527,327	42,964	1,182,587	56,375	604,213	75,765	4,419,251				
\$1,000,000 or more	22,262	1,577,393	251,039	13,354,010	49,983	5,611,960	50,139	1,696,060	39,790	3,304,396				
Nontaxable returns, total	48,096	1,078,494	1,127,421	3,205,377	178,635	1,878,977	203,518	5,620,233	1,634,092	10,274,658				

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	
	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	27,678,148	851,528,103	25,180,637	490,581,465	4,024,356	56,510,400	5,525,203	74,090,927	1,554,920	17,875,464	40,577	235,788
No adjusted gross income	254,705	5,703,260	173,263	1,969,937	84,003	1,294,067	307,331	10,209,217	29,549	561,447	1,169	20,601
\$1 under \$5,000	614,138	4,761,177	545,545	1,562,339	79,312	247,409	91,214	1,092,452	35,727	59,017	* 634	* 9,464
\$5,000 under \$10,000	1,144,380	9,761,213	1,090,238	5,776,595	141,355	585,381	147,203	1,392,180	35,263	112,736	* 1,288	* 639
\$10,000 under \$15,000	1,868,518	19,494,513	1,809,371	14,567,923	170,491	823,329	197,220	1,861,492	44,851	109,433	* 976	* 650
\$15,000 under \$20,000	1,811,535	24,304,626	1,750,620	17,743,542	199,263	1,244,824	196,591	2,069,635	67,258	226,743	* 638	* 6,262
\$20,000 under \$25,000	1,528,378	25,086,734	1,464,142	17,590,263	169,479	1,108,579	190,894	1,928,120	56,042	159,057	* 3,991	* 4,026
\$25,000 under \$30,000	1,508,568	26,514,133	1,421,612	18,629,473	158,253	1,070,757	201,551	1,917,893	51,738	119,286	** 6,404	** 53,310
\$30,000 under \$40,000	2,682,446	51,299,269	2,502,999	37,597,081	292,725	1,983,096	439,892	4,506,321	102,041	225,072	**	**
\$40,000 under \$50,000	2,308,699	51,732,288	2,157,648	36,929,862	287,369	2,197,097	419,653	4,109,975	82,589	491,884	**	**
\$50,000 under \$75,000	5,061,726	144,575,641	4,832,037	96,167,410	618,840	5,555,293	967,318	10,444,172	215,252	861,501	* 3,389	* 5,377
\$75,000 under \$100,000	3,453,854	127,908,865	3,097,654	77,693,393	507,542	4,771,380	689,329	7,268,378	180,207	1,059,007	7,059	28,988
\$100,000 under \$200,000	4,172,303	225,011,172	3,557,760	119,243,650	765,254	11,461,046	1,119,848	14,453,161	345,379	2,837,668	6,135	6,277
\$200,000 under \$500,000	1,008,536	92,930,909	790,483	35,562,867	375,478	11,410,552	415,187	7,713,515	175,914	3,544,250	5,071	27,442
\$500,000 under \$1,000,000	163,762	23,103,529	117,022	5,227,180	91,691	4,949,578	86,630	2,383,908	62,429	2,247,534	1,611	13,640
\$1,000,000 under \$1,500,000	41,185	6,855,892	29,629	1,487,283	25,552	2,072,546	23,852	844,890	20,817	907,825	666	13,688
\$1,500,000 under \$2,000,000	17,078	3,177,874	12,703	690,147	11,675	1,168,030	9,903	412,830	11,280	537,922	340	6,805
\$2,000,000 under \$5,000,000	26,584	5,634,254	19,287	1,220,416	18,217	2,402,548	14,965	801,141	22,855	1,778,901	657	25,477
\$5,000,000 under \$10,000,000	7,132	1,912,044	5,151	427,417	4,838	998,861	3,980	299,090	8,336	644,516	276	7,403
\$10,000,000 or more	4,621	1,770,710	3,476	494,699	3,018	1,166,028	2,641	382,555	7,392	1,391,666	272	5,738
Taxable returns, total	22,812,884	790,255,469	20,725,413	456,107,357	3,234,754	50,367,143	4,140,188	49,544,606	1,356,432	16,579,796	34,667	192,961
No adjusted gross income	1,564	174,163	1,026	44,586	674	74,645	783	102,275	254	34,460	* 3	* 2,971
\$1 under \$5,000	14,138	80,550	11,497	24,501	* 1,652	* 3,473	* 644	* 680	7,044	6,471	--	--
\$5,000 under \$10,000	59,722	343,186	57,785	270,050	9,033	63,546	8,017	45,908	* 1,183	* 95	--	--
\$10,000 under \$15,000	997,834	9,837,684	977,603	8,079,440	61,024	264,667	42,022	192,893	24,928	71,848	* 644	* 16
\$15,000 under \$20,000	1,031,281	13,894,446	1,003,334	10,547,532	85,063	546,834	68,623	457,088	30,888	86,558	--	--
\$20,000 under \$25,000	1,196,245	20,396,665	1,160,398	14,838,814	109,766	719,831	92,939	651,962	44,506	129,352	* 2,998	* 234
\$25,000 under \$30,000	1,225,597	22,221,316	1,168,568	16,136,848	112,265	691,466	111,738	801,642	44,064	109,987	** 5,879	** 51,012
\$30,000 under \$40,000	2,381,825	47,308,751	2,231,925	34,980,203	235,682	1,586,602	286,485	2,519,563	91,709	209,932	**	**
\$40,000 under \$50,000	2,157,981	49,253,260	2,026,921	35,538,916	242,171	1,700,314	341,061	2,848,746	73,880	447,988	**	**
\$50,000 under \$75,000	4,908,789	140,771,527	4,503,207	94,600,853	573,172	4,827,460	866,274	8,440,377	207,549	851,346	* 3,389	* 5,377
\$75,000 under \$100,000	3,414,175	126,710,561	3,061,384	77,026,275	496,945	4,588,396	662,531	6,780,213	179,330	1,049,652	6,756	27,167
\$100,000 under \$200,000	4,157,797	224,330,388	3,546,730	118,999,813	777,961	11,200,411	1,103,747	14,011,269	342,831	2,819,208	6,130	6,269
\$200,000 under \$500,000	1,005,924	92,555,931	788,053	35,494,861	374,644	11,362,318	413,825	7,621,785	175,417	3,533,694	5,051	27,312
\$500,000 under \$1,000,000	163,559	23,063,333	116,860	5,218,371	91,508	4,936,428	86,342	2,362,141	62,284	2,243,623	1,608	13,587
\$1,000,000 or more	96,453	19,313,707	70,124	4,306,295	63,194	7,800,754	55,159	2,708,065	70,567	4,985,580	2,208	59,017
Nontaxable returns, total	4,865,263	61,272,634	4,455,225	34,474,108	789,603	6,143,258	1,385,015	24,546,321	198,488	1,295,669	5,911	42,827

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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	428,089	3,988,998	116,379	587,605	5,448,163	76,926,346	4,866,331	56,287,538	5,146,366	547,401,480	2,798,624	132,696,270
No adjusted gross income	9,321	103,507	3,131	41,894	107,992	1,854,292	309,637	8,791,898	71,078	2,755,080	309,025	52,279,407
\$1 under \$5,000	7,768	31,111	* 1,935	* 16,079	113,658	313,198	87,406	942,253	67,687	388,059	55,311	1,151,723
\$5,000 under \$10,000	15,525	62,290	7,138	33,484	180,687	731,035	149,583	1,330,691	78,262	538,271	64,689	816,081
\$10,000 under \$15,000	22,315	110,348	8,498	26,780	222,341	1,027,913	195,661	1,658,466	113,294	878,853	74,062	1,066,622
\$15,000 under \$20,000	23,029	150,752	5,430	28,417	287,407	1,592,806	188,363	1,727,612	119,280	1,139,978	78,578	1,056,143
\$20,000 under \$25,000	21,831	130,918	8,852	49,451	221,871	1,361,506	195,595	1,772,937	124,774	1,432,909	88,636	1,179,487
\$25,000 under \$30,000	17,068	63,669	6,428	30,464	208,821	1,181,472	201,664	1,701,866	129,234	1,722,642	77,130	889,111
\$30,000 under \$40,000	32,750	233,368	9,330	35,010	401,633	2,348,871	425,805	3,758,335	253,720	3,873,429	172,295	1,949,951
\$40,000 under \$50,000	28,421	225,318	8,799	49,278	370,364	2,845,702	408,916	3,728,231	268,435	4,598,222	150,530	2,086,117
\$50,000 under \$75,000	71,504	504,892	17,302	50,864	835,349	6,764,046	942,724	9,216,791	658,957	12,960,817	386,708	5,196,967
\$75,000 under \$100,000	69,352	728,459	16,080	63,247	689,893	6,412,295	673,963	6,450,387	603,834	14,722,344	307,462	3,646,917
\$100,000 under \$200,000	77,246	884,021	14,602	65,733	1,077,156	14,934,246	859,731	8,254,860	1,234,679	50,376,977	556,994	9,055,339
\$200,000 under \$500,000	23,808	566,666	** 7,648	** 70,711	499,010	15,202,030	162,561	3,518,446	910,764	99,759,184	312,158	9,960,104
\$500,000 under \$1,000,000	** 8,149	** 193,679	**	**	136,683	7,176,507	49,110	1,496,892	298,204	80,740,285	85,485	6,397,683
\$1,000,000 under \$1,500,000	**	**	448	10,556	40,876	2,997,402	14,301	534,783	89,062	44,730,637	27,353	3,124,808
\$1,500,000 under \$2,000,000	**	**	268	3,634	19,870	1,696,701	6,303	284,766	39,113	28,626,476	13,190	2,063,951
\$2,000,000 under \$5,000,000	**	**	347	8,182	4,297,372	569,170	9,927	569,170	60,367	73,864,851	24,346	6,796,367
\$5,000,000 under \$10,000,000	**	**	95	2,173	11,020	1,641,949	2,987	232,010	15,582	38,598,544	8,095	4,988,200
\$10,000,000 or more	**	**	47	1,649	8,426	2,547,004	2,105	317,144	10,040	85,691,923	6,587	18,991,492
Taxable returns, total	364,417	3,618,322	90,185	411,227	4,479,695	69,418,515	3,516,472	35,344,223	4,467,905	535,085,554	2,008,083	69,755,390
No adjusted gross income	* 112	* 2,480	* 5	* 1,761	934	109,528	681	100,450	2,010	664,857	1,673	1,845,240
\$1 under \$5,000	* 644	* 1,744	* 8	* 340	9,339	10,669	--	--	16,623	46,411	5,116	14,088
\$5,000 under \$10,000	* 1,309	* 6,734	--	--	11,525	68,891	7,363	44,424	16,336	71,930	9,210	83,136
\$10,000 under \$15,000	11,665	43,174	* 2,641	* 1,192	90,901	374,129	40,496	210,588	42,150	353,650	21,675	109,380
\$15,000 under \$20,000	10,039	85,083	* 1,275	* 1,154	118,637	713,403	64,885	403,431	61,044	536,399	28,975	249,194
\$20,000 under \$25,000	18,972	119,004	7,566	28,821	157,049	956,525	98,560	694,970	78,221	807,692	38,617	279,580
\$25,000 under \$30,000	13,869	56,333	6,388	30,332	155,493	797,212	111,510	746,894	74,280	797,870	43,869	387,509
\$30,000 under \$40,000	32,024	215,667	8,688	34,690	335,223	1,940,820	277,458	2,102,211	165,655	2,292,714	113,321	940,915
\$40,000 under \$50,000	28,409	224,845	7,350	39,496	320,296	2,315,912	332,201	2,660,540	203,917	3,214,775	103,120	990,301
\$50,000 under \$75,000	69,944	493,385	17,056	47,827	784,208	6,029,432	844,273	7,626,117	580,178	10,882,027	333,310	3,195,707
\$75,000 under \$100,000	68,348	727,803	15,781	63,238	678,755	6,227,358	647,213	5,967,768	585,038	13,973,325	286,713	2,906,072
\$100,000 under \$200,000	77,164	883,647	14,589	65,698	1,067,981	14,673,464	845,509	7,943,362	1,221,219	48,818,905	547,615	8,103,755
\$200,000 under \$500,000	23,778	565,379	** 7,635	** 70,503	497,829	15,144,202	161,868	3,456,740	909,372	98,617,429	310,497	9,394,751
\$500,000 under \$1,000,000	** 8,139	** 193,042	**	**	136,409	7,159,206	48,959	1,479,807	297,889	80,667,808	85,107	6,165,545
\$1,000,000 or more	**	**	1,202	26,175	115,114	12,898,364	35,506	1,916,901	213,963	271,339,761	79,244	35,090,217
Nontaxable returns, total	63,672	370,677	26,194	176,378	968,469	7,507,831	1,369,859	20,943,315	678,461	12,315,926	790,542	62,940,881

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	543,776	20,612,089	46,935	2,505,195	555,923	9,931,284	1,422,020	24,624,543	7,622,280	29,415,079	22,587,781	382,324,621
No adjusted gross income	9,337	159,905	3,026	783,949	18,352	313,683	108,409	4,662,554	29,139	122,199	519,845	7,371,536
\$1 under \$5,000	9,917	18,459	* 1,301	* 708	29,042	74,564	41,235	480,467	171,227	369,292	1,259,825	15,953,745
\$5,000 under \$10,000	15,109	43,357	* 645	* 1,195	29,824	140,696	46,737	529,541	496,447	1,364,401	1,631,173	22,997,564
\$10,000 under \$15,000	12,676	56,073	* 1,596	* 2,702	28,053	236,815	53,014	645,344	712,956	2,325,828	2,187,526	32,756,039
\$15,000 under \$20,000	10,968	69,229	* 32	* 25	26,118	290,998	72,577	1,098,614	810,873	2,983,697	1,899,408	29,623,331
\$20,000 under \$25,000	10,360	71,438	** 3,314	** 1,551	23,151	170,811	63,248	789,431	699,844	2,842,380	1,451,443	23,312,030
\$25,000 under \$30,000	19,080	144,590	**	**	26,720	341,176	64,763	693,039	588,886	2,347,866	1,266,866	20,588,064
\$30,000 under \$40,000	25,540	209,221	* 92	* 4,178	60,714	741,714	115,789	1,296,137	941,925	3,838,093	2,067,667	34,724,519
\$40,000 under \$50,000	26,357	185,400	* 1,298	* 5,991	46,866	628,347	127,533	1,526,464	675,885	2,757,866	1,660,425	26,775,484
\$50,000 under \$75,000	72,944	869,885	6,625	17,265	101,760	1,631,012	261,502	3,263,710	1,239,741	5,193,432	3,498,707	59,666,407
\$75,000 under \$100,000	55,234	894,163	4,026	65,114	62,648	1,162,310	180,673	2,241,171	630,395	2,494,861	2,103,953	41,017,644
\$100,000 under \$200,000	150,036	2,724,930	9,744	26,366	71,291	2,135,678	197,122	3,267,723	548,111	2,383,383	2,225,151	47,759,212
\$200,000 under \$500,000	80,500	3,014,925	7,423	83,001	23,410	1,264,055	63,043	1,902,352	68,039	341,536	618,963	14,754,941
\$500,000 under \$1,000,000	23,451	1,911,309	3,017	79,916	** 7,972	** 799,425	15,144	818,113	** 9,212	** 50,253	119,959	3,009,675
\$1,000,000 under \$1,500,000	7,214	1,126,671	976	53,899	**	**	4,344	313,097	**	**	31,772	807,477
\$1,500,000 under \$2,000,000	3,811	726,265	660	44,280	**	**	2,004	192,135	**	**	13,906	360,765
\$2,000,000 under \$5,000,000	6,920	2,204,331	1,496	249,678	**	**	3,309	421,763	**	**	21,551	574,238
\$5,000,000 under \$10,000,000	2,312	1,550,969	730	155,963	**	**	896	192,378	**	**	5,820	161,287
\$10,000,000 or more	1,990	4,630,969	933	929,416	**	**	679	290,510	**	**	3,809	110,663
Taxable returns, total	489,495	20,179,327	39,231	1,656,188	388,208	8,211,729	1,031,905	15,981,307	5,127,650	20,511,108	16,532,119	288,913,122
No adjusted gross income	183	27,857	75	47,497	243	46,754	684	137,984	* 5	* 25	1,081	21,074
\$1 under \$5,000	* 2,931	* 7,188	--	--	--	--	--	--	* 8,634	* 13,130	49,216	467,998
\$5,000 under \$10,000	* 5,863	* 12,127	--	--	* 4,039	* 7,419	* 3,009	* 10,762	64,511	174,355	73,867	738,238
\$10,000 under \$15,000	8,551	51,754	* 644	* 136	10,846	83,519	9,695	33,324	286,294	960,258	1,109,775	14,121,747
\$15,000 under \$20,000	8,360	48,099	--	--	7,740	78,704	18,948	275,753	392,533	1,415,709	1,029,654	13,462,669
\$20,000 under \$25,000	6,746	33,940	** 3,276	** 1,207	14,119	90,823	37,309	373,166	381,027	1,475,818	1,162,495	18,801,890
\$25,000 under \$30,000	12,866	113,817	**	**	14,188	175,116	43,229	399,401	362,511	1,450,496	1,073,452	17,400,697
\$30,000 under \$40,000	22,039	176,200	* 9	* 13	45,773	527,608	93,898	1,015,769	697,015	2,777,733	1,884,251	31,521,808
\$40,000 under \$50,000	24,339	182,587	* 657	* 5,938	37,707	483,321	113,393	1,270,700	545,444	2,219,371	1,594,960	25,756,928
\$50,000 under \$75,000	70,364	848,991	5,983	17,188	91,476	1,424,008	248,623	2,990,629	1,143,567	4,800,134	3,440,622	58,715,224
\$75,000 under \$100,000	53,498	855,219	3,707	52,144	59,767	1,113,322	177,755	2,115,369	624,135	2,465,369	2,085,030	40,645,196
\$100,000 under \$200,000	147,825	2,679,139	9,727	25,529	71,021	2,123,734	196,540	3,246,687	544,814	2,367,460	2,213,860	47,521,888
\$200,000 under \$500,000	80,312	3,002,805	7,381	74,067	23,339	1,259,411	62,516	1,882,615	67,959	341,055	617,366	14,721,389
\$500,000 under \$1,000,000	23,406	1,906,603	2,994	73,882	** 7,951	** 797,991	15,099	806,795	** 9,202	** 50,196	119,746	3,005,058
\$1,000,000 or more	22,212	10,233,003	4,778	1,358,588	**	**	11,208	1,402,354	**	**	76,722	2,011,318
Nontaxable returns, total	54,281	432,762	7,704	849,006	167,715	1,719,555	390,115	8,663,236	2,494,630	8,903,972	6,055,662	93,411,499

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 (109)	Amount (110)	Net income		Net loss		Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)
	Number of returns (107)	Amount (108)			Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)				
All returns, total	15,011,961	167,186,633	343,077	19,888,233	6,378,944	41,578,697	228,414	5,438,442	922,895	86,369,141	2,008,658	30,139,091
No adjusted gross income	1,354	3,724	71,449	3,100,831	93,251	1,207,791	37,756	1,813,062	504,445	75,296,485	20,631	238,707
\$1 under \$5,000	11,936	36,440	50,898	2,512,288	286,386	481,883	5,349	80,897	58,424	736,933	38,064	75,325
\$5,000 under \$10,000	17,643	80,853	25,542	1,330,864	284,926	758,413	4,289	132,077	71,126	736,206	59,611	178,819
\$10,000 under \$15,000	43,525	135,905	9,614	481,127	295,955	1,003,687	3,902	89,163	41,680	564,938	91,657	286,605
\$15,000 under \$20,000	399,421	384,751	11,741	738,432	266,273	866,460	9,980	136,537	37,474	439,443	99,477	348,814
\$20,000 under \$25,000	996,766	1,514,561	17,067	937,989	250,377	869,886	6,006	107,685	26,394	241,868	100,369	393,027
\$25,000 under \$30,000	1,173,976	3,194,685	10,992	683,407	250,083	862,275	8,695	49,437	22,262	299,677	91,992	345,105
\$30,000 under \$40,000	2,066,054	10,382,370	14,708	864,651	466,939	1,440,369	12,471	148,273	28,857	536,755	182,667	795,157
\$40,000 under \$50,000	1,660,425	14,140,791	6,946	426,198	445,636	1,376,383	13,096	181,653	24,277	422,833	169,021	851,662
\$50,000 under \$75,000	3,496,067	45,260,098	24,829	1,641,519	1,036,384	3,183,287	30,356	352,279	33,980	672,949	396,435	2,276,226
\$75,000 under \$100,000	2,103,952	34,731,901	18,682	1,216,335	807,667	3,156,127	18,143	283,953	20,714	469,867	267,995	1,983,957
\$100,000 under \$200,000	2,225,137	40,509,122	33,521	2,230,698	1,238,365	6,151,653	34,055	367,625	29,005	1,074,932	353,092	4,909,396
\$200,000 under \$500,000	618,940	12,541,416	31,109	2,461,234	433,726	6,936,089	27,042	650,326	14,524	1,023,608	102,885	5,776,072
\$500,000 under \$1,000,000	119,913	2,557,845	8,908	753,960	121,263	3,514,765	9,683	319,764	5,473	900,349	21,850	2,635,573
\$1,000,000 under \$1,500,000	31,770	686,336	2,456	209,542	36,624	1,449,509	2,852	97,586	1,490	399,164	5,326	1,437,289
\$1,500,000 under \$2,000,000	13,906	306,650	1,190	102,573	17,306	873,550	1,380	91,147	809	257,977	2,453	887,721
\$2,000,000 under \$5,000,000	21,547	488,066	1,772	144,600	30,758	2,838,120	2,174	158,996	1,236	787,434	3,614	1,956,086
\$5,000,000 under \$10,000,000	5,819	137,069	389	30,667	9,582	1,253,168	620	107,393	420	454,131	993	1,149,801
\$10,000,000 or more	3,809	94,052	263	21,338	7,443	3,355,282	566	270,590	308	1,053,592	546	3,613,748
Taxable returns, total	14,223,875	163,633,212	155,725	10,120,382	5,174,443	36,606,309	159,419	2,944,370	179,611	16,220,366	1,613,350	26,780,905
No adjusted gross income	* 14	* 366	* 3	* 260	1,435	64,303	22	23,554	4,881	8,879,213	79	1,009
\$1 under \$5,000	* 999	* 4,356	* 1,633	* 3,198	84,553	123,802	--	--	* 2,578	* 83,059	* 3,576	* 5,438
\$5,000 under \$10,000	* 4,195	* 19,108	* 1,914	* 115,050	76,564	187,512	* 999	* 2,925	* 2,696	* 43,216	6,813	24,103
\$10,000 under \$15,000	22,277	68,122	* 4,176	* 109,249	147,504	435,268	* 1,939	* 51,802	8,913	106,778	32,932	90,112
\$15,000 under \$20,000	293,968	290,635	* 5,284	* 292,035	139,182	463,123	* 4,399	* 18,713	8,962	123,478	45,521	172,281
\$20,000 under \$25,000	858,689	1,292,526	6,875	382,194	154,325	515,927	* 2,944	* 12,703	14,267	99,118	51,338	195,908
\$25,000 under \$30,000	1,015,476	2,784,029	7,540	455,580	166,588	567,167	* 6,920	* 18,009	14,114	144,692	59,205	220,968
\$30,000 under \$40,000	1,882,619	9,502,232	10,663	605,443	378,865	1,123,858	9,469	69,463	17,211	292,800	147,318	585,662
\$40,000 under \$50,000	1,594,980	13,621,446	4,844	272,623	387,396	1,129,363	11,479	176,721	14,805	231,783	148,007	675,292
\$50,000 under \$75,000	3,437,982	44,549,087	23,348	1,513,331	962,893	2,798,974	28,081	303,183	22,350	357,899	374,829	1,991,106
\$75,000 under \$100,000	2,085,030	34,417,021	16,843	1,060,903	789,818	3,059,664	17,414	274,668	17,860	319,554	261,378	1,799,568
\$100,000 under \$200,000	2,213,857	40,307,523	29,665	1,880,876	1,230,765	6,074,793	32,303	334,990	27,374	834,329	346,476	4,592,999
\$200,000 under \$500,000	617,366	12,513,198	28,908	2,253,798	432,092	6,874,967	26,482	630,804	14,054	949,315	101,566	5,420,875
\$500,000 under \$1,000,000	119,706	2,554,003	8,260	694,036	120,970	3,492,297	9,489	312,030	5,368	866,763	21,570	2,462,893
\$1,000,000 or more	76,718	1,709,560	5,770	481,807	101,494	9,695,390	7,510	714,864	4,177	2,888,380	12,752	8,542,691
Nontaxable returns, total	788,085	3,553,421	187,352	9,767,851	1,204,501	4,972,388	68,995	2,494,072	743,284	70,148,775	395,308	3,358,186

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											
	Cancellation of debt		Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees 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	271,290	1,881,848	36,050,434	123,020,191	3,299,773	12,876,504	9,091,081	7,463,755	3,654,214	925,997	4,543,382	10,578,961
No adjusted gross income	6,084	264,424	505,612	1,893,525	23,487	64,635	83,379	73,477	6,361	1,550	143,951	472,709
\$1 under \$5,000	* 5,340	* 8,778	1,635,787	1,789,360	20,990	51,190	139,814	111,935	9,281	2,021	265,562	767,787
\$5,000 under \$10,000	7,527	13,705	2,438,569	2,843,336	40,220	109,634	234,530	173,096	23,567	5,177	352,046	965,025
\$10,000 under \$15,000	15,414	59,257	2,475,896	3,186,721	75,424	175,494	337,357	214,463	53,342	11,701	210,672	461,956
\$15,000 under \$20,000	13,964	46,255	1,928,344	3,100,284	130,087	326,810	429,974	320,664	76,309	17,918	162,415	362,649
\$20,000 under \$25,000	13,312	30,797	1,721,800	3,063,006	159,916	467,821	552,426	409,835	91,160	20,528	158,800	341,792
\$25,000 under \$30,000	14,640	101,932	1,730,700	3,164,134	180,192	522,250	585,104	451,835	107,327	25,345	135,878	315,005
\$30,000 under \$40,000	31,203	100,843	3,260,629	6,321,890	366,798	1,161,254	1,247,145	1,023,381	343,406	81,796	208,465	436,874
\$40,000 under \$50,000	27,097	91,931	2,992,008	6,857,424	358,130	1,235,547	1,103,736	973,042	354,759	85,675	270,691	538,746
\$50,000 under \$75,000	59,334	315,112	5,958,186	14,594,376	735,985	2,875,141	1,989,832	1,581,570	781,837	195,207	715,754	1,475,144
\$75,000 under \$100,000	26,204	176,108	4,012,495	11,761,140	480,976	1,928,773	1,352,672	1,354,149	750,323	191,904	409,371	862,867
\$100,000 under \$200,000	37,538	295,332	5,486,954	26,133,133	583,141	2,869,847	1,035,113	776,288	933,931	255,768	1,509,778	3,578,408
\$200,000 under \$500,000	6,929	143,627	1,359,290	19,758,989	108,718	817,239	--	--	110,219	28,359	--	--
\$500,000 under \$1,000,000	2,250	60,843	325,121	7,990,742	23,111	174,131	--	--	** 12,391	** 3,047	--	--
\$1,000,000 under \$1,500,000	1,023	20,044	89,045	2,788,644	5,551	43,020	--	--	**	**	--	--
\$1,500,000 under \$2,000,000	505	11,285	39,303	1,513,507	2,568	19,690	--	--	**	**	--	--
\$2,000,000 under \$5,000,000	1,369	43,423	62,068	3,057,251	3,504	26,661	--	--	**	**	--	--
\$5,000,000 under \$10,000,000	722	39,025	16,795	1,234,637	652	4,865	--	--	**	**	--	--
\$10,000,000 or more	834	59,127	11,834	1,988,094	323	2,502	--	--	**	**	--	--
Taxable returns, total	207,079	1,376,878	25,570,531	104,709,035	2,851,139	11,576,425	7,507,398	6,261,130	3,310,301	842,385	3,132,618	6,850,200
No adjusted gross income	* 14	* 30,790	2,478	40,221	32	264	* 8	* 12	--	--	* 42	* 166
\$1 under \$5,000	* 644	* 1,122	42,522	8,320	* 2,274	* 2,469	* 634	* 760	--	--	--	--
\$5,000 under \$10,000	* 1,642	* 4,367	182,507	180,796	9,709	16,804	21,187	22,867	* 655	* 52	10,926	24,368
\$10,000 under \$15,000	* 4,944	* 9,571	727,528	877,301	24,412	46,946	190,596	120,479	22,503	4,731	70,116	152,846
\$15,000 under \$20,000	* 6,525	* 11,326	803,106	1,208,654	65,689	167,942	266,643	204,073	39,991	9,244	50,071	97,425
\$20,000 under \$25,000	7,552	17,852	952,101	1,522,026	92,109	252,362	374,975	303,226	55,941	12,630	48,802	73,871
\$25,000 under \$30,000	9,467	34,685	1,078,594	1,801,417	118,587	342,138	432,431	320,304	77,472	18,099	52,066	121,573
\$30,000 under \$40,000	20,647	76,624	2,463,005	4,439,154	304,877	955,024	1,036,316	858,072	275,528	64,852	120,066	225,054
\$40,000 under \$50,000	22,787	74,634	2,529,028	5,715,308	327,093	1,148,792	988,276	859,490	309,783	74,426	208,814	392,657
\$50,000 under \$75,000	58,364	286,589	5,505,487	13,301,223	708,820	2,796,366	1,854,295	1,464,288	733,536	182,456	670,929	1,362,146
\$75,000 under \$100,000	25,425	165,716	3,932,328	11,468,651	474,434	1,910,166	1,333,248	1,337,700	741,691	189,746	398,641	835,277
\$100,000 under \$200,000	35,481	289,603	5,451,883	25,916,724	578,923	2,850,687	1,028,789	769,878	930,638	254,754	1,502,127	3,564,817
\$200,000 under \$500,000	6,899	141,969	1,356,559	19,699,063	108,535	816,148	--	--	110,178	28,348	--	--
\$500,000 under \$1,000,000	2,243	60,811	324,671	7,982,381	23,071	173,860	--	--	** 12,387	** 3,047	--	--
\$1,000,000 or more	4,444	171,220	218,734	10,547,798	12,574	96,559	--	--	**	**	--	--
Nontaxable returns, total	64,211	504,969	10,479,903	18,311,157	448,633	1,300,078	1,583,683	1,202,625	343,913	83,612	1,410,764	3,728,761

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											
	Domestic production activities deduction		Health savings account deduction		One-half of deduction for self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings	
	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	478,999	6,780,483	592,526	1,500,881	17,840,382	24,759,998	1,119,044	2,903,022	1,191,135	22,262,415	1,164,446	352,592
No adjusted gross income	684	1,147	7,038	21,469	254,752	248,544	7,066	20,709	7,109	43,354	21,629	6,880
\$1 under \$5,000	2,135	101	* 1,327	* 3,256	1,244,753	318,928	11,811	17,006	4,353	10,927	47,624	8,338
\$5,000 under \$10,000	2,123	594	6,392	5,696	1,880,521	918,609	24,722	45,013	6,536	37,532	69,538	20,330
\$10,000 under \$15,000	5,975	3,132	10,182	11,237	1,831,236	1,331,239	53,319	100,665	9,824	40,557	70,654	18,524
\$15,000 under \$20,000	1,621	1,197	15,132	25,330	1,183,622	1,013,204	59,552	123,689	12,310	90,061	59,297	18,902
\$20,000 under \$25,000	6,716	6,375	15,057	19,579	828,889	803,026	67,460	123,066	12,322	46,297	56,460	12,102
\$25,000 under \$30,000	9,193	11,070	17,725	32,266	788,741	790,236	77,638	149,955	15,303	67,316	61,713	20,645
\$30,000 under \$40,000	20,997	24,989	41,101	65,393	1,302,578	1,411,678	141,346	249,311	29,835	189,150	106,984	25,546
\$40,000 under \$50,000	18,243	19,966	40,774	60,986	1,136,466	1,372,044	138,395	326,627	37,221	346,221	100,481	19,655
\$50,000 under \$75,000	46,327	78,949	92,325	165,157	2,276,801	2,926,638	202,018	488,269	112,920	909,681	203,179	67,148
\$75,000 under \$100,000	49,014	123,159	89,434	215,219	1,571,424	2,445,050	112,439	311,555	130,502	1,215,860	148,996	43,556
\$100,000 under \$200,000	110,198	361,020	143,181	415,578	2,243,918	5,000,078	172,176	639,422	369,417	5,613,576	165,209	43,070
\$200,000 under \$500,000	107,762	934,708	80,445	318,365	917,493	3,467,613	44,555	252,024	308,279	8,046,722	41,305	27,915
\$500,000 under \$1,000,000	43,608	807,601	22,228	93,940	230,500	1,227,992	4,686	36,949	87,350	3,322,546	7,034	11,283
\$1,000,000 under \$1,500,000	17,591	558,440	5,030	23,822	60,375	423,321	1,016	9,278	21,367	992,851	1,877	2,482
\$1,500,000 under \$2,000,000	9,470	408,514	1,879	8,710	26,572	227,296	348	3,095	8,902	443,259	746	1,889
\$2,000,000 under \$5,000,000	17,556	1,288,423	2,549	11,764	41,935	437,098	396	4,602	12,835	642,558	1,227	2,665
\$5,000,000 under \$10,000,000	5,577	746,426	510	2,185	11,455	146,790	75	1,455	2,830	121,755	285	893
\$10,000,000 or more	4,210	1,404,675	217	930	8,350	250,614	29	332	1,918	82,191	210	969
Taxable returns, total	443,121	6,715,498	523,706	1,364,512	10,542,960	19,204,135	956,350	2,494,933	1,137,192	21,931,392	895,445	277,977
No adjusted gross income	* 4	* 219	* 124	* 52	1,870	10,949	* 4	* 1	* 13	* 207	27	21
\$1 under \$5,000	* 644	* 50	--	--	31,700	3,542	--	--	--	--	* 7,271	* 1,351
\$5,000 under \$10,000	--	--	--	--	133,833	48,763	* 4,294	* 2,419	* 2,089	* 16,343	10,405	1,534
\$10,000 under \$15,000	* 2,697	* 1,586	* 5,654	* 2,226	389,662	230,869	37,182	65,794	* 4,009	* 13,463	40,279	10,693
\$15,000 under \$20,000	* 749	* 182	* 4,781	* 7,800	387,819	309,185	38,429	69,220	7,095	57,787	23,403	5,271
\$20,000 under \$25,000	3,814	2,958	11,722	12,872	374,327	330,785	52,227	82,270	9,453	32,329	38,925	7,983
\$25,000 under \$30,000	4,947	7,303	8,584	13,203	412,949	357,388	61,568	119,062	9,339	44,889	43,128	13,337
\$30,000 under \$40,000	15,284	15,590	32,077	52,022	845,884	831,191	108,621	159,364	25,298	148,097	86,762	21,523
\$40,000 under \$50,000	14,734	12,702	32,900	48,320	888,651	1,051,849	125,591	294,098	33,855	328,365	93,279	19,104
\$50,000 under \$75,000	40,727	65,036	84,963	146,622	2,032,516	2,534,632	193,530	447,278	106,458	855,652	189,765	63,352
\$75,000 under \$100,000	46,541	115,527	87,376	207,819	1,522,109	2,361,964	111,777	309,420	128,218	1,197,749	145,270	43,030
\$100,000 under \$200,000	107,513	351,160	143,087	415,286	2,226,867	4,959,530	172,106	638,922	368,089	5,591,940	164,385	42,884
\$200,000 under \$500,000	107,561	933,076	80,048	317,026	916,048	3,462,974	44,485	251,472	308,124	8,041,792	41,182	27,769
\$500,000 under \$1,000,000	43,558	807,005	22,216	93,897	230,230	1,226,973	4,676	36,893	87,323	3,321,193	7,015	11,250
\$1,000,000 or more	54,349	4,403,105	10,174	47,369	148,496	1,483,542	1,860	18,722	47,827	2,281,585	4,330	8,876
Nontaxable returns, total	35,878	64,985	68,820	136,368	7,297,423	5,555,863	162,695	408,089	53,944	331,024	269,001	74,615

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—Continued												Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [2]		Number of returns		Amount	
	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (151)	Amount (152)	Number of returns (153)	Amount (154)		
All returns, total	599,587	9,496,674	3,838,721	21,283,306	10,872	21,748	135,102	420,756	139,569	1,295,091	90,510,904	635,824,934		
No adjusted gross income	14,393	349,175	119,007	557,811	* 16	* 32	* 1,407	* 2,442	1,006	18,183	--	--		
\$1 under \$5,000	10,859	103,804	112,326	360,901	--	--	* 3,941	* 11,280	* 2,193	* 21,636	11,584,608	52,358,260		
\$5,000 under \$10,000	5,579	47,961	136,861	446,172	--	--	* 4,771	* 35,008	* 3,599	* 33,490	11,551,250	71,005,029		
\$10,000 under \$15,000	11,276	103,318	180,530	642,368	--	--	* 8,997	* 23,855	* 5,786	* 29,110	10,895,549	72,551,678		
\$15,000 under \$20,000	10,898	107,273	180,379	662,861	--	--	* 3,654	* 8,589	* 3,814	* 17,088	9,807,592	68,383,443		
\$20,000 under \$25,000	13,032	99,901	174,133	655,495	--	--	8,907	18,443	* 7,982	* 38,747	8,499,833	60,611,995		
\$25,000 under \$30,000	14,933	116,080	159,113	624,786	--	--	* 5,306	* 6,972	10,239	30,375	7,213,443	52,139,536		
\$30,000 under \$40,000	37,189	250,359	287,051	1,274,043	--	--	12,909	35,172	18,427	91,793	10,432,015	77,887,960		
\$40,000 under \$50,000	59,415	546,304	679,657	1,223,425	--	--	10,179	55,226	14,806	53,955	6,621,552	52,259,943		
\$50,000 under \$75,000	116,263	1,107,474	515,812	2,448,058	**	**	29,722	119,260	** 41,366	** 240,825	8,670,135	77,201,024		
\$75,000 under \$100,000	85,346	848,887	374,358	2,071,575	**	**	16,059	35,526	**	**	3,217,944	31,517,945		
\$100,000 under \$200,000	134,041	1,935,362	677,052	4,380,276	**	**	23,960	54,957	18,605	194,846	1,764,546	17,495,413		
\$200,000 under \$500,000	58,695	1,880,586	427,983	3,644,884	**	**	5,207	13,825	** 10,838	** 398,483	195,868	1,868,288		
\$500,000 under \$1,000,000	16,244	909,345	125,346	1,312,782	**	**	* 51	* 83	**	**	39,926	384,580		
\$1,000,000 under \$1,500,000	4,446	307,719	37,708	397,456	**	**	* 8	* 11	383	23,705	8,805	86,132		
\$1,500,000 under \$2,000,000	2,160	203,043	16,415	183,284	**	**	--	--	190	10,085	3,218	30,852		
\$2,000,000 under \$5,000,000	3,223	313,948	24,817	273,988	**	**	* 19	* 61	244	47,402	3,751	35,654		
\$5,000,000 under \$10,000,000	922	133,092	6,047	68,779	**	**	* 6	**	49	7,572	610	5,764		
\$10,000,000 or more	671	133,045	4,124	54,362	**	**	**	**	43	37,745	259	2,439		
Taxable returns, total	536,466	8,569,459	2,890,621	17,099,314	10,655	21,011	110,351	351,027	109,515	1,090,792	52,700,214	368,860,932		
No adjusted gross income	414	25,205	393	3,126	--	--	--	--	**	**	--	--		
\$1 under \$5,000	--	--	--	--	--	--	* 632	* 148	--	--	914,949	1,410,846		
\$5,000 under \$10,000	* 136	* 3,645	8,395	24,184	--	--	* 644	* 19,817	--	--	3,256,242	16,475,175		
\$10,000 under \$15,000	* 4,595	* 31,579	62,337	164,246	--	--	* 5,997	* 18,382	** 2,299	** 13,561	5,540,830	29,398,105		
\$15,000 under \$20,000	* 6,216	* 45,840	72,267	223,837	--	--	* 2,663	* 7,988	* 657	* 2,861	5,175,550	29,184,083		
\$20,000 under \$25,000	9,841	66,754	95,652	324,484	--	--	* 6,278	* 15,431	* 4,000	* 4,072	5,090,113	31,944,817		
\$25,000 under \$30,000	13,347	96,832	91,841	315,050	--	--	* 4,307	* 6,334	* 3,896	* 25,905	4,679,235	29,922,104		
\$30,000 under \$40,000	34,081	224,675	199,524	811,276	** 10,655	** 21,011	* 8,273	* 13,235	15,825	58,779	8,356,965	58,273,573		
\$40,000 under \$50,000	53,605	474,841	224,443	922,626	--	--	8,538	48,156	12,804	39,880	6,012,667	46,036,478		
\$50,000 under \$75,000	110,172	1,007,850	460,913	2,116,497	**	**	27,720	117,027	** 39,713	** 226,603	8,448,253	74,872,452		
\$75,000 under \$100,000	85,285	846,687	363,820	1,964,841	**	**	16,059	35,526	**	**	3,213,172	31,475,995		
\$100,000 under \$200,000	132,810	1,911,830	669,535	4,301,820	**	**	23,960	54,957	18,598	194,709	1,762,028	17,472,646		
\$200,000 under \$500,000	58,367	1,843,124	427,275	3,638,824	**	**	5,207	13,825	** 10,818	** 398,073	194,289	1,854,726		
\$500,000 under \$1,000,000	16,205	906,313	125,206	1,311,593	**	**	* 51	* 83	**	**	39,475	380,728		
\$1,000,000 or more	11,393	1,084,284	89,020	976,909	**	**	* 33	* 118	905	126,349	16,448	159,205		
Non-taxable returns, total	63,120	927,214	948,100	4,183,992	* 316	* 737	24,751	69,729	30,054	204,298	37,810,690	266,964,002		

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	Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	11,703,100	18,356,722	50,544,470	1,333,036,542	282,613,371	943,171,372	110,533,209	6,063,263,892	4,108,964	24,109,512	110,547,299	1,179,538,578
No adjusted gross income	--	--	--	--	2,967,396	10,032,779	--	--	6,169	106,219	7,385	106,312
\$1 under \$5,000	828,852	1,192,522	344,143	5,745,355	9,271,415	31,425,415	945,538	1,069,449	** 1,466	** 2,865	944,870	102,644
\$5,000 under \$10,000	1,129,197	1,655,549	560,836	8,685,213	14,816,817	50,262,604	3,815,166	6,730,843	**	**	3,806,958	673,345
\$10,000 under \$15,000	1,594,077	2,357,715	1,015,734	15,368,011	19,758,736	67,016,439	6,705,085	25,897,067	3,836	1,772	6,709,136	2,581,174
\$15,000 under \$20,000	1,329,864	2,078,556	1,251,029	19,163,804	19,970,946	67,762,118	7,866,604	52,585,503	4,378	4,336	7,863,268	5,516,153
\$20,000 under \$25,000	934,526	1,508,378	1,461,861	22,361,623	18,922,604	64,235,406	8,700,303	82,521,450	3,667	4,821	8,699,981	9,417,412
\$25,000 under \$30,000	784,134	1,217,348	1,791,895	27,312,503	17,655,929	59,942,971	8,414,824	111,236,608	1,999	3,809	8,413,384	13,214,799
\$30,000 under \$40,000	1,186,095	1,906,757	4,307,792	67,360,195	29,212,726	99,180,308	14,209,462	271,345,505	5,115	8,850	14,210,687	33,603,212
\$40,000 under \$50,000	887,413	1,388,376	4,529,246	74,965,251	22,987,758	78,068,072	10,951,496	295,081,892	7,134	12,879	10,952,695	39,003,074
\$50,000 under \$75,000	1,617,169	2,607,438	10,779,607	202,158,928	45,371,172	154,097,290	19,274,902	782,129,063	74,106	83,941	19,276,905	109,492,536
\$75,000 under \$100,000	762,857	1,311,272	8,525,889	185,113,573	30,943,950	105,134,519	11,694,809	692,808,575	136,851	192,099	11,700,022	103,806,259
\$100,000 under \$200,000	554,530	969,202	11,693,315	334,451,497	37,753,793	128,061,349	13,427,695	1,313,152,027	956,648	1,929,652	13,430,805	236,213,288
\$200,000 under \$500,000	75,638	131,267	3,296,436	159,050,366	9,981,674	24,571,769	3,486,354	819,889,431	2,461,091	12,215,802	3,488,868	199,687,592
\$500,000 under \$1,000,000	14,095	24,186	611,121	55,931,192	1,884,579	2,122,798	649,555	383,494,908	335,677	3,974,004	650,468	105,542,005
\$1,000,000 under \$1,500,000	2,618	4,659	157,556	22,510,912	474,088	535,589	166,028	177,818,365	49,455	1,057,662	166,210	49,629,119
\$1,500,000 under \$2,000,000	900	1,588	67,514	13,318,367	200,346	226,004	70,606	108,291,334	19,446	560,120	70,665	30,185,317
\$2,000,000 under \$5,000,000	913	1,552	104,883	39,942,828	308,122	347,674	108,384	290,542,207	28,581	1,399,165	108,543	79,963,188
\$5,000,000 under \$10,000,000	168	267	27,479	20,035,862	79,096	89,303	28,027	172,395,312	7,927	775,175	28,057	45,283,723
\$10,000,000 or more	53	88	18,135	65,561,042	52,225	58,967	18,370	496,274,351	5,416	1,776,340	18,383	115,517,427
Taxable returns, total	8,415,457	13,170,942	43,550,711	1,160,862,496	179,851,609	594,531,469	96,247,999	5,942,759,558	4,096,728	24,094,708	96,269,751	1,166,138,636
No adjusted gross income	--	--	--	--	12,225	41,300	--	--	5,430	103,397	5,559	103,410
\$1 under \$5,000	* 3,285	* 4,238	10,424	20,145	6,252	21,055	924,082	1,060,339	** 1,430	** 2,829	926,371	101,601
\$5,000 under \$10,000	* 6,281	* 8,633	24,800	72,597	646,171	2,190,139	3,281,904	6,390,911	**	**	3,283,042	639,535
\$10,000 under \$15,000	959,139	1,257,128	219,275	1,637,724	4,784,238	16,234,265	5,762,489	23,530,605	3,826	1,769	5,762,743	2,347,836
\$15,000 under \$20,000	765,326	1,029,206	522,775	4,767,936	5,841,823	19,825,275	5,701,458	45,204,603	4,373	4,328	5,701,605	4,769,343
\$20,000 under \$25,000	863,595	1,399,720	757,396	8,051,928	6,976,759	23,685,527	5,849,414	66,342,902	3,658	4,795	5,849,507	7,769,896
\$25,000 under \$30,000	745,973	1,166,550	1,064,658	12,199,671	7,272,187	24,684,512	5,743,882	89,963,476	* 1,992	* 3,807	5,743,893	11,025,559
\$30,000 under \$40,000	1,166,802	1,892,282	3,115,004	40,224,495	16,915,796	57,432,100	11,472,916	243,049,449	5,028	8,810	11,472,967	30,616,952
\$40,000 under \$50,000	879,244	1,376,366	3,727,565	54,073,555	16,931,715	57,496,492	9,739,355	277,980,017	5,534	12,220	9,740,232	37,190,595
\$50,000 under \$75,000	1,614,263	2,603,059	9,867,960	172,089,968	39,972,343	135,759,532	18,316,130	743,855,438	69,976	80,841	18,317,115	107,431,301
\$75,000 under \$100,000	762,845	1,311,256	8,345,505	174,881,793	30,088,384	102,229,368	11,555,430	689,246,832	133,784	189,551	11,558,977	103,363,662
\$100,000 under \$200,000	554,472	969,124	11,621,689	327,986,992	37,454,045	127,045,508	13,380,760	1,310,767,155	954,593	1,925,565	13,383,717	235,838,215
\$200,000 under \$500,000	75,534	131,110	3,289,030	157,383,460	9,957,848	24,513,380	3,480,888	818,731,290	2,460,631	12,214,493	3,483,359	199,396,910
\$500,000 under \$1,000,000	14,060	24,136	609,927	55,319,098	1,880,388	2,118,184	648,473	382,835,155	335,652	3,973,850	649,403	105,350,993
\$1,000,000 or more	4,637	8,134	374,803	152,153,135	1,111,436	1,254,833	390,820	1,243,801,367	110,820	5,568,452	391,261	320,192,828
Nontaxable returns, total	3,287,643	5,185,780	6,993,759	172,174,046	102,761,762	348,639,903	14,285,210	120,504,334	12,236	14,804	14,277,548	13,399,942

* 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] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Other adjustments does not include the foreign housing adjustment.

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 [1]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	0.06	0.08	0.11	0.16	0.24	0.58	0.90	1.07	0.38	0.59	0.42	0.72
No adjusted gross income	1.45	0.91	2.63	2.97	1.96	2.06	6.63	7.29	2.68	2.97	2.97	4.21
\$1 under \$5,000	0.80	0.92	0.93	1.61	1.75	4.56	8.49	21.67	2.46	4.54	2.68	5.64
\$5,000 under \$10,000	0.80	0.82	0.91	1.05	1.74	3.97	8.24	15.40	2.61	4.75	2.87	6.09
\$10,000 under \$15,000	0.82	0.82	0.95	1.02	1.66	3.60	7.93	20.68	2.57	4.68	2.83	5.61
\$15,000 under \$20,000	0.86	0.86	0.96	1.01	1.68	3.77	8.11	21.11	2.58	4.81	2.88	6.02
\$20,000 under \$25,000	0.92	0.92	0.99	1.04	1.74	4.19	8.00	17.82	2.73	5.59	3.01	7.05
\$25,000 under \$30,000	0.97	0.97	1.04	1.08	1.74	4.47	7.62	19.54	2.70	5.58	2.99	6.99
\$30,000 under \$40,000	0.73	0.74	0.78	0.82	1.22	3.34	5.39	11.74	1.94	4.09	2.14	4.80
\$40,000 under \$50,000	0.78	0.78	0.85	0.89	1.22	3.39	4.96	11.67	1.93	4.22	2.12	5.08
\$50,000 under \$75,000	0.49	0.50	0.54	0.58	0.74	2.27	3.01	7.37	1.16	2.66	1.28	3.25
\$75,000 under \$100,000	0.72	0.72	0.79	0.84	0.89	2.92	3.18	6.98	1.32	3.22	1.44	3.96
\$100,000 under \$200,000	0.54	0.53	0.60	0.64	0.62	2.09	1.85	3.77	0.87	2.16	0.93	2.74
\$200,000 under \$500,000	0.66	0.61	0.76	0.85	0.69	2.01	1.37	2.86	0.80	1.93	0.84	2.35
\$500,000 under \$1,000,000	0.93	0.84	1.09	1.28	0.94	2.09	1.39	2.45	1.01	2.17	1.05	2.59
\$1,000,000 under \$1,500,000	1.14	1.10	1.31	1.72	1.15	2.24	1.53	2.45	1.21	2.63	1.24	3.18
\$1,500,000 under \$2,000,000	0.82	0.82	0.96	1.35	0.82	1.91	1.09	2.52	0.86	2.16	0.89	2.61
\$2,000,000 under \$5,000,000	0.48	0.41	0.57	0.81	0.48	0.95	0.59	1.15	0.50	1.18	0.52	1.44
\$5,000,000 under \$10,000,000	0.53	0.45	0.61	0.87	0.53	0.64	0.59	0.66	0.54	1.02	0.55	1.26
\$10,000,000 or more	0.02	0.01	0.02	0.03	0.02	0.02	0.03	0.01	0.02	--	0.03	--
Taxable returns, total	0.15	0.10	0.19	0.19	0.27	0.62	0.93	1.09	0.41	0.61	0.45	0.73
No adjusted gross income	15.97	2.26	21.47	12.99	15.98	1.78	28.55	30.75	17.69	2.99	19.10	4.96
\$1 under \$5,000	3.02	3.29	4.66	6.39	3.85	6.58	14.95	35.93	3.70	5.68	3.84	6.73
\$5,000 under \$10,000	1.65	1.68	1.72	1.82	3.27	8.92	14.02	32.43	4.19	7.67	4.45	9.23
\$10,000 under \$15,000	1.22	1.23	1.38	1.44	2.30	4.90	10.38	22.82	3.51	6.18	3.83	7.56
\$15,000 under \$20,000	1.23	1.24	1.37	1.43	2.29	5.10	10.32	30.17	3.42	6.12	3.80	7.76
\$20,000 under \$25,000	1.22	1.22	1.35	1.41	2.09	4.72	9.16	20.96	3.17	6.16	3.48	7.70
\$25,000 under \$30,000	1.23	1.23	1.35	1.41	2.03	4.96	8.54	23.22	3.06	5.94	3.38	7.21
\$30,000 under \$40,000	0.85	0.85	0.91	0.95	1.36	3.57	5.77	12.92	2.11	4.39	2.33	5.15
\$40,000 under \$50,000	0.86	0.85	0.93	0.97	1.30	3.53	5.25	12.84	2.03	4.47	2.24	5.38
\$50,000 under \$75,000	0.52	0.52	0.57	0.61	0.76	2.31	3.09	7.78	1.20	2.73	1.32	3.33
\$75,000 under \$100,000	0.73	0.73	0.80	0.85	0.90	2.96	3.21	7.30	1.33	3.27	1.46	4.04
\$100,000 under \$200,000	0.54	0.53	0.60	0.64	0.63	2.11	1.86	3.84	0.87	2.17	0.94	2.75
\$200,000 under \$500,000	0.66	0.61	0.76	0.85	0.69	2.04	1.37	2.88	0.80	1.94	0.84	2.37
\$500,000 under \$1,000,000	0.94	0.84	1.09	1.28	0.95	2.12	1.39	2.46	1.01	2.18	1.05	2.60
\$1,000,000 or more	0.48	0.17	0.57	0.45	0.48	0.36	0.59	0.55	0.50	0.46	0.51	0.55
Nontaxable returns, total	0.33	0.64	0.39	0.60	0.79	1.60	3.65	5.14	1.27	2.59	1.42	3.44

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		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)
All returns, total	0.50	0.68	3.77	5.45	0.34	0.75	0.95	1.36	1.25	2.85	0.58	0.32
No adjusted gross income	6.32	5.77	33.95	36.44	3.84	4.86	2.50	3.04	13.30	10.11	4.15	2.12
\$1 under \$5,000	9.93	15.45	40.79	55.83	2.12	3.96	6.83	12.78	5.02	6.51	3.84	6.89
\$5,000 under \$10,000	6.83	13.08	16.47	18.66	1.80	2.17	5.57	8.41	6.11	8.83	3.82	7.65
\$10,000 under \$15,000	5.76	11.50	13.44	14.92	1.86	2.22	5.44	8.27	6.40	10.18	3.99	6.57
\$15,000 under \$20,000	4.81	7.96	12.38	14.48	2.37	3.06	4.84	7.20	6.75	11.87	4.00	6.81
\$20,000 under \$25,000	4.30	7.52	13.66	16.54	2.90	3.94	4.92	7.05	6.83	13.19	4.20	6.30
\$25,000 under \$30,000	3.78	5.34	13.95	18.63	3.00	4.11	4.94	7.20	6.86	15.06	4.17	6.66
\$30,000 under \$40,000	2.27	3.15	10.34	12.79	2.29	3.36	3.79	5.64	4.79	9.88	3.00	4.82
\$40,000 under \$50,000	2.01	3.31	11.18	14.19	2.39	3.76	3.89	6.22	4.68	9.82	3.02	4.75
\$50,000 under \$75,000	1.18	1.73	8.40	10.17	1.65	2.79	2.68	4.71	3.11	6.83	1.81	2.94
\$75,000 under \$100,000	1.32	2.09	17.50	22.32	2.08	3.40	3.42	5.21	3.60	7.18	1.99	3.08
\$100,000 under \$200,000	1.01	1.55	14.48	16.63	1.55	2.30	2.80	4.26	2.80	7.15	1.26	1.87
\$200,000 under \$500,000	1.41	2.71	18.46	23.59	1.67	2.22	3.31	4.89	3.47	8.51	1.06	1.65
\$500,000 under \$1,000,000	1.85	3.69	** 18.28	** 24.29	2.21	3.01	4.04	5.50	5.97	18.74	1.20	1.71
\$1,000,000 under \$1,500,000	1.95	3.98	**	**	2.74	4.54	4.60	5.71	8.68	27.92	1.37	1.89
\$1,500,000 under \$2,000,000	1.41	2.83	**	**	2.25	4.28	3.69	6.92	7.81	18.95	0.98	1.48
\$2,000,000 under \$5,000,000	0.81	2.31	**	**	1.35	2.64	2.04	3.05	5.75	36.16	0.56	0.72
\$5,000,000 under \$10,000,000	0.78	1.65	**	**	1.34	3.37	1.71	1.12	8.26	18.92	0.57	0.59
\$10,000,000 or more	0.04	0.02	**	**	0.08	1.38	--	--	--	--	0.03	--
Taxable returns, total	0.52	0.70	4.33	6.00	0.63	0.94	1.20	1.67	1.34	3.01	0.62	0.32
No adjusted gross income	25.17	10.26	98.34	98.34	35.91	25.29	36.47	11.75	60.82	32.02	20.90	3.76
\$1 under \$5,000	44.70	50.92	--	--	20.35	26.76	70.06	52.63	6.08	7.47	5.09	6.20
\$5,000 under \$10,000	24.79	34.40	57.68	62.04	7.61	11.04	18.27	26.50	8.39	12.69	5.44	6.73
\$10,000 under \$15,000	10.63	25.56	17.37	18.88	4.31	5.45	9.36	13.68	8.17	13.84	5.35	8.15
\$15,000 under \$20,000	7.62	13.12	15.45	17.65	4.30	5.87	7.91	11.62	8.63	14.94	5.21	8.18
\$20,000 under \$25,000	5.81	9.26	18.41	22.26	4.42	6.21	7.00	10.57	7.87	15.31	4.99	6.99
\$25,000 under \$30,000	4.78	6.86	19.58	26.54	4.19	6.13	6.70	10.37	7.82	16.37	4.81	7.11
\$30,000 under \$40,000	2.62	3.69	11.35	13.91	2.91	4.45	4.68	6.72	5.14	10.65	3.30	5.23
\$40,000 under \$50,000	2.20	3.74	11.42	14.58	2.73	4.40	4.39	6.67	4.92	10.33	3.21	5.14
\$50,000 under \$75,000	1.23	1.80	8.54	10.32	1.77	3.03	2.86	4.83	3.19	7.00	1.87	3.02
\$75,000 under \$100,000	1.33	1.97	17.52	22.40	2.13	3.49	3.47	5.33	3.61	7.20	2.02	3.14
\$100,000 under \$200,000	1.01	1.55	14.59	16.85	1.56	2.31	2.81	4.32	2.80	7.15	1.27	1.89
\$200,000 under \$500,000	1.41	2.73	18.51	23.65	1.67	2.23	3.33	4.98	3.48	8.54	1.07	1.66
\$500,000 under \$1,000,000	1.85	3.72	** 18.32	** 24.30	2.21	3.02	4.06	5.61	5.98	18.76	1.21	1.71
\$1,000,000 or more	0.80	0.91	**	**	1.30	1.74	1.91	1.36	5.40	18.17	0.56	0.22
Nontaxable returns, total	1.84	2.98	7.73	10.70	0.68	1.22	1.78	2.30	3.66	4.65	1.99	2.18

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	0.89	0.96	1.01	0.95	1.02	1.04	1.66	1.32	1.02	1.80	1.23	1.64
No adjusted gross income	2.84	3.00	6.72	5.82	4.06	3.26	4.92	3.63	6.33	7.61	6.51	7.45
\$1 under \$5,000	4.58	4.95	6.85	17.18	6.06	9.26	8.27	10.37	6.57	15.56	8.38	17.67
\$5,000 under \$10,000	5.00	5.45	6.40	16.03	6.94	9.86	9.40	13.00	6.37	47.76	9.36	18.80
\$10,000 under \$15,000	5.00	5.46	6.76	18.87	6.90	9.82	9.67	11.08	6.61	17.54	8.95	17.91
\$15,000 under \$20,000	5.08	5.48	6.95	20.00	7.10	7.36	9.93	10.74	6.77	17.91	9.41	5.76
\$20,000 under \$25,000	5.41	5.86	7.34	21.69	7.55	10.06	11.82	11.65	7.51	21.25	9.15	15.57
\$25,000 under \$30,000	5.40	5.98	7.29	15.78	7.33	9.97	11.35	11.20	7.57	15.82	8.86	13.41
\$30,000 under \$40,000	3.95	4.43	5.11	11.91	5.42	6.88	8.87	8.08	5.13	12.08	6.63	11.61
\$40,000 under \$50,000	4.04	4.43	5.11	11.29	5.59	6.96	8.55	8.19	5.02	11.19	6.87	8.69
\$50,000 under \$75,000	2.61	2.89	3.12	7.93	3.35	4.72	5.73	5.53	3.15	8.46	3.97	7.67
\$75,000 under \$100,000	2.94	3.26	3.40	9.32	3.55	4.67	6.10	5.40	3.43	9.17	4.14	8.12
\$100,000 under \$200,000	2.04	2.25	2.11	5.10	2.23	3.11	3.87	3.60	2.13	5.16	2.59	5.22
\$200,000 under \$500,000	1.87	2.02	1.74	4.57	1.75	2.99	3.25	3.64	1.75	5.02	2.02	4.41
\$500,000 under \$1,000,000	2.44	2.54	1.91	4.89	1.83	2.90	3.42	3.71	1.98	5.71	2.08	4.38
\$1,000,000 under \$1,500,000	2.97	3.08	2.09	4.63	2.05	3.41	3.89	4.79	2.21	5.77	2.29	4.04
\$1,500,000 under \$2,000,000	2.38	2.46	1.52	4.04	1.54	3.51	2.99	4.98	1.65	5.43	1.69	4.13
\$2,000,000 under \$5,000,000	1.60	1.64	0.86	1.99	0.90	1.75	1.82	3.14	0.97	3.19	0.96	1.94
\$5,000,000 under \$10,000,000	1.80	1.83	0.80	1.49	0.88	0.83	1.80	4.23	0.92	4.50	0.90	0.98
\$10,000,000 or more	--	--	0.04	--	0.04	0.02	--	--	0.04	--	0.05	--
Taxable returns, total	1.04	1.13	1.07	0.96	1.13	1.23	1.98	1.58	1.08	1.81	1.31	1.77
No adjusted gross income	23.26	24.84	36.82	6.46	18.41	7.08	14.34	8.04	34.33	11.03	29.50	16.43
\$1 under \$5,000	16.32	19.72	9.74	19.45	13.11	25.93	22.56	31.79	9.79	21.08	15.39	36.75
\$5,000 under \$10,000	12.21	14.27	9.35	21.31	13.60	36.42	23.53	37.98	9.48	20.92	17.06	35.68
\$10,000 under \$15,000	7.80	8.69	9.10	26.35	10.76	17.25	17.70	19.86	9.11	29.24	12.88	22.12
\$15,000 under \$20,000	7.19	7.89	9.24	29.58	10.01	17.20	15.62	18.81	9.24	28.87	12.43	22.49
\$20,000 under \$25,000	6.57	7.22	8.60	18.48	9.45	14.10	16.51	16.07	8.84	18.68	11.21	23.46
\$25,000 under \$30,000	6.34	7.06	8.60	19.09	8.87	13.01	14.88	14.97	9.01	19.32	10.38	16.76
\$30,000 under \$40,000	4.41	4.98	5.68	13.75	6.12	9.07	10.23	10.75	5.72	14.14	7.41	14.22
\$40,000 under \$50,000	4.37	4.81	5.43	11.83	6.17	8.50	10.09	10.23	5.38	12.26	7.35	9.53
\$50,000 under \$75,000	2.74	3.04	3.23	8.12	3.53	5.26	6.19	6.17	3.27	8.03	4.15	8.27
\$75,000 under \$100,000	2.99	3.32	3.45	9.70	3.62	5.00	6.31	5.80	3.48	9.53	4.20	8.42
\$100,000 under \$200,000	2.05	2.26	2.12	5.15	2.25	3.23	3.93	3.74	2.14	5.21	2.60	5.38
\$200,000 under \$500,000	1.88	2.03	1.75	4.63	1.76	3.05	3.27	3.71	1.75	5.09	2.03	4.50
\$500,000 under \$1,000,000	2.45	2.55	1.91	4.93	1.83	2.98	3.43	3.83	1.98	5.76	2.08	4.45
\$1,000,000 or more	1.55	1.59	0.85	0.51	0.89	0.98	1.78	1.90	0.96	1.47	0.94	1.00
Nontaxable returns, total	1.80	1.88	3.25	5.50	2.52	2.28	3.16	2.72	3.12	8.26	3.69	4.21

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 (219, 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	4.26	2.03	4.64	4.77	2.43	0.79	3.29	2.33	0.59	0.33	0.99	0.89
No adjusted gross income	23.62	15.66	18.84	11.09	12.02	7.12	15.11	8.74	4.07	2.13	3.17	2.27
\$1 under \$5,000	57.89	92.60	49.17	88.04	29.70	50.54	32.97	77.86	3.87	6.95	4.97	7.46
\$5,000 under \$10,000	62.64	61.09	60.96	49.18	24.31	56.90	26.92	91.54	3.95	8.16	5.40	6.73
\$10,000 under \$15,000	28.60	78.53	61.30	77.04	25.15	40.12	37.01	66.65	4.08	6.82	5.41	6.72
\$15,000 under \$20,000	67.64	65.99	71.11	54.31	28.20	51.97	32.15	69.97	4.08	6.79	5.46	7.22
\$20,000 under \$25,000	48.44	53.54	48.61	58.24	22.57	50.69	30.01	76.54	4.27	6.32	6.04	7.40
\$25,000 under \$30,000	40.43	71.03	44.11	38.38	21.00	38.31	34.32	64.18	4.28	6.89	6.03	7.51
\$30,000 under \$40,000	39.90	57.19	47.61	51.88	19.77	42.27	21.65	41.01	3.10	4.86	4.41	5.20
\$40,000 under \$50,000	43.96	28.71	31.73	41.59	20.19	43.29	25.19	58.19	3.09	4.81	4.50	5.12
\$50,000 under \$75,000	19.11	42.41	19.83	56.42	10.26	23.23	14.46	23.53	1.85	2.98	2.89	3.20
\$75,000 under \$100,000	20.55	37.29	22.23	30.25	10.75	27.51	14.41	39.49	2.03	3.16	3.29	3.77
\$100,000 under \$200,000	11.15	23.47	15.34	26.30	6.30	14.62	7.98	16.89	1.28	1.89	2.27	2.64
\$200,000 under \$500,000	6.90	21.21	8.35	21.72	3.85	9.13	5.01	12.20	1.06	1.66	2.08	2.57
\$500,000 under \$1,000,000	5.60	16.66	5.72	8.94	2.98	8.00	4.25	10.55	1.18	1.71	2.78	3.30
\$1,000,000 under \$1,500,000	5.26	17.55	4.95	12.93	2.88	6.23	4.02	8.07	1.35	1.89	3.34	4.56
\$1,500,000 under \$2,000,000	3.57	11.92	3.49	12.21	2.02	5.46	2.95	7.46	0.97	1.49	2.69	3.92
\$2,000,000 under \$5,000,000	1.71	5.91	1.68	4.59	1.01	2.41	1.59	3.40	0.55	0.72	1.84	2.61
\$5,000,000 under \$10,000,000	1.34	3.03	1.25	1.48	0.85	1.50	1.33	1.02	0.57	0.60	2.10	1.80
\$10,000,000 or more	0.06	--	0.06	0.06	0.04	--	0.07	0.02	0.03	--	--	--
Taxable returns, total	4.39	2.00	4.89	5.14	2.51	0.79	3.41	2.39	0.62	0.33	1.15	1.10
No adjusted gross income	11.12	1.52	29.21	6.57	37.21	3.89	22.93	5.24	20.20	4.05	29.30	2.64
\$1 under \$5,000	99.92	99.92	99.92	99.92	40.86	66.90	57.59	65.05	5.17	6.40	16.94	27.48
\$5,000 under \$10,000	--	--	99.92	99.92	35.25	54.05	33.34	96.78	5.52	7.21	13.17	21.73
\$10,000 under \$15,000	70.51	78.16	99.85	99.85	32.36	50.79	57.69	71.34	5.53	8.47	8.35	11.50
\$15,000 under \$20,000	91.21	91.21	74.38	94.07	30.86	62.88	37.52	64.61	5.34	7.77	7.69	11.36
\$20,000 under \$25,000	59.57	74.20	60.75	71.65	26.05	43.65	33.58	79.11	5.09	7.20	7.24	9.72
\$25,000 under \$30,000	60.10	73.03	58.02	48.44	23.05	47.43	38.39	60.87	4.91	7.25	6.94	9.39
\$30,000 under \$40,000	44.37	72.40	50.88	66.26	23.34	50.19	25.21	53.00	3.41	5.34	4.89	5.97
\$40,000 under \$50,000	65.04	54.47	41.62	59.88	22.63	50.17	28.58	61.90	3.30	5.22	4.81	5.68
\$50,000 under \$75,000	19.53	33.65	20.53	29.75	10.89	25.30	15.17	26.32	1.91	3.07	3.02	3.44
\$75,000 under \$100,000	20.64	39.18	24.31	34.60	11.14	32.04	14.64	47.50	2.05	3.24	3.34	3.94
\$100,000 under \$200,000	11.20	24.75	15.66	26.54	6.36	15.37	8.11	18.41	1.29	1.91	2.29	2.70
\$200,000 under \$500,000	6.92	21.61	8.40	22.52	3.87	9.52	5.03	12.87	1.07	1.67	2.09	2.62
\$500,000 under \$1,000,000	5.61	16.68	5.75	9.23	2.99	8.09	4.26	11.03	1.19	1.71	2.79	3.56
\$1,000,000 or more	1.63	1.32	1.44	1.61	0.96	0.48	1.47	1.16	0.55	0.23	1.77	1.71
Nontaxable returns, total	15.45	20.47	14.48	12.79	9.35	6.07	11.95	8.94	2.02	2.15	2.01	1.81

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 (219, 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	0.70	0.54	1.27	1.74	1.09	0.97	1.39	0.75	5.49	5.96	1.64	0.47
No adjusted gross income	4.74	3.79	5.70	6.34	3.54	2.34	5.90	2.91	21.68	12.17	8.17	3.84
\$1 under \$5,000	4.49	9.21	7.26	15.31	5.44	7.83	14.50	23.32	49.34	88.09	16.75	32.02
\$5,000 under \$10,000	4.53	10.53	7.29	15.04	6.27	7.27	12.22	23.46	60.96	48.18	15.13	32.55
\$10,000 under \$15,000	4.56	9.62	8.00	14.09	6.00	7.18	10.54	23.70	61.58	81.07	17.02	30.43
\$15,000 under \$20,000	4.76	8.27	7.29	14.31	6.38	7.64	10.01	20.94	73.32	55.32	18.02	36.70
\$20,000 under \$25,000	5.08	8.16	8.42	13.52	6.97	8.30	10.80	15.40	49.31	54.44	15.64	23.46
\$25,000 under \$30,000	5.07	7.87	7.74	13.14	7.24	8.28	10.11	18.32	44.11	38.37	17.05	25.36
\$30,000 under \$40,000	3.66	6.65	5.66	9.23	5.27	5.77	7.12	10.46	50.38	70.35	11.86	20.23
\$40,000 under \$50,000	3.65	6.48	5.66	7.78	5.32	6.37	7.58	12.00	34.85	42.19	10.41	17.63
\$50,000 under \$75,000	2.17	3.93	3.58	4.97	3.43	3.72	4.83	7.82	21.41	61.07	6.88	13.04
\$75,000 under \$100,000	2.39	4.25	4.08	6.56	3.80	4.13	4.91	7.65	23.26	30.95	6.63	11.90
\$100,000 under \$200,000	1.51	2.51	2.71	4.71	2.51	2.83	3.19	4.52	15.97	25.91	3.88	6.90
\$200,000 under \$500,000	1.27	2.22	2.40	5.23	2.16	2.71	2.37	3.58	9.32	23.68	2.53	4.77
\$500,000 under \$1,000,000	1.41	2.37	3.00	7.15	2.61	3.53	2.17	3.41	6.90	9.21	2.10	3.99
\$1,000,000 under \$1,500,000	1.57	2.71	3.43	7.46	3.05	4.52	2.19	3.50	6.27	11.75	2.09	3.78
\$1,500,000 under \$2,000,000	1.14	2.16	2.70	10.76	2.38	4.25	1.61	2.89	4.55	14.26	1.47	3.06
\$2,000,000 under \$5,000,000	0.65	1.13	1.67	6.44	1.55	2.54	0.84	1.46	2.31	5.77	0.76	1.36
\$5,000,000 under \$10,000,000	0.65	0.99	1.56	2.32	1.64	1.78	0.74	1.08	1.84	2.49	0.67	0.91
\$10,000,000 or more	0.03	--	--	--	0.13	--	0.02	--	0.12	0.08	0.03	--
Taxable returns, total	0.74	0.55	1.39	1.89	1.27	1.18	1.49	0.77	5.86	6.64	1.70	0.47
No adjusted gross income	24.82	9.80	60.85	1.70	25.03	2.55	25.77	4.37	44.92	8.18	22.54	3.92
\$1 under \$5,000	6.28	9.65	15.08	28.58	15.73	25.58	31.56	44.87	99.92	99.92	26.05	44.86
\$5,000 under \$10,000	6.40	9.65	15.46	32.81	14.18	23.16	35.35	83.84	99.92	99.92	18.30	24.86
\$10,000 under \$15,000	6.28	11.61	11.34	21.99	9.67	11.94	18.67	29.04	99.85	99.85	22.43	30.27
\$15,000 under \$20,000	6.16	10.46	9.59	19.77	9.39	12.07	16.35	36.53	74.38	94.08	20.26	33.81
\$20,000 under \$25,000	6.06	9.48	9.59	16.58	8.46	10.44	12.78	18.52	60.75	63.88	19.56	28.50
\$25,000 under \$30,000	5.81	9.14	8.86	15.07	8.44	10.34	12.06	20.69	58.02	48.40	19.28	27.29
\$30,000 under \$40,000	4.02	7.59	6.21	10.27	5.90	6.69	8.15	12.66	54.05	79.01	13.48	23.18
\$40,000 under \$50,000	3.87	7.01	6.01	8.21	5.72	7.19	8.43	14.16	51.21	49.95	11.37	19.72
\$50,000 under \$75,000	2.23	4.09	3.71	4.97	3.58	4.05	5.13	8.78	22.12	32.97	7.27	13.26
\$75,000 under \$100,000	2.43	4.32	4.14	6.75	3.85	4.33	5.00	8.06	25.09	35.36	6.69	12.53
\$100,000 under \$200,000	1.52	2.54	2.72	4.80	2.53	2.90	3.22	4.63	16.30	26.11	3.92	7.02
\$200,000 under \$500,000	1.27	2.24	2.41	5.33	2.17	2.76	2.38	3.61	9.36	24.53	2.54	4.85
\$500,000 under \$1,000,000	1.41	2.38	3.00	7.25	2.62	3.77	2.18	3.42	6.92	9.53	2.11	4.03
\$1,000,000 or more	0.64	0.40	1.59	2.43	1.51	1.69	0.82	0.52	2.05	2.07	0.74	0.31
Non-taxable returns, total	2.31	3.27	3.21	4.49	2.24	1.95	3.89	3.21	15.71	13.52	6.49	4.31

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.						Sale of property other than capital assets				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	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)		
All returns, total	3.73	4.49	0.66	0.96	2.22	2.39	2.34	3.31	0.80	1.31		
No adjusted gross income	14.92	9.10	4.55	5.60	7.12	7.64	6.01	6.02	6.69	8.27		
\$1 under \$5,000	34.56	48.95	4.28	7.21	20.40	50.95	19.45	34.09	7.15	15.57		
\$5,000 under \$10,000	43.02	87.41	4.63	7.08	18.59	32.67	17.71	37.44	4.66	6.41		
\$10,000 under \$15,000	30.75	60.95	4.79	6.90	15.86	22.73	16.63	31.14	3.67	4.99		
\$15,000 under \$20,000	27.45	50.29	4.88	7.35	14.73	23.53	17.44	27.75	3.68	5.18		
\$20,000 under \$25,000	29.41	37.03	5.10	7.92	14.63	25.69	19.03	36.27	3.86	5.47		
\$25,000 under \$30,000	29.76	68.20	5.12	7.74	14.08	21.26	16.48	28.56	3.86	5.51		
\$30,000 under \$40,000	23.12	46.90	3.66	5.85	9.91	16.87	12.14	28.65	2.87	4.32		
\$40,000 under \$50,000	27.34	43.77	3.68	9.61	11.19	17.92	12.68	22.07	3.04	4.48		
\$50,000 under \$75,000	13.45	36.01	2.16	3.52	6.86	11.66	9.64	20.26	1.94	2.90		
\$75,000 under \$100,000	12.43	25.18	2.35	4.02	8.12	11.43	9.60	19.81	2.36	3.57		
\$100,000 under \$200,000	8.45	20.63	1.42	2.58	5.54	9.09	5.84	10.74	1.94	3.01		
\$200,000 under \$500,000	6.02	11.95	1.14	2.40	4.24	9.21	4.01	8.54	2.34	4.13		
\$500,000 under \$1,000,000	5.18	10.86	1.30	2.87	3.82	11.21	3.45	7.89	3.17	6.40		
\$1,000,000 under \$1,500,000	5.15	11.65	1.50	3.28	3.68	9.12	3.55	7.35	3.78	9.34		
\$1,500,000 under \$2,000,000	4.11	12.07	1.08	3.48	2.73	8.52	2.77	8.59	3.08	7.46		
\$2,000,000 under \$5,000,000	2.45	7.01	0.63	1.58	1.45	4.56	1.53	3.57	1.86	6.10		
\$5,000,000 under \$10,000,000	2.35	2.87	0.64	1.45	1.19	2.84	1.35	1.37	1.78	9.96		
\$10,000,000 or more	--	--	0.03	0.01	0.06	--	0.08	0.01	--	--		
Taxable returns, total	3.88	4.86	0.69	0.99	2.47	2.58	2.68	3.46	0.87	1.38		
No adjusted gross income	13.50	1.94	21.95	11.79	22.90	6.45	29.04	11.24	45.36	47.85		
\$1 under \$5,000	82.21	82.21	5.82	8.23	40.68	97.28	49.95	64.54	41.53	54.68		
\$5,000 under \$10,000	91.63	91.63	6.42	9.31	59.51	60.62	59.46	62.37	35.80	46.90		
\$10,000 under \$15,000	41.47	68.55	6.38	9.18	31.58	50.27	29.47	40.74	5.14	7.11		
\$15,000 under \$20,000	36.85	50.29	6.21	8.82	28.62	51.67	24.83	40.36	5.16	7.30		
\$20,000 under \$25,000	32.27	70.45	5.88	8.76	18.42	26.45	31.90	50.66	4.26	6.08		
\$25,000 under \$30,000	34.51	69.33	5.74	8.56	17.38	29.52	21.60	38.33	4.22	6.00		
\$30,000 under \$40,000	28.27	57.52	3.97	6.23	11.54	21.39	14.93	31.91	3.02	4.54		
\$40,000 under \$50,000	29.81	56.33	3.90	10.43	12.10	20.12	14.46	26.50	3.11	4.56		
\$50,000 under \$75,000	14.01	35.38	2.21	3.61	7.26	12.90	10.55	24.28	1.97	2.94		
\$75,000 under \$100,000	12.88	29.14	2.38	4.08	8.33	12.02	9.97	22.31	2.37	3.59		
\$100,000 under \$200,000	8.62	21.84	1.43	2.60	5.61	9.19	5.91	10.79	1.94	3.02		
\$200,000 under \$500,000	6.05	12.71	1.14	2.41	4.25	9.28	4.03	8.75	2.35	4.13		
\$500,000 under \$1,000,000	5.19	10.95	1.30	2.87	3.82	11.31	3.46	7.99	3.17	6.41		
\$1,000,000 or more	2.36	2.58	0.62	0.99	1.33	1.26	1.48	1.84	1.82	4.31		
Non-taxable returns, total	10.60	10.78	2.36	4.03	5.19	6.39	4.82	5.50	2.21	3.37		

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		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	0.46	0.86	0.48	0.72	1.15	1.41	1.01	1.24	1.93	2.81	12.30	19.34	12.30	19.34	12.30	19.34		
No adjusted gross income	4.65	8.58	4.99	6.66	6.31	5.77	3.46	3.47	10.58	8.61	50.98	26.51	50.98	26.51	50.98	26.51		
\$1 under \$5,000	3.79	9.45	4.02	6.63	8.84	12.35	8.10	10.75	13.60	23.85	99.92	99.92	99.92	99.92	99.92	99.92		
\$5,000 under \$10,000	2.72	6.58	2.80	3.80	6.69	8.87	6.65	9.52	14.05	33.35	70.66	70.66	70.66	70.66	70.66	70.66		
\$10,000 under \$15,000	2.13	3.36	2.17	2.63	6.13	8.50	5.66	8.25	12.67	18.66	72.85	97.28	72.85	97.28	72.85	97.28		
\$15,000 under \$20,000	2.16	4.00	2.20	2.74	5.70	8.73	5.72	7.87	10.54	24.47	99.92	99.92	99.92	99.92	99.92	99.92		
\$20,000 under \$25,000	2.35	4.06	2.40	3.02	6.19	8.64	5.84	8.07	11.58	26.28	46.95	61.25	46.95	61.25	46.95	61.25		
\$25,000 under \$30,000	2.35	4.30	2.42	3.12	6.39	9.54	5.73	8.45	12.22	26.83	** 34.54	** 64.98	** 34.54	** 64.98	** 34.54	** 64.98		
\$30,000 under \$40,000	1.73	2.83	1.79	2.36	4.75	7.25	3.86	5.19	8.70	16.09	**	**	**	**	**	**		
\$40,000 under \$50,000	1.82	2.97	1.89	2.54	4.74	7.11	4.06	5.67	9.15	16.51	**	**	**	**	**	**		
\$50,000 under \$75,000	1.17	1.92	1.23	1.70	3.27	5.23	2.74	3.65	5.88	12.22	49.29	75.05	49.29	75.05	49.29	75.05		
\$75,000 under \$100,000	1.47	2.37	1.54	2.14	3.77	5.62	3.36	4.40	6.55	14.83	34.88	68.59	34.88	68.59	34.88	68.59		
\$100,000 under \$200,000	1.20	2.18	1.31	1.81	2.65	3.79	2.30	2.99	4.28	9.00	31.64	47.98	31.64	47.98	31.64	47.98		
\$200,000 under \$500,000	1.52	2.83	1.74	2.70	2.35	3.57	2.34	3.44	3.51	8.39	22.29	38.77	22.29	38.77	22.29	38.77		
\$500,000 under \$1,000,000	2.11	4.53	2.48	5.16	2.63	3.75	2.80	3.86	3.24	8.17	21.10	51.20	21.10	51.20	21.10	51.20		
\$1,000,000 under \$1,500,000	2.46	4.92	2.87	5.50	2.93	4.45	3.15	4.20	3.23	8.30	18.49	44.20	18.49	44.20	18.49	44.20		
\$1,500,000 under \$2,000,000	1.94	4.03	2.27	6.14	2.34	4.64	2.56	4.32	2.39	9.48	14.07	40.13	14.07	40.13	14.07	40.13		
\$2,000,000 under \$5,000,000	1.15	2.58	1.36	3.90	1.35	2.48	1.54	2.61	1.16	3.78	7.22	36.53	7.22	36.53	7.22	36.53		
\$5,000,000 under \$10,000,000	1.10	2.50	1.28	3.24	1.29	1.67	1.45	1.67	0.95	2.12	5.43	10.56	5.43	10.56	5.43	10.56		
\$10,000,000 or more	--	--	--	--	--	--	0.10	0.01	--	--	--	--	--	--	--	--		
Taxable returns, total	0.50	0.91	0.54	0.76	1.29	1.51	1.19	1.48	2.06	2.99	13.56	22.63	13.56	22.63	13.56	22.63		
No adjusted gross income	33.14	46.59	36.19	40.43	24.92	14.23	28.12	9.78	14.06	13.67	--	--	--	--	--	--		
\$1 under \$5,000	24.78	54.80	27.32	34.10	71.96	78.09	99.92	99.92	30.11	64.06	--	--	--	--	--	--		
\$5,000 under \$10,000	12.09	18.26	12.34	17.70	26.70	31.31	28.00	40.12	70.92	99.36	--	--	--	--	--	--		
\$10,000 under \$15,000	2.98	4.30	3.01	3.56	10.41	13.77	12.70	17.97	17.07	24.19	99.92	99.92	99.92	99.92	99.92	99.92		
\$15,000 under \$20,000	2.91	4.57	2.95	3.58	8.81	14.96	9.93	15.01	15.80	26.87	--	--	--	--	--	--		
\$20,000 under \$25,000	2.67	4.56	2.72	3.32	7.71	10.53	8.63	12.26	13.14	31.00	57.71	71.32	57.71	71.32	57.71	71.32		
\$25,000 under \$30,000	2.62	4.28	2.68	3.38	7.65	11.73	7.88	11.91	13.25	28.83	** 37.07	** 67.78	** 37.07	** 67.78	** 37.07	** 67.78		
\$30,000 under \$40,000	1.85	2.98	1.90	2.47	5.35	8.29	4.84	6.77	9.19	16.99	**	**	**	**	**	**		
\$40,000 under \$50,000	1.89	3.08	1.95	2.61	5.20	7.78	4.56	6.36	6.01	17.37	**	**	**	**	**	**		
\$50,000 under \$75,000	1.20	1.93	1.25	1.72	3.41	5.47	2.91	3.96	6.01	12.35	49.29	75.05	49.29	75.05	49.29	75.05		
\$75,000 under \$100,000	1.48	2.39	1.56	2.15	3.82	5.69	3.43	4.57	6.58	14.95	36.17	72.88	36.17	72.88	36.17	72.88		
\$100,000 under \$200,000	1.21	2.18	1.31	1.81	2.67	3.80	2.32	3.04	4.31	9.05	31.66	48.05	31.66	48.05	31.66	48.05		
\$200,000 under \$500,000	1.52	2.83	1.74	2.70	2.35	3.59	2.35	3.48	3.52	8.42	22.38	38.96	22.38	38.96	22.38	38.96		
\$500,000 under \$1,000,000	2.12	4.54	2.48	5.17	2.63	3.75	2.81	3.89	3.24	8.18	21.14	51.40	21.14	51.40	21.14	51.40		
\$1,000,000 or more	1.13	2.02	1.32	2.42	1.31	1.57	1.49	1.66	1.08	2.28	6.39	19.41	6.39	19.41	6.39	19.41		
Nontaxable returns, total	1.26	2.73	1.32	1.93	2.72	4.02	2.00	2.30	5.64	6.65	28.49	30.69	28.49	30.69	28.49	30.69		

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		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		
(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)		
All returns, total	3.94	6.04	7.64	10.22	1.00	1.26	1.11	1.34	0.94	0.56	1.40	0.90	0.90	0.90	1.60	1.60		
No adjusted gross income	21.18	25.22	35.57	38.23	5.67	4.89	3.45	3.85	6.76	6.00	3.15	1.80	1.80	1.80	1.80	1.80		
\$1 under \$5,000	28.94	40.70	57.12	88.93	7.47	12.56	8.32	10.85	9.77	19.37	10.56	16.60	16.60	16.60	16.60	16.60		
\$5,000 under \$10,000	21.71	26.32	32.22	45.53	5.99	8.68	6.58	9.21	9.10	13.22	10.26	16.65	16.65	16.65	16.65	16.65		
\$10,000 under \$15,000	17.35	21.39	31.41	57.06	5.44	7.57	5.69	8.19	7.70	10.07	9.89	15.49	15.49	15.49	15.49	15.49		
\$15,000 under \$20,000	17.39	22.45	35.04	58.93	5.03	7.94	5.85	7.97	7.45	10.19	9.34	13.97	13.97	13.97	13.97	13.97		
\$20,000 under \$25,000	17.80	23.54	30.86	48.65	5.53	8.16	5.82	7.64	7.32	9.67	8.90	13.14	13.14	13.14	13.14	13.14		
\$25,000 under \$30,000	21.07	32.37	33.91	41.37	5.73	8.41	5.72	7.83	7.19	9.53	9.77	14.42	14.42	14.42	14.42	14.42		
\$30,000 under \$40,000	15.07	20.51	27.48	35.43	4.16	6.52	3.90	5.08	5.08	6.79	6.57	9.79	9.79	9.79	9.79	9.79		
\$40,000 under \$50,000	16.09	24.47	29.00	37.17	4.22	6.48	4.12	5.47	4.92	6.87	6.92	10.33	10.33	10.33	10.33	10.33		
\$50,000 under \$75,000	9.98	14.38	20.40	24.56	2.86	4.70	2.77	3.56	3.16	4.43	4.44	6.77	6.77	6.77	6.77	6.77		
\$75,000 under \$100,000	10.62	16.83	21.83	29.94	3.26	5.25	3.40	4.24	3.38	4.58	5.02	7.56	7.56	7.56	7.56	7.56		
\$100,000 under \$200,000	9.14	15.35	20.89	30.04	2.31	3.52	2.74	3.53	2.07	2.63	3.24	4.50	4.50	4.50	4.50	4.50		
\$200,000 under \$500,000	9.93	17.14	**14.43	**22.09	2.03	3.41	3.53	4.61	1.46	1.93	2.61	3.35	3.35	3.35	3.35	3.35		
\$500,000 under \$1,000,000	**7.27	**12.65	**	**	2.15	3.67	3.64	4.76	1.47	1.82	2.75	3.06	3.06	3.06	3.06	3.06		
\$1,000,000 under \$1,500,000	**	**	21.89	45.29	2.31	4.07	3.90	4.91	1.62	2.04	2.85	3.08	3.08	3.08	3.08	3.08		
\$1,500,000 under \$2,000,000	**	**	16.15	29.07	1.77	4.37	3.20	5.49	1.21	1.66	2.19	3.24	3.24	3.24	3.24	3.24		
\$2,000,000 under \$5,000,000	**	**	10.71	18.90	0.94	2.11	1.85	3.45	0.72	0.90	1.13	1.30	1.30	1.30	1.30	1.30		
\$5,000,000 under \$10,000,000	**	**	9.97	9.67	0.84	1.32	1.63	1.88	0.75	0.88	0.94	0.37	0.37	0.37	0.37	0.37		
\$10,000,000 or more	**	**	**	**	**	**	**	**	0.03	0.01	0.04	**	**	**	**	**		
Taxable returns, total	4.28	6.53	8.70	10.65	1.11	1.35	1.35	1.61	0.99	0.57	1.68	1.00	1.00	1.00	1.00	1.00		
No adjusted gross income	93.29	47.42	48.45	5.51	21.49	10.79	29.75	13.80	26.94	8.75	23.12	3.71	3.71	3.71	3.71	3.71		
\$1 under \$5,000	99.92	99.92	93.61	93.61	26.92	43.13	**	**	19.58	19.94	35.26	43.34	43.34	43.34	43.34	43.34		
\$5,000 under \$10,000	70.65	71.46	**	**	23.56	29.38	29.17	41.33	20.09	26.77	27.80	71.08	71.08	71.08	71.08	71.08		
\$10,000 under \$15,000	24.56	32.11	58.74	73.44	8.66	11.52	12.88	19.97	12.52	16.45	19.08	26.18	26.18	26.18	26.18	26.18		
\$15,000 under \$20,000	25.92	32.18	70.66	98.70	7.62	12.53	10.23	14.85	10.48	13.64	15.33	22.10	22.10	22.10	22.10	22.10		
\$20,000 under \$25,000	19.28	25.18	34.05	43.45	6.63	9.74	8.47	11.85	9.34	12.60	13.81	24.59	24.59	24.59	24.59	24.59		
\$25,000 under \$30,000	23.52	36.03	34.11	41.54	6.70	9.71	7.88	11.30	9.57	13.29	13.44	22.01	22.01	22.01	22.01	22.01		
\$30,000 under \$40,000	15.28	20.74	28.56	35.75	4.60	7.27	4.90	6.62	6.31	8.76	8.24	12.63	12.63	12.63	12.63	12.63		
\$40,000 under \$50,000	16.09	24.52	32.41	42.09	4.58	7.04	4.64	6.13	5.68	8.03	8.59	13.95	13.95	13.95	13.95	13.95		
\$50,000 under \$75,000	10.09	14.64	20.66	25.79	2.97	4.87	2.95	3.84	3.40	4.83	4.84	7.98	7.98	7.98	7.98	7.98		
\$75,000 under \$100,000	10.68	16.85	22.17	29.94	3.30	5.33	3.48	4.38	3.45	4.72	5.23	8.31	8.31	8.31	8.31	8.31		
\$100,000 under \$200,000	9.15	15.35	20.91	30.06	2.33	3.54	2.77	3.59	2.08	2.65	3.29	4.72	4.72	4.72	4.72	4.72		
\$200,000 under \$500,000	9.94	17.18	**14.46	**22.16	2.03	3.43	3.54	4.69	1.47	1.93	2.62	3.55	3.55	3.55	3.55	3.55		
\$500,000 under \$1,000,000	**7.28	**12.69	**	**	2.16	3.68	3.65	4.81	1.47	1.83	2.76	3.18	3.18	3.18	3.18	3.18		
\$1,000,000 or more	**	**	9.46	19.63	0.90	1.31	1.74	1.90	0.71	0.45	1.09	0.42	0.42	0.42	0.42	0.42		
Nontaxable returns, total	10.12	12.80	15.96	23.31	2.48	3.51	2.01	2.41	2.97	3.86	2.55	1.56	1.56	1.56	1.56	1.56		

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	3.15	2.60	10.15	2.90	2.85	3.45	1.44	2.06	1.04	1.39	0.51	0.57		
No adjusted gross income	19.42	15.60	33.40	6.73	12.10	9.00	4.92	4.50	12.12	15.01	3.47	3.74		
\$1 under \$5,000	28.06	54.25	80.17	98.85	15.68	24.68	12.70	17.15	7.35	9.32	2.53	2.96		
\$5,000 under \$10,000	21.54	26.47	99.77	99.05	14.61	20.35	11.40	16.17	4.31	5.49	2.16	2.46		
\$10,000 under \$15,000	22.60	31.14	60.05	94.75	14.74	17.95	11.02	15.61	3.57	4.54	1.90	2.10		
\$15,000 under \$20,000	24.55	32.11	95.24	63.58	15.86	20.12	9.76	13.91	3.35	4.29	2.05	2.26		
\$20,000 under \$25,000	26.03	35.98	** 50.56	** 67.43	15.99	18.93	10.17	14.64	3.61	4.73	2.35	2.62		
\$25,000 under \$30,000	19.80	26.12	**	**	14.96	19.27	9.96	13.17	3.92	5.08	2.52	2.79		
\$30,000 under \$40,000	16.02	21.86	55.66	64.56	10.08	14.85	7.60	10.48	3.09	4.13	1.93	2.16		
\$40,000 under \$50,000	16.39	28.77	70.50	99.05	11.43	14.92	7.21	10.85	3.60	4.69	2.13	2.40		
\$50,000 under \$75,000	9.72	14.94	35.92	45.79	7.60	10.27	4.94	7.21	2.63	3.47	1.41	1.59		
\$75,000 under \$100,000	11.58	16.43	36.57	54.36	9.55	10.50	5.85	8.44	3.79	4.99	1.88	2.08		
\$100,000 under \$200,000	6.30	10.03	25.34	36.68	7.84	8.70	5.12	6.26	3.81	4.99	1.65	1.83		
\$200,000 under \$500,000	5.30	10.00	16.08	22.28	9.26	11.90	5.77	7.17	6.55	8.35	1.93	2.11		
\$500,000 under \$1,000,000	5.48	10.54	15.50	21.21	** 6.16	** 6.85	6.03	7.07	** 8.94	** 10.19	2.39	2.57		
\$1,000,000 under \$1,500,000	5.59	11.93	13.95	23.75	**	**	6.73	8.74	**	**	2.74	2.94		
\$1,500,000 under \$2,000,000	4.18	8.88	9.82	12.40	**	**	5.63	8.65	**	**	2.16	2.34		
\$2,000,000 under \$5,000,000	2.22	4.49	4.34	5.07	**	**	3.18	4.15	**	**	1.25	1.34		
\$5,000,000 under \$10,000,000	1.81	3.54	2.91	3.25	**	**	2.89	1.63	**	**	1.19	1.24		
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**		
Taxable returns, total	3.29	2.64	11.04	2.95	3.52	4.00	1.88	2.60	1.29	1.69	0.61	0.67		
No adjusted gross income	24.62	12.56	40.15	4.03	48.31	6.83	40.39	33.49	49.84	57.38	32.03	20.46		
\$1 under \$5,000	51.04	58.60	**	**	**	**	**	**	33.54	35.61	13.30	15.04		
\$5,000 under \$10,000	36.10	43.46	**	**	37.41	48.00	44.77	54.23	12.21	16.05	10.27	13.08		
\$10,000 under \$15,000	27.13	33.57	99.92	99.92	24.53	30.03	26.86	35.00	5.72	7.28	2.75	2.96		
\$15,000 under \$20,000	28.33	37.99	**	**	29.61	32.56	19.49	27.73	4.88	6.30	2.84	3.06		
\$20,000 under \$25,000	32.00	48.72	** 51.15	** 86.21	21.42	27.71	13.66	21.09	4.92	6.40	2.66	2.94		
\$25,000 under \$30,000	23.66	30.46	**	**	20.70	26.46	12.40	17.20	5.04	6.51	2.76	3.01		
\$30,000 under \$40,000	17.16	23.87	94.08	94.08	11.92	18.29	8.59	12.30	3.60	4.80	2.04	2.27		
\$40,000 under \$50,000	17.16	29.18	99.92	99.92	12.79	17.45	7.72	11.93	4.01	5.24	2.18	2.45		
\$50,000 under \$75,000	9.91	15.22	38.32	45.99	8.11	11.14	5.11	7.53	2.74	3.61	1.43	1.61		
\$75,000 under \$100,000	11.84	16.80	38.87	65.46	9.75	10.86	5.92	8.36	3.81	5.03	1.89	2.09		
\$100,000 under \$200,000	6.35	10.17	25.39	39.90	7.86	8.75	5.14	6.30	3.83	5.01	1.65	1.83		
\$200,000 under \$500,000	5.31	10.04	16.17	24.97	9.29	11.94	5.80	7.24	6.56	8.36	1.93	2.11		
\$500,000 under \$1,000,000	5.50	10.57	15.62	22.94	** 6.18	** 6.88	6.04	7.17	** 8.95	** 10.20	2.40	2.58		
\$1,000,000 or more	2.07	1.83	3.46	1.43	**	**	2.93	2.59	**	**	1.24	1.30		
Non-taxable returns, total	10.80	13.68	25.75	6.33	5.68	7.37	3.46	3.80	1.87	2.47	1.07	1.24		

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 (109)	Amount (110)	Net income		Net loss		Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)
	Number of returns (107)	Amount (108)			Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)				
All returns, total	0.62	0.75	3.77	3.93	1.03	2.05	5.13	5.83	2.15	1.20	1.87	2.56
No adjusted gross income	75.31	12.75	8.92	9.91	6.30	21.52	13.66	10.85	2.49	1.30	12.59	12.39
\$1 under \$5,000	27.27	29.17	11.12	12.72	4.98	7.42	35.24	60.95	10.19	17.33	13.07	14.79
\$5,000 under \$10,000	21.95	24.92	15.47	17.64	5.09	8.09	42.84	67.95	9.64	16.37	10.65	13.10
\$10,000 under \$15,000	13.91	22.05	25.71	29.70	5.07	8.27	42.22	50.08	12.34	18.97	8.93	11.69
\$15,000 under \$20,000	4.61	9.47	21.99	24.11	5.35	8.91	27.95	61.97	12.98	18.15	8.64	11.56
\$20,000 under \$25,000	2.89	3.88	19.38	21.68	5.64	10.60	35.40	55.49	15.70	24.35	8.76	12.52
\$25,000 under \$30,000	2.63	3.06	24.60	26.24	5.67	11.95	30.83	61.99	17.18	27.27	9.22	13.74
\$30,000 under \$40,000	1.93	2.19	20.55	23.12	4.17	8.24	24.58	44.84	14.20	18.49	6.45	9.51
\$40,000 under \$50,000	2.13	2.30	28.57	31.44	4.26	8.92	24.53	54.12	15.92	21.99	6.78	9.74
\$50,000 under \$75,000	1.41	1.54	16.04	16.00	2.77	6.47	15.42	21.86	13.35	16.11	4.45	7.78
\$75,000 under \$100,000	1.88	2.07	16.54	15.56	3.23	8.49	19.93	26.82	16.84	19.29	5.55	10.26
\$100,000 under \$200,000	1.65	1.82	11.08	10.74	2.39	6.25	13.15	17.74	11.09	12.15	4.45	7.57
\$200,000 under \$500,000	1.93	2.11	8.83	8.82	2.31	6.69	9.29	11.30	10.61	8.84	5.06	8.08
\$500,000 under \$1,000,000	2.39	2.57	8.19	8.31	2.44	8.12	8.50	12.50	9.94	7.08	6.05	11.03
\$1,000,000 under \$1,500,000	2.74	2.94	9.77	10.55	2.54	9.43	9.51	16.19	10.04	7.68	6.87	13.60
\$1,500,000 under \$2,000,000	2.16	2.34	7.65	8.21	1.92	7.93	7.08	14.61	8.35	8.85	5.26	9.85
\$2,000,000 under \$5,000,000	1.25	1.34	4.70	4.93	1.04	4.22	4.09	9.83	4.48	3.32	3.31	6.12
\$5,000,000 under \$10,000,000	1.19	1.24	5.26	5.35	0.92	3.71	3.66	1.29	2.95	0.58	3.08	5.59
\$10,000,000 or more	--	--	--	--	0.03	0.37	--	--	--	--	0.47	--
Taxable returns, total	0.64	0.76	5.44	5.38	1.15	2.17	6.01	6.29	5.33	1.93	2.11	2.79
No adjusted gross income	56.37	57.87	81.86	81.86	33.29	12.07	22.17	6.37	16.55	2.27	41.17	29.51
\$1 under \$5,000	99.95	99.95	72.46	72.44	9.21	10.30	--	--	49.51	63.17	45.52	47.26
\$5,000 under \$10,000	45.91	51.27	57.69	61.29	10.06	18.40	99.95	99.95	50.01	70.08	31.97	38.21
\$10,000 under \$15,000	19.78	32.44	41.24	54.03	7.34	12.05	62.96	66.71	27.81	47.99	15.41	19.43
\$15,000 under \$20,000	5.43	11.56	34.47	39.66	7.57	12.72	44.58	49.29	25.46	38.13	12.75	17.55
\$20,000 under \$25,000	3.13	4.09	29.68	32.32	7.30	14.37	50.89	59.06	22.06	30.86	12.21	15.34
\$25,000 under \$30,000	2.84	3.27	29.39	31.54	7.04	15.56	36.03	52.26	22.39	31.08	11.43	16.19
\$30,000 under \$40,000	2.04	2.30	24.20	28.14	4.68	9.67	28.71	39.07	18.94	25.86	7.26	9.90
\$40,000 under \$50,000	2.18	2.35	35.02	41.96	4.60	9.84	26.73	55.61	20.26	24.80	7.30	9.57
\$50,000 under \$75,000	1.43	1.56	16.74	16.88	2.89	6.74	16.26	23.36	16.01	20.95	4.60	7.59
\$75,000 under \$100,000	1.89	2.08	17.87	17.06	3.27	8.62	20.61	27.66	18.78	23.54	5.64	10.32
\$100,000 under \$200,000	1.65	1.82	12.35	12.42	2.40	6.32	13.67	19.17	11.64	12.82	4.50	7.78
\$200,000 under \$500,000	1.93	2.11	9.49	9.59	2.32	6.75	9.49	11.65	10.97	9.53	5.12	8.61
\$500,000 under \$1,000,000	2.40	2.58	8.80	8.99	2.45	8.17	8.66	12.79	10.14	7.36	6.12	11.81
\$1,000,000 or more	1.24	1.30	4.68	5.13	1.00	2.06	4.02	3.63	4.15	1.60	3.19	2.96
Non-taxable returns, total	3.08	4.36	5.37	5.88	2.40	6.30	9.79	10.32	2.35	1.42	4.16	5.70

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											
	Cancellation of debt		Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees 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	5.28	8.19	0.35	0.64	1.50	1.70	0.97	1.32	1.51	1.60	1.37	1.62
No adjusted gross income	25.72	24.96	3.02	4.77	14.58	16.51	8.33	11.01	22.67	22.95	7.18	7.90
\$1 under \$5,000	35.96	40.06	2.09	4.75	19.42	22.85	7.91	10.74	31.98	33.51	5.84	6.56
\$5,000 under \$10,000	32.31	46.07	1.68	3.37	13.84	16.56	6.13	8.64	18.67	19.63	5.09	5.73
\$10,000 under \$15,000	22.85	52.16	1.69	3.11	10.47	13.19	5.20	7.48	13.09	13.57	6.57	7.85
\$15,000 under \$20,000	22.97	30.14	1.98	3.71	7.95	9.55	4.64	6.48	10.84	11.02	7.38	9.02
\$20,000 under \$25,000	24.32	26.37	2.16	3.68	7.33	9.38	4.11	5.73	10.06	10.27	7.51	8.95
\$25,000 under \$30,000	23.08	50.13	2.16	3.60	6.80	8.05	3.98	5.43	9.24	9.50	8.09	9.57
\$30,000 under \$40,000	16.12	23.33	1.57	2.73	4.78	5.67	2.73	3.65	5.20	5.32	6.53	7.95
\$40,000 under \$50,000	17.55	24.49	1.61	2.98	4.75	5.73	2.86	3.81	5.11	5.30	5.79	7.15
\$50,000 under \$75,000	11.53	16.48	1.10	2.06	3.31	3.99	2.09	2.87	3.37	3.54	3.52	4.23
\$75,000 under \$100,000	17.54	24.20	1.37	2.52	4.09	4.70	2.58	3.33	3.47	3.71	4.68	5.72
\$100,000 under \$200,000	14.81	24.98	1.04	1.71	3.42	3.62	2.93	3.98	2.95	3.18	2.35	2.73
\$200,000 under \$500,000	19.56	38.53	1.20	1.85	4.56	4.74	--	--	5.14	5.46	--	--
\$500,000 under \$1,000,000	20.18	57.93	1.38	2.11	5.48	5.72	--	--	** 7.48	** 7.52	--	--
\$1,000,000 under \$1,500,000	14.80	39.08	1.60	2.39	6.69	6.95	--	--	**	**	--	--
\$1,500,000 under \$2,000,000	11.57	39.22	1.21	2.27	5.18	5.44	--	--	**	**	--	--
\$2,000,000 under \$5,000,000	4.95	24.49	0.70	1.23	3.35	3.55	--	--	**	**	--	--
\$5,000,000 under \$10,000,000	3.02	3.46	0.69	1.09	3.71	3.90	--	--	**	**	--	--
\$10,000,000 or more	--	--	0.04	0.04	--	--	--	--	**	**	--	--
Taxable returns, total	6.07	8.89	0.46	0.71	1.62	1.80	1.07	1.46	1.59	1.68	1.65	1.98
No adjusted gross income	40.12	31.73	25.24	44.42	31.47	36.18	43.38	46.68	--	--	73.41	74.63
\$1 under \$5,000	99.92	99.92	13.27	27.88	59.14	66.92	99.92	99.92	--	--	--	--
\$5,000 under \$10,000	72.30	99.40	6.55	17.80	30.31	34.83	20.75	26.15	99.92	99.92	29.26	34.33
\$10,000 under \$15,000	41.67	44.32	3.34	5.56	19.25	25.57	6.99	10.13	20.30	21.41	11.73	14.01
\$15,000 under \$20,000	33.98	38.83	3.21	6.06	11.23	13.15	5.98	8.19	15.29	15.56	13.76	17.85
\$20,000 under \$25,000	31.89	36.49	2.99	4.94	9.74	11.86	5.03	6.80	12.88	13.16	13.99	18.88
\$25,000 under \$30,000	29.57	38.43	2.80	4.78	8.45	9.71	4.69	6.48	10.89	11.10	13.50	15.92
\$30,000 under \$40,000	19.73	28.52	1.84	3.23	5.27	6.25	3.01	4.01	5.83	5.97	8.83	11.33
\$40,000 under \$50,000	19.04	29.66	1.77	3.33	4.98	5.92	3.07	4.08	5.49	5.66	6.68	8.41
\$50,000 under \$75,000	11.66	15.52	1.15	2.18	3.38	4.06	2.17	2.98	3.48	3.66	3.66	4.41
\$75,000 under \$100,000	17.90	25.22	1.38	2.57	4.12	4.73	2.60	3.36	3.49	3.73	4.75	5.82
\$100,000 under \$200,000	15.15	25.45	1.05	1.72	3.43	3.63	2.94	3.99	2.96	3.19	2.36	2.74
\$200,000 under \$500,000	19.64	38.98	1.20	1.85	4.57	4.75	--	--	5.15	5.46	--	--
\$500,000 under \$1,000,000	20.24	57.96	1.39	2.11	5.49	5.73	--	--	** 7.48	** 7.52	--	--
\$1,000,000 or more	3.98	8.17	0.68	0.78	3.27	3.43	--	--	**	**	--	--
Non-taxable returns, total	10.73	18.53	0.70	1.49	4.17	5.24	2.32	3.22	5.04	5.25	2.46	2.82

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											
	Domestic production activities deduction		Health savings account deduction		One-half of deduction for self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings	
	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	2.72	1.14	3.29	3.41	0.38	0.69	2.77	4.17	1.76	1.64	2.62	7.64
No adjusted gross income	48.22	19.28	20.64	23.14	3.72	4.75	23.63	27.50	26.20	21.22	14.75	18.22
\$1 under \$5,000	50.38	54.20	69.73	77.21	2.30	3.75	26.41	31.68	40.43	48.84	13.56	26.46
\$5,000 under \$10,000	46.79	45.31	34.10	37.78	1.82	2.12	18.72	26.95	33.00	47.92	11.25	37.65
\$10,000 under \$15,000	30.28	31.10	28.78	33.63	1.87	2.18	12.64	17.77	26.29	30.05	10.99	24.87
\$15,000 under \$20,000	57.21	66.12	23.04	33.12	2.37	2.96	12.43	20.42	23.80	42.20	12.09	23.62
\$20,000 under \$25,000	28.43	32.83	23.42	27.47	2.85	3.74	11.71	17.77	24.16	28.26	12.42	23.66
\$25,000 under \$30,000	25.63	27.96	20.85	26.33	2.93	3.96	10.89	14.03	21.03	26.56	11.79	26.63
\$30,000 under \$40,000	16.68	20.98	14.23	18.25	2.24	3.21	8.02	10.49	15.18	20.61	8.98	21.09
\$40,000 under \$50,000	18.22	27.64	13.97	16.74	2.36	3.54	8.20	12.84	13.35	21.21	9.26	21.14
\$50,000 under \$75,000	10.78	13.41	9.45	11.76	1.63	2.59	6.71	10.17	7.55	9.76	6.37	25.20
\$75,000 under \$100,000	10.99	13.24	9.67	11.14	2.03	3.12	9.00	12.44	7.00	8.85	7.62	29.69
\$100,000 under \$200,000	6.65	7.51	6.60	7.06	1.48	2.07	6.88	10.74	3.30	3.88	6.80	15.06
\$200,000 under \$500,000	4.31	5.03	5.30	5.65	1.43	1.95	8.36	14.95	2.42	2.77	7.93	20.47
\$500,000 under \$1,000,000	3.83	4.36	5.67	5.88	1.67	2.34	13.47	20.84	2.71	3.12	9.90	26.17
\$1,000,000 under \$1,500,000	3.63	4.30	7.00	7.44	1.96	2.89	17.59	38.96	3.30	3.62	11.52	19.25
\$1,500,000 under \$2,000,000	2.64	3.56	6.09	6.45	1.52	2.52	14.33	21.35	2.73	3.85	9.55	26.81
\$2,000,000 under \$5,000,000	1.38	1.74	4.29	4.65	0.88	1.53	10.36	15.21	1.72	2.45	5.41	11.98
\$5,000,000 under \$10,000,000	1.19	1.47	4.70	5.00	0.86	1.64	12.17	27.46	1.79	2.38	5.26	6.78
\$10,000,000 or more	--	--	--	--	0.05	0.27	--	--	0.19	0.19	--	--
Taxable returns, total	2.77	1.14	3.48	3.55	0.61	0.86	3.00	4.54	1.78	1.66	2.99	8.95
No adjusted gross income	58.03	0.47	79.19	36.59	28.63	22.55	62.06	1.27	46.92	23.21	34.43	22.54
\$1 under \$5,000	99.92	99.92	--	--	14.95	17.31	--	--	--	--	35.86	82.41
\$5,000 under \$10,000	--	--	--	--	7.36	9.73	45.58	57.38	54.32	76.26	29.52	51.05
\$10,000 under \$15,000	47.69	50.40	41.18	54.33	4.25	5.21	15.02	20.42	39.39	50.64	14.75	36.82
\$15,000 under \$20,000	87.00	73.67	39.47	47.01	4.28	5.69	15.62	25.29	31.67	54.28	19.39	34.22
\$20,000 under \$25,000	39.06	50.74	27.71	32.60	4.35	5.83	13.32	19.03	28.28	34.21	15.15	28.89
\$25,000 under \$30,000	34.39	36.49	30.57	37.67	4.13	5.83	12.29	16.31	27.53	33.34	14.03	29.58
\$30,000 under \$40,000	19.53	22.20	16.44	21.29	2.84	4.18	9.22	11.74	16.98	24.82	10.01	24.27
\$40,000 under \$50,000	20.75	29.60	15.68	18.35	2.70	4.14	8.63	13.83	14.04	22.16	9.67	21.71
\$50,000 under \$75,000	11.52	13.96	9.89	12.33	1.74	2.80	6.87	10.04	7.84	10.23	6.62	26.58
\$75,000 under \$100,000	11.29	13.76	9.82	11.35	2.07	3.20	9.03	12.50	7.09	8.96	7.74	29.92
\$100,000 under \$200,000	6.68	7.55	6.61	7.07	1.49	2.08	6.89	10.75	3.31	3.89	6.82	15.12
\$200,000 under \$500,000	4.32	5.04	5.31	5.66	1.43	1.95	8.37	14.98	2.42	2.78	7.95	20.58
\$500,000 under \$1,000,000	3.83	4.36	5.68	5.88	1.67	2.34	13.50	20.87	2.71	3.12	9.93	26.25
\$1,000,000 or more	1.33	0.84	3.79	4.09	0.85	1.01	10.23	20.09	1.61	1.86	5.48	8.66
Nontaxable returns, total	12.29	16.45	9.98	12.25	0.73	1.23	7.24	10.59	10.40	12.06	5.49	13.92

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										Other adjustments [2]		Basic standard deduction			
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservists, performing artists, etc.		Number of returns		Amount		Number of returns		Amount	
	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (151)	Amount (152)	Number of returns (153)	Amount (154)	Number of returns (153)	Amount (154)		
All returns, total	3.39	3.25	1.09	1.21	22.63	24.49	8.14	15.66	7.55	10.57	0.17	0.21				
No adjusted gross income	17.36	17.63	5.66	6.46	43.90	39.85	61.87	71.61	66.56	81.97	--	--				
\$1 under \$5,000	25.80	37.29	7.52	9.34	--	--	45.76	66.19	64.98	86.06	0.81	0.94				
\$5,000 under \$10,000	34.18	35.36	6.76	8.45	--	--	40.36	61.26	45.52	94.21	0.82	0.86				
\$10,000 under \$15,000	25.63	31.65	5.99	7.51	--	--	33.31	46.61	36.23	57.26	0.86	0.89				
\$15,000 under \$20,000	25.30	36.36	5.99	7.58	--	--	50.64	73.33	46.21	76.78	0.92	0.96				
\$20,000 under \$25,000	25.04	28.42	6.14	7.97	--	--	32.13	55.18	35.34	74.40	1.00	1.04				
\$25,000 under \$30,000	22.77	28.87	6.37	8.09	--	--	41.48	50.43	29.36	56.91	1.10	1.14				
\$30,000 under \$40,000	15.26	17.90	4.72	6.02	** 22.66	** 24.53	27.05	41.08	21.78	46.16	0.90	0.94				
\$40,000 under \$50,000	11.90	15.20	4.78	5.76	--	--	29.47	41.01	23.96	30.36	1.09	1.14				
\$50,000 under \$75,000	8.57	10.92	3.48	4.26	--	--	17.74	40.72	** 14.46	** 28.05	0.90	0.93				
\$75,000 under \$100,000	10.10	13.40	4.04	4.97	**	**	24.68	40.12	**	**	1.60	1.63				
\$100,000 under \$200,000	7.07	8.14	2.53	2.91	**	**	19.25	27.67	20.44	28.74	2.05	2.09				
\$200,000 under \$500,000	6.17	7.22	2.07	2.38	**	**	26.23	41.28	** 14.88	** 18.80	3.75	3.85				
\$500,000 under \$1,000,000	6.34	7.43	2.21	2.56	**	**	80.54	75.64	**	**	4.50	4.64				
\$1,000,000 under \$1,500,000	7.10	8.30	2.47	2.84	**	**	93.61	93.61	25.16	37.49	5.64	5.78				
\$1,500,000 under \$2,000,000	5.63	8.63	1.98	2.35	**	**	--	--	18.92	39.40	4.63	4.75				
\$2,000,000 under \$5,000,000	3.35	4.66	1.20	1.39	**	**	57.12	64.96	12.42	25.54	3.32	3.42				
\$5,000,000 under \$10,000,000	3.09	3.34	1.20	1.41	**	**	** 41.54	** 54.62	13.79	8.25	4.08	4.21				
\$10,000,000 or more	--	--	0.06	0.08	**	**	--	--	--	--	--	--				
Taxable returns, total	3.60	3.38	1.25	1.33	23.13	25.13	9.01	18.00	8.46	11.18	0.31	0.35				
No adjusted gross income	74.13	69.58	37.33	36.35	--	--	--	--	**	**	--	--				
\$1 under \$5,000	--	--	--	--	--	--	99.92	99.92	--	--	3.04	3.86				
\$5,000 under \$10,000	99.63	99.63	27.72	35.80	--	--	99.92	99.92	--	--	1.65	1.70				
\$10,000 under \$15,000	43.07	47.08	10.53	12.21	--	--	40.80	56.76	** 59.01	** 61.34	1.25	1.26				
\$15,000 under \$20,000	36.15	51.02	9.72	11.98	--	--	58.67	78.48	99.92	99.92	1.30	1.33				
\$20,000 under \$25,000	28.96	35.12	8.49	10.86	--	--	38.39	64.69	49.97	62.37	1.31	1.37				
\$25,000 under \$30,000	24.46	32.16	8.62	10.55	--	--	45.55	54.59	45.88	66.03	1.38	1.43				
\$30,000 under \$40,000	16.07	19.03	5.75	7.15	** 23.13	** 25.13	33.75	42.80	23.99	50.01	1.01	1.05				
\$40,000 under \$50,000	12.46	15.68	5.39	6.59	--	--	32.27	45.86	25.41	39.67	1.15	1.20				
\$50,000 under \$75,000	8.84	11.43	3.73	4.63	**	**	18.32	41.47	** 14.76	** 29.29	0.91	0.95				
\$75,000 under \$100,000	10.11	13.44	4.11	5.00	**	**	24.68	40.12	**	**	1.60	1.63				
\$100,000 under \$200,000	7.10	8.22	2.54	2.90	**	**	19.25	27.67	20.45	28.76	2.05	2.09				
\$200,000 under \$500,000	6.20	7.21	2.07	2.38	**	**	26.23	41.28	** 14.91	** 18.82	3.78	3.88				
\$500,000 under \$1,000,000	6.35	7.45	2.21	2.56	**	**	80.54	75.64	**	**	4.55	4.68				
\$1,000,000 or more	3.12	3.18	1.14	1.28	**	**	40.66	40.65	11.87	12.30	3.24	3.35				
Nontaxable returns, total	10.17	11.45	2.44	3.10	94.47	94.92	18.99	26.86	16.73	30.48	0.38	0.42				

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	Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	0.79	0.83	0.26	0.26	0.16	0.17	0.13	0.11	0.65	0.73	0.13	0.13
No adjusted gross income	--	--	--	--	1.76	1.76	--	--	14.69	9.76	13.82	9.75
\$1 under \$5,000	3.21	3.31	4.60	5.56	1.32	1.32	2.99	3.85	** 61.83	** 47.85	2.99	4.73
\$5,000 under \$10,000	2.70	2.78	3.64	4.45	1.09	1.09	1.52	2.02	**	**	1.52	2.19
\$10,000 under \$15,000	2.29	2.36	2.78	3.51	1.00	1.00	1.13	1.29	42.69	41.95	1.13	1.33
\$15,000 under \$20,000	2.51	2.62	2.52	3.00	1.03	1.03	1.04	1.18	40.11	38.95	1.04	1.22
\$20,000 under \$25,000	3.01	3.14	2.38	2.78	1.09	1.09	0.99	1.12	44.32	42.70	0.99	1.16
\$25,000 under \$30,000	3.27	3.43	2.16	2.70	1.16	1.16	1.01	1.11	55.76	51.76	1.01	1.16
\$30,000 under \$40,000	2.63	2.76	1.38	1.57	0.89	0.89	0.75	0.81	33.84	37.38	0.75	0.85
\$40,000 under \$50,000	3.01	3.16	1.33	1.50	0.97	0.97	0.79	0.84	27.74	30.90	0.79	0.88
\$50,000 under \$75,000	2.19	2.31	0.78	0.92	0.63	0.63	0.49	0.53	9.11	12.22	0.49	0.57
\$75,000 under \$100,000	3.25	3.43	0.90	1.03	0.85	0.85	0.73	0.74	6.69	10.87	0.72	0.78
\$100,000 under \$200,000	3.55	3.68	0.61	0.71	0.65	0.65	0.54	0.54	2.02	3.80	0.54	0.56
\$200,000 under \$500,000	5.94	6.14	0.69	0.82	0.76	0.91	0.66	0.62	0.75	1.15	0.66	0.63
\$500,000 under \$1,000,000	7.84	8.16	0.97	1.21	1.08	1.08	0.94	0.85	1.49	2.07	0.93	0.87
\$1,000,000 under \$1,500,000	10.28	10.66	1.17	1.51	1.31	1.32	1.14	1.11	2.16	2.83	1.14	1.15
\$1,500,000 under \$2,000,000	8.82	9.16	0.85	1.31	0.96	0.96	0.82	0.83	1.79	2.87	0.82	0.87
\$2,000,000 under \$5,000,000	6.74	7.08	0.49	0.73	0.58	0.58	0.48	0.42	1.07	1.69	0.48	0.45
\$5,000,000 under \$10,000,000	7.95	8.38	0.54	0.63	0.62	0.62	0.53	0.46	0.98	1.26	0.53	0.49
\$10,000,000 or more	--	--	0.02	--	0.03	0.03	0.02	0.01	--	--	0.02	0.02
Taxable returns, total	0.94	0.99	0.29	0.27	0.20	0.20	0.15	0.11	0.65	0.73	0.15	0.13
No adjusted gross income	--	--	--	--	15.50	15.49	--	--	16.24	10.03	15.97	10.02
\$1 under \$5,000	51.12	51.23	28.41	31.41	44.77	44.53	3.03	3.87	** 63.35	** 48.44	3.02	4.77
\$5,000 under \$10,000	38.37	39.73	17.79	25.25	3.82	3.82	1.65	2.12	**	**	1.65	2.29
\$10,000 under \$15,000	3.01	3.03	6.23	6.42	1.36	1.36	1.22	1.38	42.79	42.02	1.22	1.42
\$15,000 under \$20,000	3.36	3.43	4.01	4.20	1.32	1.32	1.23	1.32	40.15	39.03	1.23	1.35
\$20,000 under \$25,000	3.14	3.28	3.36	3.54	1.31	1.31	1.22	1.31	44.43	42.93	1.22	1.34
\$25,000 under \$30,000	3.37	3.52	2.85	3.02	1.33	1.33	1.23	1.30	55.96	51.78	1.23	1.33
\$30,000 under \$40,000	2.66	2.78	1.65	1.79	0.94	0.94	0.85	0.89	34.41	37.54	0.85	0.92
\$40,000 under \$50,000	3.03	3.18	1.48	1.61	0.99	0.99	0.86	0.89	31.39	32.38	0.86	0.92
\$50,000 under \$75,000	2.19	2.31	0.83	0.93	0.64	0.64	0.52	0.55	9.39	12.56	0.52	0.58
\$75,000 under \$100,000	3.25	3.43	0.91	1.02	0.85	0.85	0.73	0.74	6.78	10.99	0.73	0.78
\$100,000 under \$200,000	3.55	3.68	0.62	0.71	0.65	0.65	0.54	0.54	2.02	3.80	0.54	0.56
\$200,000 under \$500,000	5.95	6.15	0.69	0.83	0.76	0.91	0.66	0.62	0.75	1.15	0.66	0.63
\$500,000 under \$1,000,000	7.86	8.18	0.98	1.22	1.08	1.09	0.94	0.85	1.49	2.07	0.94	0.87
\$1,000,000 or more	6.20	6.51	0.49	0.29	0.57	0.57	0.48	0.17	1.03	0.75	0.48	0.20
Nontaxable returns, total	1.56	1.62	1.03	1.24	0.45	0.45	0.75	0.98	19.20	17.45	0.75	1.03

** Data combined to avoid disclosure of information for specific taxpayers.
 [1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.
 [2] Other adjustments does not include the foreign housing adjustment.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age

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

Age [1]	Number of returns [2]	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
		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	142,978,806	8,687,718,769	5,942,269,820	64,505,131	268,058,182	6,321,596	79,351,341	32,006,152	237,052,127	27,145,274	155,872,285		
Under 18	3,210,252	16,689,741	9,216,981	964,636	868,151	86,400	214,454	859,994	1,437,827	796,157	847,369		
18 under 35	47,690,237	1,416,128,219	1,314,597,223	11,174,459	8,916,192	389,988	1,219,105	4,128,083	7,749,809	3,483,990	4,735,320		
35 under 45	27,142,198	1,893,103,246	1,541,589,111	10,590,596	29,107,619	558,530	4,467,757	4,458,730	19,537,483	3,737,281	11,808,490		
45 under 55	26,502,886	2,254,375,858	1,698,543,431	13,790,456	46,499,827	1,061,116	12,497,973	6,496,822	43,383,999	5,407,304	27,889,834		
55 under 65	19,335,863	1,724,051,109	1,038,051,383	12,406,862	59,848,927	1,369,151	17,967,568	6,477,471	53,596,424	5,470,635	34,573,863		
65 and over	19,097,371	1,383,370,596	240,271,692	15,578,122	122,817,665	2,856,431	42,984,484	9,585,053	111,346,584	8,249,908	76,017,409		
Age [1]	State income tax refunds		Alimony received		Business or profession		Net loss		Capital gain distributions		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	
All returns	23,592,999	27,046,648	457,308	8,759,334	16,932,476	334,585,650	5,695,992	54,849,389	5,012,429	11,981,884	14,585,572	912,182,379	
Under 18	13,077	15,768	--	--	54,339	182,379	* 4,990	* 14,856	279,835	518,301	378,169	3,432,563	
18 under 35	3,521,946	2,793,424	18,711	151,617	4,075,777	43,235,051	1,085,081	7,438,960	987,461	1,143,679	1,825,243	32,065,486	
35 under 45	6,125,149	6,655,300	83,934	1,400,881	4,118,362	76,853,783	1,321,675	13,162,622	741,702	1,230,033	1,990,864	139,832,289	
45 under 55	6,943,531	8,157,934	157,940	3,137,535	4,145,055	101,703,763	1,433,886	14,644,268	994,223	2,370,036	2,817,982	217,356,392	
55 under 65	4,764,664	5,962,739	130,722	2,916,849	2,915,314	79,566,579	1,135,555	12,152,725	848,438	2,609,077	3,015,034	223,829,524	
65 and over	2,224,632	3,461,483	66,001	1,152,452	1,623,629	33,044,095	715,805	7,435,958	1,160,771	4,110,759	4,568,280	295,666,124	
Age [1]	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	
All returns	7,559,240	16,508,394	5,579,953	67,748,602	5,113,403	133,274,335	1,723,928	98,287,956	5,478,118	37,398,462	3,710,912	35,445,280	
Under 18	162,594	320,030	142,278	275,998	114,558	351,339	50,172	179,966	130,778	132,448	67,487	144,388	
18 under 35	892,957	1,550,817	794,643	4,358,007	579,014	4,822,932	149,562	2,655,370	768,499	2,440,695	444,810	2,200,270	
35 under 45	1,172,703	2,434,464	870,878	15,820,249	814,769	19,936,687	282,285	13,775,191	859,291	6,422,800	596,581	6,356,523	
45 under 55	1,644,272	3,573,684	1,136,025	18,093,899	1,128,164	33,679,092	393,515	25,614,991	1,137,493	9,391,269	805,869	7,941,871	
55 under 65	1,566,477	3,616,820	1,133,498	12,624,490	1,097,270	36,594,891	390,151	28,083,348	1,118,435	8,715,513	786,568	8,734,420	
65 and over	2,119,235	5,012,579	1,502,631	16,575,959	1,379,629	37,929,395	458,242	27,969,071	1,463,623	10,295,738	1,009,607	10,067,809	

Sales of capital assets reported on Form 1040, Schedule D

F footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Sales of capital assets reported on Form 1040, Schedule D—continued												
Age [1]	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	218,248	6,218,118	174,639	1,464,431	714,835	32,511,294	391,740	6,456,356	13,995,522	875,392,934	6,139,514	192,754,164
Under 18	2,638	4,369	1,461	177	21,314	149,490	9,638	37,118	379,049	3,251,108	141,708	847,754
18 under 35	15,624	424,906	13,889	58,770	70,987	1,871,182	38,046	287,298	1,619,539	28,736,207	655,967	6,130,005
35 under 45	35,663	2,234,728	34,581	272,281	91,137	8,580,832	46,605	950,803	1,831,237	127,721,346	856,570	20,633,984
45 under 55	50,309	1,659,777	46,293	386,817	146,445	9,067,642	80,419	1,760,204	2,681,793	206,539,935	1,280,737	43,348,589
55 under 65	54,334	915,132	40,807	330,583	157,359	5,257,184	90,279	1,660,273	2,966,270	219,372,347	1,290,260	53,050,134
65 and over	59,679	979,206	37,608	415,804	227,593	7,584,964	126,754	1,760,660	4,517,634	289,771,992	1,914,272	68,743,698
Sales of capital assets reported on Form 1040, Schedule D—continued												
Age [1]	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	10,389,691	394,475,546	4,003,018	45,367,295	4,586,812	185,854,582	2,333,099	230,194,973	140,615	1,772,862	1,619,444	221,134,805
Under 18	269,587	1,534,094	83,280	256,510	120,576	815,902	18,422	387,375	* 1,435	* 126	38,404	807,810
18 under 35	1,199,198	12,197,997	419,563	1,741,230	401,727	5,532,764	130,248	6,386,896	10,588	80,297	155,290	8,695,846
35 under 45	1,300,877	53,385,753	549,589	5,511,697	567,395	18,589,497	306,848	32,887,721	28,861	384,387	193,783	40,193,619
45 under 55	1,991,573	86,354,683	783,376	10,073,215	963,845	42,077,842	452,977	56,967,775	37,412	415,294	322,895	59,219,319
55 under 65	2,199,944	97,802,692	840,776	12,310,170	1,000,195	51,560,814	555,622	61,654,383	32,466	392,767	377,611	53,091,050
65 and over	3,428,512	143,200,336	1,326,434	15,474,473	1,533,074	67,277,763	873,982	71,910,822	29,853	499,990	531,461	59,127,161
Sales of capital assets reported on Form 1040, Schedule D—cont.												
Age [1]	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Sale of property other than capital assets		Net loss		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	370,217	4,615,831	10,701,459	74,415,564	893,377	15,112,589	857,758	10,755,848	10,683,225	147,959,327		
Under 18	3,709	4,476	343,470	751,097	4,638	2,540	4,066	1,900	* 5,112	* 16,563		
18 under 35	25,514	166,431	1,118,781	2,846,184	71,806	713,676	99,573	966,752	401,334	2,083,698		
35 under 45	45,990	749,529	1,236,600	5,855,039	145,959	3,242,406	167,812	2,330,011	635,148	6,619,351		
45 under 55	85,815	1,120,210	1,944,502	14,317,123	214,571	3,935,939	215,136	3,120,016	937,924	11,860,009		
55 under 65	93,995	1,183,591	2,268,757	19,220,650	220,664	3,988,938	194,126	2,579,036	1,696,691	33,818,902		
65 and over	115,193	1,391,594	3,789,349	31,425,471	235,739	3,229,090	177,046	1,758,132	7,007,017	93,560,804		

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	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)	(73)	(77)	(78)	(79)	(80)	(81)	(82)
All returns	27,673,148	851,528,103	25,180,637	490,581,465	4,024,356	56,510,400	5,525,203	74,090,927	1,554,920	17,875,464	40,577	235,788
Under 18	23,058	367,956	22,414	314,862	* 2,336	* 4,543	* 2,080	* 17,567	8,831	8,126	--	--
18 under 35	1,856,217	15,047,165	1,412,014	6,387,128	155,453	845,258	579,408	7,326,401	65,020	542,187	987	2,195
35 under 45	2,363,258	50,488,381	1,765,810	16,715,187	461,893	4,203,880	1,152,055	17,062,195	139,463	1,099,916	4,642	20,520
45 under 55	3,252,605	100,299,547	2,588,653	35,630,855	863,698	10,349,638	1,503,099	21,676,401	285,437	3,528,319	4,423	44,875
55 under 65	6,554,144	275,928,593	6,052,256	145,632,014	1,025,855	15,770,420	1,264,447	17,188,592	384,615	4,513,865	9,215	93,929
65 and over	13,638,866	409,396,461	13,339,490	285,901,419	1,515,122	25,336,661	1,024,113	10,819,771	671,553	8,183,052	21,310	74,269
Age [1]	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
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns	428,089	3,988,998	116,379	587,605	5,448,163	76,926,346	4,886,331	56,287,538	5,146,366	547,401,480	2,798,624	132,696,270
Under 18	* 41	* 4,564	--	--	11,208	16,553	* 1,437	* 16,903	36,185	619,444	11,131	143,846
18 under 35	7,362	24,946	* 2,347	* 5,126	219,771	1,374,534	522,628	5,893,589	555,465	25,968,842	293,038	7,266,980
35 under 45	15,155	80,099	7,889	18,564	578,574	5,234,383	1,005,155	12,556,812	1,144,889	120,503,965	626,659	26,335,533
45 under 55	58,060	327,453	16,862	109,919	1,097,072	13,797,709	1,287,064	16,029,226	1,418,675	180,416,208	724,666	39,435,367
55 under 65	68,945	554,162	27,353	152,358	1,349,214	20,456,960	1,119,064	12,591,841	1,090,323	137,851,644	624,843	33,652,344
65 and over	278,525	2,997,776	61,929	301,639	2,192,323	36,046,207	950,984	9,199,168	900,829	82,041,376	518,287	25,862,201
Age [1]	Estate and trust				Farm				Social security benefits			
	Net income		Net loss		Net income		Net loss		Unemployment compensation		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	543,776	20,612,089	46,935	2,505,195	555,923	9,931,284	1,422,020	24,624,543	7,622,280	29,415,079	22,587,781	382,324,621
Under 18	13,991	206,330	* 1,150	* 5,452	* 5,895	* 23,732	* 1,664	* 5,027	* 4,994	* 8,153	118,345	1,031,566
18 under 35	59,083	1,521,742	5,054	66,329	70,527	1,040,610	112,198	1,531,644	2,295,898	7,939,466	278,322	2,231,963
35 under 45	44,614	3,365,609	3,498	368,849	85,423	1,535,058	207,642	3,307,926	1,891,640	7,566,664	416,594	4,697,364
45 under 55	86,709	3,073,291	8,145	439,139	138,075	2,836,758	354,162	6,539,676	1,924,479	7,678,741	963,320	13,174,894
55 under 65	123,757	4,218,160	10,859	764,531	125,396	2,373,848	352,348	6,795,911	1,173,004	4,872,422	3,479,574	48,697,513
65 and over	215,623	8,226,957	18,229	861,894	130,607	2,121,278	394,004	6,444,359	332,266	1,349,633	17,341,626	312,491,321

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	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				
All returns	15,011,961	167,186,633	343,077	19,888,233	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
Under 18	10,697	73,333	* 2,265	* 25,835	85,004	356,989	* 9	* 10	7,575	64,875	1,931	30,897	2,008,658	30,139,091
18 under 35	46,413	234,100	83,420	3,658,155	1,161,720	5,460,744	49,424	795,237	70,412	3,057,901	181,360	1,428,308	1,428,308	1,428,308
35 under 45	165,989	1,241,339	98,295	6,265,177	1,205,727	8,790,076	48,993	1,215,122	129,604	11,224,453	316,148	4,142,486	4,142,486	4,142,486
45 under 55	543,603	4,840,688	88,599	5,885,486	1,391,246	9,531,632	51,749	1,271,546	197,505	20,742,918	475,585	8,592,485	8,592,485	8,592,485
55 under 65	2,348,354	21,246,111	51,234	3,264,174	1,249,555	8,400,556	45,636	1,191,179	209,721	25,460,957	534,386	9,001,028	9,001,028	9,001,028
65 and over	11,893,905	139,551,062	19,265	789,405	1,285,693	9,038,700	32,603	965,348	308,079	25,818,038	499,249	6,943,887	6,943,887	6,943,887
Statutory adjustments														
Age [1]	Cancellation of debt		Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees 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	271,290	1,881,848	36,050,434	123,020,191	3,299,773	12,876,504	9,091,081	7,463,755	3,654,214	925,997	4,543,382	10,578,961		
Under 18	* 8	* 4	75,331	52,893	* 6,267	* 12,917	--	--	--	--	* 1,000	* 123		
18 under 35	61,269	235,863	11,060,624	16,687,611	458,232	1,015,419	5,081,426	4,083,062	970,325	237,700	1,679,355	4,058,190		
35 under 45	66,442	476,797	7,854,390	23,335,606	514,107	1,545,119	1,802,547	1,554,012	910,530	234,211	888,978	1,765,419		
45 under 55	74,075	584,729	8,334,604	37,874,577	936,309	3,608,465	1,395,584	1,163,874	895,981	227,597	1,366,147	3,335,174		
55 under 65	40,476	367,292	5,890,844	32,488,752	991,828	4,647,941	712,792	574,928	742,428	192,743	541,662	1,297,350		
65 and over	29,020	217,163	2,834,642	12,580,752	393,030	2,046,642	98,731	87,860	134,950	33,745	66,241	122,705		
Statutory adjustments—continued														
Age [1]	Domestic production activities deduction		Health savings account deduction		One-half of deduction for self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings			
	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	478,999	6,780,483	592,526	1,500,881	17,840,382	24,759,998	1,119,044	2,903,022	1,191,135	22,262,415	1,164,446	352,592		
Under 18	1,728	11,588	--	--	57,692	15,275	* 999	* 2,547	--	--	* 6,644	* 1,738		
18 under 35	43,482	267,221	91,335	123,622	4,100,987	3,243,162	545,511	1,032,728	67,830	878,989	172,058	21,975		
35 under 45	101,895	1,095,996	151,524	364,444	4,251,458	5,907,078	272,201	825,473	219,438	3,942,700	155,906	28,133		
45 under 55	155,413	2,241,825	191,727	501,895	4,433,603	7,453,977	161,762	557,308	410,740	7,622,765	254,223	80,225		
55 under 65	111,002	1,908,051	144,665	476,643	3,189,001	5,753,480	118,356	405,716	348,147	7,339,989	241,658	66,927		
65 and over	65,478	1,255,792	13,274	34,276	1,807,640	2,387,026	20,215	79,249	144,980	2,477,972	333,957	153,594		

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Statutory adjustments—continued												Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [3]		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	595,587	9,496,674	3,838,721	21,283,306	10,972	21,748	135,102	420,756	139,569	1,295,091	90,510,904	635,824,934		
Under 18	--	--	--	--	--	--	* 2,286	* 8,696	--	--	3,042,184	8,601,970		
18 under 35	20,743	126,396	412,525	1,246,604	* 3	* 5	48,502	126,813	36,904	187,057	39,542,757	248,517,043		
35 under 45	107,915	1,365,829	777,832	4,151,796	2,729	4,437	45,364	127,928	30,385	399,479	14,742,344	113,942,051		
45 under 55	190,143	3,525,681	1,120,346	7,012,261	2,886	7,078	23,162	104,660	34,933	411,691	12,764,071	99,550,916		
55 under 65	167,807	3,142,472	953,942	6,403,064	5,212	10,016	14,024	49,030	23,785	205,182	8,995,507	73,063,415		
65 and over	112,978	1,336,295	574,076	2,469,581	* 141	* 211	* 1,763	* 3,631	13,561	91,681	11,424,041	92,129,539		
Age [1]	Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)		
All returns	11,703,100	18,356,722	50,544,470	1,333,036,542	282,613,371	943,171,372	110,533,209	6,063,263,892	4,108,964	24,109,512	110,547,299	1,179,538,578		
Under 18	* 999	* 1,298	56,604	588,466	166,071	559,427	1,308,180	7,971,889	23,254	40,566	1,304,584	1,306,747		
18 under 35	26,471	32,838	7,774,998	153,321,209	77,533,936	262,523,837	33,690,307	823,612,041	258,378	959,514	33,686,634	131,572,472		
35 under 45	26,946	31,155	12,098,501	315,019,404	74,908,778	249,893,174	21,988,105	1,272,073,233	1,005,271	4,325,080	21,996,940	250,223,971		
45 under 55	66,238	78,167	13,382,769	364,740,954	63,740,429	210,332,379	22,440,279	1,638,945,987	1,311,058	6,929,896	22,448,035	338,985,033		
55 under 65	283,856	313,958	10,005,999	275,719,708	36,277,012	119,941,816	16,627,519	1,305,954,536	854,605	5,790,374	16,629,171	266,326,155		
65 and over	11,298,591	17,899,306	7,225,599	223,636,800	29,987,145	99,920,739	14,478,818	1,014,706,206	656,398	6,064,082	14,481,935	191,124,200		

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

[1] Age for joint returns was based on the primary taxpayer's age.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] Other adjustments does not include the foreign housing adjustment.

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

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 [1]		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	50,544,470	6,187,835,911	43,324,327	3,845,624,561	34,974,994	192,155,644	4,400,511	68,991,965	18,924,081	197,168,726	16,315,747	133,069,706	
Under \$5,000	344,143	899,431	132,772	1,474,058	210,078	257,019	14,644	89,540	110,595	167,691	91,586	69,855	
\$5,000 under \$10,000	560,836	4,333,631	231,786	2,696,026	343,604	648,898	25,233	62,237	157,692	302,078	123,405	138,813	
\$10,000 under \$15,000	1,015,734	12,819,965	468,807	6,442,449	595,894	1,263,145	34,771	140,133	277,545	651,709	230,714	307,669	
\$15,000 under \$20,000	1,251,029	22,092,433	718,801	12,256,244	716,135	1,732,584	44,365	244,787	387,974	978,725	311,730	409,973	
\$20,000 under \$25,000	1,461,861	32,976,028	1,004,211	21,353,019	725,278	1,541,733	45,819	304,931	325,955	1,017,667	269,269	504,606	
\$25,000 under \$30,000	1,791,895	49,450,938	1,393,148	35,720,871	855,500	1,524,580	65,401	224,843	371,422	1,091,667	315,256	564,618	
\$30,000 under \$35,000	2,068,158	68,115,300	1,734,113	52,000,580	971,912	2,004,470	63,131	387,854	416,321	1,017,751	342,991	482,500	
\$35,000 under \$40,000	2,219,633	83,268,529	1,902,682	65,718,820	1,132,443	1,816,935	69,809	343,255	445,052	1,143,340	371,213	564,220	
\$40,000 under \$45,000	2,245,164	95,403,972	1,983,835	77,463,883	1,167,594	1,752,201	67,892	377,882	459,644	1,065,328	379,053	574,024	
\$45,000 under \$50,000	2,284,082	108,506,239	2,025,305	87,023,730	1,247,160	2,018,575	78,871	501,120	523,931	1,340,212	427,760	700,899	
\$50,000 under \$55,000	2,287,845	119,992,907	2,044,049	97,233,588	1,359,943	2,066,834	77,715	297,295	559,815	1,447,727	463,056	761,832	
\$55,000 under \$60,000	2,203,197	126,503,372	1,943,851	100,135,368	1,337,975	2,487,341	79,634	400,084	566,015	1,700,488	472,409	978,158	
\$60,000 under \$75,000	6,288,565	423,425,780	5,633,168	337,437,352	4,123,518	7,521,813	318,921	1,973,338	1,860,875	5,995,638	1,567,158	3,131,474	
\$75,000 under \$100,000	8,525,889	740,625,274	7,780,346	593,847,487	6,211,591	12,989,693	518,038	2,844,297	3,025,663	10,170,146	2,561,784	5,891,360	
\$100,000 under \$200,000	11,693,315	1,572,398,566	10,647,878	87,023,730	9,901,081	31,321,015	1,385,972	10,172,142	6,059,290	32,256,497	5,278,923	20,284,751	
\$200,000 under \$500,000	3,296,436	949,474,986	2,868,934	589,127,297	3,101,239	30,127,938	961,540	13,726,242	2,461,603	35,101,757	2,271,627	23,400,234	
\$500,000 under \$1,000,000	611,121	414,431,890	507,699	202,487,128	600,623	15,712,558	299,555	8,574,228	535,990	20,187,420	504,751	14,081,538	
\$1,000,000 under \$1,500,000	157,556	190,231,620	128,693	76,053,449	155,931	8,511,420	92,112	4,396,228	142,687	10,085,007	135,741	7,292,707	
\$1,500,000 under \$2,000,000	67,514	116,209,427	53,901	41,618,253	67,085	5,369,720	44,298	2,920,757	62,857	6,183,938	59,915	4,389,301	
\$2,000,000 under \$5,000,000	104,883	313,523,801	84,435	100,616,616	104,357	15,320,355	75,521	7,529,721	98,892	17,705,923	94,697	12,821,580	
\$5,000,000 or more	27,479	188,113,974	22,193	50,822,830	27,404	9,974,367	22,093	4,529,850	26,475	11,333,719	25,473	8,257,710	
\$10,000,000 or more	18,135	555,037,847	14,459	88,836,758	18,100	36,192,450	15,771	9,101,780	17,789	36,804,932	17,235	27,371,862	
Taxable returns, total	43,550,711	5,962,062,644	38,290,540	3,671,893,929	31,212,646	181,863,640	4,157,668	66,931,115	17,321,833	191,375,179	14,998,380	129,833,690	
Nontaxable returns, total	6,993,759	225,773,267	5,033,876	173,730,631	3,762,348	10,292,004	242,843	2,060,850	1,602,248	5,793,547	1,317,367	3,236,016	

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, net gain less loss		Taxable IRA distributions		
	(13)	(14)		(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	21,522,095	25,655,500	259,780	6,758,766	10,676,395	202,530,896	16,383,152	810,594,234	1,118,798	5,445,080	5,313,694	98,945,030
Under \$5,000	40,620	29,052	--	--	141,505	459,505	97,679	39,635	5,899	-21,110	21,416	185,117
\$5,000 under \$10,000	71,958	33,433	* 1,932	* 12,644	213,908	993,509	150,233	219,253	11,653	-67,368	63,640	335,748
\$10,000 under \$15,000	151,083	82,657	5,835	45,000	289,968	1,815,122	250,585	394,613	19,825	-107,783	143,306	778,144
\$15,000 under \$20,000	211,452	119,560	12,856	134,215	344,509	2,266,049	311,107	754,528	14,661	61,686	168,796	1,130,597
\$20,000 under \$25,000	335,137	176,664	15,483	158,556	342,267	3,080,992	274,085	806,105	19,289	-67,967	167,126	1,416,208
\$25,000 under \$30,000	470,515	257,545	16,435	235,975	382,910	2,867,713	307,830	706,585	20,396	-18,935	186,419	1,370,687
\$30,000 under \$35,000	654,719	346,434	20,356	247,658	415,838	3,093,153	337,502	1,029,990	24,220	-6,677	194,308	1,491,529
\$35,000 under \$40,000	782,514	446,967	20,960	246,823	368,190	3,308,932	363,419	860,632	25,603	-57,970	183,208	1,601,321
\$40,000 under \$45,000	858,638	539,970	16,260	260,959	409,675	3,248,986	406,959	950,287	19,793	38,403	182,444	1,866,495
\$45,000 under \$50,000	970,035	623,535	17,381	320,597	413,982	3,555,107	427,974	1,378,027	25,621	54,156	190,538	2,142,719
\$50,000 under \$55,000	1,029,184	693,299	18,446	391,377	428,998	3,737,878	467,288	1,692,579	26,190	70,436	198,871	2,171,193
\$55,000 under \$60,000	986,255	699,984	15,706	345,312	427,048	3,680,276	474,336	1,767,993	26,028	3,012	210,021	2,469,932
\$60,000 under \$75,000	3,081,686	2,421,838	37,260	1,001,426	1,206,693	11,941,575	1,502,183	6,201,388	71,156	174,771	627,580	8,327,552
\$75,000 under \$100,000	4,391,417	3,836,330	23,554	563,791	1,656,397	20,065,227	2,490,782	13,623,598	124,866	123,081	914,457	14,922,833
\$100,000 under \$200,000	5,927,673	6,772,523	26,660	1,465,692	2,526,086	53,308,154	5,236,559	57,189,265	264,754	471,040	1,354,100	34,815,803
\$200,000 under \$500,000	1,187,183	2,588,573	8,756	937,080	855,362	3,939,988	2,393,946	90,676,293	226,543	607,753	401,157	16,612,104
\$500,000 under \$1,000,000	203,291	1,219,655	1,395	264,248	160,785	1,056,779	536,821	72,031,669	94,790	414,550	68,556	4,164,671
\$1,000,000 under \$1,500,000	64,746	700,710	** 139	* 15,535	38,400	5,774,841	145,013	42,957,362	33,340	167,909	16,242	1,127,370
\$1,500,000 under \$2,000,000	30,062	455,964	37,623	16,136	16,136	2,728,921	63,782	30,784,353	7,702	102,986	6,871	511,503
\$2,000,000 under \$5,000,000	48,879	1,237,241	168	43,690	25,913	4,862,602	100,355	99,649,251	30,000	528,070	10,327	815,604
\$5,000,000 or more	14,088	698,619	38	12,413	7,144	1,865,939	26,766	75,936,031	6,648	288,703	2,678	314,299
\$10,000,000 or more	9,959	1,672,948	17	18,151	4,783	2,184,646	17,925	310,944,438	7,821	2,686,338	1,632	283,799
Taxable returns, total	19,689,876	24,006,261	212,987	6,175,147	8,475,767	184,127,319	14,900,901	801,297,857	988,495	5,809,406	4,761,539	94,026,944
Nontaxable returns, total	1,832,220	1,649,239	46,792	583,619	2,200,629	18,405,577	1,482,251	9,296,377	130,303	-364,327	552,154	4,918,085

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	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	11,662,054	277,536,214	3,602,505	64,027,958	3,792,153	46,443,196	268,628	2,000,477	5,797,114	435,198,895	406,638	16,537,793
Under \$5,000	50,396	210,196	24,283	106,347	38,772	584,330	* 2,591	* 20,849	35,665	-559,039	* 1,404	* 374
\$5,000 under \$10,000	156,683	1,093,307	38,926	252,895	61,141	796,112	* 3,781	* 20,228	44,399	-375,859	* 2,784	* 9,152
\$10,000 under \$15,000	376,369	3,333,986	73,051	447,432	89,200	972,772	6,127	9,701	61,073	-521,499	5,214	7,190
\$15,000 under \$20,000	402,447	4,367,885	98,216	715,355	103,727	1,287,531	7,351	30,547	78,096	-333,489	2,963	3,909
\$20,000 under \$25,000	388,757	4,861,222	84,668	589,606	107,334	1,224,008	8,816	29,465	103,825	-341,172	5,892	92,107
\$25,000 under \$30,000	412,431	5,878,574	79,695	574,346	122,385	1,293,063	6,103	148,374	102,691	17,734	9,693	27,177
\$30,000 under \$35,000	427,007	6,080,884	100,758	647,753	138,249	1,434,263	5,825	46,452	132,007	327,674	6,826	53,380
\$35,000 under \$40,000	433,931	7,076,896	100,245	652,414	140,513	1,538,958	6,455	34,804	122,059	483,238	6,071	43,534
\$40,000 under \$45,000	427,380	6,660,800	108,197	953,625	140,214	1,579,598	10,324	59,113	136,512	563,573	11,061	64,501
\$45,000 under \$50,000	460,265	8,220,646	91,415	806,243	150,119	1,456,016	11,369	-10,582	119,543	399,422	6,550	20,703
\$50,000 under \$55,000	447,539	8,346,824	93,110	750,447	147,626	1,808,300	8,061	11,094	145,626	738,926	6,639	56,002
\$55,000 under \$60,000	487,520	9,792,272	103,722	1,009,630	173,376	1,989,428	11,669	31,458	124,725	689,105	12,231	112,199
\$60,000 under \$75,000	1,427,809	30,335,067	299,378	2,691,914	427,893	4,318,909	18,437	142,732	457,703	3,063,244	24,743	248,027
\$75,000 under \$100,000	2,025,030	48,213,654	507,201	4,570,296	593,064	6,284,848	53,891	370,054	722,121	8,398,490	39,913	376,832
\$100,000 under \$200,000	2,845,411	91,872,525	989,457	13,463,548	928,052	9,518,404	70,561	566,494	1,596,142	36,219,463	129,388	2,296,438
\$200,000 under \$500,000	719,197	32,295,198	528,081	14,989,644	289,719	5,151,698	26,148	495,336	1,163,579	84,952,758	83,253	2,748,366
\$500,000 under \$1,000,000	107,292	4,804,249	145,740	7,289,976	80,654	2,156,805	6,713	43,576	367,050	71,516,334	25,426	1,708,445
\$1,000,000 under \$1,500,000	27,528	1,389,691	44,317	3,083,592	23,629	803,592	1,836	42,800	111,469	40,071,423	8,050	1,026,505
\$1,500,000 under \$2,000,000	11,961	628,929	21,656	1,741,284	10,629	450,439	782	20,139	50,488	25,741,996	4,320	663,338
\$2,000,000 under \$5,000,000	18,603	1,170,164	38,472	4,281,501	17,112	872,121	1,295	6,888	82,404	65,193,983	8,290	1,911,302
\$5,000,000 under \$10,000,000	5,056	422,787	12,349	1,739,073	5,023	365,378	311	6,888	23,296	33,147,091	3,017	1,369,710
\$10,000,000 or more	3,441	480,448	9,578	2,671,036	3,720	515,053	181	3,814	16,461	65,664,869	2,908	3,698,608
Taxable returns, total	10,293,322	262,765,585	3,161,131	59,431,480	3,059,337	38,830,150	247,108	1,932,943	5,095,776	438,643,589	380,026	16,450,266
Nontaxable returns, total	1,368,732	14,770,629	441,374	4,596,478	732,816	10,613,045	21,520	67,534	701,339	-3,454,694	26,612	87,527
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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	783,430	-7,964,876	2,656,205	11,617,594	7,541,145	98,481,692	77,701	5,172,665	3,789,276	27,628,453	17,666,849	89,395,905
Under \$5,000	8,273	-54,344	12,853	41,531	4,069	10,619	* 1,844	* 154,291	16,564	49,989	131,846	369,544
\$5,000 under \$10,000	15,789	-165,527	23,254	78,376	8,220	43,446	* 3,046	* 167,390	25,540	74,867	210,505	506,504
\$10,000 under \$15,000	17,108	-218,994	45,022	182,080	19,699	57,507	* 753	* 43,240	52,779	133,450	312,984	719,871
\$15,000 under \$20,000	22,832	-216,926	69,482	301,336	161,171	187,873	* 2,614	* 145,868	72,129	77,652	365,490	888,638
\$20,000 under \$25,000	20,097	-244,544	103,774	527,412	320,336	578,789	3,939	275,048	74,789	142,974	408,262	1,118,314
\$25,000 under \$30,000	17,090	-163,213	113,422	463,350	366,368	1,100,201	* 1,950	* 108,772	154,213	154,213	504,192	1,161,760
\$30,000 under \$35,000	21,773	-128,377	140,762	672,498	390,390	1,863,866	643	28,125	93,032	188,302	556,313	1,356,278
\$35,000 under \$40,000	23,799	-161,012	138,330	647,314	355,114	2,226,513	2,049	95,007	100,513	244,259	580,821	1,548,566
\$40,000 under \$45,000	25,790	-251,265	153,318	658,575	317,702	2,529,155	1,826	109,328	114,794	281,041	630,423	1,786,458
\$45,000 under \$50,000	31,426	-254,823	146,450	667,469	333,797	3,311,033	1,498	113,168	121,605	166,300	707,936	1,821,548
\$50,000 under \$55,000	27,526	-248,073	139,611	593,411	353,929	3,537,732	1,026	25,271	124,904	294,302	726,804	1,832,600
\$55,000 under \$60,000	23,472	-331,821	173,285	726,993	350,751	4,556,375	328	28,950	149,930	428,602	735,775	2,016,376
\$60,000 under \$75,000	92,268	-881,741	373,310	1,684,584	1,007,038	13,901,247	6,119	397,729	380,277	992,659	2,104,333	5,345,607
\$75,000 under \$100,000	147,212	-1,123,645	455,537	1,870,127	1,240,396	20,086,790	7,921	470,580	1,470,436	1,871,650	3,016,538	8,874,806
\$100,000 under \$200,000	187,321	-1,375,734	492,880	2,122,355	1,630,658	29,773,623	17,795	1,170,063	1,098,451	4,678,626	4,856,019	23,202,379
\$200,000 under \$500,000	71,752	-755,582	66,409	330,652	540,361	11,011,220	15,684	1,163,418	428,077	6,018,009	1,295,703	18,886,088
\$500,000 under \$1,000,000	16,886	-477,779	6,596	34,870	106,291	2,289,864	4,433	334,145	123,108	3,127,910	310,692	7,728,374
\$1,000,000 under \$1,500,000	4,827	-181,147	1,474	8,176	129,749	37,487	1,290,099	85,586	7,714,486	1,990,999	37,947	1,475,381
\$1,500,000 under \$2,000,000	2,441	-98,236	474	3,682	33,003	67,124	17,984	772,718	31,966	2,525,756	60,396	2,983,267
\$2,000,000 under \$5,000,000	3,852	-268,083	438	2,582	20,679	471,309	1,275	101,712	10,059	1,107,173	16,558	1,219,668
\$5,000,000 under \$10,000,000	1,080	-157,613	72	402	5,663	133,913	326	18,754	9,921	3,007,902	11,727	1,952,594
\$10,000,000 or more	817	-206,394	24	137	3,757	92,964	232	1,721	3,007,902	3,007,902	11,727	1,952,594
Taxable returns, total	667,851	-6,649,993	2,212,300	9,694,385	6,961,858	95,408,527	59,666	3,887,299	3,393,186	26,385,409	15,049,780	81,978,667
Nontaxable returns, total	115,579	-1,314,883	443,905	1,923,209	579,287	3,073,165	16,035	1,285,356	396,090	1,243,044	2,617,069	7,417,238

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	1,333,036,542	7,131,365	39,101,872	10,520,269	76,347,462	10,520,269	119,153,650	10,520,232	42,806,188	10,520,232	42,806,188
Under \$5,000	5,745,355	—	—	207,342	1,560,750	207,342	1,601,115	207,305	40,365	207,305	40,365
\$5,000 under \$10,000	8,685,213	—	—	347,723	2,568,370	347,723	2,760,873	347,723	202,503	347,723	202,503
\$10,000 under \$15,000	15,368,011	—	—	631,680	4,533,498	631,680	5,130,819	631,680	597,321	631,680	597,321
\$15,000 under \$20,000	19,163,804	—	—	682,644	5,299,028	682,644	6,199,965	682,644	900,937	682,644	900,937
\$20,000 under \$25,000	22,361,623	—	—	652,621	4,417,466	652,621	5,520,569	652,621	1,103,103	652,621	1,103,103
\$25,000 under \$30,000	27,312,503	—	—	673,638	4,522,571	673,638	5,912,969	673,638	1,390,398	673,638	1,390,398
\$30,000 under \$35,000	32,187,517	—	—	749,315	4,451,454	749,315	6,279,490	749,315	1,828,036	749,315	1,828,036
\$35,000 under \$40,000	35,172,677	—	—	698,471	4,032,250	698,471	5,995,757	698,471	1,963,507	698,471	1,963,507
\$40,000 under \$45,000	38,456,622	—	—	622,141	4,089,365	622,141	6,070,741	622,141	1,981,376	622,141	1,981,376
\$45,000 under \$50,000	38,508,629	—	—	583,368	3,569,302	583,368	5,651,508	583,368	2,082,206	583,368	2,082,206
\$50,000 under \$55,000	40,082,366	—	—	551,325	3,238,410	551,325	5,403,678	551,325	2,165,267	551,325	2,165,267
\$55,000 under \$60,000	40,560,807	—	—	500,426	3,201,026	500,426	5,353,606	500,426	2,152,581	500,426	2,152,581
\$60,000 under \$75,000	121,515,755	—	—	1,287,860	8,735,522	1,287,860	15,212,992	1,287,860	6,477,470	1,287,860	6,477,470
\$75,000 under \$100,000	186,113,573	122,230	22,929	1,248,508	9,075,584	1,248,508	17,127,521	1,248,508	8,051,937	1,248,508	8,051,937
\$100,000 under \$200,000	334,451,497	2,726,697	1,120,385	976,869	9,997,398	976,869	19,440,610	976,869	9,443,212	976,869	9,443,212
\$200,000 under \$500,000	159,050,386	3,295,919	873,543	98,787	2,548,100	98,787	4,520,059	98,787	1,971,959	98,787	1,971,959
\$500,000 under \$1,000,000	56,931,192	6,342,456	6,379	402,523	6,379	402,523	717,248	6,379	314,725	6,379	314,725
\$1,000,000 under \$1,500,000	22,510,912	157,552	3,236,710	792	73,427	792	147,035	792	73,609	792	73,609
\$1,500,000 under \$2,000,000	13,318,367	67,510	2,016,645	228	18,849	228	48,917	228	30,068	228	30,068
\$2,000,000 under \$5,000,000	33,942,828	104,837	5,446,031	146	21,219	146	52,238	146	31,019	146	31,019
\$5,000,000 under \$10,000,000	20,035,862	27,472	3,184,102	** 6	** 1,351	** 6	** 5,941	** 6	** 4,590	** 6	** 4,590
\$10,000,000 or more	66,561,042	18,129	8,997,071	**	**	**	**	**	**	**	**
Taxable returns, total	1,160,862,496	7,111,840	39,023,304	7,521,402	46,852,175	7,521,402	83,884,443	7,521,402	37,032,268	7,521,402	37,032,268
Nontaxable returns, total	172,174,046	19,525	72,568	2,998,867	29,495,287	2,998,867	35,269,207	2,998,830	5,773,920	2,998,830	5,773,920

Size of adjusted gross income	Total itemized deductions—continued									
	Total					Taxes paid deduction				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	50,118,657	465,880,541	48,619,346	287,873,621	36,683,269	269,351,140	11,936,077	18,522,480	11,936,077	18,522,480
Under \$5,000	322,924	989,628	272,507	220,674	94,951	121,514	177,556	99,160	177,556	99,160
\$5,000 under \$10,000	528,586	1,505,435	466,043	395,931	161,736	255,795	304,307	140,136	304,307	140,136
\$10,000 under \$15,000	980,794	2,625,755	876,430	624,092	349,160	357,244	527,270	266,848	527,270	266,848
\$15,000 under \$20,000	1,209,085	3,426,470	1,108,297	868,605	558,486	534,857	549,811	333,748	549,811	333,748
\$20,000 under \$25,000	1,421,262	4,244,504	1,332,384	1,232,633	719,457	782,745	612,927	449,888	612,927	449,888
\$25,000 under \$30,000	1,756,878	5,469,218	1,665,225	2,050,018	1,027,953	1,509,090	637,272	540,928	1,509,090	540,928
\$30,000 under \$35,000	2,060,939	6,756,049	1,966,703	2,633,958	1,292,793	2,024,617	673,910	609,341	2,024,617	609,341
\$35,000 under \$40,000	2,184,873	7,672,521	2,097,243	3,118,957	1,450,014	2,468,666	647,229	650,291	2,468,666	650,291
\$40,000 under \$45,000	2,219,957	8,291,989	2,136,076	3,661,710	1,543,397	3,015,807	592,679	645,903	3,015,807	645,903
\$45,000 under \$50,000	2,262,265	9,158,780	2,165,960	4,132,941	1,614,936	3,476,207	551,024	656,734	3,476,207	656,734
\$50,000 under \$55,000	2,264,023	10,038,184	2,195,462	4,680,208	1,650,077	3,939,082	545,385	741,126	3,939,082	741,126
\$55,000 under \$60,000	2,192,338	10,529,050	2,125,536	4,974,789	1,610,139	4,276,249	515,397	698,540	4,276,249	698,540
\$60,000 under \$75,000	6,259,574	34,060,057	6,112,217	17,128,645	4,819,794	15,167,005	1,292,423	1,961,639	15,167,005	1,961,639
\$75,000 under \$100,000	8,502,072	57,618,031	8,340,065	30,724,627	6,735,744	27,717,744	1,604,321	3,006,883	27,717,744	3,006,883
\$100,000 under \$200,000	11,675,761	121,027,544	11,517,980	69,151,696	9,511,970	64,410,296	2,006,010	4,741,399	64,410,296	4,741,399
\$200,000 under \$500,000	3,292,789	72,318,629	3,262,468	47,821,048	4,831,583	45,931,583	545,108	1,889,465	45,931,583	1,889,465
\$500,000 under \$1,000,000	609,832	30,077,176	606,496	22,806,788	509,805	22,366,398	96,691	440,390	22,366,398	440,390
\$1,000,000 under \$1,500,000	157,245	13,153,538	156,095	10,698,168	131,547	10,531,670	24,549	166,498	10,531,670	166,498
\$1,500,000 under \$2,000,000	67,350	7,876,336	66,954	6,833,998	56,777	6,547,072	10,177	86,924	6,547,072	86,924
\$2,000,000 under \$5,000,000	104,622	20,122,007	103,951	17,615,662	88,017	17,432,549	15,934	183,113	17,432,549	183,113
\$5,000,000 under \$10,000,000	27,407	11,124,890	27,272	10,131,529	23,387	10,052,353	3,885	79,176	10,052,353	79,176
\$10,000,000 or more	18,080	27,794,539	17,983	26,566,946	15,770	26,432,597	2,213	134,349	26,432,597	134,349
Taxable returns, total	43,307,958	435,625,854	42,292,020	277,823,315	33,215,314	261,806,121	9,076,706	16,017,194	261,806,121	16,017,194
Nontaxable returns, total	6,810,700	30,254,687	6,327,326	10,050,306	3,467,955	7,545,020	2,859,371	2,505,286	7,545,020	2,505,286

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										Exemptions	
	Contributions deduction—cont.		Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		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	23,854,106	58,747,438	538,922	25,522,568	107,474	2,337,018	12,734,403	85,217,982	16,479,370	82,105,794	23,493,036	6,485,717
Under \$5,000	71,442	49,938	30,237	135,098	* 1,293	* 42,775	113,940	232,871	30,112	156,153	90,516	24,726
\$5,000 under \$10,000	107,904	58,447	38,697	186,516	* 9,935	* 35,721	139,046	266,992	55,562	188,741	168,585	35,384
\$10,000 under \$15,000	252,241	133,568	31,608	332,520	* 1,644	* 154,187	243,445	795,235	137,202	641,959	361,652	77,100
\$15,000 under \$20,000	386,231	288,793	36,605	240,010	* 4,480	* 24,674	287,197	1,300,639	226,111	1,150,259	466,414	93,840
\$20,000 under \$25,000	489,525	282,559	28,921	189,541	9,498	141,913	414,297	2,165,102	378,055	1,984,272	580,084	112,852
\$25,000 under \$30,000	650,858	419,877	24,842	93,511	* 8,530	* 76,855	529,937	2,875,879	540,940	2,800,474	744,442	140,546
\$30,000 under \$35,000	798,806	505,293	24,777	136,382	62,418	44,418	623,162	3,639,761	672,981	3,516,356	875,770	168,520
\$35,000 under \$40,000	891,575	601,763	26,999	129,219	10,183	139,686	645,942	4,012,875	754,758	3,988,964	987,018	195,163
\$40,000 under \$45,000	920,828	600,764	22,491	184,763	* 6,409	* 70,173	684,395	4,138,290	792,000	4,237,999	1,029,485	181,271
\$45,000 under \$50,000	953,161	654,632	28,846	155,381	* 3,281	* 23,033	656,213	3,912,696	799,085	4,020,890	1,060,244	195,801
\$50,000 under \$55,000	1,021,989	788,933	14,740	47,679	* 2,641	* 21,716	715,643	4,098,354	883,241	4,340,087	1,085,988	202,571
\$55,000 under \$60,000	1,004,269	737,236	16,342	127,388	* 3,937	* 16,225	642,390	3,893,916	839,490	4,115,473	1,072,165	211,077
\$60,000 under \$75,000	2,944,665	2,121,550	43,039	898,985	13,293	437,296	1,698,489	9,721,726	2,332,094	10,848,999	3,034,606	600,720
\$75,000 under \$100,000	3,853,744	3,853,744	51,630	1,449,128	16,581	353,814	2,106,756	12,374,873	3,187,465	14,315,499	4,218,201	871,170
\$100,000 under \$200,000	6,680,428	7,723,665	76,761	1,620,306	11,584	317,783	2,551,101	17,103,115	4,029,815	19,666,722	5,847,770	1,568,954
\$200,000 under \$500,000	1,847,389	7,005,611	23,673	2,499,991	2,977	266,110	540,605	5,089,902	713,246	4,679,668	1,463,886	899,807
\$500,000 under \$1,000,000	312,716	3,368,984	9,609	2,615,134	283	79,688	86,179	2,088,298	77,031	773,480	258,739	348,896
\$1,000,000 under \$1,500,000	74,266	2,345,318	2,942	2,277,795	93	39,943	22,512	915,924	14,556	204,057	61,187	128,628
\$1,500,000 under \$2,000,000	30,957	1,027,095	1,425	918,255	* 43	19,737	9,898	592,486	5,482	76,177	27,198	81,708
\$2,000,000 under \$5,000,000	47,373	4,707,181	2,909	2,228,422	* 34	* 9,500	15,831	1,660,641	7,786	200,429	41,371	170,072
\$5,000,000 or more	12,507	3,699,496	942	1,426,251	** 13	** 21,769	4,455	1,107,123	1,605	106,711	10,601	76,563
\$10,000,000 or more	9,008	17,772,994	868	8,369,283	**	**	2,970	2,491,283	775	92,624	7,105	102,355
Taxable returns, total	21,489,442	56,215,907	313,194	23,200,733	72,632	882,183	10,722,937	73,283,778	14,630,849	71,024,144	20,784,037	5,942,351
Non-taxable returns, total	2,369,664	2,531,531	225,728	2,321,835	34,843	1,454,835	2,011,465	11,964,204	1,848,520	11,081,650	2,708,999	643,366
Size of adjusted gross income	Total itemized deductions—continued										Exemptions	
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous 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		
All returns, total	10,035,981	34,643,576	30,594,297	123,235,088	1,101,240	21,113,627	608,159	2,544,908	1,691,527	23,961,243	122,040,515	398,926,150
Under \$5,000	56,673	57,803	126,726	238,681	3,473	7,967	3,791	13,657	7,264	21,624	565,898	1,918,880
\$5,000 under \$10,000	79,923	71,412	222,223	295,538	5,705	28,987	2,853	8,273	8,559	37,261	875,504	2,969,359
\$10,000 under \$15,000	152,342	168,050	468,912	887,109	16,346	66,299	10,570	40,749	27,554	107,271	1,572,137	5,334,720
\$15,000 under \$20,000	183,128	205,425	592,532	1,449,524	21,640	97,421	14,033	39,629	35,673	137,050	2,050,384	6,956,417
\$20,000 under \$25,000	209,008	319,207	784,240	2,416,332	22,788	114,742	21,558	66,920	44,340	212,662	2,591,486	8,798,575
\$25,000 under \$30,000	306,112	318,486	989,640	3,259,507	32,161	153,811	23,402	113,920	54,280	267,730	3,327,594	11,295,652
\$30,000 under \$35,000	384,702	493,300	1,188,996	4,176,176	39,132	181,190	31,306	71,343	69,544	254,765	3,962,112	13,452,451
\$35,000 under \$40,000	384,056	465,260	1,288,543	4,649,388	45,403	255,295	21,802	70,614	66,201	325,909	4,216,479	14,318,870
\$40,000 under \$45,000	409,892	461,927	1,344,342	4,881,197	39,979	248,631	25,122	77,147	64,100	342,500	4,371,923	14,847,150
\$45,000 under \$50,000	403,849	526,082	1,403,322	4,742,573	27,078	221,886	18,324	37,825	62,895	259,711	4,667,187	16,852,983
\$50,000 under \$55,000	426,875	518,621	1,413,855	5,061,279	47,871	307,941	30,635	101,004	85,033	408,945	4,985,889	17,930,484
\$55,000 under \$60,000	391,574	544,405	1,405,646	4,870,956	55,526	303,404	21,089	62,978	75,977	366,382	4,963,672	16,858,349
\$60,000 under \$75,000	1,143,115	1,382,427	3,948,758	12,832,147	131,430	871,842	60,303	146,459	190,366	1,026,089	15,095,171	51,273,729
\$75,000 under \$100,000	1,584,570	2,297,906	5,411,359	17,484,576	182,735	1,469,623	64,192	184,884	244,345	1,668,343	22,918,817	77,871,429
\$100,000 under \$200,000	2,467,857	5,625,546	7,406,548	26,861,222	287,078	3,826,678	102,210	366,225	384,429	4,249,391	33,473,910	115,338,989
\$200,000 under \$500,000	933,765	4,862,730	1,944,128	10,442,205	88,193	4,206,941	66,772	3,664,454	154,031	4,620,173	9,543,765	23,484,078
\$500,000 under \$1,000,000	259,970	2,989,581	382,811	4,111,958	16,961	2,169,823	36,163	224,466	52,773	2,404,706	1,785,340	2,012,029
\$1,000,000 under \$1,500,000	79,273	1,531,322	1,864,007	7,927,433	4,290	948,743	14,260	66,015	18,405	1,019,628	452,549	511,338
\$1,500,000 under \$2,000,000	38,040	1,051,023	46,623	1,208,908	2,093	768,253	7,988	47,655	9,966	821,965	192,501	217,256
\$2,000,000 under \$5,000,000	66,220	3,054,541	76,281	3,425,043	3,155	1,744,379	18,299	164,256	21,222	1,929,686	299,021	337,513
\$5,000,000 under \$10,000,000	20,020	2,048,009	21,756	2,231,273	821	899,156	6,994	94,825	7,726	1,043,479	77,603	87,652
\$10,000,000 or more	15,016	5,650,511	15,988	5,845,490	433	2,192,413	6,493	217,609	6,940	2,408,220	51,584	58,248
Taxable returns, total	8,894,307	32,637,406	26,994,708	109,503,901	987,747	18,876,814	513,214	2,089,699	1,482,989	21,088,227	101,892,528	330,546,540
Non-taxable returns, total	1,141,674	2,006,170	3,599,589	13,731,186	113,493	2,236,813	94,945	455,209	208,537	2,873,016	20,147,987	68,379,610

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	Taxable 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	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	46,414,283	4,508,688,692	3,934,736	23,470,785	46,433,497	949,790,942	22,313,102	37,800,132	43,553,893	911,990,810	43,550,711	911,835,062
Under \$5,000	11,629	18,836	* 15	* 960	13,189	3,377	* 4,411	* 537	10,424	2,841	10,424	2,841
\$5,000 under \$10,000	26,617	87,288	* 141	* 275	26,758	10,426	10,307	687	24,800	9,739	24,800	9,739
\$10,000 under \$15,000	249,661	614,303	* 254	* 640	250,852	61,916	60,348	8,531	219,275	53,085	219,275	53,085
\$15,000 under \$20,000	593,743	2,969,884	* 792	* 1,086	595,231	292,916	173,932	35,025	522,775	257,890	522,775	257,890
\$20,000 under \$25,000	935,782	6,891,320	* 95	* 735	936,382	735,473	342,635	114,065	757,396	621,408	757,396	621,408
\$25,000 under \$30,000	1,412,004	14,862,383	* 68	* 410	1,410,919	1,711,041	575,569	315,412	1,064,658	1,395,629	1,064,658	1,395,629
\$30,000 under \$35,000	1,806,739	25,383,699	* 726	* 2,344	1,807,599	3,041,728	734,267	484,429	1,415,391	2,557,299	1,415,391	2,557,299
\$35,000 under \$40,000	2,028,869	35,480,322	* 1,987	* 746	2,028,927	4,366,835	819,341	660,290	1,699,613	3,706,545	1,699,613	3,706,536
\$40,000 under \$45,000	2,130,655	45,364,460	1,554	2,388	2,130,796	5,700,274	936,108	861,025	1,804,658	4,839,249	1,804,658	4,839,249
\$45,000 under \$50,000	2,199,298	55,179,187	3,653	6,996	2,200,347	7,194,286	987,074	1,025,556	1,922,907	6,168,730	1,922,907	6,168,730
\$50,000 under \$55,000	2,233,081	63,415,747	9,672	6,321	2,233,976	8,556,050	1,015,997	1,200,025	1,984,867	7,356,025	1,984,867	7,356,025
\$55,000 under \$60,000	2,152,987	69,622,301	7,047	6,531	2,153,641	9,678,548	954,013	1,264,557	1,974,154	8,413,991	1,974,153	8,413,984
\$60,000 under \$75,000	6,217,697	252,087,939	50,289	64,348	6,218,151	36,636,682	3,034,016	4,562,102	5,908,849	32,074,580	5,908,839	32,074,520
\$75,000 under \$100,000	8,476,965	478,848,241	128,756	182,426	8,481,778	71,617,637	4,713,908	7,803,302	8,346,211	63,814,336	8,345,505	63,813,088
\$100,000 under \$200,000	11,663,133	1,125,497,306	934,560	1,894,697	11,666,244	202,462,371	5,755,786	6,492,816	11,623,810	195,969,555	11,621,689	195,902,494
\$200,000 under \$500,000	3,290,438	767,792,976	2,369,920	11,936,793	3,292,942	187,817,293	1,537,953	2,129,061	3,289,378	185,888,232	3,289,030	185,600,298
\$500,000 under \$1,000,000	609,627	357,006,886	319,704	3,843,123	610,560	98,908,676	385,189	1,582,914	609,927	97,325,762	609,927	97,325,762
\$1,000,000 under \$1,500,000	157,222	167,379,194	46,233	1,029,182	157,404	47,011,567	107,689	1,024,063	157,255	45,987,504	157,256	45,987,565
\$1,500,000 under \$2,000,000	67,387	102,773,985	18,451	550,733	67,446	28,772,919	48,576	655,932	67,376	28,116,987	67,376	28,116,987
\$2,000,000 under \$5,000,000	104,625	279,520,393	27,657	1,390,197	104,785	77,043,003	78,611	2,049,378	104,656	74,993,625	104,656	74,993,996
\$5,000,000 under \$10,000,000	27,415	168,189,309	7,556	773,765	27,446	44,283,526	21,880	1,248,486	27,409	43,035,040	27,409	43,035,069
\$10,000,000 or more	18,111	489,702,733	5,385	1,776,088	18,124	113,883,397	15,491	4,281,838	18,105	109,602,759	18,105	109,602,868
Taxable returns, total	43,537,791	4,472,656,139	3,925,407	23,461,070	43,550,711	945,547,128	19,430,316	33,564,848	43,550,710	911,982,279	43,550,711	911,835,062
Nontaxable returns, total	2,876,493	36,032,553	9,329	9,775	2,882,786	4,243,815	2,882,786	4,235,284	3,183	8,531	--	--

* 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] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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 [1]		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	0.26	0.17	0.30	0.27	0.34	0.64	1.01	1.09	0.50	0.64	0.54	0.76		
Under \$5,000	4.60	5.33	7.43	12.92	5.89	7.43	21.50	33.32	8.02	14.23	8.72	15.51		
\$5,000 under \$10,000	3.64	3.70	5.66	8.80	4.63	9.57	17.01	36.37	6.79	11.44	7.63	14.09		
\$10,000 under \$15,000	2.78	2.79	4.08	5.07	3.61	4.33	14.33	22.63	5.19	8.69	5.66	10.06		
\$15,000 under \$20,000	2.52	2.53	3.33	3.90	3.29	6.89	13.00	30.01	4.48	7.76	4.98	9.71		
\$20,000 under \$25,000	2.38	2.38	2.38	3.20	3.20	6.80	12.58	27.11	4.84	9.52	5.31	12.00		
\$25,000 under \$30,000	2.16	2.17	2.48	2.65	3.07	7.52	10.83	20.30	4.56	9.04	4.93	11.67		
\$30,000 under \$35,000	2.01	2.01	2.23	2.37	2.90	7.82	11.04	22.82	4.33	8.55	4.76	10.17		
\$35,000 under \$40,000	1.96	1.96	2.13	2.24	2.71	7.72	10.63	23.59	4.25	9.33	4.64	10.30		
\$40,000 under \$45,000	1.94	1.94	2.08	2.19	2.65	7.74	10.48	18.99	4.15	8.74	4.55	10.87		
\$45,000 under \$50,000	1.91	1.91	2.04	2.16	2.58	7.56	9.75	19.30	3.94	8.80	4.34	9.79		
\$50,000 under \$55,000	1.90	1.90	2.03	2.14	2.47	6.66	10.04	21.54	3.80	8.64	4.16	10.21		
\$55,000 under \$60,000	1.94	1.94	2.08	2.20	2.49	7.10	9.83	16.72	3.70	7.87	4.12	9.91		
\$60,000 under \$75,000	1.09	1.10	1.17	1.24	1.38	4.10	4.95	12.24	2.07	4.57	2.25	5.54		
\$75,000 under \$100,000	0.90	0.89	0.96	1.01	1.09	3.71	3.92	3.91	1.60	3.91	1.75	4.75		
\$100,000 under \$200,000	0.61	0.60	0.66	0.70	0.70	2.24	2.03	4.14	0.96	2.39	1.03	3.01		
\$200,000 under \$500,000	0.69	0.64	0.78	0.87	0.72	2.06	1.42	2.97	0.84	1.98	0.88	2.39		
\$500,000 under \$1,000,000	0.97	0.88	1.12	1.31	0.98	2.15	1.44	2.52	1.05	2.21	1.09	2.63		
\$1,000,000 under \$1,500,000	1.17	1.13	1.17	1.35	1.18	2.26	1.56	2.49	1.24	2.67	1.28	3.22		
\$1,500,000 under \$2,000,000	0.85	0.85	0.99	1.38	0.85	1.94	1.11	2.56	0.89	2.18	0.91	2.62		
\$2,000,000 under \$5,000,000	0.49	0.42	0.58	0.96	0.42	0.96	0.60	1.16	0.51	1.18	0.53	1.44		
\$5,000,000 under \$10,000,000	0.54	0.45	0.61	0.88	0.54	0.85	0.60	0.66	0.55	1.03	0.56	1.27		
\$10,000,000 or more	0.02	0.01	0.02	0.03	0.02	0.02	0.03	0.01	0.02	0.01	0.03	0.03		
Taxable returns, total	0.29	0.17	0.32	0.28	0.36	0.66	1.03	1.10	0.52	0.65	0.56	0.77		
Nontaxable returns, total	1.03	1.22	1.25	1.49	1.40	2.74	5.23	7.03	2.11	4.16	2.31	5.46		
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, net gain less loss		Taxable IRA distributions			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns, total	0.52	0.70	4.97	6.64	0.52	1.20	0.53	0.32	1.93	6.52	1.12	1.69		
Under \$5,000	13.82	20.46	--	--	6.65	32.63	8.19	87.76	29.80	68.17	19.08	33.57		
\$5,000 under \$10,000	9.93	12.84	57.65	57.82	5.44	13.34	6.70	43.56	22.42	90.79	11.59	16.20		
\$10,000 under \$15,000	7.16	9.94	33.25	37.08	4.75	11.18	5.30	23.14	18.04	63.69	7.56	9.92		
\$15,000 under \$20,000	6.03	10.20	22.34	25.88	4.38	10.53	4.87	16.68	19.81	44.99	6.97	9.75		
\$20,000 under \$25,000	5.00	9.15	20.39	22.92	4.45	9.23	5.08	13.99	17.99	94.32	7.05	9.44		
\$25,000 under \$30,000	4.26	5.90	19.99	25.98	4.25	9.76	4.86	13.94	17.36	183.18	6.60	9.39		
\$30,000 under \$35,000	3.66	4.80	18.33	21.79	4.80	9.78	4.68	12.33	15.85	445.80	6.43	9.52		
\$35,000 under \$40,000	3.36	4.75	17.65	21.47	4.36	9.75	4.58	13.69	16.01	144.37	6.64	9.78		
\$40,000 under \$45,000	3.19	5.19	20.09	25.47	4.07	10.84	4.32	12.02	17.65	72.76	6.62	9.77		
\$45,000 under \$50,000	3.00	4.52	19.31	24.15	4.08	10.25	4.27	11.64	15.33	82.49	6.48	9.13		
\$50,000 under \$55,000	2.91	4.05	18.72	22.16	4.04	10.64	4.08	10.30	15.99	64.75	6.33	9.31		
\$55,000 under \$60,000	2.97	3.96	21.15	27.03	4.05	10.91	4.05	9.83	16.05	1,759.10	6.15	8.82		
\$60,000 under \$75,000	1.64	2.37	13.27	15.18	2.37	5.59	2.27	5.77	9.70	53.43	3.51	5.10		
\$75,000 under \$100,000	1.35	2.13	17.77	22.68	1.94	4.88	1.75	3.94	7.58	83.46	2.96	4.40		
\$100,000 under \$200,000	1.02	1.57	15.22	17.43	1.32	2.76	1.02	2.13	4.40	37.67	2.20	3.38		
\$200,000 under \$500,000	1.42	2.73	18.47	23.60	1.47	4.42	0.84	1.73	3.00	25.53	2.47	4.26		
\$500,000 under \$1,000,000	1.87	3.71	25.19	35.56	1.95	3.39	1.04	1.75	2.60	30.27	3.32	6.67		
\$1,000,000 under \$1,500,000	1.96	4.00	45.34	61.05	2.38	5.14	1.23	1.93	2.58	25.85	3.91	9.87		
\$1,500,000 under \$2,000,000	1.42	2.83	24.50	44.33	1.93	4.89	0.88	1.53	1.94	31.88	3.15	7.40		
\$2,000,000 under \$5,000,000	0.81	2.32	16.14	26.44	1.11	3.18	0.51	0.73	1.03	8.43	1.89	6.20		
\$5,000,000 under \$10,000,000	0.78	1.65	21.19	15.46	1.06	4.57	0.54	0.59	0.89	5.65	1.80	10.31		
\$10,000,000 or more	0.04	0.02	--	--	0.05	2.05	0.02	--	0.05	--	--	--		
Taxable returns, total	0.54	0.71	5.47	7.12	0.61	1.27	0.55	0.32	2.01	5.48	1.18	1.76		
Nontaxable returns, total	2.10	3.59	11.90	15.50	1.64	4.04	2.11	4.62	6.54	42.97	3.78	5.69		

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	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	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	0.73	1.02	1.17	1.35	1.23	1.41	4.87	9.92	0.87	0.72	3.44	2.95
Under \$5,000	12.40	18.66	15.43	23.30	12.03	14.54	49.90	57.35	12.78	32.77	74.60	39.33
\$5,000 under \$10,000	7.19	9.60	9.23	18.58	10.02	11.94	40.86	51.81	11.96	35.62	50.17	63.69
\$10,000 under \$15,000	4.74	5.65	5.23	12.24	8.16	10.04	31.73	194.07	10.38	30.34	35.86	102.09
\$15,000 under \$20,000	4.54	5.56	8.01	10.55	7.61	9.58	29.17	81.26	9.02	44.93	50.34	56.16
\$20,000 under \$25,000	4.62	5.75	8.64	12.88	7.68	9.52	29.47	62.02	8.09	50.38	35.72	49.20
\$25,000 under \$30,000	4.43	5.56	9.06	13.06	7.22	9.24	33.60	74.90	8.12	106.12	27.04	33.13
\$30,000 under \$35,000	4.34	5.67	8.09	12.01	6.71	8.11	32.81	51.08	7.23	58.64	31.74	40.45
\$35,000 under \$40,000	4.30	5.66	8.03	12.43	6.77	8.51	32.26	55.30	7.35	37.93	31.29	48.32
\$40,000 under \$45,000	4.29	5.86	7.59	11.27	6.89	8.77	25.91	54.70	6.96	38.92	25.53	40.46
\$45,000 under \$50,000	4.13	5.63	8.46	12.28	6.80	8.81	27.33	181.71	7.54	57.02	31.81	107.43
\$50,000 under \$55,000	4.17	5.70	8.40	13.36	6.80	8.35	28.99	123.03	6.90	33.14	31.29	52.89
\$55,000 under \$60,000	3.99	5.43	7.82	12.45	6.25	8.11	25.15	52.10	7.30	31.92	23.85	41.70
\$60,000 under \$75,000	2.29	3.18	4.70	7.56	4.17	5.23	19.88	28.71	3.95	15.68	17.20	27.22
\$75,000 under \$100,000	1.95	2.73	3.78	5.98	3.58	4.31	12.14	26.02	3.14	7.91	13.57	25.92
\$100,000 under \$200,000	1.48	2.04	2.35	3.58	2.53	3.19	9.71	20.81	1.82	3.65	6.69	10.98
\$200,000 under \$500,000	1.82	2.79	1.95	3.28	2.60	3.56	9.28	19.53	1.27	2.25	5.16	10.44
\$500,000 under \$1,000,000	2.59	5.45	2.05	3.52	2.76	3.69	10.46	41.49	1.28	2.06	5.30	11.47
\$1,000,000 under \$1,500,000	2.96	5.74	2.19	3.92	2.95	3.76	11.22	37.61	1.41	2.25	5.25	12.67
\$1,500,000 under \$2,000,000	2.34	6.11	1.68	4.17	2.43	4.13	9.25	39.73	1.03	1.85	3.90	9.63
\$2,000,000 under \$5,000,000	1.38	3.96	0.88	2.07	1.36	2.39	5.46	37.61	0.57	1.03	1.99	5.19
\$5,000,000 under \$10,000,000	1.29	3.27	0.79	1.28	1.22	1.44	5.08	5.49	0.58	1.02	1.55	3.95
\$10,000,000 or more	--	--	--	--	--	--	--	--	0.02	0.02	--	--
Taxable returns, total	0.77	1.06	1.24	1.40	1.38	1.54	5.09	10.09	0.91	0.69	3.51	2.95
Nontaxable returns, total	2.40	3.35	3.62	5.11	2.85	3.39	16.89	54.49	2.88	18.45	15.57	53.15
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	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)
All returns, total	2.36	5.34	1.76	2.25	0.90	1.02	7.33	7.13	1.30	2.65	0.55	0.79
Under \$5,000	27.64	67.01	24.59	29.87	43.58	43.50	53.67	53.60	20.07	34.80	7.04	14.25
\$5,000 under \$10,000	20.72	34.74	18.37	22.95	32.68	35.93	42.32	49.77	15.98	31.75	5.62	10.82
\$10,000 under \$15,000	18.98	29.99	13.46	16.62	20.45	31.15	87.90	92.83	11.67	11.45	4.71	8.08
\$15,000 under \$20,000	17.18	35.88	10.80	13.72	7.16	14.14	48.14	55.29	10.02	114.71	4.38	7.46
\$20,000 under \$25,000	17.64	30.06	9.11	11.46	5.05	6.89	40.21	42.89	10.11	35.03	4.28	6.66
\$25,000 under \$30,000	19.05	30.92	8.69	10.35	4.67	5.27	57.43	59.93	9.17	28.58	3.90	6.32
\$30,000 under \$35,000	17.66	52.16	7.83	10.20	4.47	7.83	97.66	94.15	9.06	26.30	3.73	6.05
\$35,000 under \$40,000	17.53	39.83	8.05	10.07	4.70	5.08	54.83	63.91	8.84	31.76	3.69	6.35
\$40,000 under \$45,000	16.02	40.31	7.52	9.72	4.87	5.21	54.06	49.77	8.30	26.46	3.51	6.27
\$45,000 under \$50,000	15.00	27.24	7.70	9.48	4.81	5.12	59.50	68.86	8.17	55.68	3.36	6.42
\$50,000 under \$55,000	16.02	28.16	7.95	10.12	4.89	5.23	97.68	85.78	7.94	16.02	3.32	5.37
\$55,000 under \$60,000	17.83	32.29	7.06	8.82	4.65	4.94	95.89	93.13	7.40	19.01	3.31	6.17
\$60,000 under \$75,000	9.06	17.31	4.83	6.22	2.71	2.97	31.30	31.05	4.60	14.14	1.94	3.63
\$75,000 under \$100,000	6.65	16.38	4.46	5.89	2.61	2.73	26.61	24.79	3.73	12.49	1.60	3.00
\$100,000 under \$200,000	5.18	15.36	4.02	5.08	1.93	2.13	15.67	15.16	2.53	6.96	1.13	1.83
\$200,000 under \$500,000	5.32	18.99	6.61	8.22	2.06	2.25	12.11	12.44	2.32	7.35	1.23	1.90
\$500,000 under \$1,000,000	5.56	13.78	11.93	13.87	2.52	2.71	11.49	11.48	2.41	9.01	1.42	2.16
\$1,000,000 under \$1,500,000	6.30	16.47	15.25	18.50	2.86	3.06	12.09	13.18	2.50	10.19	1.64	2.43
\$1,500,000 under \$2,000,000	2.89	22.39	12.35	16.16	2.23	2.42	9.41	10.22	1.88	4.53	0.71	1.24
\$2,000,000 under \$5,000,000	2.89	7.89	10.37	12.39	1.28	1.37	5.50	5.74	1.01	4.09	0.70	1.08
\$5,000,000 under \$10,000,000	2.60	2.12	12.69	13.58	1.20	1.25	5.79	5.91	0.90	4.19	0.70	1.04
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	0.42	0.04	0.83
Taxable returns, total	2.59	5.86	1.93	2.47	0.94	1.04	8.25	7.96	1.38	2.70	0.60	0.83
Nontaxable returns, total	7.19	13.64	4.33	5.52	3.61	4.87	16.01	15.77	4.19	13.51	1.61	2.72

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 (49)	Amount (51)	Number of returns (50)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (57)
All returns, total	0.26	0.18	0.46	0.83	1.56	0.83	1.20	0.83	0.83	0.96
Under \$5,000	5.56	--	--	5.98	9.82	5.98	9.67	5.98	5.98	6.94
\$5,000 under \$10,000	4.45	--	--	4.66	8.26	4.66	7.86	4.66	4.66	4.75
\$10,000 under \$15,000	3.51	--	--	3.54	6.13	3.54	5.67	3.54	3.54	3.56
\$15,000 under \$20,000	3.00	--	--	3.00	4.44	3.00	4.44	3.00	3.00	3.46
\$20,000 under \$25,000	2.78	--	--	3.54	6.17	3.54	5.38	3.54	3.54	3.55
\$25,000 under \$30,000	2.70	--	--	3.50	6.46	3.50	5.42	3.50	3.50	3.50
\$30,000 under \$35,000	2.29	--	--	3.33	6.01	3.33	4.86	3.33	3.33	3.33
\$35,000 under \$40,000	2.20	--	--	3.47	5.71	3.47	4.61	3.47	3.47	3.47
\$40,000 under \$45,000	2.17	--	--	3.63	6.75	3.63	5.27	3.63	3.63	3.63
\$45,000 under \$50,000	2.14	--	--	3.76	7.11	3.76	5.35	3.76	3.76	3.76
\$50,000 under \$55,000	2.11	--	--	3.88	6.79	3.88	5.11	3.88	3.88	3.88
\$55,000 under \$60,000	2.16	--	--	4.05	6.95	4.05	5.26	4.05	4.05	4.05
\$60,000 under \$75,000	1.28	--	--	2.51	4.61	2.51	3.35	2.51	2.51	2.52
\$75,000 under \$100,000	1.03	8.32	9.74	2.55	4.90	2.55	3.37	2.55	2.55	2.56
\$100,000 under \$200,000	0.71	1.15	1.31	2.68	5.32	2.68	3.53	2.68	2.68	2.62
\$200,000 under \$500,000	0.82	0.69	0.82	5.21	6.16	5.21	6.16	5.21	5.21	5.03
\$500,000 under \$1,000,000	1.21	0.97	1.13	11.04	15.91	11.04	12.38	11.04	11.04	10.31
\$1,000,000 under \$1,500,000	1.51	1.17	1.13	16.64	22.29	16.64	17.83	16.64	16.64	16.23
\$1,500,000 under \$2,000,000	1.31	0.85	0.86	17.26	22.01	17.26	18.10	17.26	17.26	17.32
\$2,000,000 under \$5,000,000	0.73	0.49	0.44	16.14	22.09	16.14	16.85	16.14	16.14	15.27
\$5,000,000 under \$10,000,000	0.63	0.54	0.47	**0.00	**0.00	**0.00	**0.00	**0.00	**0.00	**0.00
\$10,000,000 or more	--	0.02	0.01	**	**	**	**	**	**	**
Taxable returns, total	0.27	0.18	0.47	1.00	1.68	1.00	1.27	1.00	1.00	1.08
Nontaxable returns, total	1.24	1.79	9.94	1.60	3.07	1.60	2.75	1.60	1.60	1.98

Size of adjusted gross income	Total itemized deductions—continued									
	Total		State and local taxes		Income tax		General sales tax			
	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (65)	Amount (65)
All returns, total	0.26	0.25	0.27	0.29	0.35	0.32	0.76	1.03	0.76	1.03
Under \$5,000	4.73	6.22	5.15	10.19	8.81	14.74	6.35	13.72	6.35	13.72
\$5,000 under \$10,000	3.73	6.41	3.97	16.07	6.70	24.63	4.94	6.41	4.94	6.41
\$10,000 under \$15,000	2.82	3.79	2.99	6.82	4.75	11.32	3.86	5.03	3.86	5.03
\$15,000 under \$20,000	2.56	4.33	2.67	4.42	3.78	6.18	3.81	5.88	3.81	5.88
\$20,000 under \$25,000	2.41	4.26	2.49	3.87	3.44	5.42	3.63	4.88	3.63	4.88
\$25,000 under \$30,000	2.18	6.01	2.24	14.60	2.89	19.76	3.60	5.08	3.60	5.08
\$30,000 under \$35,000	2.03	2.66	2.08	3.63	2.60	4.53	3.50	4.43	3.50	4.43
\$35,000 under \$40,000	1.98	2.28	2.02	2.44	2.45	2.81	3.61	4.85	3.61	4.85
\$40,000 under \$45,000	1.95	2.19	1.99	2.39	2.36	2.73	3.75	4.80	3.75	4.80
\$45,000 under \$50,000	1.91	2.24	1.96	2.69	2.30	3.07	3.88	4.90	3.88	4.90
\$50,000 under \$55,000	1.91	2.16	1.94	2.31	2.27	2.58	3.92	5.14	3.92	5.14
\$55,000 under \$60,000	1.94	2.19	1.97	2.40	2.30	2.63	3.99	5.80	3.99	5.80
\$60,000 under \$75,000	1.10	1.26	1.11	1.38	1.28	1.52	2.53	3.33	2.53	3.33
\$75,000 under \$100,000	0.90	1.04	0.91	1.20	1.05	1.31	2.28	3.10	2.28	3.10
\$100,000 under \$200,000	0.61	0.69	0.62	0.78	0.73	0.84	1.87	2.41	1.87	2.41
\$200,000 under \$500,000	0.69	0.79	0.69	0.92	0.79	0.96	2.21	2.73	2.21	2.73
\$500,000 under \$1,000,000	0.98	1.15	0.98	1.29	1.10	1.32	2.80	5.06	2.80	5.06
\$1,000,000 under \$1,500,000	1.18	1.40	1.18	1.52	1.31	1.54	3.23	7.92	3.23	7.92
\$1,500,000 under \$2,000,000	0.85	1.22	0.85	1.32	0.95	1.33	2.54	14.05	2.54	14.05
\$2,000,000 under \$5,000,000	0.49	0.70	0.50	0.76	0.56	0.76	1.52	4.22	1.52	4.22
\$5,000,000 under \$10,000,000	0.54	0.59	0.54	0.61	0.59	0.61	1.49	4.50	1.49	4.50
\$10,000,000 or more	0.02	0.01	0.02	0.01	0.03	0.01	--	--	--	--
Taxable returns, total	0.29	0.25	0.29	0.28	0.36	0.30	0.88	1.13	0.88	1.13
Nontaxable returns, total	1.05	1.82	1.09	3.81	1.51	5.00	1.63	2.55	1.63	2.55

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)	Number of returns (76)	Amount (77)
All returns, total	0.29	0.36	0.52	1.83	1.58	3.45	0.31	0.40	0.32	0.42	0.32	0.42
Under \$5,000	5.44	6.77	8.27	14.21	21.04	37.07	5.46	6.89	5.53	6.90	5.60	6.99
\$5,000 under \$10,000	4.24	5.49	6.94	12.28	19.18	33.31	4.33	5.30	4.35	5.34	4.36	5.38
\$10,000 under \$15,000	3.24	4.11	4.86	10.57	15.34	40.72	3.42	5.10	3.46	5.14	3.48	5.19
\$15,000 under \$20,000	2.93	3.47	4.30	10.10	14.82	38.84	3.09	3.82	3.11	3.84	3.13	3.87
\$20,000 under \$25,000	2.76	3.61	3.93	40.88	13.02	26.17	2.86	3.62	2.88	3.66	2.91	3.69
\$25,000 under \$30,000	2.51	3.20	3.44	15.66	10.54	26.09	2.55	3.07	2.56	3.09	2.58	3.11
\$30,000 under \$35,000	2.29	3.00	3.27	6.10	9.63	29.86	2.35	2.87	2.36	2.87	2.37	2.88
\$35,000 under \$40,000	2.19	2.77	3.15	6.89	9.36	24.26	2.23	2.74	2.24	2.75	2.25	2.77
\$40,000 under \$45,000	2.17	2.64	3.01	5.57	9.01	24.62	2.19	2.64	2.20	2.65	2.22	2.67
\$45,000 under \$50,000	2.11	2.62	2.92	6.21	9.46	25.14	2.14	2.61	2.15	2.61	2.16	2.63
\$50,000 under \$55,000	2.09	2.62	2.93	6.37	8.75	22.12	2.12	2.57	2.13	2.58	2.15	2.59
\$55,000 under \$60,000	2.10	2.63	2.95	5.75	8.97	28.40	2.13	2.59	2.14	2.60	2.15	2.62
\$60,000 under \$75,000	1.18	1.53	1.70	3.78	4.97	12.11	1.21	1.64	1.22	1.65	1.22	1.66
\$75,000 under \$100,000	0.95	1.21	1.43	2.67	4.07	8.97	0.98	1.24	0.99	1.24	0.99	1.24
\$100,000 under \$200,000	0.65	0.83	1.06	2.33	2.99	7.90	0.69	0.92	0.69	0.93	0.70	0.93
\$200,000 under \$500,000	0.73	0.92	1.25	2.58	3.01	7.39	0.80	1.08	0.83	1.08	0.83	1.09
\$500,000 under \$1,000,000	1.01	1.26	1.76	3.00	3.65	15.52	1.12	1.64	1.19	1.55	1.21	1.57
\$1,000,000 under \$1,500,000	1.21	1.56	2.13	3.60	4.20	8.98	1.33	2.07	1.45	1.81	1.47	1.84
\$1,500,000 under \$2,000,000	0.88	1.27	1.58	3.73	3.21	15.32	0.98	1.96	1.10	1.45	1.11	1.45
\$2,000,000 under \$5,000,000	0.52	0.71	0.99	1.93	1.92	4.59	0.57	0.89	0.68	0.89	0.69	0.91
\$5,000,000 under \$10,000,000	0.55	0.67	0.99	2.74	1.78	3.74	0.59	0.83	0.74	0.89	0.75	0.90
\$10,000,000 or more	0.03	0.01	--	--	--	--	0.03	--	0.03	--	0.03	--
Taxable returns, total	0.32	0.37	0.55	1.21	1.65	3.49	0.34	0.40	0.34	0.42	0.35	0.42
Nontaxable returns, total	1.15	1.57	1.70	10.71	5.28	14.96	1.15	1.48	1.15	1.54	1.16	1.55

Size of adjusted gross income	Total itemized deductions—continued												
	Home mortgage interest—cont.			Deductible points		Qualified mortgage insurance premiums		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)	Number of returns (88)	Amount (89)	
													Cash contributions
All returns, total	2.55	3.58	1.59	4.67	2.31	3.92	1.48	1.02	0.31	0.45	0.33	0.55	
Under \$5,000	34.20	38.91	23.06	70.98	27.78	42.90	23.47	33.35	6.26	8.19	6.71	12.21	
\$5,000 under \$10,000	25.69	31.48	18.52	67.27	21.83	27.74	25.23	46.76	4.71	6.50	4.98	8.54	
\$10,000 under \$15,000	22.56	29.36	16.35	32.74	16.30	24.90	17.49	34.53	3.56	5.16	3.70	6.10	
\$15,000 under \$20,000	21.81	28.55	13.81	38.96	14.76	24.19	16.74	26.36	3.14	4.74	3.31	5.45	
\$20,000 under \$25,000	16.90	22.21	12.40	24.17	12.58	21.72	15.64	31.13	2.87	4.36	2.99	5.06	
\$25,000 under \$30,000	19.12	22.18	11.97	25.99	9.63	15.14	16.74	26.31	2.63	4.07	2.77	4.45	
\$30,000 under \$35,000	15.33	22.40	11.21	28.56	9.60	12.65	15.23	23.40	2.42	3.67	2.54	4.04	
\$35,000 under \$40,000	15.28	25.44	9.54	20.80	8.40	12.13	15.19	20.80	2.28	3.62	2.41	4.19	
\$40,000 under \$45,000	12.90	18.46	8.64	18.21	8.68	13.51	15.03	21.92	2.25	3.64	2.37	4.03	
\$45,000 under \$50,000	14.60	20.75	9.35	22.85	8.63	12.02	15.62	36.38	2.21	3.58	2.33	4.04	
\$50,000 under \$55,000	12.90	18.93	8.77	19.59	8.98	17.65	12.69	25.95	2.16	3.41	2.28	3.76	
\$55,000 under \$60,000	14.48	21.35	8.70	25.06	8.83	14.28	14.57	29.06	2.19	3.55	2.30	3.90	
\$60,000 under \$75,000	7.66	12.43	5.15	13.83	5.68	11.83	8.00	13.08	1.23	2.06	1.29	2.06	
\$75,000 under \$100,000	6.48	10.82	4.20	11.52	5.05	7.28	6.28	15.08	0.99	1.79	1.04	1.96	
\$100,000 under \$200,000	4.93	7.23	2.93	9.95	10.33	17.86	3.33	7.16	0.66	1.31	0.70	1.43	
\$200,000 under \$500,000	5.34	8.18	3.00	9.41	61.80	88.67	2.16	5.05	0.73	1.58	0.74	1.79	
\$500,000 under \$1,000,000	6.18	10.19	3.94	12.07	98.74	98.74	1.93	4.83	1.00	2.15	1.01	2.11	
\$1,000,000 under \$1,500,000	6.66	9.72	4.62	11.69	93.80	93.80	1.96	4.51	1.21	2.73	1.21	3.68	
\$1,500,000 under \$2,000,000	5.65	8.07	3.75	11.77	--	--	1.44	3.77	0.87	2.31	0.87	3.19	
\$2,000,000 under \$5,000,000	3.44	4.69	2.44	7.48	47.43	57.89	0.74	1.74	0.51	1.23	0.51	1.64	
\$5,000,000 under \$10,000,000	3.31	4.26	2.42	6.02	--	--	0.66	0.97	0.54	0.97	0.55	1.27	
\$10,000,000 or more	--	--	--	--	--	--	0.03	--	0.02	--	0.02	--	
Taxable returns, total	2.73	3.65	1.69	5.04	2.60	4.27	1.52	1.10	0.33	0.46	0.35	0.57	
Nontaxable returns, total	7.31	11.10	4.73	11.40	5.04	8.27	5.57	2.72	1.28	2.13	1.34	2.33	

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															
	Contributions deduction—cont.				Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees					
	Other than cash contributions		Carryover from prior years		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											(90)	(91)
All returns, total	0.48	3.66	3.56	5.01	8.76	13.06	0.75	1.00	0.64	1.04	0.50	0.70				
Under \$5,000	9.94	22.10	14.80	27.34	70.66	99.47	7.88	17.22	15.52	23.04	9.01	12.20				
\$5,000 under \$10,000	8.16	12.42	13.00	37.39	61.04	61.92	7.28	14.54	11.70	18.95	6.70	9.02				
\$10,000 under \$15,000	5.54	9.72	14.60	35.50	72.21	76.12	5.64	9.44	6.88	11.19	4.68	6.65				
\$15,000 under \$20,000	4.56	10.38	13.70	34.00	41.79	57.65	5.38	8.54	6.24	9.30	4.21	5.21				
\$20,000 under \$25,000	4.17	7.10	15.86	25.97	30.00	41.79	4.63	6.53	4.90	6.87	3.84	4.72				
\$25,000 under \$30,000	3.63	8.75	17.55	35.90	33.70	47.36	4.11	5.85	4.08	5.85	3.40	4.88				
\$30,000 under \$35,000	3.29	5.51	17.03	23.64	35.57	40.26	3.80	5.50	3.67	5.63	3.15	4.03				
\$35,000 under \$40,000	3.14	7.24	17.15	28.58	29.47	48.09	3.73	5.19	3.47	5.18	2.98	4.65				
\$40,000 under \$45,000	3.06	5.11	19.15	57.68	37.61	57.42	3.62	5.03	3.37	5.00	2.92	3.56				
\$45,000 under \$50,000	3.01	5.40	16.72	26.72	51.07	71.08	3.69	5.17	3.34	5.18	2.85	3.88				
\$50,000 under \$55,000	2.91	6.14	22.22	83.61	58.66	83.61	3.54	5.06	3.18	4.89	2.83	3.55				
\$55,000 under \$60,000	2.92	5.38	22.68	44.30	45.77	54.04	3.51	5.29	3.24	5.11	2.83	4.31				
\$60,000 under \$75,000	1.67	4.82	13.36	59.68	25.83	38.12	2.25	3.24	1.91	3.06	1.65	2.34				
\$75,000 under \$100,000	1.35	14.44	12.90	51.85	22.03	38.67	2.02	2.94	1.62	2.70	1.38	2.12				
\$100,000 under \$200,000	0.94	10.97	9.21	22.30	23.82	38.07	1.67	2.33	1.31	2.09	1.03	1.62				
\$200,000 under \$500,000	1.06	24.82	9.53	19.32	28.60	21.48	2.12	3.13	1.91	3.11	1.23	2.30				
\$500,000 under \$1,000,000	1.50	9.28	7.96	20.92	34.28	20.89	2.85	4.51	3.35	7.33	1.68	2.75				
\$1,000,000 under \$1,500,000	1.84	22.01	8.39	29.43	46.33	32.97	3.16	4.06	4.46	10.95	2.02	3.95				
\$1,500,000 under \$2,000,000	1.40	8.32	6.47	16.67	39.98	53.73	2.56	3.91	3.56	8.70	1.50	2.08				
\$2,000,000 under \$5,000,000	0.85	9.12	3.25	8.44	36.28	36.13	1.44	1.90	2.33	5.26	0.91	1.60				
\$5,000,000 under \$10,000,000	0.83	2.30	2.42	3.00	**19.28	**1.76	1.24	1.61	2.44	3.70	0.91	1.60				
\$10,000,000 or more	0.03	--	--	--	--	--	--	--	--	--	--	--				
Taxable returns, total	0.80	3.81	4.73	5.42	10.60	14.71	0.82	1.05	0.68	1.10	0.53	0.73				
Nontaxable returns, total	1.84	8.35	5.43	10.06	15.55	17.00	2.02	3.16	2.16	3.37	1.73	2.42				

Size of adjusted gross income	Total itemized deductions—continued															
	Limited miscellaneous deductions—continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions							
	Other limited miscellaneous deductions		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)
All returns, total	0.80	1.00	0.41	0.77	2.48	2.91	3.22	5.25	1.97	2.64	0.32	0.33				
Under \$5,000	11.12	24.78	7.51	16.88	37.65	43.90	41.62	64.71	28.21	43.95	5.55	5.55				
\$5,000 under \$10,000	9.50	19.67	5.81	13.40	33.33	39.52	45.72	60.30	26.94	33.53	4.23	4.23				
\$10,000 under \$15,000	7.19	14.42	4.11	8.73	19.92	25.22	26.62	64.17	15.79	28.93	3.16	3.16				
\$15,000 under \$20,000	6.73	15.84	3.74	7.92	18.01	22.39	23.66	33.27	14.35	18.59	2.87	2.87				
\$20,000 under \$25,000	5.92	13.55	3.31	6.12	17.84	23.27	17.84	31.78	13.52	18.82	2.71	2.71				
\$25,000 under \$30,000	5.33	11.73	2.95	5.31	14.80	16.96	19.60	35.41	12.06	19.44	2.52	2.52				
\$30,000 under \$35,000	4.76	10.56	2.71	5.06	13.54	16.96	13.54	30.47	10.72	14.91	2.36	2.36				
\$35,000 under \$40,000	4.79	11.73	2.60	4.78	12.72	17.37	19.89	33.65	10.80	15.45	2.30	2.30				
\$40,000 under \$45,000	4.62	10.08	2.55	4.59	13.72	18.08	19.17	30.27	11.28	15.74	2.26	2.26				
\$45,000 under \$50,000	4.62	9.62	2.47	4.63	13.11	16.38	21.67	34.68	11.27	14.88	2.23	2.23				
\$50,000 under \$55,000	4.52	10.61	2.47	4.49	11.88	17.11	17.04	26.46	14.45	14.88	2.24	2.24				
\$55,000 under \$60,000	4.70	10.00	2.46	4.65	11.64	16.96	20.57	28.88	10.21	14.90	2.29	2.29				
\$60,000 under \$75,000	2.72	5.98	1.43	2.75	7.63	12.57	12.02	22.97	6.46	11.21	1.29	1.29				
\$75,000 under \$100,000	2.30	4.96	1.19	2.39	6.69	11.32	11.56	21.55	5.82	10.30	1.04	1.04				
\$100,000 under \$200,000	1.63	3.68	0.87	1.78	4.89	8.06	7.94	20.17	4.19	7.59	0.72	0.72				
\$200,000 under \$500,000	1.49	3.28	1.01	1.14	5.44	8.38	5.67	16.10	3.94	7.75	0.79	0.95				
\$500,000 under \$1,000,000	1.57	3.18	1.30	2.79	6.70	11.56	4.23	14.94	3.58	10.52	1.12	1.13				
\$1,000,000 under \$1,500,000	1.69	2.76	1.50	2.69	7.60	14.74	3.95	9.64	3.52	13.78	1.35	1.36				
\$1,500,000 under \$2,000,000	1.22	2.61	1.08	2.45	5.68	10.30	2.85	12.07	2.55	9.64	0.99	0.99				
\$2,000,000 under \$5,000,000	0.65	1.26	0.60	1.19	3.55	6.33	1.33	8.44	1.24	5.77	0.59	0.59				
\$5,000,000 under \$10,000,000	0.62	1.05	0.60	1.01	3.41	6.57	1.02	2.92	0.96	5.64	0.62	0.62				
\$10,000,000 or more	0.02	--	0.02	--	0.59	--	--	--	0.04	--	--	--				
Taxable returns, total	0.85	1.01	0.44	0.79	2.63	3.14	3.42	5.64	2.10	2.87	0.33	0.35				
Nontaxable returns, total	2.66	5.31	1.49	2.92	7.50	7.14	9.21	13.87	5.86	6.39	1.20	1.21				

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 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	Number of returns	Amount
All returns, total	0.28	0.17	0.67	0.75	0.28	0.18	0.49	0.71	0.29	0.18	0.29	0.18
Under \$5,000	28.52	32.90	55.14	49.14	24.93	27.23	42.14	49.04	28.41	30.84	28.41	30.84
\$5,000 under \$10,000	17.10	22.01	96.06	96.08	17.02	24.11	25.91	54.36	17.79	24.99	17.79	24.99
\$10,000 under \$15,000	5.83	7.36	68.27	76.90	5.81	8.14	11.77	20.77	6.23	8.67	6.23	8.67
\$15,000 under \$20,000	3.76	4.41	83.03	66.31	3.75	4.65	6.92	10.40	4.01	4.96	4.01	4.96
\$20,000 under \$25,000	3.03	3.56	59.31	72.95	3.03	3.72	5.03	7.33	3.36	4.09	3.36	4.09
\$25,000 under \$30,000	2.47	2.84	60.62	45.77	2.47	2.98	3.90	5.27	2.85	3.37	2.85	3.37
\$30,000 under \$35,000	2.18	2.45	88.90	74.04	2.18	2.56	3.43	4.48	2.48	2.85	2.48	2.85
\$35,000 under \$40,000	2.06	2.28	56.08	57.36	2.06	2.37	3.25	4.16	2.27	2.62	2.27	2.62
\$40,000 under \$45,000	2.00	2.16	58.68	62.29	2.00	2.25	3.03	3.80	2.18	2.47	2.18	2.47
\$45,000 under \$50,000	1.95	2.10	37.55	41.43	1.95	2.19	2.93	3.60	2.10	2.39	2.10	2.39
\$50,000 under \$55,000	1.93	2.06	25.54	31.79	1.93	2.16	2.89	3.57	2.06	2.37	2.06	2.37
\$55,000 under \$60,000	1.96	2.07	29.93	34.33	1.96	2.18	2.99	3.71	2.06	2.36	2.06	2.36
\$60,000 under \$75,000	1.10	1.15	11.01	14.60	1.10	1.21	1.64	2.06	1.14	1.30	1.14	1.30
\$75,000 under \$100,000	0.90	0.93	6.92	11.21	0.90	0.97	1.29	1.66	0.91	1.03	0.91	1.03
\$100,000 under \$200,000	0.61	0.61	2.04	3.85	0.61	0.64	1.02	1.85	0.61	0.65	0.62	0.65
\$200,000 under \$500,000	0.69	0.65	0.77	1.17	0.69	0.66	1.06	5.36	0.69	0.66	0.69	0.66
\$500,000 under \$1,000,000	0.98	0.89	1.53	2.13	0.98	0.91	1.22	5.86	0.98	0.92	0.98	0.92
\$1,000,000 under \$1,500,000	1.18	1.15	2.22	2.90	1.18	1.19	1.42	6.33	1.18	1.20	1.18	1.20
\$1,500,000 under \$2,000,000	0.85	0.86	1.84	2.91	0.85	0.89	1.01	4.96	0.85	0.90	0.85	0.90
\$2,000,000 under \$5,000,000	0.49	0.43	1.09	1.70	0.49	0.46	0.57	2.59	0.49	0.46	0.49	0.46
\$5,000,000 under \$10,000,000	0.54	0.46	0.98	1.26	0.54	0.50	0.60	2.29	0.54	0.50	0.54	0.50
\$10,000,000 or more	0.02	0.01	--	--	0.02	0.02	0.03	0.07	0.02	0.02	0.02	0.02
Taxable returns, total	0.29	0.17	0.67	0.75	0.29	0.18	0.52	0.76	0.29	0.18	0.29	0.18
Nontaxable returns, total	1.70	2.09	22.11	22.21	1.70	2.15	1.70	2.15	40.70	38.58	40.70	38.58

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

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 [1]		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	50,544,470	6,187,835,911	29,587,426	4,619,247,559	1,185,837	136,854,153
Salaries and wages	43,324,327	3,845,624,561	26,545,724	2,883,524,194	999,240	61,729,724
Taxable interest	34,974,994	192,155,644	22,605,219	134,272,887	602,208	6,632,810
Tax-exempt interest	4,400,511	68,991,965	2,858,110	46,848,358	75,100	2,345,226
Ordinary dividends	18,924,081	197,168,726	12,620,316	134,473,239	300,189	6,338,364
Qualified dividends	16,315,747	133,069,706	10,894,482	91,081,222	244,373	4,329,052
State income tax refunds	21,522,095	25,655,500	13,560,728	18,522,595	446,178	536,772
Alimony received	259,780	6,758,766	17,372	165,947	3,218	158,120
Business or profession:						
Net income	7,420,206	231,721,012	5,478,818	178,447,460	124,347	4,567,638
Net loss	3,256,190	29,190,116	2,317,358	21,188,808	59,212	768,436
Sales of capital assets:						
Net gain in AGI	11,622,393	821,295,753	7,701,507	621,392,480	183,177	35,520,871
Net loss in AGI	4,760,759	10,701,520	3,234,221	7,342,987	69,140	88,934
Sales of property other than capital assets, net gain less loss	1,118,798	5,445,080	851,531	4,504,036	14,975	251,715
Taxable IRA distributions	5,313,694	98,945,030	3,337,755	70,805,554	76,113	1,215,462
Taxable pensions and annuities	11,662,054	277,536,214	7,176,356	186,771,436	197,979	4,599,529
Rent and royalty:						
Net income	3,602,505	64,027,958	2,524,169	46,276,870	59,054	1,501,696
Net loss	3,792,153	46,443,196	2,569,226	32,477,283	41,517	598,017
Farm rental net income less loss	268,628	2,000,477	175,834	1,262,137	1,890	39,876
Partnership and S Corporation net income less loss	5,797,114	435,188,895	4,470,811	361,617,556	103,354	13,571,082
Estate and trust net income less loss	406,638	16,537,793	223,163	8,131,237	7,892	926,059
Farm net income less loss	783,430	-7,964,876	642,961	-6,699,698	10,059	-59,420
Unemployment compensation	2,656,205	11,617,594	1,742,527	7,583,216	47,125	206,491
Taxable social security benefits	7,541,145	98,481,692	4,693,857	70,534,047	130,257	1,446,080
Other income less loss	3,789,276	27,628,453	2,684,686	19,823,514	62,269	709,382
Total statutory adjustments	17,666,849	89,395,905	12,583,707	68,099,288	229,038	1,466,185
Educator expenses deduction	2,451,124	633,797	1,817,348	482,206	41,536	10,076
Certain business expenses of reservists, performing artists, etc.	77,164	251,092	53,044	132,496	* 2,638	* 926
Health savings account deduction	426,204	1,198,374	317,381	1,002,204	3,392	10,801
Moving expenses adjustment	530,445	1,773,693	308,879	1,200,030	13,307	26,324
Deduction for one-half of self-employment tax	8,210,810	16,747,468	6,192,608	13,173,616	129,469	307,934
Payments to a Keogh plan	1,003,646	20,547,071	795,229	16,781,345	12,340	232,151
Self-employed health insurance deduction	2,544,959	16,018,191	1,836,501	13,205,348	37,595	198,171
Penalty on early withdrawal of savings	607,304	202,464	362,702	107,739	9,071	1,435
Alimony paid	428,289	7,902,312	169,601	3,078,493	20,132	398,300
IRA payments	1,773,607	7,418,701	1,245,208	5,771,381	18,283	52,960
Student loan interest deduction	4,118,856	3,453,732	2,999,020	2,633,850	--	--
Tuition and fees deduction	2,555,036	5,829,908	1,913,325	4,465,852	--	--
Domestic production activities deduction	374,181	6,361,252	306,907	5,353,900	4,300	181,020
Medical savings account deduction	8,361	16,297	4,756	11,655	* 80	* 108
Total itemized deductions	50,544,470	1,333,036,542	29,587,426	928,559,089	1,185,837	27,013,079
Medical and dental expenses deduction	10,520,269	76,347,462	5,618,709	39,275,299	208,114	962,202
Taxes paid deduction	50,118,657	465,880,541	29,507,693	342,794,160	1,165,331	9,397,573
Interest paid deduction	41,282,875	524,790,200	26,539,967	375,291,556	845,776	9,951,503
Contributions deduction	41,119,033	193,603,968	25,744,374	141,904,331	843,195	5,411,159
Casualty or theft loss deduction	107,474	2,337,018	51,535	1,437,950	2,993	166,215
Total miscellaneous deductions	13,959,883	109,179,225	7,175,991	60,206,287	317,760	2,454,318
Taxable income	46,414,283	4,508,688,692	27,676,322	3,416,870,140	1,101,121	105,332,882
Alternative minimum tax	3,934,736	23,470,785	2,975,892	18,477,985	154,135	728,852
Total tax credits	22,313,102	37,800,132	16,109,498	30,121,086	327,049	1,131,870
Child care credit	3,777,419	2,003,158	2,997,446	1,580,016	17,977	10,336
Credit for the elderly or disabled	* 4,297	* 346	* 999	* 4	--	--
Education credits	3,000,706	3,116,694	2,228,301	2,449,311	--	--
Residential energy credits	3,332,550	790,132	2,291,152	546,475	55,454	11,475
Foreign tax credit	5,307,753	11,550,666	3,554,466	8,418,328	86,430	830,692
Child tax credit	11,877,302	16,930,498	9,491,603	14,466,375	166,920	197,941
Retirement savings contribution credit	1,111,884	183,582	663,696	123,993	19,509	2,618
Alternative motor vehicle credit	120,327	143,428	93,479	109,110	* 637	* 1,396
Earned income credit used to offset income tax before credits	234,695	76,734	27,515	4,745	--	--
Prior year minimum tax credit	355,318	973,714	270,301	808,503	5,250	21,966
General business credit	183,010	767,353	138,096	592,190	1,815	32,525
Empowerment zone and community renewal employment credit	27,951	112,427	22,655	90,323	1,383	3,919
Income tax after credits	43,553,893	911,990,810	26,003,215	699,702,682	1,066,195	22,441,776
Total income tax	43,550,711	911,835,062	26,000,403	699,573,242	1,066,194	22,436,489
Total tax liability	44,754,465	948,899,742	26,731,964	728,353,599	1,088,808	23,152,751
Total tax payments	48,469,556	1,028,298,586	28,831,899	776,836,690	1,115,122	24,669,832
Income tax withheld	45,940,840	677,221,031	27,678,873	505,486,127	1,040,738	11,036,605
Estimated tax payments	7,257,376	256,457,322	4,723,655	198,132,428	121,495	8,295,667
Overpayment refunded	35,261,932	136,440,837	19,959,684	89,026,800	734,121	2,204,651
Tax due at time of filing	12,507,910	98,023,690	8,062,688	73,131,071	384,839	2,771,579

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	4,645,274	297,363,213	35,349	3,498,340	15,090,583	1,130,872,647
Salaries and wages	4,321,389	235,265,969	25,277	1,686,095	11,432,697	663,418,578
Taxable interest	2,111,815	4,285,991	28,490	213,821	9,627,262	46,750,135
Tax-exempt interest	123,968	1,374,321	6,368	87,486	1,336,965	18,336,574
Ordinary dividends	724,527	4,191,209	18,487	270,423	5,260,562	51,895,491
Qualified dividends	593,952	2,700,700	16,468	147,392	4,566,472	34,811,340
State income tax refunds	1,940,215	1,792,480	14,034	27,184	5,560,941	4,776,469
Alimony received	108,316	2,717,196	--	--	130,873	3,717,502
Business or profession:						
Net income	450,524	10,306,697	5,735	171,541	1,360,781	38,227,676
Net loss	239,505	1,812,860	* 1,056	* 8,372	639,058	5,411,641
Sales of capital assets:						
Net gain in AGI	431,588	18,298,307	10,981	362,686	3,295,139	145,721,409
Net loss in AGI	196,305	418,505	2,064	4,960	1,259,029	2,846,133
Sales of property other than capital assets	30,156	97,401	375	4,248	221,761	587,679
Taxable IRA distributions	173,259	2,751,061	2,512	57,423	1,724,054	24,115,529
Taxable pensions and annuities	569,807	9,738,508	13,345	318,459	3,704,566	76,108,281
Rent and royalty:						
Net income	129,436	1,620,466	2,320	20,520	887,525	14,608,406
Net loss	266,368	3,123,131	2,715	30,011	912,326	10,214,754
Farm rental net income less loss	4,810	18,323	--	--	86,094	680,140
Partnership and S Corporation net income less loss	212,944	10,926,657	2,221	183,722	1,007,784	48,889,879
Estate and trust net income less loss	13,432	595,846	385	94,185	161,765	6,790,466
Farm net income less loss	17,670	-171,849	* 767	* -7,562	111,973	-1,026,347
Unemployment compensation	239,702	1,014,078	* 1,268	* 5,359	625,584	2,808,450
Taxable social security benefits	138,140	1,280,319	6,718	90,396	2,572,171	25,130,849
Other income less loss	198,048	1,177,299	2,451	81,040	841,822	5,837,218
Total statutory adjustments	1,299,419	4,690,122	13,134	54,334	3,541,552	15,085,976
Educator expenses deduction	170,301	41,663	* 1,956	* 423	419,984	99,429
Certain business expenses of reservist, performing artists, etc.	* 4,731	* 19,342	--	--	16,752	98,328
Health savings account deduction	18,063	38,518	* 8	* 46	87,361	146,804
Moving expenses adjustment	34,138	92,299	* 315	* 26	173,806	455,013
Deduction for self-employment tax	447,371	707,009	6,108	13,554	1,435,255	2,545,356
Payments to a Keogh plan	29,220	498,441	* 313	* 6,271	166,544	3,028,864
Self-employed health insurance deduction	117,536	549,987	1,823	15,596	551,505	2,049,090
Penalty on early withdrawal of savings	51,744	11,835	* 515	* 270	183,271	81,185
Alimony paid	68,026	1,270,702	--	--	170,530	3,154,817
IRA payments	100,686	322,641	* 646	* 1,834	408,783	1,269,885
Student loan interest deduction	328,980	245,352	* 3,002	* 2,263	787,853	572,266
Tuition and fees deduction	316,198	742,652	* 2,870	* 7,435	322,645	613,968
Domestic production activities deduction	7,043	102,614	330	6,616	55,601	717,103
Medical savings account deduction	* 339	* 833	--	--	* 3,186	* 3,701
Total itemized deductions	4,645,274	91,684,382	35,349	964,700	15,090,583	284,815,290
Medical and dental expenses deduction	948,005	3,786,450	10,435	40,157	3,735,006	32,283,354
Taxes paid deduction	4,599,480	24,948,927	35,348	319,391	14,810,805	88,420,490
Interest paid deduction	3,839,581	43,023,171	31,858	449,834	10,025,694	96,074,135
Contributions deduction	3,458,237	8,779,535	27,126	101,754	11,046,101	37,407,188
Casualty or theft loss deduction	12,283	128,142	--	--	40,663	604,710
Total miscellaneous deductions	1,799,709	11,775,673	7,760	74,414	4,658,663	34,668,533
Taxable income	4,069,388	173,914,528	25,567	2,344,824	13,541,886	810,226,319
Alternative minimum tax	274,432	952,266	2,516	14,951	527,761	3,296,730
Total tax credits [2]	2,832,799	3,388,389	19,974	26,302	3,023,781	3,132,485
Child care credit	710,153	387,202	* 4,340	* 2,591	47,503	23,013
Credit for the elderly or disabled	--	--	--	--	* 3,299	* 342
Education credits	343,534	289,292	* 3,645	* 3,084	425,225	375,007
Residential energy credits	241,094	60,792	* 1,993	* 470	742,858	170,919
Foreign tax credit	160,814	369,424	7,580	4,954	1,498,462	1,927,270
Child tax credit	2,002,051	2,060,724	9,879	14,826	206,850	190,632
Retirement savings contribution credit	267,157	36,912	--	--	161,522	20,059
Alternative motor vehicle credit	4,002	5,118	--	--	22,210	27,804
Earned income credit used to offset income tax before credits	180,318	66,635	--	--	26,862	5,354
Minimum tax credit	22,849	22,339	* 96	* 240	56,822	120,665
General business credit	5,751	13,965	* 20	* 73	37,329	128,600
Empowerment zone and renewal community employment credit	596	4,443	* 9	* 32	3,308	13,710
Income tax after credits	3,137,056	28,591,257	24,839	444,415	13,322,587	160,810,681
Total income tax	3,137,010	28,587,086	24,839	444,415	13,322,265	160,793,829
Total tax liability	3,239,215	30,097,634	28,009	465,656	13,666,468	166,830,102
Total tax payments	4,452,968	41,767,689	27,858	516,444	14,041,708	184,507,931
Income tax withheld	4,333,169	34,046,496	26,295	322,122	12,861,765	126,329,681
Estimated tax payments	191,114	5,551,488	3,846	122,426	2,217,266	44,355,313
Overpayment refunded	4,094,658	16,056,516	21,652	86,883	10,451,817	29,065,987
Tax due at time of filing	468,936	2,970,440	10,847	61,732	3,580,600	19,088,867

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Includes credits not shown separately.

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 [1]	Total 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	142,978,806	282,613,371	186,752,397	52,735,562	95,860,974	3,952,912,096	27,789,878	475,891,787
Under \$5,000	13,838,587	12,238,811	9,372,782	1,783,410	2,866,029	-35,284,927	1,865	34,213
\$5,000 under \$10,000	12,114,741	14,816,817	10,337,184	2,954,517	4,479,634	22,972,633	136	129
\$10,000 under \$15,000	11,914,564	19,758,736	12,567,156	4,118,680	7,191,580	51,843,114	31,042	3,996
\$15,000 under \$20,000	11,061,903	19,970,946	12,826,525	4,113,260	7,144,422	71,866,320	196,266	60,911
\$20,000 under \$25,000	9,963,693	18,922,604	12,000,916	3,899,970	6,921,688	87,658,786	299,432	174,215
\$25,000 under \$30,000	9,005,338	17,655,929	11,095,391	3,564,763	6,560,538	97,870,360	567,899	450,355
\$30,000 under \$35,000	7,846,724	15,415,893	9,954,259	2,896,963	5,461,634	94,162,741	1,038,952	1,119,757
\$35,000 under \$40,000	6,894,082	13,796,833	9,088,356	2,528,010	4,708,477	94,551,793	1,358,924	1,908,435
\$40,000 under \$45,000	5,936,174	12,070,382	8,026,722	2,208,631	4,043,661	93,790,548	1,402,473	2,466,877
\$45,000 under \$50,000	5,214,624	10,917,376	7,307,369	2,004,224	3,610,007	95,178,250	1,492,919	3,173,860
\$50,000 under \$55,000	4,675,938	10,322,768	6,914,755	1,808,510	3,408,013	94,893,115	1,401,727	3,410,519
\$55,000 under \$60,000	4,214,848	9,660,666	6,463,610	1,718,895	3,197,056	98,689,690	1,466,565	4,253,330
\$60,000 under \$75,000	10,559,958	25,387,738	17,110,223	4,460,436	8,277,516	299,698,257	4,070,455	15,748,336
\$75,000 under \$100,000	11,744,133	30,943,950	20,657,475	5,509,571	10,286,474	477,430,209	5,354,622	32,413,740
\$100,000 under \$200,000	13,457,877	37,753,793	24,672,856	6,851,647	13,080,938	914,019,187	6,797,859	104,380,783
\$200,000 under \$500,000	3,492,353	9,981,674	6,442,708	1,798,771	3,538,966	517,925,303	1,794,561	101,198,503
\$500,000 under \$1,000,000	651,049	1,884,579	1,198,089	328,835	686,490	223,041,500	328,124	54,120,938
\$1,000,000 under \$1,500,000	166,363	474,088	304,640	79,576	169,448	96,024,306	79,419	24,249,925
\$1,500,000 under \$2,000,000	70,733	200,346	129,130	33,815	71,217	58,074,759	33,737	14,690,229
\$2,000,000 under \$5,000,000	108,641	308,122	198,136	51,720	109,986	154,383,792	51,596	38,667,071
\$5,000,000 under \$10,000,000	28,090	79,096	50,857	12,892	28,239	88,311,273	12,858	20,992,873
\$10,000,000 or more	18,394	52,225	33,260	8,465	18,964	255,811,089	8,447	52,372,791
Taxable returns, total	96,269,751	179,851,609	132,554,664	27,789,878	47,296,945	3,433,397,882	27,789,878	475,891,787
Nontaxable returns, total	46,709,055	102,761,762	54,197,733	24,945,684	48,564,029	519,514,215	--	--

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	47,587,739	83,747,617	3,747,554,576	25,163,247	458,817,287	594,369	747,606	45,677,352	444,404	5,782,648
Under \$5,000	1,604,601	2,537,099	-34,488,475	1,841	33,870	12,113	18,585	-626,838	* 14	* 258
\$5,000 under \$10,000	2,530,530	3,758,742	19,659,105	136	129	8,996	10,993	72,013	--	--
\$10,000 under \$15,000	3,517,121	5,901,205	44,249,174	9,231	1,092	27,818	45,714	357,116	999	166
\$15,000 under \$20,000	3,489,150	5,787,413	60,952,410	44,220	10,676	19,787	26,730	350,788	* 2,257	* 1,365
\$20,000 under \$25,000	3,305,074	5,479,342	74,314,858	92,536	42,319	34,191	38,765	772,977	14,822	5,794
\$25,000 under \$30,000	3,083,025	5,278,252	84,672,139	310,107	176,785	44,088	53,163	1,225,734	26,571	27,839
\$30,000 under \$35,000	2,487,558	4,384,962	80,873,643	776,696	740,179	40,913	50,982	1,337,009	25,856	33,076
\$35,000 under \$40,000	2,229,277	3,938,985	83,381,273	1,113,559	1,424,442	36,354	52,615	1,359,052	24,132	47,774
\$40,000 under \$45,000	2,001,552	3,488,951	85,009,304	1,217,850	1,985,764	29,450	32,098	1,249,039	22,782	61,311
\$45,000 under \$50,000	1,795,536	3,131,210	85,281,900	1,299,106	2,592,543	29,544	33,965	1,397,254	25,540	78,533
\$50,000 under \$55,000	1,659,876	3,037,504	87,093,202	1,258,218	2,881,067	27,543	42,031	1,450,279	24,635	72,531
\$55,000 under \$60,000	1,593,921	2,865,746	91,502,099	1,346,155	3,722,507	26,066	36,377	1,495,654	22,064	87,125
\$60,000 under \$75,000	4,175,939	7,582,549	280,711,137	3,790,649	14,194,832	63,896	79,162	4,282,234	61,563	356,963
\$75,000 under \$100,000	5,243,221	9,655,790	454,477,637	5,090,438	30,104,459	74,487	88,725	6,365,529	74,440	627,290
\$100,000 under \$200,000	6,611,389	12,434,158	882,648,554	6,557,739	100,150,620	96,516	109,309	12,574,474	96,180	1,748,103
\$200,000 under \$500,000	1,752,922	3,421,638	505,126,344	1,748,819	98,736,409	18,206	22,589	5,310,095	18,156	1,022,776
\$500,000 under \$1,000,000	323,546	672,809	219,382,708	322,850	53,254,669	2,851	3,695	1,937,486	2,844	461,423
\$1,000,000 under \$1,500,000	78,311	166,712	94,488,348	78,156	23,880,732	570	752	706,450	569	186,118
\$1,500,000 under \$2,000,000	33,260	69,939	57,119,830	33,183	14,450,213	356	480	611,428	355	166,040
\$2,000,000 under \$5,000,000	50,832	107,990	151,842,303	50,708	38,069,419	475	653	1,332,947	475	323,824
\$5,000,000 under \$10,000,000	12,736	27,875	87,231,144	12,703	20,730,945	94	142	665,133	93	158,826
\$10,000,000 or more	8,364	18,748	252,025,940	8,346	51,633,617	57	82	1,451,500	57	315,515
Taxable returns, total	25,163,247	42,438,431	3,270,380,128	25,163,247	458,817,287	444,404	531,040	42,624,313	444,404	5,782,648
Nontaxable returns, total	22,424,492	41,309,186	477,174,448	--	--	149,965	216,566	3,053,039	--	--

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	2,753,707	3,278,209	158,190,837	1,731,937	14,204,435	5,537,694	8,087,542	182,624,361	1,799,274	9,000,348
Under \$5,000	54,582	62,081	-906,919	* 17	* 265	193,619	248,264	-158,018	**	**
\$5,000 under \$10,000	90,955	103,852	706,612	--	--	480,209	606,046	3,772,703	--	--
\$10,000 under \$15,000	146,356	172,001	1,859,515	* 7,309	* 811	740,452	1,072,660	9,372,207	** 13,503	** 1,984
\$15,000 under \$20,000	207,028	236,953	3,664,813	77,549	22,261	743,143	1,093,326	12,971,425	77,877	27,319
\$20,000 under \$25,000	276,611	329,336	6,248,016	108,729	65,339	709,827	1,074,245	15,906,122	98,205	65,515
\$25,000 under \$30,000	249,827	299,570	6,852,118	117,990	130,621	580,050	929,553	15,837,429	146,784	134,916
\$30,000 under \$35,000	228,003	283,876	7,403,177	131,058	174,375	447,876	741,815	14,572,706	171,082	219,897
\$35,000 under \$40,000	195,928	229,092	7,342,512	123,976	224,296	324,976	487,785	12,167,013	189,621	307,764
\$40,000 under \$45,000	145,674	168,954	6,175,237	109,067	254,324	235,352	353,657	9,977,780	153,195	292,984
\$45,000 under \$50,000	132,353	155,493	6,291,409	98,824	240,346	203,499	289,340	9,652,403	156,384	409,261
\$50,000 under \$55,000	119,151	144,501	6,241,670	93,923	289,674	139,156	183,978	7,310,998	106,695	343,108
\$55,000 under \$60,000	100,668	124,510	5,760,279	82,907	274,723	127,391	170,424	7,327,892	110,011	379,289
\$60,000 under \$75,000	233,660	269,555	15,615,884	216,105	926,172	243,158	346,250	16,233,084	224,445	995,247
\$75,000 under \$100,000	221,206	265,209	19,066,409	218,123	1,484,560	203,476	276,751	17,632,738	189,497	1,328,505
\$100,000 under \$200,000	286,006	352,749	37,582,797	280,828	4,162,342	140,056	184,722	18,188,895	136,586	2,042,396
\$200,000 under \$500,000	56,936	70,084	16,019,224	56,794	3,064,132	22,086	24,655	6,139,225	22,025	1,178,858
\$500,000 under \$1,000,000	6,025	7,166	4,150,681	6,005	1,025,742	2,338	2,820	1,506,316	2,332	369,556
\$1,000,000 under \$1,500,000	1,276	1,515	1,555,263	1,272	370,991	361	470	425,738	360	97,405
\$1,500,000 under \$2,000,000	441	509	754,300	440	194,969	254	289	430,514	254	105,469
\$2,000,000 under \$5,000,000	778	935	2,297,875	778	558,219	341	408	1,010,745	341	241,088
\$5,000,000 under \$10,000,000	146	164	981,865	146	242,796	52	58	378,368	52	90,592
\$10,000,000 or more	98	106	2,528,101	98	497,476	23	28	1,968,079	23	369,196
Taxable returns, total	1,731,937	2,043,963	133,529,139	1,731,937	14,204,435	1,799,274	2,283,511	107,489,947	1,799,274	9,000,348
Nontaxable returns, total	1,021,770	1,234,246	24,661,699	--	--	3,738,421	5,804,031	75,134,415	--	--

* 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] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

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 [1]	Total 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	142,978,806	282,613,371	186,752,397	52,735,562	95,860,974	3,952,912,096	27,789,878	475,891,787
Returns of married persons filing jointly	54,065,030	165,246,689	108,124,023	28,688,852	57,122,666	3,184,250,532	19,975,332	426,561,896
Returns of married persons filing jointly, total:	2,730,935	3,699,192	2,753,795	608,220	945,398	43,656,139	432,297	6,069,241
Spouse filing	2,698,439	3,618,566	2,688,802	598,124	929,764	42,937,609	425,407	5,967,749
Spouse not filing	32,496	80,627	64,993	10,096	15,634	718,529	6,890	101,492
Returns of heads of household	21,169,039	54,298,587	21,169,039	20,327,090	33,129,548	633,601,664	6,349,419	35,403,444
Returns of surviving spouses	86,923	230,646	86,923	86,923	143,723	4,937,327	43,718	522,816
Returns of single persons	64,926,879	59,138,256	54,618,617	3,024,476	4,519,639	86,466,434	989,112	7,334,390

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	47,587,739	83,747,617	3,747,554,576	25,163,247	458,817,287	594,369	747,606	45,677,352	444,404	5,782,648
Returns of married persons filing jointly	27,824,342	53,947,574	3,117,249,689	19,345,763	419,346,135	211,418	257,615	23,660,250	158,064	3,153,707
Returns of married persons filing jointly, total:	542,957	842,455	38,931,715	377,268	5,474,241	16,183	18,882	794,314	14,961	93,365
Spouse filing	534,858	830,474	38,283,139	371,377	5,376,003	16,183	18,882	794,314	14,961	93,365
Spouse not filing	8,098	11,981	648,576	5,891	98,238	--	--	--	--	--
Returns of heads of household	17,347,631	26,367,650	542,638,936	5,047,255	30,088,935	83,405	101,014	4,674,877	50,942	450,212
Returns of surviving spouses	86,923	139,937	4,937,327	43,718	522,816	--	--	--	--	--
Returns of single persons	1,785,886	2,450,001	43,796,910	349,242	3,385,160	283,363	370,095	16,547,911	220,437	2,085,364

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	2,753,707	3,278,209	158,190,837	1,731,937	14,204,435	5,537,694	8,087,542	182,624,361	1,799,274	9,000,348
Returns of married persons filing jointly	1,072,531	1,327,009	93,108,478	731,418	9,424,022	1,057,561	1,590,468	62,319,870	502,631	4,201,852
Returns of married persons filing jointly, total:	29,359	34,365	1,844,631	25,868	240,838	37,795	49,695	3,108,913	28,136	378,800
Spouse filing	28,703	33,708	1,838,786	25,868	240,838	35,798	46,699	3,038,960	27,137	375,546
Spouse not filing	* 657	* 657	* 5,845	--	--	* 1,998	* 2,996	* 69,953	* 999	* 3,254
Returns of heads of household	1,411,701	1,623,530	55,212,472	846,452	3,892,775	3,494,628	5,037,354	93,481,617	932,471	3,051,603
Returns of surviving spouses	* 830	* 1,145	* 121,771	* 830	* 12,847	* 1,642	* 2,641	* 22,121	--	--
Returns of single persons	239,286	292,159	7,903,484	127,369	633,953	946,067	1,407,384	23,691,840	336,036	1,368,092

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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 [1]									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [2]		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	24,583,940	381,448,487	21,792,946	343,464,473	5,787,527	35,944,641	24,572,959	379,518,764	24,583,940	48,539,994
No adjusted gross income	253,269	-5,988,491	148,393	1,274,540	147,695	522,964	252,190	1,824,545	253,269	268,197
\$1 under \$1,000	404,901	209,772	287,352	276,927	131,182	93,838	402,593	370,766	404,901	52,736
\$1,000 under \$2,000	519,848	785,361	432,107	763,531	114,808	221,132	519,848	1,005,177	519,848	171,082
\$2,000 under \$3,000	626,853	1,588,355	543,651	1,491,901	117,362	244,115	626,853	1,736,016	626,853	334,010
\$3,000 under \$4,000	781,496	2,731,478	642,792	2,284,912	204,230	567,141	781,496	2,852,053	781,496	516,082
\$4,000 under \$5,000	810,386	3,647,984	680,573	3,037,387	208,611	694,297	809,387	3,745,203	810,386	700,768
\$5,000 under \$6,000	828,273	4,557,227	694,246	3,779,215	214,513	809,077	828,273	4,601,011	828,273	885,570
\$6,000 under \$7,000	940,306	6,105,932	793,687	4,971,862	245,855	1,124,871	940,306	6,096,733	940,306	1,210,774
\$7,000 under \$8,000	996,888	7,479,211	847,625	6,023,317	251,627	1,345,716	996,244	7,388,012	996,888	1,611,718
\$8,000 under \$9,000	1,199,664	10,192,386	925,486	6,919,519	496,003	3,066,298	1,199,664	9,985,817	1,199,664	2,286,434
\$9,000 under \$10,000	1,049,398	9,970,980	881,993	7,757,004	315,501	1,892,012	1,049,398	9,649,016	1,049,398	1,960,355
\$10,000 under \$11,000	1,063,290	11,168,947	928,074	9,093,841	270,509	1,726,924	1,063,290	10,820,765	1,063,290	2,234,022
\$11,000 under \$12,000	1,168,107	13,452,967	982,813	10,219,763	360,117	2,864,004	1,168,107	13,083,767	1,168,107	2,934,036
\$12,000 under \$13,000	944,445	11,745,726	762,725	8,569,213	322,608	2,827,304	939,147	11,396,517	944,445	2,832,196
\$13,000 under \$14,000	764,753	10,320,904	631,857	7,834,770	242,471	2,225,688	764,753	10,060,458	764,753	2,717,942
\$14,000 under \$15,000	763,632	11,074,742	643,981	8,726,345	216,606	1,988,556	762,978	10,714,901	763,632	2,776,054
\$15,000 under \$16,000	697,156	10,812,422	621,414	9,040,497	179,480	1,594,035	697,156	10,634,532	697,156	2,629,810
\$16,000 under \$17,000	694,307	11,461,706	622,095	9,834,285	154,831	1,312,647	694,307	11,158,717	694,307	2,483,505
\$17,000 under \$18,000	650,497	11,392,857	609,953	10,372,574	127,070	761,162	650,497	11,133,735	650,497	2,218,259
\$18,000 under \$19,000	611,352	11,308,403	568,262	10,084,271	106,643	898,508	611,352	10,982,779	611,352	1,980,779
\$19,000 under \$20,000	652,307	12,709,911	615,687	11,732,350	104,791	718,956	652,307	12,451,306	652,307	1,963,530
\$20,000 under \$25,000	2,962,617	66,588,206	2,861,887	62,002,393	433,840	2,882,997	2,962,617	64,890,483	2,962,617	7,437,830
\$25,000 under \$30,000	2,692,833	73,927,239	2,615,948	69,009,413	389,467	2,753,384	2,692,833	71,762,797	2,692,833	4,439,606
\$30,000 under \$35,000	1,819,975	58,808,546	1,780,866	54,762,114	311,902	1,912,667	1,819,975	56,674,781	1,819,975	1,608,511
\$35,000 and over	687,387	25,395,715	669,480	23,602,530	119,808	896,349	687,387	24,498,879	687,387	286,189

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	3,420,158	933,968	1,330,254	570,399	5,308,062	5,098,105	21,607,527	42,507,920	* 6,642	* 109,650
No adjusted gross income	* 3	* 7	* 3	* 10	119,272	76,127	175,918	192,064	* 1,000	* 27,042
\$1 under \$1,000	--	--	--	--	53,594	8,993	362,709	43,743	--	--
\$1,000 under \$2,000	--	--	--	--	100,861	25,119	446,388	145,963	* 999	* 20,514
\$2,000 under \$3,000	--	--	--	--	110,163	29,151	553,230	304,859	--	--
\$3,000 under \$4,000	--	--	--	--	191,437	62,559	654,938	453,524	--	--
\$4,000 under \$5,000	--	--	--	--	197,737	81,058	689,833	619,711	* 644	* 13,518
\$5,000 under \$6,000	--	--	--	--	198,766	90,934	710,601	794,635	* 1,000	* 12,719
\$6,000 under \$7,000	--	--	--	--	233,441	129,952	822,435	1,080,822	--	--
\$7,000 under \$8,000	--	--	--	--	247,284	167,463	914,152	1,444,255	* 999	* 18,978
\$8,000 under \$9,000	97,847	1,951	* 999	* 126	481,003	421,504	1,106,139	1,862,979	--	--
\$9,000 under \$10,000	364,861	28,328	9,246	452	303,439	233,856	941,538	1,698,170	--	--
\$10,000 under \$11,000	318,330	43,864	175,881	10,332	227,473	218,573	828,989	1,971,585	--	--
\$11,000 under \$12,000	293,664	23,343	276,026	51,893	312,951	395,230	862,084	2,515,463	--	--
\$12,000 under \$13,000	164,572	5,242	151,031	46,325	293,414	416,100	776,463	2,410,853	--	--
\$13,000 under \$14,000	9,288	1,912	--	--	247,292	356,880	750,198	2,359,150	--	--
\$14,000 under \$15,000	36,534	4,991	* 999	* 48	211,640	327,825	754,253	2,443,238	--	--
\$15,000 under \$16,000	34,011	5,121	--	--	170,567	273,551	686,115	2,351,137	--	--
\$16,000 under \$17,000	35,091	6,858	--	--	148,508	228,417	683,729	2,248,230	* 1,000	* 11,785
\$17,000 under \$18,000	44,171	14,084	--	--	117,241	171,458	639,776	2,032,718	--	--
\$18,000 under \$19,000	40,757	13,180	--	--	109,921	158,436	598,673	1,809,162	--	--
\$19,000 under \$20,000	59,028	24,564	--	--	97,535	140,250	634,342	1,798,716	--	--
\$20,000 under \$25,000	365,352	190,951	* 7,638	* 2,103	408,642	515,265	2,860,135	6,731,614	* 1,000	* 5,094
\$25,000 under \$30,000	796,480	370,324	190,747	84,926	375,692	366,556	2,352,187	3,702,726	--	--
\$30,000 under \$35,000	617,344	170,964	426,135	321,550	245,856	165,390	1,276,988	1,272,157	--	--
\$35,000 and over	142,827	28,283	91,550	52,634	104,330	37,459	525,715	220,448	--	--

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 [2]		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	5,627,039	33,242,705	4,587,785	30,128,655	1,602,735	5,060,826	5,616,058	35,189,481	5,627,039	1,368,234
No adjusted gross income	152,592	-2,777,709	75,211	373,154	94,840	214,925	151,513	588,079	152,592	30,878
\$1 under \$1,000	304,190	149,515	196,609	159,118	118,579	86,579	301,882	245,698	304,190	17,644
\$1,000 under \$2,000	344,721	518,749	273,519	467,861	89,720	119,002	344,721	586,864	344,721	43,112
\$2,000 under \$3,000	359,328	907,529	292,148	772,247	86,317	174,540	359,328	946,787	359,328	70,126
\$3,000 under \$4,000	485,348	1,694,149	370,437	1,306,176	158,673	393,941	485,348	1,700,117	485,348	127,119
\$4,000 under \$5,000	483,210	2,168,592	381,368	1,682,333	151,087	494,329	482,211	2,176,662	483,210	157,565
\$5,000 under \$6,000	475,475	2,616,201	374,073	2,023,308	150,037	576,844	475,475	2,600,152	475,475	183,744
\$6,000 under \$7,000	506,028	3,282,457	412,551	2,609,497	147,256	609,889	506,028	3,219,386	506,028	197,479
\$7,000 under \$8,000	449,578	3,364,325	387,135	2,814,276	118,231	447,937	448,934	3,262,213	449,578	161,245
\$8,000 under \$9,000	467,951	3,976,346	399,121	3,264,991	119,817	532,256	467,951	3,797,248	467,951	140,897
\$9,000 under \$10,000	469,052	4,460,470	402,578	3,648,833	125,989	555,429	469,052	4,204,262	469,052	110,924
\$10,000 under \$11,000	436,038	4,573,694	392,275	3,892,171	97,370	356,884	436,038	4,249,055	436,038	72,536
\$11,000 under \$12,000	403,459	4,637,095	370,402	4,005,876	82,742	333,971	403,459	4,339,847	403,459	40,023
\$12,000 under \$13,000	219,643	2,706,281	197,137	2,292,560	40,280	150,084	214,346	2,442,644	219,643	10,411
\$13,000 under \$14,000	47,172	632,422	43,902	576,061	14,969	-17,219	47,172	558,842	47,172	4,047
\$14,000 under \$15,000	23,254	332,590	19,320	240,192	6,830	31,434	22,599	271,626	23,254	485
\$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 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 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	1,209,340	98,883	613,182	109,128	1,265,597	321,061	3,894,234	948,290	--	--
No adjusted gross income	--	--	--	--	73,456	18,075	80,959	12,803	--	--
\$1 under \$1,000	--	--	--	--	44,036	4,848	261,999	12,797	--	--
\$1,000 under \$2,000	--	--	--	--	76,769	10,373	272,853	32,739	--	--
\$2,000 under \$3,000	--	--	--	--	80,387	16,804	286,382	53,321	--	--
\$3,000 under \$4,000	--	--	--	--	142,405	36,489	360,562	90,630	--	--
\$4,000 under \$5,000	--	--	--	--	138,719	43,036	363,492	114,529	--	--
\$5,000 under \$6,000	--	--	--	--	132,405	47,878	359,096	135,866	--	--
\$6,000 under \$7,000	--	--	--	--	135,630	47,316	390,393	150,163	--	--
\$7,000 under \$8,000	--	--	--	--	101,707	31,773	368,780	129,472	--	--
\$8,000 under \$9,000	96,848	1,947	* 999	* 126	111,163	30,582	375,031	108,369	--	--
\$9,000 under \$10,000	361,863	28,067	9,246	452	111,011	18,861	362,233	63,996	--	--
\$10,000 under \$11,000	315,333	43,266	175,881	10,332	55,051	8,569	203,040	20,702	--	--
\$11,000 under \$12,000	283,620	22,396	276,026	51,893	29,317	3,546	100,978	14,081	--	--
\$12,000 under \$13,000	151,675	3,208	151,031	46,325	15,986	1,841	53,925	5,362	--	--
\$13,000 under \$14,000	--	--	--	--	11,726	936	36,090	3,112	--	--
\$14,000 under \$15,000	--	--	--	--	5,831	136	18,421	349	--	--
\$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 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 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 [2]		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	9,192,120	154,151,892	8,419,756	141,201,236	1,815,205	10,811,892	9,192,120	152,071,500	9,192,120	17,675,964
No adjusted gross income	51,844	-1,392,329	40,051	403,648	23,326	118,766	51,844	549,456	51,844	92,497
\$1 under \$1,000	64,188	35,906	57,938	81,514	7,630	-6,874	64,188	74,640	64,188	18,606
\$1,000 under \$2,000	113,373	172,888	102,264	174,462	16,372	49,710	113,373	224,172	113,373	69,178
\$2,000 under \$3,000	173,298	439,597	162,557	427,406	19,194	49,506	173,298	476,912	173,298	159,332
\$3,000 under \$4,000	188,175	657,242	173,127	638,455	29,988	104,018	188,175	742,474	188,175	229,668
\$4,000 under \$5,000	210,964	952,154	191,711	878,844	36,590	137,321	210,964	1,029,683	210,964	330,243
\$5,000 under \$6,000	220,268	1,214,111	201,854	1,138,903	36,518	110,991	220,268	1,262,613	220,268	414,347
\$6,000 under \$7,000	262,309	1,704,322	226,635	1,396,371	65,994	341,662	262,309	1,738,033	262,309	568,889
\$7,000 under \$8,000	338,522	2,545,663	269,195	1,861,456	102,787	679,292	338,522	2,540,749	338,522	844,361
\$8,000 under \$9,000	542,576	4,604,551	359,055	2,336,772	326,848	2,236,869	542,576	4,573,642	542,576	1,514,710
\$9,000 under \$10,000	337,368	3,199,675	272,823	2,352,806	112,225	804,267	337,368	3,157,073	337,368	942,297
\$10,000 under \$11,000	304,617	3,202,844	267,257	2,569,094	70,180	550,311	304,617	3,119,405	304,617	851,270
\$11,000 under \$12,000	319,100	3,666,786	278,298	3,061,599	70,400	591,450	319,100	3,653,049	319,100	890,528
\$12,000 under \$13,000	275,601	3,444,198	252,244	2,967,389	50,429	409,349	275,601	3,376,738	275,601	770,059
\$13,000 under \$14,000	322,449	4,362,686	292,227	3,743,760	55,969	426,636	322,449	4,170,396	322,449	894,177
\$14,000 under \$15,000	352,310	5,112,115	317,870	4,401,950	72,753	505,612	352,310	4,907,562	352,310	980,467
\$15,000 under \$16,000	316,666	4,911,028	290,099	4,239,913	69,131	540,182	316,666	4,780,095	316,666	879,591
\$16,000 under \$17,000	336,828	5,557,464	307,527	4,912,465	64,028	534,863	336,828	5,447,328	336,828	896,465
\$17,000 under \$18,000	324,214	5,679,126	311,776	5,326,097	43,729	214,883	324,214	5,540,980	324,214	816,130
\$18,000 under \$19,000	305,028	5,640,252	293,294	5,317,686	40,177	164,310	305,028	5,481,996	305,028	724,230
\$19,000 under \$20,000	338,414	6,593,449	325,752	6,244,416	44,380	260,702	338,414	6,505,119	338,414	741,869
\$20,000 under \$25,000	1,482,354	33,347,807	1,444,636	31,426,882	194,001	934,450	1,482,354	32,366,426	1,482,354	2,579,136
\$25,000 under \$30,000	1,283,988	35,187,844	1,264,318	33,393,411	148,657	634,334	1,283,988	34,027,746	1,283,988	1,250,589
\$30,000 under \$35,000	712,283	22,771,985	701,862	21,380,312	109,149	427,035	712,283	21,807,347	712,283	217,047
\$35,000 and over	15,386	540,527	15,386	525,622	* 4,748	* -7,754	15,386	517,868	15,386	278

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	1,817,557	687,236	612,262	403,438	1,740,827	1,712,688	8,359,045	15,276,040	* 3,644	* 58,373
No adjusted gross income	--	--	--	--	20,372	19,957	49,972	72,540	* 1,000	* 27,042
\$1 under \$1,000	--	--	--	--	* 5,234	* 2,044	64,188	16,562	--	--
\$1,000 under \$2,000	--	--	--	--	13,409	7,231	112,426	61,947	--	--
\$2,000 under \$3,000	--	--	--	--	19,872	7,658	173,298	151,674	--	--
\$3,000 under \$4,000	--	--	--	--	30,853	16,195	186,702	213,473	--	--
\$4,000 under \$5,000	--	--	--	--	35,935	25,846	210,428	304,397	* 644	* 13,518
\$5,000 under \$6,000	--	--	--	--	36,150	24,069	219,962	390,277	* 1,000	* 12,719
\$6,000 under \$7,000	--	--	--	--	63,920	54,712	260,074	514,177	--	--
\$7,000 under \$8,000	--	--	--	--	113,326	104,510	338,522	739,851	--	--
\$8,000 under \$9,000	--	--	--	--	322,483	343,105	541,971	1,171,605	--	--
\$9,000 under \$10,000	* 1,999	* 185	--	--	112,638	128,348	336,327	813,764	--	--
\$10,000 under \$11,000	--	--	--	--	70,498	83,553	303,962	767,716	--	--
\$11,000 under \$12,000	* 3,296	* 124	--	--	73,030	89,837	315,754	800,567	--	--
\$12,000 under \$13,000	8,601	1,217	--	--	51,186	64,648	274,024	704,194	--	--
\$13,000 under \$14,000	* 8,289	* 1,654	--	--	62,354	77,765	321,172	814,758	--	--
\$14,000 under \$15,000	35,535	4,653	* 999	* 48	74,124	92,048	349,340	883,766	--	--
\$15,000 under \$16,000	31,357	3,481	--	--	67,251	97,180	309,517	778,930	--	--
\$16,000 under \$17,000	34,436	6,845	--	--	62,437	93,962	328,068	795,658	--	--
\$17,000 under \$18,000	41,173	13,108	--	--	42,353	50,608	314,400	752,413	--	--
\$18,000 under \$19,000	31,467	11,119	--	--	42,767	44,119	293,939	668,992	--	--
\$19,000 under \$20,000	49,040	22,726	--	--	46,295	48,164	323,182	670,980	--	--
\$20,000 under \$25,000	318,900	169,444	* 7,638	* 2,103	183,032	150,445	1,418,423	2,259,247	* 1,000	* 5,094
\$25,000 under \$30,000	730,178	340,518	188,748	84,075	137,778	70,160	1,040,453	839,910	--	--
\$30,000 under \$35,000	512,993	111,979	404,585	312,690	53,531	16,524	267,848	88,544	--	--
\$35,000 and over	10,292	182	10,292	4,523	--	--	* 5,094	* 96	--	--

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 [2]		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	9,764,780	194,053,890	8,785,404	172,134,582	2,369,588	20,071,923	9,764,780	192,257,782	9,764,780	29,495,795
No adjusted gross income	48,834	-1,818,452	33,131	497,737	29,529	189,272	48,834	687,010	48,834	144,822
\$1 under \$1,000	36,523	24,350	32,805	36,294	4,973	14,133	36,523	50,427	36,523	16,486
\$1,000 under \$2,000	61,754	93,724	56,324	121,208	8,717	52,419	61,754	194,141	61,754	58,792
\$2,000 under \$3,000	94,227	241,229	88,945	292,248	11,852	20,069	94,227	312,317	94,227	104,552
\$3,000 under \$4,000	107,973	380,086	99,228	340,280	15,568	69,182	107,973	409,462	107,973	159,296
\$4,000 under \$5,000	116,213	527,238	107,494	476,210	20,935	62,648	116,213	538,858	116,213	212,960
\$5,000 under \$6,000	132,531	726,915	118,319	617,004	27,957	121,242	132,531	738,246	132,531	287,479
\$6,000 under \$7,000	171,969	1,119,153	154,501	965,995	32,605	173,320	171,969	1,139,314	171,969	444,406
\$7,000 under \$8,000	208,788	1,569,223	191,295	1,347,584	30,609	218,487	208,788	1,585,050	208,788	606,111
\$8,000 under \$9,000	189,136	1,611,490	167,311	1,317,755	49,337	297,172	189,136	1,614,928	189,136	630,827
\$9,000 under \$10,000	242,978	2,310,835	206,592	1,755,365	77,287	532,316	242,978	2,287,681	242,978	907,134
\$10,000 under \$11,000	322,635	3,392,409	268,542	2,632,576	102,958	819,728	322,635	3,452,304	322,635	1,310,216
\$11,000 under \$12,000	445,548	5,149,086	334,114	3,152,287	206,975	1,938,584	445,548	5,090,871	445,548	2,003,485
\$12,000 under \$13,000	449,201	5,595,247	313,345	3,309,264	231,899	2,267,871	449,201	5,577,135	449,201	2,051,726
\$13,000 under \$14,000	395,132	5,325,796	295,728	3,514,949	171,532	1,816,271	395,132	5,331,220	395,132	1,819,717
\$14,000 under \$15,000	388,069	5,630,038	306,791	4,084,204	137,024	1,451,510	388,069	5,535,714	388,069	1,795,102
\$15,000 under \$16,000	380,490	5,901,394	331,315	4,800,584	110,348	1,053,853	380,490	5,854,437	380,490	1,750,219
\$16,000 under \$17,000	357,479	5,904,242	314,568	4,921,820	90,804	777,784	357,479	5,711,389	357,479	1,587,040
\$17,000 under \$18,000	326,283	5,713,731	298,177	5,046,477	83,341	546,278	326,283	5,592,755	326,283	1,402,129
\$18,000 under \$19,000	306,325	5,668,151	274,968	4,766,585	66,466	734,198	306,325	5,500,783	306,325	1,256,548
\$19,000 under \$20,000	313,893	6,116,462	289,935	5,487,933	60,411	458,254	313,893	5,946,187	313,893	1,221,661
\$20,000 under \$25,000	1,480,263	33,240,399	1,417,250	30,575,511	239,839	1,948,546	1,480,263	32,524,057	1,480,263	4,858,694
\$25,000 under \$30,000	1,408,845	38,739,395	1,351,630	35,616,002	240,810	2,119,050	1,408,845	37,735,052	1,408,845	3,189,017
\$30,000 under \$35,000	1,107,692	36,036,561	1,079,004	33,381,802	202,753	1,485,632	1,107,692	34,867,434	1,107,692	1,391,464
\$35,000 and over	672,001	24,855,188	654,094	23,076,907	115,060	904,103	672,001	23,981,011	672,001	285,911

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	393,261	147,848	104,809	57,833	2,301,637	3,064,356	9,354,249	26,283,591	* 2,998	* 51,277
No adjusted gross income	* 3	* 7	* 3	* 10	25,444	38,095	44,987	106,721	--	--
\$1 under \$1,000	--	--	--	--	4,324	2,102	36,522	14,384	--	--
\$1,000 under \$2,000	--	--	--	--	10,683	7,515	61,109	51,277	* 999	* 20,514
\$2,000 under \$3,000	--	--	--	--	9,904	4,688	93,549	99,863	--	--
\$3,000 under \$4,000	--	--	--	--	18,179	9,875	107,674	149,421	--	--
\$4,000 under \$5,000	--	--	--	--	23,084	12,176	115,913	200,784	--	--
\$5,000 under \$6,000	--	--	--	--	30,211	18,987	131,543	268,492	--	--
\$6,000 under \$7,000	--	--	--	--	33,892	27,924	171,969	416,482	--	--
\$7,000 under \$8,000	--	--	--	--	32,252	31,180	206,850	574,931	* 999	* 18,978
\$8,000 under \$9,000	* 999	* 4	--	--	47,358	47,818	189,136	583,005	--	--
\$9,000 under \$10,000	* 999	* 76	--	--	79,790	86,647	242,978	820,411	--	--
\$10,000 under \$11,000	* 2,997	* 598	--	--	101,924	126,451	321,987	1,183,167	--	--
\$11,000 under \$12,000	* 6,748	* 823	--	--	210,604	301,847	445,352	1,700,815	--	--
\$12,000 under \$13,000	* 4,296	* 817	--	--	226,243	349,612	448,514	1,701,298	--	--
\$13,000 under \$14,000	* 999	* 259	--	--	173,212	278,179	392,937	1,541,280	--	--
\$14,000 under \$15,000	* 999	* 338	--	--	131,685	235,641	386,492	1,559,123	--	--
\$15,000 under \$16,000	* 2,653	* 1,640	--	--	103,317	176,371	376,598	1,572,208	--	--
\$16,000 under \$17,000	* 655	* 12	--	--	86,071	134,455	355,661	1,452,573	* 1,000	* 11,785
\$17,000 under \$18,000	* 2,998	* 975	--	--	74,888	120,849	325,377	1,280,304	--	--
\$18,000 under \$19,000	9,290	2,061	--	--	67,154	114,317	304,733	1,140,170	--	--
\$19,000 under \$20,000	9,988	1,839	--	--	51,240	92,087	311,160	1,127,736	--	--
\$20,000 under \$25,000	46,451	21,507	--	--	225,610	364,820	1,441,712	4,472,367	--	--
\$25,000 under \$30,000	66,302	29,806	* 1,999	* 851	237,914	296,396	1,311,734	2,862,815	--	--
\$30,000 under \$35,000	104,352	58,985	21,550	8,860	192,325	148,866	1,009,140	1,183,613	--	--
\$35,000 and over	132,535	28,101	81,258	48,112	104,330	37,459	520,621	220,352	--	--

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

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

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Number of returns [2]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	50,544,470	6,187,835,911	43,324,327	3,845,624,561	34,974,994	192,155,644	4,400,511	68,991,965	18,924,081	197,168,726	16,315,747	133,069,706
Under 18	56,604	3,157,726	7,721	102,741	43,577	322,457	13,406	140,890	51,367	516,729	47,400	311,571
18 under 35	7,774,998	600,170,402	7,558,012	530,250,918	3,885,393	5,459,528	192,967	940,181	1,469,247	5,015,377	1,237,594	3,228,702
35 under 45	12,098,501	1,425,971,299	11,599,507	1,095,787,788	7,415,563	25,417,186	486,168	4,244,828	3,431,538	17,803,055	2,931,073	10,886,585
45 under 55	13,382,769	1,808,901,832	12,649,575	1,281,280,516	9,482,045	38,546,078	910,730	11,724,167	4,910,064	39,374,339	4,144,486	25,757,237
55 under 65	10,005,999	1,379,987,783	8,691,190	773,551,983	7,791,162	47,389,833	1,092,421	16,612,848	4,467,913	47,357,871	3,858,020	31,135,966
65 and over	7,225,599	969,646,868	2,818,322	164,650,615	6,357,235	75,020,563	1,704,818	35,329,052	4,593,952	87,101,354	4,097,174	61,749,644
Age [1]	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, net gain less loss		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	21,522,095	25,655,500	259,780	6,758,766	10,676,395	202,630,896	16,383,152	810,594,234	1,118,798	5,445,080	5,313,694	98,945,030
Under 18	8,238	14,304	--	--	* 340	* 17,897	48,022	1,703,589	1,770	-74	--	--
18 under 35	3,104,525	2,581,140	* 4,230	* 46,316	1,357,578	15,079,544	1,324,934	23,812,133	78,191	-96,144	165,130	1,154,677
35 under 45	5,695,619	6,367,779	44,763	1,026,336	2,696,918	43,646,474	3,009,664	130,565,918	221,570	1,324,004	387,402	4,754,466
45 under 55	6,493,931	7,681,039	99,393	2,500,449	3,103,868	68,470,517	4,176,081	200,727,020	294,642	1,374,151	613,560	9,046,639
55 under 65	4,353,875	5,677,768	87,297	2,467,015	2,383,175	54,463,117	3,854,794	202,476,212	281,535	1,454,856	1,080,767	24,948,894
65 and over	1,865,907	3,163,469	24,096	718,651	1,134,516	20,853,346	3,969,657	251,309,361	241,090	1,388,287	3,066,835	59,040,353
Age [1]	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	11,662,054	277,536,214	3,602,505	64,027,958	3,792,153	46,443,196	268,628	2,000,477	5,797,114	435,186,895	406,638	16,537,793
Under 18	* 1,642	* 19,599	2,572	2,589	* 660	* 9,281	--	--	9,538	327,259	3,488	102,666
18 under 35	466,705	2,911,950	137,596	1,038,569	340,879	3,900,403	3,856	4,961	463,631	18,122,552	24,417	1,078,007
35 under 45	1,035,037	11,300,148	477,091	4,936,384	801,918	9,818,725	14,894	21,292	1,352,233	98,144,433	35,982	2,957,540
45 under 55	1,602,984	24,881,031	909,497	12,952,039	1,093,020	13,648,347	50,194	196,955	1,661,872	147,794,913	70,301	2,263,728
55 under 65	3,515,495	99,065,858	999,220	18,683,106	913,444	11,403,210	56,316	278,662	1,331,587	110,841,900	110,101	3,322,959
65 and over	5,040,191	139,357,629	1,076,529	26,415,271	642,231	7,663,229	143,368	1,498,587	978,253	59,957,839	162,349	6,812,893

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	783,430	-7,964,876	2,656,205	11,617,594	7,541,145	98,481,692	77,701	5,172,655	3,789,276	27,628,453	17,666,849	89,395,905
Under 18	**	**	--	--	--	39,772	--	--	1,955	8,232	796	10,572
18 under 35	** 56,390	** -325,735	465,515	1,856,185	16,278	90,555	9,042	581,087	374,107	2,352,522	3,079,812	6,673,896
35 under 45	139,749	-1,168,141	734,157	3,185,093	91,312	814,825	27,714	1,862,611	794,923	5,736,411	4,352,891	17,564,171
45 under 55	222,504	-2,263,069	817,097	3,560,330	317,734	3,285,852	26,153	1,745,675	1,037,263	6,954,056	5,150,931	30,557,197
55 under 65	197,726	-2,435,031	509,973	2,397,068	1,383,611	14,017,402	10,712	810,461	884,252	6,046,546	3,668,694	25,549,987
65 and over	167,061	-1,772,900	129,463	618,920	5,728,345	80,233,287	4,080	172,821	696,776	6,530,686	1,413,726	9,040,081

Total itemized deductions

Age [1]	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
All returns	1,333,036,542	7,131,365	39,101,872	10,520,269	76,347,462	10,520,269	119,153,650	10,520,232	42,806,188
Under 18	598,466	3,090	17,943	3,963	176,634	3,953	205,323	3,953	28,689
18 under 35	153,321,209	475,668	1,479,238	860,049	3,381,857	860,049	6,251,558	860,049	2,869,701
35 under 45	315,019,404	1,641,913	7,701,897	1,395,503	5,837,607	1,395,503	11,672,491	1,395,497	5,834,884
45 under 55	364,740,954	2,289,888	12,073,243	1,882,357	9,310,581	1,882,357	17,034,504	1,882,357	7,723,923
55 under 65	275,719,708	1,681,378	9,797,719	2,281,657	13,293,663	2,281,657	22,945,343	2,281,626	9,651,661
65 and over	223,636,800	1,059,428	8,031,833	4,096,750	44,347,100	4,096,750	61,044,431	4,096,750	16,697,331

Total itemized deductions—continued

Age [1]	Total	Taxes paid deduction					
		State and local taxes		Income tax		General sales tax	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	50,118,657	465,880,541	287,873,621	36,683,269	269,351,140	11,936,077	18,522,480
Under 18	46,567	200,979	180,435	43,470	178,606	* 1,201	* 1,829
18 under 35	7,663,491	44,353,984	27,773,076	5,931,973	25,500,790	1,486,403	2,272,286
35 under 45	12,013,335	107,880,125	11,647,118	66,753,235	9,244,144	2,402,973	4,082,727
45 under 55	13,306,051	138,477,449	12,963,382	87,095,740	10,378,195	2,586,188	4,515,121
55 under 65	9,965,441	104,776,492	9,687,234	64,871,545	7,365,295	2,321,939	3,835,892
65 and over	7,123,772	70,191,512	6,858,566	41,199,591	3,720,193	3,136,373	3,814,626

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	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	Number of returns	Amount
All returns	43,604,421	166,884,976	22,063,125	9,207,161	2,874,143	1,914,783	41,282,875	524,790,200	40,776,656	491,432,301	40,368,551	484,500,709
Under 18	2,662	19,446	* 660	* 545	* 49	* 553	7,619	101,842	* 1,965	* 24,702	* 1,962	* 24,669
18 under 35	5,999,520	15,184,730	3,139,738	1,243,820	296,621	152,358	6,003,181	74,640,928	5,974,406	72,906,359	5,907,988	71,786,280
35 under 45	10,468,905	38,391,164	5,300,325	2,363,064	616,755	372,662	10,856,281	153,990,002	10,819,372	147,473,232	10,735,261	145,780,424
45 under 55	12,113,595	48,347,244	6,107,672	2,550,382	813,923	484,103	11,965,274	152,835,821	11,901,376	144,547,848	11,772,108	142,430,922
55 under 65	9,160,091	37,504,691	4,590,662	1,914,576	690,945	485,679	8,423,131	99,005,897	8,307,042	90,810,307	8,234,045	89,469,961
65 and over	6,259,648	27,437,700	2,924,069	1,134,793	455,849	419,428	4,027,389	44,215,709	3,772,495	35,669,854	3,717,187	35,008,454
	Total itemized deductions—continued											
Age [1]	Interest paid deduction—continued										Contributions deduction	
	Home mortgage interest—cont. Paid to individuals		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions	
	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	1,153,837	6,931,592	2,801,145	2,057,338	1,685,664	1,846,093	1,898,537	29,454,467	41,119,033	193,603,968	38,056,579	143,826,766
Under 18	* 4	* 33	--	--	* 999	* 1,524	5,657	75,616	11,909	25,941	11,263	21,549
18 under 35	155,901	1,120,079	257,834	369,037	516,646	530,875	111,390	834,688	5,314,974	11,691,605	4,568,332	9,047,902
35 under 45	266,110	1,692,808	630,854	527,931	508,807	551,243	342,909	5,437,596	9,455,481	31,191,280	8,474,703	23,180,065
45 under 55	361,618	2,116,926	936,468	655,745	385,305	444,262	491,530	7,187,966	11,230,693	48,447,558	10,464,775	37,774,040
55 under 65	243,807	1,340,346	660,019	355,830	206,942	222,260	463,469	7,617,500	8,737,233	45,643,371	8,316,509	34,293,506
65 and over	126,398	661,400	315,969	148,796	66,964	95,929	483,582	8,301,131	6,368,742	56,604,213	6,220,986	39,509,705
	Total itemized deductions—continued											
Age [1]	Contributions deduction—cont.			Casualty or theft loss deduction			Total after limitation		Limited miscellaneous deductions			
	Other than cash contributions		Carryover from prior years	Number of returns		Amount	Number of returns	Amount	Unreimbursed employee business expenses		Tax preparation fees	
	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	23,854,106	58,747,438	538,922	25,522,568	107,474	2,337,018	12,734,403	85,217,982	16,479,370	82,105,794	23,493,036	6,485,717
Under 18	* 700	* 3,276	* 644	* 2,609	--	--	26,169	102,670	* 1,000	* 1,638	13,325	12,764
18 under 35	3,228,716	4,398,676	54,296	243,250	21,581	309,421	2,809,020	19,504,443	3,380,626	21,179,685	3,385,282	605,850
35 under 45	5,929,920	8,059,819	100,424	900,456	20,708	305,732	3,164,080	20,325,859	4,465,703	23,057,728	5,512,818	1,154,546
45 under 55	6,738,532	11,231,953	109,973	2,163,861	19,956	466,422	3,209,561	20,228,254	4,707,850	21,544,860	6,179,625	1,531,863
55 under 65	4,946,669	12,224,866	115,193	3,680,287	27,161	702,981	2,232,450	14,801,869	3,032,669	13,156,572	4,735,937	1,417,518
65 and over	3,009,570	22,828,847	158,393	18,532,106	18,088	552,463	1,293,123	10,254,897	891,522	3,163,311	3,666,049	1,763,177

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Total itemized deductions—continued														Exemptions									
	Limited miscellaneous deductions—continued				Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions													
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	
All returns	10,035,981	34,643,576	30,594,297	123,235,088	1,101,240	21,113,627	608,159	2,544,908	1,691,527	23,961,243	122,040,515	398,926,150												
Under 18	29,888	116,896	32,388	131,298	--	--	3,426	8,342	3,426	8,342	3,680	12,401												
18 under 35	1,408,709	2,219,394	4,827,644	24,004,929	55,415	693,252	77,596	222,488	130,945	918,210	17,559,907	59,020,434												
35 under 45	1,849,693	4,416,202	7,280,733	28,628,476	188,625	2,744,195	122,216	439,348	289,767	3,190,695	37,335,965	122,570,563												
45 under 55	2,429,720	7,448,104	8,074,657	30,524,827	282,566	6,234,759	168,390	699,984	447,411	7,048,113	35,924,596	116,134,630												
55 under 65	2,164,278	8,488,636	6,020,610	23,064,727	341,042	6,522,171	140,917	665,089	475,475	7,293,144	19,667,567	63,697,516												
65 and over	2,153,693	11,954,344	4,358,265	16,880,832	253,592	4,919,250	95,613	509,657	344,503	5,502,738	11,548,800	37,490,606												
Age [1]	Taxable 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									
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)										
	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	46,414,283	4,508,688,692	3,934,736	23,470,785	46,433,497	949,790,942	22,313,102	37,800,132	43,553,893	911,990,810	43,550,711	911,835,062												
Under 18	50,273	2,567,939	8,900	22,945	50,956	530,042	27,444	16,308	50,656	513,734	50,656	513,725												
18 under 35	7,224,962	393,351,436	248,626	927,876	7,226,823	72,716,817	3,854,276	5,901,101	6,461,501	66,815,716	6,461,501	66,814,391												
35 under 45	11,264,519	999,264,482	976,371	4,262,302	11,270,968	209,573,420	7,466,660	14,478,438	10,056,317	195,094,982	10,054,667	195,067,728												
45 under 55	12,519,204	1,339,153,557	1,281,092	6,830,637	12,523,900	292,775,024	5,965,815	10,306,127	11,860,801	282,468,896	11,859,918	282,415,806												
55 under 65	9,294,868	1,049,561,914	827,634	5,662,640	9,297,724	226,742,792	3,006,238	4,482,502	9,118,324	222,260,290	9,118,119	222,218,421												
65 and over	6,060,458	724,789,365	592,113	5,764,385	6,063,125	147,452,847	1,992,669	2,615,656	6,006,294	144,837,191	6,005,829	144,804,991												

* 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] Age for joint returns was based on the primary taxpayer's age.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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)

Table with 13 columns: Type of tax computation by size of adjusted gross income, Number of returns [2], Adjusted gross income less deficit, 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. Rows include 'Returns with regular tax computation only' and 'Returns with Schedule D tax computation'.

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			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income	Adjusted gross income	Average income tax (dollars)	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)					
Returns with regular tax computation only																
Total	85,256,426	449,074,847	35,649,029	40,077,839	71,878,680	408,997,009	71,877,046	408,961,916	14.9	9.4	4,797					
Under \$5,000	305,392	21,033	*1,322	*48	304,075	20,985	304,075	20,985	10.1	2.8	69					
\$5,000 under \$10,000	3,345,483	516,225	522,217	34,058	2,845,048	482,167	2,845,048	482,167	9.4	1.8	144					
\$10,000 under \$15,000	6,041,460	2,338,690	1,717,262	315,256	5,175,426	2,021,438	5,175,426	2,021,438	8.8	2.7	335					
\$15,000 under \$20,000	5,073,621	2,793,621	2,793,621	883,226	4,190,364	1,903,588	5,120,852	4,190,368	8.3	3.3	580					
\$20,000 under \$25,000	7,905,371	8,703,292	3,804,569	1,973,704	5,150,360	6,729,588	5,150,360	6,729,588	8.9	3.8	851					
\$25,000 under \$30,000	7,560,977	12,037,241	3,542,382	2,842,157	9,097,670	9,195,084	5,007,670	9,195,084	9.2	4.4	1,216					
\$30,000 under \$40,000	12,548,910	30,003,686	5,337,273	5,404,888	9,967,176	24,598,798	9,967,176	24,598,798	10.3	5.6	1,960					
\$40,000 under \$50,000	9,231,527	33,186,185	4,048,831	4,987,806	8,141,535	28,198,379	8,141,535	28,198,379	11.4	6.8	3,055					
\$50,000 under \$75,000	14,895,856	84,254,149	6,577,653	10,776,176	14,099,050	73,477,973	14,099,050	73,477,973	12.7	8.1	7,877					
\$75,000 under \$100,000	8,041,840	70,981,637	4,104,819	7,633,325	7,936,768	63,348,220	7,936,768	63,348,220	13.5	9.1	16,179					
\$100,000 under \$200,000	7,102,912	119,210,760	2,974,619	4,272,360	7,080,997	114,938,400	7,079,957	114,920,373	17.5	12.5	54,289					
\$200,000 under \$500,000	939,639	51,406,203	192,190	377,522	938,848	51,028,681	938,848	51,011,610	25.2	19.9	169,905					
\$500,000 under \$1,000,000	83,226	14,379,141	24,845	238,635	83,128	14,140,506	83,128	14,140,506	30.3	25.8	337,072					
\$1,000,000 under \$1,500,000	15,376	5,272,192	4,276	89,378	15,362	5,182,814	15,362	5,182,814	32.2	28.1	487,322					
\$1,500,000 under \$2,000,000	4,803	2,379,208	1,336	38,589	4,796	2,340,609	4,796	2,340,609	32.8	28.5	843,761					
\$2,000,000 under \$5,000,000	6,316	5,432,925	1,675	103,826	6,304	5,329,089	6,304	5,329,196	33.4	29.2	1,956,332					
\$5,000,000 under \$10,000,000	981	1,960,163	278	41,001	980	1,919,162	980	1,919,162	33.9	29.4	5,887,676					
\$10,000,000 or more	315	1,920,496	116	65,878	315	1,854,618	315	1,854,618	33.7	29.2						
Returns with Form 8615 tax computation																
Total	419,089	889,221	161,866	19,127	418,497	870,094	418,497	870,085	18.7	15.5	2,076					
Under \$5,000	215,751	54,141	73,519	1,995	215,162	52,146	215,162	52,146	17.4	7.9	242					
\$5,000 under \$10,000	103,144	83,241	42,157	2,017	103,144	81,225	103,144	81,225	16.4	11.4	787					
\$10,000 under \$15,000	59,475	34,321	14,027	539	59,475	34,321	59,475	34,321	17.5	14.1	1,717					
\$15,000 under \$20,000	22,283	61,275	7,438	946	22,283	60,329	22,283	60,329	16.9	15.7	2,707					
\$20,000 under \$25,000	*14,741	*14,741	*2,538	*196	*14,545	*14,545	*14,545	*14,545	*13.1	*13.1	*3,015					
\$25,000 under \$30,000	9,652	46,960	*5,790	*318	9,652	46,642	9,652	46,642	17.6	17.9	4,832					
\$30,000 under \$40,000	6,342	65,566	4,24	10,828	6,342	65,142	6,342	65,133	18.5	17.9	6,015					
\$40,000 under \$50,000	*2,519	*15,240	*1,885	*278	*2,519	*14,962	*2,519	*14,962	*15.7	*12.9	*5,940					
\$50,000 under \$75,000	8,208	90,850	*3,771	*698	8,208	90,153	8,208	90,153	17.6	17.6	10,984					
\$75,000 under \$100,000	*659	*12,669	---	---	*659	*12,669	*659	*12,669	*19.8	*19.6	*19,225					
\$100,000 under \$200,000	5,545	129,336	*3,578	*1,433	5,545	127,904	5,545	127,904	20.6	17.4	23,067					
\$200,000 under \$500,000	*721	*34,574	*281	*177	*720	*34,397	*720	*34,397	*14.6	*14.4	*47,707					
\$500,000 under \$1,000,000	321	54,488	*281	*926	*318	*53,563	*318	*53,563	25.1	23.8	166,863					
\$1,000,000 under \$1,500,000	*115	*37,500	*106	*5,864	*115	*31,637	*115	*31,637	*25.7	*22.9	*275,104					
\$1,500,000 under \$2,000,000	91	23,690	*68	*1,421	91	22,269	91	22,269	17.2	14.9	244,714					
\$2,000,000 under \$5,000,000	88	50,592	80	261	88	50,330	88	50,330	22.8	21.0	571,932					
\$5,000,000 under \$10,000,000	13	20,101	*9	*38	13	20,063	13	20,063	24.6	22.5	1,543,308					
\$10,000,000 or more	*6	*34,780	*6	*1,598	*6	*33,182	*6	*33,182	*19.5	*18.3	*5,530,333					
Returns with Schedule D tax computation																
Total	23,185,940	689,951,372	11,495,454	16,504,219	22,511,507	673,447,163	22,510,345	673,331,072	28.5	17.6	29,040					
Under \$5,000	119,838	12,527	17,183	581	118,204	11,946	118,204	11,946	14.7	3.2	100					
\$5,000 under \$10,000	242,449	56,640	47,494	1,535	233,206	55,106	233,206	55,106	13.8	3.0	227					
\$10,000 under \$15,000	446,262	160,120	137,018	23,423	394,415	136,698	394,415	136,698	10.3	2.4	306					
\$15,000 under \$20,000	484,768	342,575	162,092	38,205	446,801	304,369	446,801	304,369	10.8	3.5	628					
\$20,000 under \$25,000	640,219	648,934	266,294	77,715	569,494	571,219	569,494	571,219	11.2	4.0	892					
\$25,000 under \$30,000	740,169	1,068,367	278,321	112,327	647,404	956,040	647,404	956,040	11.5	4.7	1,292					
\$30,000 under \$40,000	1,548,146	3,431,011	631,091	312,431	1,421,271	3,118,580	1,421,271	3,118,580	11.9	5.7	2,014					
\$40,000 under \$50,000	1,659,232	5,714,589	733,878	478,459	1,554,949	5,236,130	1,554,949	5,236,130	12.9	7.0	3,156					
\$50,000 under \$75,000	4,250,858	24,724,759	1,929,008	1,745,498	4,110,005	22,979,261	4,109,998	22,979,217	14.7	8.7	5,406					
\$75,000 under \$100,000	3,178,485	32,326,875	1,958,074	2,232,896	3,554,412	30,093,979	3,554,009	30,092,869	15.3	9.7	8,409					
\$100,000 under \$200,000	6,167,661	114,901,920	3,362,575	2,719,063	6,155,432	112,182,857	6,154,716	112,137,494	19.9	13.2	18,182					
\$200,000 under \$500,000	2,444,729	143,556,102	1,365,453	1,241,498	2,443,230	142,314,604	2,443,193	142,244,775	28.8	19.9	58,184					
\$500,000 under \$1,000,000	533,158	87,127,553	359,379	957,774	532,899	86,169,778	532,899	86,169,778	35.0	23.8	161,621					
\$1,000,000 under \$1,500,000	139,691	42,059,002	99,968	593,249	139,627	41,465,753	139,627	41,465,753	37.6	24.6	296,840					
\$1,500,000 under \$2,000,000	59,966	26,143,224	44,601	425,704	59,925	25,717,520	59,925	25,717,520	38.8	24.9	428,868					
\$2,000,000 under \$5,000,000	91,729	69,465,306	70,975	1,356,781	91,670	68,108,525	91,670	68,108,593	40.8	24.8	742,498					
\$5,000,000 under \$10,000,000	23,522	39,666,055	19,059	829,558	23,506	38,836,497	23,506	38,836,525	43.9	24.1	1,651,072					
\$10,000,000 or more	15,068	98,545,812	12,990	3,357,522	15,056	96,188,290	15,056	95,188,399	50.5	21.5	6,317,255					

* 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

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file. 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 Selected Marital Status and Size of Adjusted Gross Income

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

Selected marital status by 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	Total income tax	
	Number of returns (1)	Adjusted gross income less deficit (2)	Total income tax (3)	Number of returns (4)	Adjusted gross income less deficit (5)	Total income tax (6)	Number of returns (7)	Adjusted gross income less deficit (8)				
All returns												
Total	96,269,751	8,072,293,831	1,115,601,803	27,923,482	935,247,770	26,946,573	13,485,781	643,469,816	38,975,279			
Under \$5,000	931,930	-3,319,471	196,247	713,330	1,825,444	37,389	90,829	227,660	13,494			
\$5,000 under \$10,000	3,283,042	25,110,545	634,369	3,142,068	24,131,525	526,119	34,625	239,494	14,251			
\$10,000 under \$15,000	5,762,743	72,054,297	2,237,057	4,996,430	62,494,012	1,635,597	708,336	8,814,759	510,629			
\$15,000 under \$20,000	5,701,605	100,006,852	4,587,626	3,285,975	55,586,117	1,867,069	2,103,707	39,087,965	2,253,840			
\$20,000 under \$25,000	5,849,507	131,421,585	7,354,942	1,884,283	42,370,514	917,493	1,571,332	33,681,851	2,161,076			
\$25,000 under \$30,000	5,743,893	157,935,646	10,244,160	1,855,220	51,095,321	1,347,877	484,443	13,326,981	801,938			
\$30,000 under \$40,000	11,472,967	400,857,058	27,853,208	3,721,249	128,923,887	3,844,819	1,563,207	56,343,333	3,313,781			
\$40,000 under \$50,000	9,740,232	436,936,873	33,514,554	2,441,309	109,519,268	3,039,154	1,787,068	79,174,844	4,869,777			
\$50,000 under \$75,000	18,317,115	1,129,153,048	98,882,330	3,814,315	232,491,031	6,797,852	2,712,060	166,872,501	10,059,885			
\$75,000 under \$100,000	11,558,977	999,002,337	93,832,750	1,529,806	130,106,898	4,216,773	1,714,065	147,885,913	9,023,059			
\$100,000 under \$200,000	13,383,717	1,783,982,311	228,687,547	487,834	58,383,102	1,880,843	686,534	80,465,215	4,891,874			
\$200,000 or more	4,524,023	2,839,150,749	609,577,013	51,653	38,320,651	835,589	29,575	17,349,300	1,061,677			
Returns of married persons filing joint												
Total	41,473,962	5,505,341,432	800,006,288	10,403,126	569,723,792	16,521,570	5,948,722	421,820,109	25,556,953			
Under \$5,000	5,154	-3,577,737	62,572	* 999	* 1,380	* 32	--	--	--			
\$5,000 under \$10,000	* 1,138	* 6,699	* 3,005	--	--	--	--	--	--			
\$10,000 under \$15,000	* 752	* 10,799	* 364	* 640	* 9,595	* 15	--	--	--			
\$15,000 under \$20,000	253,851	4,799,615	25,622	253,842	4,799,464	25,081	--	--	--			
\$20,000 under \$25,000	902,130	20,324,171	307,318	902,084	20,323,105	306,655	--	--	--			
\$25,000 under \$30,000	906,688	24,976,448	674,514	905,358	24,938,843	670,967	--	--	--			
\$30,000 under \$40,000	2,490,405	88,050,091	3,368,608	1,842,544	63,732,401	1,983,500	644,899	24,212,371	1,372,622			
\$40,000 under \$50,000	3,132,765	141,741,772	6,843,230	1,491,174	67,460,778	1,811,718	977,577	43,117,700	2,686,041			
\$50,000 under \$75,000	10,052,488	629,679,544	40,518,367	3,101,539	190,624,644	5,486,096	2,033,964	126,858,209	7,628,451			
\$75,000 under \$100,000	8,752,425	759,366,900	61,005,044	1,424,750	121,262,394	3,952,212	1,623,702	140,389,000	8,564,073			
\$100,000 under \$200,000	11,159,349	1,493,499,752	181,323,103	441,899	52,595,288	1,724,135	645,944	75,317,551	4,580,722			
\$200,000 or more	3,816,818	2,346,463,377	505,874,541	38,297	23,975,899	561,160	22,636	11,925,278	725,042			
Returns of single persons												
Total	45,632,089	1,973,787,618	249,002,787	13,965,172	232,115,963	6,726,349	5,907,890	147,642,868	8,959,153			
Under \$5,000	923,664	930,195	126,398	710,031	1,814,197	37,214	90,829	227,660	13,494			
\$5,000 under \$10,000	3,231,917	24,667,958	626,467	3,093,069	23,703,573	521,638	33,626	231,557	13,834			
\$10,000 under \$15,000	5,568,531	69,835,459	2,178,840	4,827,254	60,337,118	1,582,076	706,694	8,795,222	509,448			
\$15,000 under \$20,000	5,118,644	89,433,537	4,362,223	2,787,666	46,580,141	1,739,855	2,028,583	37,693,883	2,172,799			
\$20,000 under \$25,000	4,511,734	101,243,010	6,579,659	740,780	16,577,638	460,953	1,499,096	32,105,063	2,061,186			
\$25,000 under \$30,000	4,141,754	113,697,245	8,697,442	556,135	15,246,857	432,801	364,644	9,988,712	608,246			
\$30,000 under \$40,000	6,857,611	238,045,372	20,899,340	633,605	21,646,310	665,389	546,149	18,992,722	1,154,268			
\$40,000 under \$50,000	4,773,297	213,166,559	21,770,331	271,486	12,001,764	371,608	301,660	13,382,255	818,580			
\$50,000 under \$75,000	6,029,497	364,749,930	45,447,007	246,032	14,629,250	494,032	267,962	15,731,013	966,562			
\$75,000 under \$100,000	2,090,616	178,703,572	25,956,368	54,361	4,650,825	134,771	40,476	3,380,125	205,532			
\$100,000 under \$200,000	1,708,256	224,304,229	37,481,848	33,834	4,300,228	113,790	22,965	2,962,197	176,229			
\$200,000 or more	556,568	355,010,553	74,776,864	10,921	10,628,062	232,162	5,205	4,152,760	258,976			

Footnotes at end of table.

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

Selected marital status by 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	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	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)										
All returns	23,999,984	1,358,741,899	116,619,679	10,639,860	831,037,569	90,714,799	10,413,351	1,225,884,445	166,088,749									
Under \$5,000	69,104	224,854	18,423	26,058	102,747	11,033	13,706	52,711	6,982									
\$5,000 under \$10,000	41,065	280,354	24,040	14,352	90,405	10,239	27,805	204,926	26,880									
\$10,000 under \$15,000	23,636	314,527	23,733	9,984	126,805	13,986	8,998	112,275	15,563									
\$15,000 under \$20,000	284,367	4,847,377	388,079	7,840	142,206	15,384	* 5,505	* 92,995	* 12,629									
\$20,000 under \$25,000	2,357,732	54,530,731	4,175,551	24,884	583,001	59,973	* 5,805	* 130,266	* 17,289									
\$25,000 under \$30,000	3,347,791	91,979,974	7,904,686	42,597	1,158,501	122,956	6,111	164,696	22,084									
\$30,000 under \$40,000	3,927,690	132,236,410	11,994,630	2,240,911	82,662,840	8,585,248	11,087	386,723	51,578									
\$40,000 under \$50,000	2,255,056	102,188,834	8,410,363	1,986,962	86,236,504	9,576,018	1,264,172	59,562,123	7,570,450									
\$50,000 under \$75,000	6,042,674	373,523,374	32,167,054	1,579,827	100,184,576	10,803,758	2,828,457	167,652,115	22,873,100									
\$75,000 under \$100,000	3,466,641	298,987,023	25,557,235	2,324,816	200,727,101	21,834,754	1,333,851	118,503,121	15,625,130									
\$100,000 under \$200,000	2,108,359	252,924,046	21,906,344	2,280,535	288,299,849	31,845,342	4,509,096	609,489,900	82,376,572									
\$200,000 or more	75,869	46,807,395	4,049,543	101,094	70,723,034	7,836,137	399,358	269,532,594	37,490,491									
Returns of married persons filing joint																		
Total	10,420,348	864,546,215	74,066,368	4,639,528	530,636,096	58,035,272	4,934,344	820,495,799	111,156,652									
Under \$5,000	--	--	--	--	--	--	--	--	--									
\$5,000 under \$10,000	--	--	--	* 136	* 1,225	* 129	--	--	--									
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--									
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--									
\$20,000 under \$25,000	--	--	--	* 39	* 914	* 96	--	--	--									
\$25,000 under \$30,000	* 1,313	* 37,124	* 3,257	* 3	* 92	* 10	* 8	* 210	* 29									
\$30,000 under \$40,000	* 1,293	* 46,369	* 3,979	* 1,313	* 45,521	* 4,978	--	--	--									
\$40,000 under \$50,000	663,867	31,157,319	2,343,635	--	--	--	* 8	* 344	* 52									
\$50,000 under \$75,000	4,496,212	282,079,128	24,304,208	412,887	29,594,132	3,021,941	4,911	313,539	41,298									
\$75,000 under \$100,000	3,192,032	275,791,119	23,548,217	2,006,040	173,857,236	18,868,053	503,048	47,812,438	6,014,988									
\$100,000 under \$200,000	2,002,561	239,794,643	20,762,031	2,132,004	269,639,317	29,770,707	4,084,067	556,389,348	75,098,377									
\$200,000 or more	63,069	35,642,513	3,103,042	87,105	57,497,659	6,369,358	342,302	215,979,919	30,001,914									
Returns of single persons																		
Total	11,434,137	383,379,531	33,186,217	5,245,161	248,492,297	27,001,002	4,846,831	337,786,268	46,775,820									
Under \$5,000	69,104	224,854	18,423	26,058	102,747	11,033	13,706	52,711	6,982									
\$5,000 under \$10,000	41,065	280,354	24,040	14,216	89,179	10,110	27,805	204,926	26,880									
\$10,000 under \$15,000	20,353	273,325	20,568	9,984	126,805	13,956	8,998	112,275	15,563									
\$15,000 under \$20,000	277,140	4,716,356	376,771	* 6,203	* 110,575	* 12,061	* 5,505	* 92,995	* 12,629									
\$20,000 under \$25,000	2,242,392	51,872,370	3,973,046	18,197	432,626	44,200	* 5,805	* 130,266	* 17,289									
\$25,000 under \$30,000	3,172,484	87,146,397	7,492,178	35,954	976,448	103,313	* 5,468	* 145,704	* 19,654									
\$30,000 under \$40,000	3,534,632	118,337,590	10,836,577	2,126,308	78,489,384	8,144,977	* 5,468	288,931	38,507									
\$40,000 under \$50,000	1,111,803	49,325,978	4,264,796	1,867,895	80,950,239	8,995,552	1,214,927	57,253,653	7,272,787									
\$50,000 under \$75,000	758,919	44,622,057	3,866,998	861,399	51,249,763	5,671,245	2,614,442	154,008,118	21,067,346									
\$75,000 under \$100,000	134,823	11,348,860	994,815	177,864	14,997,767	1,663,941	597,330	50,589,281	6,922,379									
\$100,000 under \$200,000	61,064	7,924,618	688,822	92,068	11,796,209	1,315,797	297,170	37,617,717	5,158,334									
\$200,000 or more	10,356	7,306,773	629,183	9,016	9,170,534	1,014,798	47,827	37,289,690	5,217,471									

Footnotes at end of table.

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

Selected marital status by 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 (27)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns										
Total	4,192,231	755,052,577	120,356,032	4,744,973	1,384,732,193	283,236,379	743,286	624,131,991	170,404,770	
Under \$5,000	* 4,560	* 17,632	* 2,772	7,483	29,169	5,715	* 644	* 3,120	* 837	
\$5,000 under \$10,000	9,096	64,348	10,197	11,856	85,084	17,072	* 539	* 3,576	* 966	
\$10,000 under \$15,000	* 6,551	* 74,636	* 11,996	8,112	102,147	20,933	* 644	* 6,660	* 1,935	
\$15,000 under \$20,000	* 5,847	* 97,986	* 15,844	* 5,232	* 97,338	* 17,812	* 1,931	* 31,596	* 8,843	
\$20,000 under \$25,000	* 1,914	* 45,086	* 7,090	* 2,908	* 65,091	* 12,016	* 644	* 14,870	* 3,879	
\$25,000 under \$30,000	* 668	* 19,264	* 2,995	* 5,126	* 138,651	* 26,447	* 1,287	* 35,063	* 9,633	
\$30,000 under \$40,000	* 3,498	* 116,932	* 19,002	* 4,496	* 156,462	* 32,711	* 142	* 4,555	* 1,354	
\$40,000 under \$50,000	* 2,902	* 129,197	* 21,086	* 2,584	* 121,635	* 25,312	--	--	--	
\$50,000 under \$75,000	1,231,375	80,636,427	12,808,842	106,773	7,688,591	1,341,014	* 1,586	* 102,860	* 29,270	
\$75,000 under \$100,000	552,351	47,615,991	7,597,570	636,407	55,177,764	9,944,319	* 864	* 82,073	* 21,208	
\$100,000 under \$200,000	1,813,773	271,046,732	43,123,322	1,488,997	222,037,044	42,248,069	6,346	1,010,848	269,448	
\$200,000 or more	559,696	355,188,345	56,735,314	2,465,000	1,099,033,217	229,544,958	728,660	622,836,771	170,057,399	
Returns of married persons filing joint										
Total	1,882,187	505,100,667	80,554,513	2,591,356	1,023,459,953	211,027,081	561,344	514,407,200	140,410,007	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	* 105	* 1,125	* 279	--	--	--	
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	
\$30,000 under \$40,000	* 315	* 12,155	* 1,859	--	--	--	--	--	--	
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	
\$50,000 under \$75,000	* 1,317	* 92,898	* 15,250	* 1,613	* 113,621	* 19,750	--	--	--	
\$75,000 under \$100,000	* 39	* 3,784	* 608	2,649	235,582	44,625	* 8	* 753	* 224	
\$100,000 under \$200,000	1,388,243	217,567,812	34,554,004	463,556	82,012,341	14,749,715	626	111,151	28,410	
\$200,000 or more	492,273	287,424,018	45,982,792	2,123,433	941,087,284	196,212,711	560,710	514,295,296	140,381,373	
Returns of single persons										
Total	2,080,616	209,298,801	39,332,649	1,884,981	294,382,295	58,598,011	141,431	79,940,143	21,855,822	
Under \$5,000	* 4,560	* 17,632	* 2,772	7,483	29,169	5,715	* 644	* 3,120	* 837	
\$5,000 under \$10,000	9,096	64,348	10,197	11,856	85,084	17,072	* 539	* 3,576	* 966	
\$10,000 under \$15,000	* 6,551	* 74,636	* 11,996	8,006	101,023	20,654	* 644	* 6,660	* 1,935	
\$15,000 under \$20,000	* 5,847	* 97,986	* 15,844	* 4,575	* 87,183	* 15,835	* 1,931	* 31,596	* 8,843	
\$20,000 under \$25,000	* 1,914	* 45,086	* 7,090	* 2,908	* 65,091	* 12,016	* 644	* 14,870	* 3,879	
\$25,000 under \$30,000	* 668	* 19,264	* 2,995	* 4,469	* 121,782	* 23,330	* 1,287	* 35,063	* 9,633	
\$30,000 under \$40,000	* 3,183	* 104,777	* 17,143	* 4,496	* 156,462	* 32,711	* 142	* 4,555	* 1,354	
\$40,000 under \$50,000	* 2,902	* 129,197	* 21,086	* 2,584	* 121,635	* 25,312	--	--	--	
\$50,000 under \$75,000	1,184,215	77,552,253	12,318,964	95,263	6,875,518	1,199,269	* 1,262	* 78,738	* 22,336	
\$75,000 under \$100,000	483,819	41,563,899	6,636,795	601,069	52,089,638	9,376,494	* 855	* 81,320	* 20,983	
\$100,000 under \$200,000	324,007	40,768,766	6,539,243	871,850	118,175,912	23,259,718	3,512	506,340	139,543	
\$200,000 or more	53,853	48,857,957	7,748,522	270,422	116,473,798	24,609,883	129,970	79,174,306	21,645,512	

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income--Continued

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

Selected marital status by 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		50 under 100 percent		100 percent or more	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns										
Total	118,398	319,282,710	101,825,652	2,765	508,459	315,622	5,660	-5,795,596	118,267	
Under \$5,000	--	--	--	* 645	* 2,277	* 1,225	5,571	-5,805,086	98,377	
\$5,000 under \$10,000	* 644	* 5,360	* 1,729	* 1,002	* 5,473	* 2,876	--	--	--	
\$10,000 under \$15,000	* 644	* 8,364	* 2,609	* 3	* 41	* 22	* 6	* 72	* 84	
\$15,000 under \$20,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$20,000 under \$25,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$25,000 under \$30,000	* 644	* 17,016	* 5,293	--	--	--	* 6	* 179	* 251	
\$30,000 under \$40,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$40,000 under \$50,000	* 176	* 7,330	* 2,325	* 3	* 137	* 69	[2]	[2]	[2]	
\$50,000 under \$75,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$75,000 under \$100,000	* 35	* 3,209	* 1,170	* 136	* 12,792	* 10,542	* 5	* 452	* 989	
\$100,000 under \$200,000	1,907	269,380	95,667	* 332	* 55,709	* 48,975	* 3	* 487	* 1,092	
\$200,000 or more	112,473	318,921,502	101,700,107	635	431,402	251,398	* 9	* 6,539	* 14,402	
Returns of married persons filing joint										
Total	86,696	258,227,061	82,287,795	2,721	494,993	307,561	3,590	-3,572,453	80,516	
Under \$5,000	--	--	--	* 645	* 2,277	* 1,225	3,510	-3,581,394	61,315	
\$5,000 under \$10,000	--	--	--	* 1,002	* 5,473	* 2,876	--	--	--	
\$10,000 under \$15,000	--	--	--	* 3	* 41	* 22	[2]	[2]	[2]	
\$15,000 under \$20,000	--	--	--	--	--	--	* 8	* 151	* 541	
\$20,000 under \$25,000	--	--	--	--	--	--	* 6	* 152	* 566	
\$25,000 under \$30,000	--	--	--	--	--	--	* 6	* 179	* 251	
\$30,000 under \$40,000	--	--	--	--	--	--	* 40	* 1,274	* 1,670	
\$40,000 under \$50,000	* 136	* 5,494	* 1,716	* 3	* 137	* 69	[2]	[2]	[2]	
\$50,000 under \$75,000	* 38	* 2,804	* 920	* 8	* 568	* 459	--	--	--	
\$75,000 under \$100,000	* 15	* 1,351	* 512	* 136	* 12,792	* 10,542	* 5	* 452	* 989	
\$100,000 under \$200,000	131	18,334	7,035	* 315	* 53,479	* 46,874	* 3	* 487	* 1,092	
\$200,000 or more	86,376	258,199,077	82,277,612	[2]	[2]	[2]	[2]	[2]	[2]	
Returns of single persons										
Total	24,560	42,280,892	13,531,205	* 34	* 10,237	* 6,300	1,257	-1,541,678	30,260	
Under \$5,000	--	--	--	--	--	--	1,249	-1,541,896	29,929	
\$5,000 under \$10,000	* 644	* 5,360	* 1,729	--	--	--	--	--	--	
\$10,000 under \$15,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$15,000 under \$20,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	* 644	* 17,016	* 5,293	--	--	--	--	--	--	
\$30,000 under \$40,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$40,000 under \$50,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$50,000 under \$75,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$75,000 under \$100,000	* 20	* 1,858	* 658	--	--	--	--	--	--	
\$100,000 under \$200,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	
\$200,000 or more	18,983	41,948,727	13,416,213	* 17	* 7,947	* 4,143	--	--	--	

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 [1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.
 [2] 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 [1]		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
	Number of returns	Amount	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)	
All returns, total	142,978,806	48,090,578	63,778,784	6,491,844	3,483,152	89,767	12,469	25,889,333	31,556,282	
No adjusted gross income	1,907,835	3,828	7,271	* 14	* 8	556	537	2,678	2,480	
\$1 under \$5,000	11,930,752	164,861	3,824	--	--	--	--	* 1,864	* 332	
\$5,000 under \$10,000	12,114,741	647,283	38,976	--	--	--	--	* 1,425	* 295	
\$10,000 under \$15,000	11,914,564	1,932,892	344,116	25,939	3,671	51,650	7,939	167,280	17,356	
\$15,000 under \$20,000	11,061,903	3,019,835	928,528	231,489	57,236	26,538	2,312	1,274,682	316,792	
\$20,000 under \$25,000	9,963,693	4,135,168	2,062,470	383,521	189,759	11,022	1,681	1,969,344	976,071	
\$25,000 under \$30,000	9,005,338	3,880,991	2,970,640	443,379	271,893	--	--	2,263,247	1,560,707	
\$30,000 under \$40,000	14,740,806	6,035,683	5,749,995	727,838	466,317	--	--	3,742,035	3,611,085	
\$40,000 under \$50,000	11,150,798	4,820,749	5,486,519	578,244	302,694	--	--	3,049,981	3,849,961	
\$50,000 under \$75,000	19,450,744	8,581,762	12,610,140	1,321,159	688,787	--	--	6,016,480	9,582,317	
\$75,000 under \$100,000	11,744,132	6,110,997	9,972,261	1,073,020	575,079	--	--	4,124,983	7,060,031	
\$100,000 under \$200,000	13,457,876	6,437,566	7,458,662	1,397,676	770,904	--	--	** 3,275,336	** 4,578,854	
\$200,000 under \$500,000	3,492,353	1,628,600	3,218,418	269,107	132,536	--	--	--	--	
\$500,000 under \$1,000,000	651,049	408,671	2,378,925	29,020	17,277	--	--	--	--	
\$1,000,000 under \$1,500,000	166,362	112,551	1,274,861	6,076	3,591	--	--	--	--	
\$1,500,000 under \$2,000,000	70,733	50,445	834,050	2,129	1,349	--	--	--	--	
\$2,000,000 under \$5,000,000	108,641	80,978	2,408,947	2,510	1,544	--	--	--	--	
\$5,000,000 under \$10,000,000	28,090	22,253	1,354,034	446	312	--	--	--	--	
\$10,000,000 or more	18,394	15,666	4,674,148	276	194	--	--	--	--	
Taxable returns, total	96,269,751	33,813,030	50,387,837	4,451,217	2,331,269	42,966	6,306	16,091,481	23,844,556	
No adjusted gross income	5,559	2,002	4,833	* 6	* 7	402	428	1,386	2,237	
\$1 under \$5,000	926,371	146,363	2,781	--	--	--	--	* 3	* 9	
\$5,000 under \$10,000	3,283,042	123,367	5,166	--	--	--	--	* 136	* 136	
\$10,000 under \$15,000	5,762,743	986,299	110,779	--	--	16,279	3,078	* 105	* 211	
\$15,000 under \$20,000	5,701,605	858,173	181,717	* 1,999	* 283	20,546	2,136	* 1,642	* 1,642	
\$20,000 under \$25,000	5,849,507	1,284,695	414,954	* 999	* 899	* 5,739	* 665	39,418	39,418	
\$25,000 under \$30,000	5,743,893	1,211,500	781,399	9,622	5,360	--	--	147,969	147,617	
\$30,000 under \$40,000	11,472,967	3,297,964	2,763,735	233,266	117,988	--	--	1,441,048	1,573,749	
\$40,000 under \$50,000	9,740,232	3,608,286	3,676,041	334,964	156,982	--	--	2,017,043	2,570,383	
\$50,000 under \$75,000	18,317,115	7,621,971	10,548,939	1,135,127	576,970	--	--	5,181,936	8,141,009	
\$75,000 under \$100,000	11,558,977	5,969,952	9,530,854	1,035,806	550,846	--	--	4,012,334	6,837,822	
\$100,000 under \$200,000	13,383,717	6,390,478	7,088,688	1,389,952	765,171	--	--	** 3,248,461	** 4,530,323	
\$200,000 under \$500,000	3,483,359	1,623,102	2,929,945	269,037	132,509	--	--	--	--	
\$500,000 under \$1,000,000	649,403	407,586	2,187,913	29,011	17,271	--	--	--	--	
\$1,000,000 or more	391,261	281,294	10,160,095	11,428	6,984	--	--	--	--	
Nontaxable returns, total	46,709,055	14,277,548	13,390,947	2,040,627	1,151,883	46,801	6,162	9,797,852	7,711,726	

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 credits		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits			
	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	7,435,044	6,910,412	5,862,206	976,846	4,326,398	94,128	396,039	3,420,158	933,968			
No adjusted gross income	348	358	214	286	**	**	* 13	* 3	* 7			
\$1 under \$5,000	* 3	* 1	* 1,009	* 148	--	--	--	--	--			
\$5,000 under \$10,000	46,470	2,893	29,314	1,840	** 671	** 12	--	462,708	30,279			
\$10,000 under \$15,000	499,480	163,828	253,333	57,372	48,994	8,221	--	822,388	79,353			
\$15,000 under \$20,000	608,393	369,737	692,247	95,935	53,541	9,816	--	213,057	63,807			
\$20,000 under \$25,000	613,252	480,615	1,193,089	190,457	81,487	15,448	* 800	365,352	190,951			
\$25,000 under \$30,000	611,049	544,775	849,471	163,337	130,542	29,388	* 644	796,480	370,324			
\$30,000 under \$40,000	1,133,312	1,051,997	1,426,996	239,059	363,574	78,375	* 8,628	760,172	199,247			
\$40,000 under \$50,000	917,454	946,541	1,126,509	178,701	395,071	89,152	11,281	--	--			
\$50,000 under \$75,000	1,462,871	1,561,652	290,024	49,711	1,070,509	234,685	35,479	--	--			
\$75,000 under \$100,000	1,314,720	1,636,151	--	--	851,517	190,305	64,059	--	--			
\$100,000 under \$200,000	227,692	151,863	--	--	1,054,235	270,179	173,915	--	--			
\$200,000 under \$500,000	--	--	--	--	230,675	67,186	4,598	--	--			
\$500,000 under \$1,000,000	--	--	--	--	** 45,583	** 16,810	* 89	--	--			
\$1,000,000 under \$1,500,000	--	--	--	--	--	* 17	* 85	--	--			
\$1,500,000 under \$2,000,000	--	--	--	--	--	** 4	** 8	--	--			
\$2,000,000 under \$5,000,000	--	--	--	--	--	--	--	--	--			
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--			
\$10,000,000 or more	--	--	--	--	--	--	--	--	--			
Taxable returns, total	5,382,345	5,150,186	3,639,168	548,568	4,046,635	26,609	119,220	1,330,254	337,568			
No adjusted gross income	125	203	170	276	**	**	**	* 3	* 7			
\$1 under \$5,000	--	--	--	--	--	--	--	--	--			
\$5,000 under \$10,000	* 4,999	* 295	* 4,999	* 212	** 26	** 7	--	10,245	942			
\$10,000 under \$15,000	133,958	27,173	133,345	23,724	27,735	3,494	--	603,936	49,172			
\$15,000 under \$20,000	264,897	111,206	450,487	51,198	41,502	8,317	--	--	--			
\$20,000 under \$25,000	368,848	256,931	744,709	84,073	57,033	10,750	--	* 7,638	* 10,489			
\$25,000 under \$30,000	416,078	384,613	336,612	63,424	95,917	22,108	--	190,747	143,103			
\$30,000 under \$40,000	777,527	676,369	869,251	142,492	303,329	62,437	** 2,429	517,685	133,855			
\$40,000 under \$50,000	671,194	671,978	855,211	139,869	350,945	77,152	* 2,001	--	--			
\$50,000 under \$75,000	1,243,427	1,289,135	244,384	43,301	1,004,144	220,187	* 6,914	--	--			
\$75,000 under \$100,000	1,276,211	1,583,219	--	--	837,328	184,421	* 6,251	--	--			
\$100,000 under \$200,000	225,081	149,063	--	--	1,052,472	270,006	9,912	--	--			
\$200,000 under \$500,000	--	--	--	--	230,630	67,167	* 503	--	--			
\$500,000 under \$1,000,000	--	--	--	--	** 45,575	** 16,795	* 89	--	--			
\$1,000,000 or more	--	--	--	--	**	**	* 21	--	--			
Nontaxable returns, total	2,052,698	1,760,227	2,223,038	428,277	279,763	64,737	276,819	2,089,904	596,400			

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									
	Prior year minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Renewable electric and Indian coal 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	395,359	1,034,675	7,642,644	15,435,196	230,821	845,539	29,219	116,603	2,121	11,238
No adjusted gross income	--	--	488	31	--	--	26	153	--	--
\$1 under \$5,000	* 644	* 24	161,348	3,211	* 632	* 88	--	--	--	--
\$5,000 under \$10,000	* 1,002	* 99	107,838	3,347	--	--	--	--	--	--
\$10,000 under \$15,000	* 544	* 37	137,812	6,626	* 2,641	* 507	--	--	--	--
\$15,000 under \$20,000	* 635	* 421	138,595	10,068	* 4,563	* 1,299	--	--	--	--
\$20,000 under \$25,000	* 1,884	* 373	171,092	12,368	* 2,400	* 887	--	--	--	--
\$25,000 under \$30,000	* 1,305	* 798	177,601	21,154	5,502	4,545	--	--	--	--
\$30,000 under \$40,000	8,807	8,796	359,945	50,316	8,828	10,959	* 1,001	* 1,593	--	--
\$40,000 under \$50,000	5,502	9,228	366,972	49,595	9,600	11,237	* 624	* 493	--	--
\$50,000 under \$75,000	29,275	26,092	1,082,618	234,729	28,381	39,209	** 5,703	** 11,221	--	--
\$75,000 under \$100,000	36,132	43,059	1,018,168	278,441	32,610	49,635	**	**	** 1,007	** 186
\$100,000 under \$200,000	178,667	178,499	2,114,584	956,555	65,535	98,925	**	**	* 315	* 1,691
\$200,000 under \$500,000	62,933	103,684	1,199,128	2,602,608	25,187	42,751	6,864	27,603	** 552	** 1,483
\$500,000 under \$1,000,000	40,619	139,858	350,931	2,089,221	16,555	62,071	6,237	11,986	**	**
\$1,000,000 under \$1,500,000	12,685	132,895	99,785	995,737	9,409	70,266	3,142	9,986	* 42	* 19
\$1,500,000 under \$2,000,000	4,801	62,193	45,647	681,137	4,745	43,249	1,617	8,644	* 45	* 1,477
\$2,000,000 under \$5,000,000	6,799	184,213	74,490	2,017,039	8,573	125,455	2,594	18,390	72	945
\$5,000,000 under \$10,000,000	1,864	79,755	20,782	1,144,685	2,957	78,966	656	11,496	29	2,608
\$10,000,000 or more	1,263	84,651	14,819	4,298,328	2,704	205,490	757	15,126	59	2,829
Taxable returns, total	368,890	965,883	7,383,876	14,288,137	206,041	800,867	28,560	114,887	2,116	10,860
No adjusted gross income	--	--	**	**	--	--	22	137	**	**
\$1 under \$5,000	* 644	* 24	** 145,717	** 2,728	--	--	--	--	--	--
\$5,000 under \$10,000	* 999	* 99	101,989	3,272	--	--	--	--	--	--
\$10,000 under \$15,000	--	--	111,901	3,828	* 863	* 1	--	--	--	--
\$15,000 under \$20,000	--	--	120,069	5,897	* 3,273	* 593	--	--	--	--
\$20,000 under \$25,000	--	--	145,680	9,566	* 1,727	* 589	--	--	--	--
\$25,000 under \$30,000	* 647	* 398	157,459	12,503	* 1,921	* 770	--	--	--	--
\$30,000 under \$40,000	* 3,535	* 2,709	322,970	31,482	6,173	6,144	* 1,001	* 1,593	--	--
\$40,000 under \$50,000	* 2,667	* 3,857	336,352	31,884	5,596	5,012	* 312	* 55	--	--
\$50,000 under \$75,000	22,501	13,120	1,037,852	168,397	21,995	22,648	** 5,392	** 9,999	--	--
\$75,000 under \$100,000	33,938	40,028	1,003,243	212,163	30,973	47,856	**	**	** 1,007	** 186
\$100,000 under \$200,000	174,390	163,653	2,101,166	814,194	63,702	90,174	**	**	* 315	* 1,691
\$200,000 under \$500,000	61,673	89,626	1,194,654	2,351,143	24,897	41,791	6,856	27,568	** 547	** 1,105
\$500,000 under \$1,000,000	40,535	136,068	349,881	1,882,638	16,541	61,879	6,237	11,896	**	**
\$1,000,000 or more	27,362	516,302	254,943	8,758,442	28,380	523,411	8,763	63,639	247	7,877
Nontaxable returns, total	26,469	68,791	258,768	1,147,059	24,780	44,673	639	1,716	* 5	* 378

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									
	Credit for social security and medicare tax paid on tips		Work opportunity credit		Alternative motor vehicle credit		Other tax credits			
	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)		
All returns, total	53,276	291,552	38,096	224,666	157,814	184,661	41,235	106,428		
No adjusted gross income	30	451	14	422	--	--	* 5	* [2]		
\$1 under \$5,000	--	--	--	--	--	--	* 644	* 19		
\$5,000 under \$10,000	--	--	* 644	* 210	--	--	* 655	* 9		
\$10,000 under \$15,000	--	--	--	--	* 2,000	* 644	* 655	* 98		
\$15,000 under \$20,000	* 638	* 354	--	--	* 539	* 114	* 2,999	* 633		
\$20,000 under \$25,000	* 632	* 3	* 644	* 96	* 2,999	* 2,920	* 105	* 36		
\$25,000 under \$30,000	--	--	* 1,268	* 1,739	* 2,277	* 1,338	* 999	* 300		
\$30,000 under \$40,000	* 999	* 584	* 644	* 42	* 4,221	* 6,403	* 845	* 1,304		
\$40,000 under \$50,000	* 2,001	* 1,066	* 1,306	* 1,970	9,007	10,261	* 3,766	* 7,826		
\$50,000 under \$75,000	* 3,294	* 2,243	* 1,562	* 3,251	26,311	28,900	13,260	30,851		
\$75,000 under \$100,000	6,432	13,119	* 3,444	* 5,640	30,200	39,810	4,456	7,913		
\$100,000 under \$200,000	14,286	39,872	8,280	18,129	70,998	84,078	6,929	20,047		
\$200,000 under \$500,000	11,093	66,301	7,706	47,249	** 9,262	** 10,194	** 4,967	** 15,709		
\$500,000 under \$1,000,000	** 13,871	** 167,558	4,426	28,023	**	**	**	**		
\$1,000,000 under \$1,500,000	**	**	2,260	21,417	**	**	293	1,884		
\$1,500,000 under \$2,000,000	**	**	1,214	14,983	**	**	156	2,388		
\$2,000,000 under \$5,000,000	**	**	2,520	34,622	**	**	276	7,265		
\$5,000,000 under \$10,000,000	**	**	999	13,705	**	**	109	3,608		
\$10,000,000 or more	**	**	1,167	33,167	**	**	117	6,538		
Taxable returns, total	49,006	277,651	34,511	214,248	148,674	177,794	33,316	85,177		
No adjusted gross income	22	145	* 9	* 226	--	--	* 5	* [2]		
\$1 under \$5,000	--	--	--	--	--	--	* 644	* 19		
\$5,000 under \$10,000	--	--	* 644	* 210	--	--	--	--		
\$10,000 under \$15,000	--	--	--	--	--	--	* 655	* 98		
\$15,000 under \$20,000	* 638	* 354	--	--	--	--	* 2,000	* 91		
\$20,000 under \$25,000	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	* 1,999	* 1,575	--	--		
\$30,000 under \$40,000	* 999	* 584	* 644	* 42	* 1,639	* 1,203	* 999	* 300		
\$40,000 under \$50,000	* 1,001	* 458	* 1,306	* 1,970	* 4,221	* 6,403	* 9	* 5		
\$50,000 under \$75,000	* 2,469	* 953	* 628	* 1	* 5,900	* 6,486	* 2,414	* 3,089		
\$75,000 under \$100,000	* 5,741	* 8,168	* 3,403	* 5,556	24,997	28,365	10,584	23,566		
\$100,000 under \$200,000	13,266	34,443	7,631	13,711	29,684	39,507	4,234	6,321		
\$200,000 under \$500,000	11,010	65,121	7,669	46,748	70,980	84,069	5,866	14,595		
\$500,000 under \$1,000,000	** 13,862	** 167,425	4,421	27,914	** 9,254	** 10,185	** 4,957	** 15,408		
\$1,000,000 or more	**	**	8,156	117,869	**	**	951	21,683		
Nontaxable returns, total	4,270	13,901	3,585	10,418	9,140	6,867	7,919	21,252		

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	Income tax after credits			Total income tax			All other taxes					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax	
							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	96,272,957	1,115,759,794	96,269,751	1,115,601,803	23,773,478	56,287,236	5,550,175	5,004,547	17,840,382	49,511,062		
No adjusted gross income	5,582	99,041	5,559	97,427	308,930	614,931	47,630	66,397	254,752	496,969		
\$1 under \$5,000	926,371	98,820	926,371	98,820	1,356,225	684,219	79,605	14,503	1,244,753	637,256		
\$5,000 under \$10,000	3,283,042	634,369	3,283,042	634,369	2,058,948	1,876,685	135,936	32,986	1,880,521	1,836,275		
\$10,000 under \$15,000	5,762,743	2,237,057	5,762,743	2,237,057	2,088,543	2,727,288	208,002	51,014	1,831,236	2,661,548		
\$15,000 under \$20,000	5,701,605	4,587,626	5,701,605	4,587,626	1,485,962	2,116,137	267,365	76,679	1,183,622	2,025,835		
\$20,000 under \$25,000	5,849,507	7,354,942	5,849,507	7,354,942	1,117,519	1,715,387	269,837	102,182	828,889	1,605,631		
\$25,000 under \$30,000	5,743,893	10,244,160	5,743,893	10,244,160	1,095,310	1,729,732	296,143	124,330	788,741	1,580,074		
\$30,000 under \$40,000	11,472,967	27,853,217	11,472,967	27,853,208	1,944,997	3,129,245	614,773	290,519	1,302,578	2,822,697		
\$40,000 under \$50,000	9,740,232	33,514,554	9,740,232	33,514,554	1,711,366	3,086,673	553,449	317,636	1,136,466	2,743,529		
\$50,000 under \$75,000	18,317,125	96,882,397	18,317,115	96,882,330	3,471,537	6,835,617	1,164,571	928,270	2,276,801	5,852,117		
\$75,000 under \$100,000	11,559,682	93,833,998	11,558,977	93,832,750	2,406,567	5,796,593	813,998	830,225	1,571,424	4,889,305		
\$100,000 under \$200,000	13,385,837	228,754,625	13,383,717	228,687,547	3,174,036	11,741,557	915,019	1,591,816	2,243,918	9,999,036		
\$200,000 under \$500,000	3,483,706	196,469,174	3,483,359	196,380,629	1,113,409	7,672,964	160,168	500,623	917,493	6,934,759		
\$500,000 under \$1,000,000	649,403	103,163,081	649,403	103,163,081	262,431	2,656,937	16,135	49,789	230,500	2,455,967		
\$1,000,000 under \$1,500,000	165,970	48,354,258	165,971	48,354,319	69,623	923,498	3,550	12,885	60,375	846,611		
\$1,500,000 under \$2,000,000	70,556	29,351,266	70,556	29,351,266	31,009	512,718	1,392	2,395	26,572	454,579		
\$2,000,000 under \$5,000,000	108,357	77,554,241	108,357	77,554,612	49,906	1,043,149	3,721	49,906	41,935	874,176		
\$5,000,000 under \$10,000,000	28,014	43,929,689	28,014	43,929,717	14,267	466,211	452	2,188	11,455	293,574		
\$10,000,000 or more	18,362	110,843,279	18,362	110,843,388	10,873	957,694	296	6,388	8,350	501,224		
Taxable returns, total	96,269,751	1,115,750,806	96,269,751	1,115,601,803	15,277,596	44,500,110	4,438,226	4,517,253	10,542,960	38,402,934		
No adjusted gross income	5,559	98,577	5,559	97,427	1,999	25,485	57	650	1,870	21,897		
\$1 under \$5,000	926,371	98,820	926,371	98,820	37,192	7,391	* 4,849	* 298	31,700	7,071		
\$5,000 under \$10,000	3,283,042	634,369	3,283,042	634,369	164,630	102,339	22,232	4,562	133,833	97,459		
\$10,000 under \$15,000	5,762,743	2,237,057	5,762,743	2,237,057	496,822	489,952	85,766	24,024	389,662	461,531		
\$15,000 under \$20,000	5,701,605	4,587,626	5,701,605	4,587,626	539,603	662,445	129,178	41,495	387,819	618,169		
\$20,000 under \$25,000	5,849,507	7,354,942	5,849,507	7,354,942	536,942	713,417	143,716	51,123	374,327	661,375		
\$25,000 under \$30,000	5,743,893	10,244,160	5,743,893	10,244,160	596,234	793,201	160,306	72,587	412,949	714,572		
\$30,000 under \$40,000	11,472,967	27,853,217	11,472,967	27,853,208	1,334,654	1,900,317	454,750	225,083	845,884	1,661,952		
\$40,000 under \$50,000	9,740,232	33,514,554	9,740,232	33,514,554	1,388,059	2,392,015	470,324	270,346	888,651	2,103,247		
\$50,000 under \$75,000	18,317,116	96,882,370	18,317,115	96,882,330	3,150,429	5,978,786	1,078,775	866,846	2,032,516	5,068,238		
\$75,000 under \$100,000	11,558,977	93,832,809	11,558,977	93,832,750	2,340,940	5,589,659	795,311	806,956	1,522,109	4,723,155		
\$100,000 under \$200,000	13,383,717	228,749,526	13,383,717	228,687,547	3,151,468	11,636,599	909,718	1,576,640	2,226,867	9,917,947		
\$200,000 under \$500,000	3,483,359	196,466,965	3,483,359	196,380,629	1,111,104	7,656,426	159,627	499,594	916,048	6,925,482		
\$500,000 under \$1,000,000	649,403	103,163,081	649,403	103,163,081	262,091	2,654,023	16,105	49,697	230,230	2,453,829		
\$1,000,000 or more	391,260	310,032,733	391,260	310,033,302	175,427	3,898,056	7,513	27,351	148,496	2,967,010		
Nontaxable returns, total	3,205	8,988	--	--	8,495,882	11,787,127	1,111,949	487,294	7,297,423	11,108,128		

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						Earned income credit used to offset other taxes		Total tax liability		Tax payments	
	Social security taxes on tip income		Household employment tax		Number of returns		Amount		Number of returns		Amount	
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)		
All returns, total	194,630	30,331	222,146	914,059	5,308,062	5,098,105	100,427,087	1,165,642,299	130,574,975	1,295,715,795		
No adjusted gross income	* 7	* 21	10,846	45,768	119,272	76,127	258,864	597,877	850,371	3,647,332		
\$1 under \$5,000	23,593	917	4,359	29,959	653,792	206,879	2,025,635	559,555	8,733,381	1,967,619		
\$5,000 under \$10,000	35,417	5,509	* 1,016	* 892	1,463,933	1,043,710	4,217,218	1,452,641	9,761,003	5,090,579		
\$10,000 under \$15,000	30,225	5,947	1,548	2,713	1,292,771	1,714,608	6,173,147	3,221,516	9,692,524	8,736,935		
\$15,000 under \$20,000	19,544	5,215	* 1,785	* 785	643,772	972,112	6,021,571	5,666,872	9,835,743	13,156,944		
\$20,000 under \$25,000	10,921	1,065	1,820	5,238	408,642	515,265	6,062,967	8,445,361	9,305,868	17,206,671		
\$25,000 under \$30,000	10,282	2,045	3,474	15,620	375,692	386,556	5,938,617	11,411,634	8,556,861	20,738,243		
\$30,000 under \$40,000	11,564	535	2,028	2,361	350,187	202,849	11,773,554	30,449,279	14,297,943	48,589,623		
\$40,000 under \$50,000	9,232	1,707	5,811	11,937	9,929,294	--	10,932,144	36,378,901	10,932,144	52,528,905		
\$50,000 under \$75,000	27,698	5,595	11,019	21,489	--	--	18,500,047	103,495,445	19,164,642	133,668,960		
\$75,000 under \$100,000	8,921	1,270	18,916	41,388	--	--	11,596,722	99,586,638	11,627,566	121,195,561		
\$100,000 under \$200,000	** 7,173	** 447	39,673	99,988	--	--	13,402,566	240,478,048	13,334,431	255,725,735		
\$200,000 under \$500,000	**	**	58,932	198,011	--	--	3,485,631	204,141,941	3,450,056	192,797,599		
\$500,000 under \$1,000,000	* 41	* 2	27,653	141,283	--	--	649,742	105,820,018	643,593	100,078,639		
\$1,000,000 under \$1,500,000	--	--	9,980	166,062	--	--	164,645	49,277,817	164,645	47,309,083		
\$1,500,000 under \$2,000,000	* 8	* 56	5,274	32,306	--	--	70,597	29,863,984	70,042	28,937,522		
\$2,000,000 under \$5,000,000	** 4	** [2]	10,137	76,253	--	--	108,432	78,597,761	107,863	78,280,385		
\$5,000,000 under \$10,000,000	--	--	3,920	46,045	--	--	28,042	44,395,928	27,959	45,339,900		
\$10,000,000 or more	**	**	3,955	89,927	--	--	18,378	111,801,083	18,336	120,719,557		
Taxable returns, total	98,900	13,416	191,828	767,696	96,269,751	96,269,751	92,901,192	1,160,251,489	92,901,192	1,247,269,261		
No adjusted gross income	--	--	124	1,721	--	--	5,559	124,062	5,080	180,007		
\$1 under \$5,000	* 644	* 23	--	--	--	--	926,371	106,211	390,115	80,860		
\$5,000 under \$10,000	10,298	305	--	--	--	--	3,283,042	736,708	2,995,168	1,572,233		
\$10,000 under \$15,000	13,303	2,581	--	--	--	--	5,762,743	2,727,009	5,039,802	5,002,271		
\$15,000 under \$20,000	* 7,302	* 1,019	* 644	* 207	--	--	5,701,605	5,250,071	5,291,556	8,197,968		
\$20,000 under \$25,000	* 4,289	* 221	--	--	--	--	5,849,507	8,068,359	5,538,616	11,518,055		
\$25,000 under \$30,000	* 4,997	* 1,873	--	--	--	--	5,743,893	11,037,361	5,526,034	15,017,318		
\$30,000 under \$40,000	* 8,995	* 399	* 1,777	* 1,810	--	--	11,472,967	29,753,534	11,225,866	41,188,232		
\$40,000 under \$50,000	9,232	1,707	* 4,505	* 5,356	--	--	9,740,232	35,906,569	9,590,915	48,174,438		
\$50,000 under \$75,000	23,696	3,513	9,964	15,159	--	--	18,317,115	102,861,148	18,095,048	128,759,487		
\$75,000 under \$100,000	8,921	1,270	17,298	23,875	--	--	11,558,977	99,422,477	11,457,864	119,842,089		
\$100,000 under \$200,000	** 7,170	** 447	38,034	91,526	--	--	13,383,717	240,386,125	13,270,231	254,681,882		
\$200,000 under \$500,000	**	**	58,680	191,883	--	--	3,483,359	204,123,392	3,444,026	192,614,381		
\$500,000 under \$1,000,000	* 41	* 2	27,604	140,500	--	--	649,403	105,817,104	642,653	99,999,339		
\$1,000,000 or more	* 12	* 56	33,199	295,660	--	--	391,261	313,931,359	388,218	320,440,701		
Nontaxable returns, total	95,729	16,915	30,318	146,363	5,308,062	5,098,105	4,157,336	5,390,810	37,673,783	48,446,533		

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									
	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)
All returns, total	125,583,890	912,563,316	11,523,634	284,119,655	15,884,285	16,690,219	1,773,576	96,167,969	1,544,389	2,519,084
No adjusted gross income	578,754	1,925,668	130,185	1,488,035	111,896	168,796	27,701	207,029	4,198	7,736
\$1 under \$5,000	8,471,727	1,698,805	140,616	219,315	63,159	55,886	56,045	39,416	* 1,517	* 454
\$5,000 under \$10,000	9,500,892	4,686,764	206,482	336,592	113,047	89,515	45,589	52,288	* 539	* 131
\$10,000 under \$15,000	9,383,259	8,065,460	292,606	585,944	2,232,099	727,954	46,650	59,654	* 42	* 57
\$15,000 under \$20,000	9,504,942	12,278,293	371,994	784,863	3,239,952	2,582,102	43,901	69,278	* 743	* 541
\$20,000 under \$25,000	9,033,490	16,241,090	349,654	864,201	2,973,192	3,161,726	41,388	91,956	* 181	* 602
\$25,000 under \$30,000	8,306,990	19,653,565	369,333	984,674	2,223,158	2,943,524	25,105	91,477	* 9	* 19
\$30,000 under \$40,000	13,872,439	45,877,571	783,292	2,462,957	2,579,299	3,679,291	73,525	228,683	* 203	* 159
\$40,000 under \$50,000	10,584,986	49,279,860	785,148	2,990,657	1,214,766	1,711,036	75,350	245,530	* 667	* 71
\$50,000 under \$75,000	18,479,798	123,248,811	1,959,158	9,729,091	964,459	1,320,505	166,097	644,897	7,952	9,436
\$75,000 under \$100,000	11,213,294	109,888,646	1,535,052	10,532,467	130,370	183,295	148,480	716,910	103,313	40,270
\$100,000 under \$200,000	12,683,827	217,872,877	2,587,089	33,341,079	38,883	66,586	376,333	3,408,940	895,353	999,328
\$200,000 under \$500,000	3,105,082	132,551,318	1,356,027	50,821,928	* 6	* 3	360,189	8,368,562	414,007	1,031,754
\$500,000 under \$1,000,000	542,057	55,065,669	375,918	36,543,986	--	--	139,351	8,222,328	72,204	242,939
\$1,000,000 under \$1,500,000	137,680	22,425,231	113,106	19,403,321	--	--	51,110	5,409,247	17,602	69,810
\$1,500,000 under \$2,000,000	56,983	12,437,486	50,337	12,641,206	--	--	24,681	3,826,910	7,809	30,599
\$2,000,000 under \$5,000,000	88,813	31,812,732	80,414	33,516,328	--	--	45,599	12,896,015	12,397	51,009
\$5,000,000 under \$10,000,000	23,307	16,746,729	21,958	19,092,650	--	--	14,641	9,480,128	14,834	14,834
\$10,000,000 or more	15,559	30,806,743	15,255	47,780,361	--	--	11,840	42,108,723	2,311	19,333
Taxable returns, total	89,221,568	869,861,061	10,415,086	279,050,523	--	--	1,608,504	95,602,213	1,524,997	2,500,597
No adjusted gross income	3,567	44,396	1,828	92,108	--	--	528	43,145	59	198
\$1 under \$5,000	347,915	43,081	16,066	28,106	--	--	35,351	9,624	* 8	* 49
\$5,000 under \$10,000	2,954,639	1,507,938	42,039	48,773	--	--	15,268	14,212	--	--
\$10,000 under \$15,000	4,903,506	4,753,274	146,804	201,241	--	--	32,971	35,826	* 3	* 4
\$15,000 under \$20,000	5,091,725	7,681,357	236,287	467,479	--	--	26,696	41,924	--	--
\$20,000 under \$25,000	5,346,411	10,872,223	263,881	580,033	--	--	27,978	60,968	--	--
\$25,000 under \$30,000	5,338,640	14,194,608	300,717	742,739	--	--	21,093	75,481	* 6	* 17
\$30,000 under \$40,000	10,869,080	38,953,128	686,415	2,031,750	--	--	58,249	187,865	--	--
\$40,000 under \$50,000	9,273,428	45,244,796	725,108	2,697,986	--	--	69,929	221,127	* 3	* 9
\$50,000 under \$75,000	17,444,061	118,791,914	1,897,875	9,327,197	--	--	156,182	597,329	5,283	8,280
\$75,000 under \$100,000	11,056,921	108,799,142	1,514,924	10,310,964	--	--	143,737	679,538	99,115	35,883
\$100,000 under \$200,000	12,627,596	217,243,117	2,573,335	32,985,110	--	--	373,855	3,353,955	891,451	996,788
\$200,000 under \$500,000	3,100,684	132,477,077	1,353,648	50,724,169	--	--	359,690	8,358,112	413,471	1,031,027
\$500,000 under \$1,000,000	541,477	55,050,532	375,438	36,486,677	--	--	139,225	8,215,628	72,160	242,816
\$1,000,000 or more	321,916	114,204,479	280,719	132,326,192	--	--	147,751	73,707,477	43,437	185,526
Nontaxable returns, total	36,362,323	42,702,255	1,108,549	5,069,132	15,884,285	16,690,219	165,072	565,756	19,392	16,487

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									
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Refundable credit for prior year minimum tax		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(68)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns, total	305,765	88,950	39,521	119,959	22,550	39,343	151,643	508,074	21,607,527	42,507,920
No adjusted gross income	25,149	9,443	** 714	** 82	* 933	* 920	11,674	83,109	175,918	192,064
\$1 under \$5,000	8,956	2,685	**	**	--	--	229	471	2,707,098	1,567,800
\$5,000 under \$10,000	17,837	6,392	**	**	--	--	40	41	4,494,865	6,880,861
\$10,000 under \$15,000	15,048	11,211	* 703	* 234	** 21,609	** 38,355	154	67	3,971,987	11,700,289
\$15,000 under \$20,000	20,429	12,401	* 30	* 11	**	**	1,032	52,632	3,242,635	10,239,963
\$20,000 under \$25,000	11,869	1,380	* 617	* 31	**	**	161	1,006	2,860,135	6,731,614
\$25,000 under \$30,000	18,784	3,415	** 2,112	** 366	--	--	706	3,343	2,352,187	3,702,726
\$30,000 under \$40,000	36,114	5,880	**	**	**	**	5,050	11,962	1,802,703	1,492,604
\$40,000 under \$50,000	30,558	4,735	**	**	**	**	711	1,235	--	--
\$50,000 under \$75,000	56,151	11,703	7,614	3,749	**	**	4,464	81,705	--	--
\$75,000 under \$100,000	25,535	5,030	6,194	1,854	**	**	5,408	6,568	--	--
\$100,000 under \$200,000	28,162	6,120	10,361	85,791	**	**	45,689	146,128	--	--
\$200,000 under \$500,000	7,141	3,773	7,541	13,053	**	**	76,323	119,806	--	--
\$500,000 under \$1,000,000	1,809	902	1,761	2,143	--	--	--	--	--	--
\$1,000,000 under \$1,500,000	610	575	550	668	* 8	* 69	--	--	--	--
\$1,500,000 under \$2,000,000	358	519	322	716	--	--	--	--	--	--
\$2,000,000 under \$5,000,000	687	1,144	638	3,021	--	--	--	--	--	--
\$5,000,000 under \$10,000,000	277	826	194	4,691	--	--	--	--	--	--
\$10,000,000 or more	292	817	170	3,549	--	--	--	--	--	--
Taxable returns, total	197,956	50,300	37,075	119,442	19,488	33,803	115,782	149,576	--	--
No adjusted gross income	54	110	* 9	* 8	--	--	147	1,150	--	--
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	* 1,213	* 892	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	* 3,451	* 9,466	--	--	** 19,480	** 33,735	--	--	--	--
\$15,000 under \$20,000	7,380	931	--	--	**	**	--	--	--	--
\$20,000 under \$25,000	7,766	582	* 614	* 29	**	**	--	--	--	--
\$25,000 under \$30,000	9,606	1,607	** 1,596	** 311	--	--	--	--	--	--
\$30,000 under \$40,000	27,017	3,486	**	**	**	**	* 644	* 9	--	--
\$40,000 under \$50,000	25,264	3,502	**	**	**	**	--	--	--	--
\$50,000 under \$75,000	52,251	10,757	7,515	3,741	**	**	* 7	* 33	--	--
\$75,000 under \$100,000	24,808	4,765	5,872	1,771	**	**	* 1,686	* 68	--	--
\$100,000 under \$200,000	28,009	5,686	10,321	85,770	**	**	38,379	61,980	--	--
\$200,000 under \$500,000	7,119	3,760	7,524	13,045	**	**	74,920	86,336	--	--
\$500,000 under \$1,000,000	1,800	889	1,755	2,128	--	--	--	--	--	--
\$1,000,000 or more	2,216	3,866	1,870	12,638	* 8	* 69	--	--	--	--
Nontaxable returns, total	107,810	38,650	2,446	518	3,062	5,540	35,861	358,498	21,607,527	42,507,920

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	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2008 estimated tax		Amount		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	110,611,578	316,924,652	107,687,030	267,872,391	4,061,974	49,052,261	28,599,646	130,607,837	7,549,807	1,872,302
No adjusted gross income	888,163	3,733,280	839,340	3,196,267	63,853	537,013	175,486	288,875	36,530	5,985
\$1 under \$5,000	9,078,931	3,435,144	9,028,043	3,389,882	71,061	45,262	1,588,031	422,828	21,189	1,804
\$5,000 under \$10,000	10,097,764	11,330,878	10,030,015	11,220,359	96,185	110,518	1,349,662	751,994	174,514	8,978
\$10,000 under \$15,000	9,999,462	18,875,781	9,917,804	18,720,541	118,393	155,240	1,543,330	991,650	250,751	17,791
\$15,000 under \$20,000	9,467,968	21,413,704	9,375,314	21,221,453	137,680	192,251	1,330,042	1,144,810	215,027	18,674
\$20,000 under \$25,000	8,494,083	19,780,255	8,404,896	19,572,179	138,037	208,077	1,378,550	1,269,912	255,512	23,008
\$25,000 under \$30,000	7,614,598	17,207,796	7,530,434	17,059,328	128,509	148,468	1,336,638	1,455,530	274,242	23,313
\$30,000 under \$40,000	12,275,248	26,087,047	12,112,428	25,727,536	247,888	359,510	2,407,977	3,156,461	586,361	55,914
\$40,000 under \$50,000	8,919,782	21,011,796	8,769,628	20,595,644	223,396	416,152	2,195,211	3,437,685	596,742	58,390
\$50,000 under \$75,000	14,567,483	41,324,599	14,157,893	40,124,495	582,215	1,200,105	4,840,670	10,135,071	1,458,848	160,184
\$75,000 under \$100,000	8,660,693	30,189,321	8,325,797	28,958,400	489,376	1,230,921	3,062,398	8,567,261	979,011	130,757
\$100,000 under \$200,000	8,450,839	39,581,255	7,808,557	35,219,181	889,921	4,362,074	4,977,701	24,566,388	1,615,856	323,776
\$200,000 under \$500,000	1,579,678	16,731,800	1,153,534	10,152,083	539,320	6,579,717	1,894,111	28,505,416	799,888	443,271
\$500,000 under \$1,000,000	299,367	9,068,859	150,689	3,584,431	177,086	5,484,427	347,303	15,030,743	179,290	220,506
\$1,000,000 under \$1,500,000	83,544	4,478,064	34,539	1,479,756	57,713	2,998,308	81,747	6,539,160	47,317	92,361
\$1,500,000 under \$2,000,000	37,807	2,938,010	14,165	839,565	27,671	2,098,445	32,487	3,914,618	19,650	50,146
\$2,000,000 under \$5,000,000	63,567	8,462,605	22,739	2,235,103	47,803	6,227,502	44,551	8,892,637	28,121	112,657
\$5,000,000 under \$10,000,000	18,738	5,397,956	6,577	1,366,793	14,447	4,031,163	9,262	4,504,092	6,834	50,107
\$10,000,000 or more	13,865	15,876,501	4,637	3,209,394	11,419	12,667,107	4,490	7,032,706	4,124	74,679
Taxable returns, total	70,354,768	212,832,522	67,748,891	165,388,351	3,578,996	47,444,171	25,804,166	127,640,024	6,927,865	1,811,212
No adjusted gross income	2,465	102,870	1,710	59,927	867	42,943	3,086	47,449	1,635	523
\$1 under \$5,000	253,889	56,763	238,548	52,320	19,916	4,443	662,621	82,216	* 1,634	* 99
\$5,000 under \$10,000	2,649,939	1,041,548	2,633,613	1,029,216	21,586	12,332	628,187	208,013	40,945	1,849
\$10,000 under \$15,000	4,471,015	2,929,316	4,427,055	2,895,928	59,896	33,388	1,288,444	667,001	146,818	10,687
\$15,000 under \$20,000	4,527,505	3,847,830	4,471,069	3,769,771	80,704	78,060	1,167,827	913,697	142,361	12,715
\$20,000 under \$25,000	4,597,480	4,485,545	4,534,021	4,362,760	99,916	122,785	1,249,365	1,053,240	196,263	17,326
\$25,000 under \$30,000	4,515,986	5,227,389	4,450,783	5,129,104	101,004	98,284	1,221,606	1,286,614	229,193	18,712
\$30,000 under \$40,000	9,219,277	14,204,047	9,079,735	13,929,331	210,791	274,716	2,249,417	2,816,699	519,406	46,921
\$40,000 under \$50,000	7,610,243	15,437,893	7,475,458	15,095,942	197,127	341,952	2,120,886	3,229,531	558,342	53,006
\$50,000 under \$75,000	13,531,725	35,627,787	13,135,490	34,552,402	552,274	1,075,384	4,775,316	9,886,871	1,422,465	154,281
\$75,000 under \$100,000	8,497,907	28,792,959	8,168,634	27,641,569	480,773	1,151,390	3,050,312	8,501,673	970,499	128,325
\$100,000 under \$200,000	8,388,066	38,525,281	7,751,731	34,310,304	880,761	4,214,978	4,973,874	24,552,752	1,613,567	323,228
\$200,000 under \$500,000	1,573,890	16,549,766	1,148,830	10,006,978	537,795	6,542,789	1,893,503	28,501,936	799,509	443,159
\$500,000 under \$1,000,000	298,467	8,991,957	150,004	3,520,791	176,777	5,471,166	347,214	15,030,209	179,229	220,488
\$1,000,000 or more	216,913	37,011,571	82,209	9,032,009	188,810	27,979,562	172,487	30,882,121	105,998	379,892
Nontaxable returns, total	40,256,809	104,092,130	39,938,139	102,484,039	482,978	1,608,090	2,795,480	2,967,813	621,942	61,090

* 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] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Less than \$500.

NOTE: Detail may not add to totals 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 [1]		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns, total	0.06	0.33	1.13	1.35	10.22	12.34	0.52	0.62		
No adjusted gross income	1.45	19.51	60.23	75.29	63.39	70.68	24.18	23.92		
\$1 under \$5,000	0.80	6.83	--	--	--	--	56.75	60.31		
\$5,000 under \$10,000	0.80	3.66	--	--	--	--	64.52	60.68		
\$10,000 under \$15,000	0.82	2.15	19.36	30.08	13.46	16.27	7.49	9.92		
\$15,000 under \$20,000	0.86	1.74	6.47	7.80	19.05	22.75	2.72	3.32		
\$20,000 under \$25,000	0.92	1.47	1.91	5.61	29.02	31.40	2.17	2.52		
\$25,000 under \$30,000	0.97	1.51	1.85	5.19	--	--	2.02	2.26		
\$30,000 under \$40,000	0.73	1.19	1.45	4.14	--	--	1.55	1.71		
\$40,000 under \$50,000	0.78	1.29	3.98	4.62	--	--	1.67	1.83		
\$50,000 under \$75,000	0.49	0.90	2.60	3.11	--	--	1.12	1.26		
\$75,000 under \$100,000	0.72	1.11	1.47	3.50	--	--	1.41	1.59		
\$100,000 under \$200,000	0.54	0.94	1.83	2.89	--	--	** 1.52	** 1.86		
\$200,000 under \$500,000	0.66	1.01	5.19	3.86	--	--	--	--		
\$500,000 under \$1,000,000	0.93	1.17	5.26	6.37	--	--	--	--		
\$1,000,000 under \$1,500,000	1.14	1.39	6.95	8.12	--	--	--	--		
\$1,500,000 under \$2,000,000	0.82	0.98	4.74	6.74	--	--	--	--		
\$2,000,000 under \$5,000,000	0.48	0.56	2.53	4.90	--	--	--	--		
\$5,000,000 under \$10,000,000	0.53	0.59	4.47	4.94	--	--	--	--		
\$10,000,000 or more	0.02	0.03	0.07	--	--	--	--	--		
Taxable returns, total	0.15	0.39	1.34	1.61	14.88	17.51	0.66	0.75		
No adjusted gross income	15.97	27.49	91.63	91.63	80.78	85.29	31.87	26.41		
\$1 under \$5,000	3.02	7.28	--	--	--	--	82.21	82.21		
\$5,000 under \$10,000	1.65	7.81	--	--	--	--	99.63	99.63		
\$10,000 under \$15,000	1.22	3.02	4.19	--	24.40	27.61	99.52	99.52		
\$15,000 under \$20,000	1.23	3.26	70.68	86.41	21.53	24.29	72.30	72.30		
\$20,000 under \$25,000	1.22	2.67	4.82	99.95	40.57	46.32	15.58	15.58		
\$25,000 under \$30,000	1.23	2.73	3.85	31.80	--	--	8.02	8.08		
\$30,000 under \$40,000	0.85	1.63	2.10	6.41	--	--	2.54	2.63		
\$40,000 under \$50,000	0.86	1.51	1.92	5.91	--	--	2.09	2.23		
\$50,000 under \$75,000	0.52	0.97	1.26	3.36	--	--	1.23	1.36		
\$75,000 under \$100,000	0.73	1.12	1.47	3.56	--	--	1.43	1.61		
\$100,000 under \$200,000	0.54	0.94	1.83	2.90	--	--	** 1.53	** 1.87		
\$200,000 under \$500,000	0.66	1.01	5.68	3.86	--	--	--	--		
\$500,000 under \$1,000,000	0.94	1.17	5.69	6.37	--	--	--	--		
\$1,000,000 or more	0.48	0.55	1.06	4.50	--	--	--	--		
Nontaxable returns, total	0.33	0.75	1.03	2.51	14.07	17.39	0.93	1.22		

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 credits		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits			
	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	1.08	1.36	1.22	1.62	1.34	1.78	9.60	11.77	1.62	2.40		
No adjusted gross income	35.15	26.09	50.19	69.47	**	**	--	--	79.45	79.45		
\$1 under \$5,000	82.21	82.21	99.65	97.88	--	--	--	--	--	--		
\$5,000 under \$10,000	14.18	16.44	17.81	21.83	**95.89	**44.62	--	--	4.41	5.18		
\$10,000 under \$15,000	4.37	4.95	6.04	7.36	13.30	16.47	--	--	3.33	4.05		
\$15,000 under \$20,000	3.95	4.56	3.68	5.04	12.67	16.77	--	--	6.66	8.29		
\$20,000 under \$25,000	3.94	4.84	2.80	3.80	10.29	12.92	72.36	89.41	5.07	6.25		
\$25,000 under \$30,000	3.92	4.81	3.30	4.71	8.11	11.25	99.92	99.92	3.44	4.19		
\$30,000 under \$40,000	2.85	3.48	2.49	3.29	4.90	6.53	33.55	36.55	3.52	4.70		
\$40,000 under \$50,000	3.11	3.74	2.75	3.14	4.69	6.23	29.14	32.92	--	--		
\$50,000 under \$75,000	2.41	2.96	5.48	6.22	2.83	3.77	15.64	17.41	--	--		
\$75,000 under \$100,000	2.59	3.13	--	--	3.23	4.29	23.79	27.95	--	--		
\$100,000 under \$200,000	6.28	7.74	--	--	2.70	3.64	19.53	21.20	--	--		
\$200,000 under \$500,000	--	--	--	--	3.42	4.80	65.81	58.34	--	--		
\$500,000 under \$1,000,000	--	--	--	--	**3.82	**6.32	93.80	93.80	--	--		
\$1,000,000 under \$1,500,000	--	--	--	--	--	--	66.30	83.08	--	--		
\$1,500,000 under \$2,000,000	--	--	--	--	--	--	**61.93	**77.26	--	--		
\$2,000,000 under \$5,000,000	--	--	--	--	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	1.28	1.62	1.56	2.00	1.39	1.82	17.69	22.87	2.64	4.06		
No adjusted gross income	35.95	33.01	60.51	71.97	**	**	**	**	79.45	79.45		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	44.70	48.06	44.70	57.55	**40.83	**45.45	--	--	29.43	45.48		
\$10,000 under \$15,000	8.46	10.53	8.44	10.56	18.00	23.57	--	--	3.90	4.53		
\$15,000 under \$20,000	6.04	7.43	4.57	6.10	14.58	18.44	--	--	--	--		
\$20,000 under \$25,000	5.12	6.53	3.56	4.71	12.21	15.44	--	--	35.60	36.37		
\$25,000 under \$30,000	4.80	5.98	5.23	7.59	9.39	13.44	--	--	7.07	7.46		
\$30,000 under \$40,000	3.48	4.39	3.19	4.05	5.37	6.81	**99.85	**99.52	4.28	5.56		
\$40,000 under \$50,000	3.67	4.46	3.15	3.58	4.98	6.18	70.68	72.34	--	--		
\$50,000 under \$75,000	2.63	3.26	5.99	6.80	2.92	3.91	36.03	40.85	--	--		
\$75,000 under \$100,000	2.63	3.18	--	--	3.26	4.29	38.53	43.71	--	--		
\$100,000 under \$200,000	6.33	7.82	--	--	2.71	3.65	26.78	30.35	--	--		
\$200,000 under \$500,000	--	--	--	--	3.42	4.80	68.56	63.35	--	--		
\$500,000 under \$1,000,000	--	--	--	--	**3.82	**6.32	93.80	93.80	--	--		
\$1,000,000 or more	--	--	--	--	--	--	54.59	76.24	--	--		
Nontaxable returns, total	2.10	2.54	2.01	2.70	5.56	8.26	11.42	13.66	2.09	3.00		

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											
	Prior year minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Renewable electric and Indian coal 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	3.36	3.25	0.47	1.60	4.66	2.96	8.55	8.32	52.18	18.41		
No adjusted gross income	--	--	66.93	79.82	--	--	19.59	2.52	**	**		
\$1 under \$5,000	99.92	99.92	6.91	11.46	99.92	99.92	--	--	--	--		
\$5,000 under \$10,000	99.64	99.93	8.11	15.36	--	--	--	--	--	--		
\$10,000 under \$15,000	99.16	95.41	7.17	15.55	52.18	89.71	--	--	--	--		
\$15,000 under \$20,000	99.76	99.73	7.22	15.97	41.73	54.40	--	--	--	--		
\$20,000 under \$25,000	63.57	81.23	6.55	23.33	56.16	65.91	--	--	--	--		
\$25,000 under \$30,000	69.44	69.76	6.39	19.55	33.26	40.82	--	--	--	--		
\$30,000 under \$40,000	30.30	38.89	4.39	19.72	29.78	41.36	99.95	99.95	--	--		
\$40,000 under \$50,000	34.51	48.73	4.34	17.72	25.70	32.81	70.60	89.37	--	--		
\$50,000 under \$75,000	15.43	26.42	2.25	12.48	16.23	23.75	** 32.23	** 33.22	--	--		
\$75,000 under \$100,000	12.79	19.18	2.52	14.14	14.82	25.30	**	**	** 99.85	** 99.94		
\$100,000 under \$200,000	5.63	9.58	1.34	8.35	9.62	12.59	**	**	99.84	99.84		
\$200,000 under \$500,000	6.44	10.26	1.08	6.30	9.84	15.15	15.94	26.90	** 61.05	** 35.97		
\$500,000 under \$1,000,000	3.97	9.06	1.23	5.97	6.08	10.69	9.80	24.37	**	**		
\$1,000,000 under \$1,500,000	4.59	12.50	1.46	7.14	5.14	10.50	8.78	19.83	41.94	92.03		
\$1,500,000 under \$2,000,000	3.73	9.36	1.02	5.61	3.79	8.19	6.55	24.73	39.44	62.29		
\$2,000,000 under \$5,000,000	2.35	5.88	0.57	2.95	2.07	4.29	4.05	11.50	23.06	54.23		
\$5,000,000 under \$10,000,000	2.18	5.23	0.61	2.59	1.73	3.02	3.21	8.83	17.24	0.06		
\$10,000,000 or more	--	--	0.03	0.07	0.09	0.09	--	--	--	--		
Taxable returns, total	3.43	3.29	0.50	1.70	4.84	2.88	8.61	8.37	52.31	19.05		
No adjusted gross income	--	--	**	**	--	--	21.69	1.23	**	**		
\$1 under \$5,000	99.92	99.92	** 7.29	** 11.87	--	--	--	--	--	--		
\$5,000 under \$10,000	99.95	99.95	8.37	15.68	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	8.04	12.64	79.55	79.55	--	--	--	--		
\$15,000 under \$20,000	--	--	7.83	13.24	51.17	80.61	--	--	--	--		
\$20,000 under \$25,000	--	--	7.15	26.06	68.86	86.18	--	--	--	--		
\$25,000 under \$30,000	98.68	98.75	6.85	19.22	57.69	70.04	--	--	--	--		
\$30,000 under \$40,000	47.38	62.63	4.69	21.52	35.41	51.57	99.95	99.95	--	--		
\$40,000 under \$50,000	44.53	74.15	4.57	18.74	32.72	46.27	99.84	99.84	--	--		
\$50,000 under \$75,000	18.02	25.02	2.33	13.30	18.41	26.45	** 33.63	** 35.39	--	--		
\$75,000 under \$100,000	13.28	20.20	2.55	14.68	15.39	26.18	**	**	** 99.85	** 99.94		
\$100,000 under \$200,000	5.71	9.66	1.35	9.53	9.80	12.95	**	**	99.84	99.84		
\$200,000 under \$500,000	6.54	10.81	1.08	6.97	9.94	15.50	15.96	26.94	** 61.61	** 48.27		
\$500,000 under \$1,000,000	3.97	9.31	1.24	6.52	6.08	10.72	9.80	24.37	**	**		
\$1,000,000 or more	2.30	3.97	0.56	1.18	1.92	1.92	3.58	5.87	12.27	13.37		
Nontaxable returns, total	15.28	16.10	5.01	3.61	16.27	21.54	67.66	73.09	--	--		

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									
	Credit for social security and medicare tax paid on tips		Work opportunity credit		Alternative motor vehicle credit		Other tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)			
All returns, total	8.48	7.60	9.25	8.92	7.08	8.35	12.35	13.00		
No adjusted gross income	22.63	4.87	17.19	2.80	--	--	45.71	51.24		
\$1 under \$5,000	--	--	--	--	--	--	99.92	99.92		
\$5,000 under \$10,000	--	--	99.92	99.92	--	--	99.92	99.92		
\$10,000 under \$15,000	--	--	--	--	70.67	77.15	99.92	99.92		
\$15,000 under \$20,000	99.92	99.92	--	--	99.91	99.91	57.71	86.25		
\$20,000 under \$25,000	99.92	99.92	99.92	99.92	57.71	59.77	99.92	99.92		
\$25,000 under \$30,000	--	--	70.65	72.05	59.13	67.30	99.95	99.95		
\$30,000 under \$40,000	99.95	99.95	99.92	99.92	43.04	46.71	79.35	86.21		
\$40,000 under \$50,000	70.67	71.36	70.66	82.60	31.81	34.06	45.37	64.15		
\$50,000 under \$75,000	46.02	55.40	60.23	88.92	17.37	20.26	24.06	31.04		
\$75,000 under \$100,000	32.90	47.57	44.90	67.50	16.96	19.91	35.64	32.88		
\$100,000 under \$200,000	18.68	24.31	25.72	31.73	10.60	12.58	26.90	35.00		
\$200,000 under \$500,000	13.54	19.32	15.34	29.83	** 17.87	** 18.95	** 21.48	** 21.96		
\$500,000 under \$1,000,000	** 4.82	** 8.27	11.10	25.99	**	**	**	**		
\$1,000,000 under \$1,500,000	**	**	10.25	35.44	**	**	26.25	37.23		
\$1,500,000 under \$2,000,000	**	**	7.46	28.63	**	**	21.21	54.24		
\$2,000,000 under \$5,000,000	**	**	3.64	10.26	**	**	10.52	22.93		
\$5,000,000 under \$10,000,000	**	**	2.66	8.06	**	**	8.38	6.14		
\$10,000,000 or more	**	**	--	--	**	**	--	--		
Taxable returns, total	8.63	7.70	9.40	9.11	7.27	8.54	13.43	13.31		
No adjusted gross income	30.15	2.23	26.80	5.22	--	--	45.71	51.24		
\$1 under \$5,000	--	--	--	--	--	--	99.92	99.92		
\$5,000 under \$10,000	--	--	99.92	99.92	--	--	--	--		
\$10,000 under \$15,000	--	--	--	--	--	--	99.92	99.92		
\$15,000 under \$20,000	99.92	99.92	--	--	--	--	70.67	74.66		
\$20,000 under \$25,000	--	--	--	--	70.68	70.68	--	--		
\$25,000 under \$30,000	--	--	--	--	72.37	73.99	99.95	99.95		
\$30,000 under \$40,000	99.95	99.95	99.92	99.92	43.04	46.71	94.08	94.08		
\$40,000 under \$50,000	99.95	99.95	70.66	82.60	38.65	41.12	55.93	82.12		
\$50,000 under \$75,000	55.23	55.03	99.92	99.92	17.79	20.59	27.17	37.07		
\$75,000 under \$100,000	35.03	47.59	45.42	68.51	17.17	20.05	37.34	35.46		
\$100,000 under \$200,000	19.77	26.79	27.33	34.21	10.60	12.58	26.75	33.47		
\$200,000 under \$500,000	13.65	19.68	15.41	30.15	** 17.88	** 18.96	** 21.52	** 22.38		
\$500,000 under \$1,000,000	** 4.83	** 8.28	11.11	26.09	**	**	**	**		
\$1,000,000 or more	**	**	3.26	8.04	**	**	9.36	10.30		
Nontaxable returns, total	37.16	42.14	38.36	44.01	31.08	39.70	30.74	37.30		

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	Income tax after credits		Total income tax		All other taxes					
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax	
					(38)	(39)	(40)	(41)	Number of returns	Amount
All returns, total	0.15	0.14	0.15	0.14	0.39	0.64	1.16	1.95	0.38	0.69
No adjusted gross income	15.90	10.23	15.97	10.39	3.44	4.91	8.66	12.21	3.72	4.75
\$1 under \$5,000	3.02	4.83	3.02	4.83	2.22	4.42	9.99	16.91	2.30	3.75
\$5,000 under \$10,000	1.65	2.30	1.65	2.30	1.76	2.10	7.71	14.22	1.82	2.13
\$10,000 under \$15,000	1.22	1.46	1.22	1.46	1.78	2.15	6.23	10.43	1.87	2.18
\$15,000 under \$20,000	1.23	1.37	1.23	1.37	2.18	2.86	5.59	9.55	2.37	2.96
\$20,000 under \$25,000	1.22	1.37	1.22	1.37	2.53	3.57	5.53	9.72	2.85	3.75
\$25,000 under \$30,000	1.23	1.37	1.23	1.37	2.56	3.71	5.22	8.47	2.93	3.96
\$30,000 under \$40,000	0.85	0.96	0.85	0.96	1.91	2.96	3.62	6.13	2.24	3.21
\$40,000 under \$50,000	0.86	0.98	0.86	0.98	2.00	3.22	3.80	5.79	2.36	3.54
\$50,000 under \$75,000	0.52	0.63	0.52	0.63	1.38	2.30	2.59	4.05	1.63	2.59
\$75,000 under \$100,000	0.73	0.82	0.73	0.82	1.71	2.75	3.21	4.96	2.03	3.12
\$100,000 under \$200,000	0.54	0.57	0.54	0.57	1.32	1.86	2.84	4.10	1.48	2.07
\$200,000 under \$500,000	0.66	0.63	0.66	0.64	1.33	1.85	4.15	6.94	1.43	1.95
\$500,000 under \$1,000,000	0.94	0.88	0.94	0.88	1.57	2.27	7.27	16.91	1.67	2.34
\$1,000,000 under \$1,500,000	1.14	1.16	1.14	1.16	1.82	2.77	8.78	23.86	1.96	2.89
\$1,500,000 under \$2,000,000	0.82	0.87	0.82	0.87	1.39	2.53	7.01	21.46	1.52	2.52
\$2,000,000 under \$5,000,000	0.48	0.45	0.48	0.45	0.79	1.54	4.67	15.61	0.88	1.53
\$5,000,000 under \$10,000,000	0.53	0.49	0.53	0.49	0.75	2.04	4.44	17.66	0.86	1.64
\$10,000,000 or more	0.02	0.02	0.02	0.02	0.04	0.14	--	--	0.05	0.27
Taxable returns, total	0.15	0.14	0.15	0.14	0.56	0.77	1.30	2.09	0.61	0.86
No adjusted gross income	15.97	10.28	15.97	10.39	26.83	19.43	54.30	35.34	28.63	22.55
\$1 under \$5,000	3.02	4.83	3.02	4.83	13.79	16.69	38.38	47.01	14.95	17.33
\$5,000 under \$10,000	1.65	2.30	1.65	2.30	6.81	10.00	19.89	47.76	7.36	9.73
\$10,000 under \$15,000	1.22	1.46	1.22	1.46	3.86	5.00	9.81	16.43	4.25	5.21
\$15,000 under \$20,000	1.23	1.37	1.23	1.37	3.75	5.39	8.15	14.00	4.28	5.69
\$20,000 under \$25,000	1.22	1.37	1.22	1.37	3.75	5.51	7.61	13.71	4.35	5.83
\$25,000 under \$30,000	1.23	1.37	1.23	1.37	3.56	5.39	7.12	11.85	4.13	5.83
\$30,000 under \$40,000	0.85	0.96	0.85	0.96	2.35	3.77	4.22	7.03	2.84	4.18
\$40,000 under \$50,000	0.86	0.98	0.86	0.98	2.26	3.73	4.13	6.38	2.70	4.14
\$50,000 under \$75,000	0.52	0.63	0.52	0.63	1.46	2.47	2.69	4.12	1.74	2.80
\$75,000 under \$100,000	0.73	0.82	0.73	0.82	1.74	2.80	3.26	4.88	2.07	3.20
\$100,000 under \$200,000	0.54	0.57	0.54	0.57	1.32	1.87	2.85	4.12	1.49	2.08
\$200,000 under \$500,000	0.66	0.63	0.66	0.64	1.33	1.85	4.16	6.95	1.43	1.95
\$500,000 under \$1,000,000	0.94	0.88	0.94	0.88	1.57	2.27	7.29	16.94	1.67	2.34
\$1,000,000 or more	0.48	0.20	0.48	0.20	0.77	0.86	4.50	11.68	0.85	1.01
Non taxable returns, total	40.41	36.60	--	--	0.72	1.21	2.64	5.21	0.73	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	All other taxes—continued						Earned income credit used to offset other taxes		Total tax liability		Tax payments	
	Social security taxes on tip income		Household employment tax		Number of returns		Amount		Number of returns		Amount	
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	6.89	13.21	4.19	4.94	0.98	1.38	0.15	0.14	0.09	0.14	0.09	0.14
No adjusted gross income		92.02	27.09	37.16	6.00	9.10	3.80	5.18	2.41	3.76	2.41	3.76
\$1 under \$5,000	20.17	31.22	42.23	61.12	3.26	4.48	1.93	4.94	0.96	2.62	0.96	2.62
\$5,000 under \$10,000	15.90	30.40	98.27	89.06	2.14	2.70	1.41	2.07	0.91	1.44	0.91	1.44
\$10,000 under \$15,000	17.83	30.18	73.39	87.17	2.33	2.74	1.17	1.57	0.92	1.33	0.92	1.33
\$15,000 under \$20,000	21.66	31.48	66.94	50.56	3.36	4.10	1.19	1.43	0.92	1.13	0.92	1.13
\$20,000 under \$25,000	29.26	47.49	57.01	61.27	4.20	5.51	1.19	1.38	0.95	1.12	0.95	1.12
\$25,000 under \$30,000	30.46	50.43	45.76	55.04	4.39	5.82	1.21	1.36	1.00	1.14	1.00	1.14
\$30,000 under \$40,000	28.19	55.21	59.62	66.07	4.53	5.77	0.83	0.95	0.75	0.86	0.75	0.86
\$40,000 under \$50,000	32.05	47.07	36.03	49.05	--	--	0.84	0.97	0.80	0.91	0.80	0.91
\$50,000 under \$75,000	18.02	38.90	26.54	41.57	--	--	0.51	0.63	0.50	0.59	0.50	0.59
\$75,000 under \$100,000	32.69	50.88	20.44	37.89	--	--	0.73	0.81	0.73	0.80	0.73	0.80
\$100,000 under \$200,000	** 33.97	** 46.52	11.90	17.81	--	--	0.54	0.57	0.54	0.59	0.54	0.59
\$200,000 under \$500,000	**	**	6.20	10.24	--	--	0.66	0.63	0.67	0.68	0.67	0.68
\$500,000 under \$1,000,000	98.76	98.76	5.12	10.19	--	--	0.94	0.87	0.94	0.93	0.94	0.93
\$1,000,000 under \$1,500,000	--	--	5.04	7.97	--	--	1.14	1.16	1.15	1.21	1.15	1.21
\$1,500,000 under \$2,000,000	93.80	93.80	3.58	6.20	--	--	0.82	0.88	0.82	0.93	0.82	0.93
\$2,000,000 under \$5,000,000	** 61.93	** 40.73	1.87	2.91	--	--	0.48	0.45	0.48	0.48	0.48	0.48
\$5,000,000 under \$10,000,000	--	--	1.37	2.41	--	--	0.53	0.49	0.53	0.50	0.53	0.50
\$10,000,000 or more	**	**	--	--	--	--	0.02	0.02	0.02	0.03	0.02	0.03
Taxable returns, total	9.69	19.21	4.18	4.24	0.98	1.38	0.15	0.14	0.16	0.14	0.16	0.14
No adjusted gross income	--	--	25.42	8.39	--	--	15.97	10.74	17.40	8.62	17.40	8.62
\$1 under \$5,000	99.92	99.92	--	--	--	--	3.02	4.70	4.79	19.64	4.79	19.64
\$5,000 under \$10,000	30.45	44.35	--	--	--	--	1.65	2.49	1.73	2.21	1.73	2.21
\$10,000 under \$15,000	26.93	55.78	--	--	--	--	1.22	1.60	1.32	1.53	1.32	1.53
\$15,000 under \$20,000	35.82	69.54	99.92	99.92	--	--	1.23	1.46	1.28	1.47	1.28	1.47
\$20,000 under \$25,000	45.61	52.10	--	--	--	--	1.22	1.40	1.26	1.40	1.26	1.40
\$25,000 under \$30,000	44.70	54.58	--	--	--	--	1.23	1.38	1.26	1.39	1.26	1.39
\$30,000 under \$40,000	33.32	70.09	67.10	84.74	--	--	0.85	0.96	0.86	0.96	0.86	0.96
\$40,000 under \$50,000	32.05	47.07	41.84	61.39	--	--	0.86	0.98	0.86	0.97	0.86	0.97
\$50,000 under \$75,000	19.30	38.21	27.56	44.14	--	--	0.52	0.63	0.52	0.61	0.52	0.61
\$75,000 under \$100,000	32.69	50.88	21.81	29.12	--	--	0.73	0.81	0.74	0.81	0.74	0.81
\$100,000 under \$200,000	** 33.98	** 46.54	12.24	19.22	--	--	0.54	0.57	0.54	0.59	0.54	0.59
\$200,000 under \$500,000	**	**	6.23	10.57	--	--	0.66	0.63	0.67	0.68	0.67	0.68
\$500,000 under \$1,000,000	98.76	98.76	5.13	10.25	--	--	0.94	0.87	0.94	0.93	0.94	0.93
\$1,000,000 or more	66.21	92.18	1.71	1.76	--	--	0.48	0.20	0.48	0.20	0.48	0.20
Nontaxable returns, total	9.81	18.14	15.52	21.38	0.98	1.38	1.17	2.00	0.40	0.81	0.40	0.81

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									
	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns, total	0.10	0.19	0.66	0.40	0.69	0.91	1.57	0.42	1.91	2.07
No adjusted gross income	2.82	3.61	5.52	7.37	6.15	7.33	11.14	8.70	15.32	18.45
\$1 under \$5,000	0.98	2.46	7.08	12.35	11.02	13.83	11.76	19.71	70.24	63.02
\$5,000 under \$10,000	0.93	1.39	5.87	8.76	8.55	10.45	12.57	16.60	99.34	99.56
\$10,000 under \$15,000	0.94	1.20	4.93	10.38	1.98	2.79	12.44	15.31	91.77	91.42
\$15,000 under \$20,000	0.94	1.11	4.52	6.84	1.66	1.78	12.77	15.56	87.56	86.27
\$20,000 under \$25,000	0.97	1.12	4.65	6.40	1.74	1.98	12.81	18.01	79.53	96.60
\$25,000 under \$30,000	1.02	1.15	4.58	6.50	2.02	2.33	16.69	32.51	47.29	72.61
\$30,000 under \$40,000	0.76	0.87	3.13	4.36	1.86	2.24	9.70	15.83	69.69	53.48
\$40,000 under \$50,000	0.81	0.93	3.08	4.28	2.68	3.36	9.75	15.56	98.34	77.04
\$50,000 under \$75,000	0.51	0.61	1.92	2.62	2.96	4.03	6.50	8.73	26.79	70.07
\$75,000 under \$100,000	0.75	0.84	2.16	2.78	8.07	10.94	6.78	8.93	9.47	15.90
\$100,000 under \$200,000	0.57	0.64	1.42	1.71	13.77	18.76	3.70	4.45	2.89	3.72
\$200,000 under \$500,000	0.73	0.85	1.15	1.39	--	--	2.34	2.78	2.52	3.29
\$500,000 under \$1,000,000	1.08	1.30	1.26	1.45	--	--	2.16	2.44	3.41	4.34
\$1,000,000 under \$1,500,000	1.30	1.76	1.40	1.65	--	--	2.15	2.54	3.96	5.10
\$1,500,000 under \$2,000,000	0.95	1.40	1.03	1.36	--	--	1.58	2.04	2.95	3.73
\$2,000,000 under \$5,000,000	0.57	0.83	0.59	0.71	--	--	0.82	0.96	1.76	2.29
\$5,000,000 under \$10,000,000	0.59	0.89	0.60	0.65	--	--	0.73	0.76	1.67	2.08
\$10,000,000 or more	0.03	0.01	0.03	0.05	--	--	0.04	0.02	--	--
Taxable returns, total	0.17	0.20	0.69	0.40	--	--	1.63	0.42	1.92	2.08
No adjusted gross income	21.44	14.29	25.12	14.30	--	--	14.71	6.68	20.42	18.80
\$1 under \$5,000	5.10	10.53	22.88	53.53	--	--	15.25	22.76	93.61	93.61
\$5,000 under \$10,000	1.75	2.18	13.60	18.55	--	--	22.25	29.08	--	--
\$10,000 under \$15,000	1.34	1.52	7.17	10.51	--	--	15.29	18.96	82.13	82.13
\$15,000 under \$20,000	1.31	1.45	5.83	9.59	--	--	16.54	21.33	--	--
\$20,000 under \$25,000	1.28	1.42	5.40	7.39	--	--	15.86	23.38	--	--
\$25,000 under \$30,000	1.29	1.40	5.14	7.46	--	--	18.56	38.18	58.01	81.41
\$30,000 under \$40,000	0.88	0.97	3.38	4.71	--	--	10.97	18.45	--	--
\$40,000 under \$50,000	0.88	0.99	3.23	4.47	--	--	10.21	16.73	82.21	82.21
\$50,000 under \$75,000	0.54	0.63	1.96	2.70	--	--	6.77	9.22	33.46	79.54
\$75,000 under \$100,000	0.76	0.85	2.18	2.80	--	--	6.92	9.17	9.72	16.51
\$100,000 under \$200,000	0.57	0.64	1.42	1.70	--	--	3.72	4.48	2.89	3.73
\$200,000 under \$500,000	0.74	0.85	1.16	1.39	--	--	2.34	2.79	2.52	3.29
\$500,000 under \$1,000,000	1.08	1.30	1.26	1.45	--	--	2.16	2.44	3.41	4.35
\$1,000,000 or more	0.56	0.44	0.58	0.32	--	--	0.80	0.28	1.75	2.11
Nontaxable returns, total	0.41	0.76	2.37	3.90	0.69	0.91	5.96	7.23	16.29	17.32

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											
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Refundable credit for prior year minimum tax		Earned income credit, refundable portion			
	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	4.30	13.68	11.37	65.53	18.64	21.90	4.84	20.92	0.56	0.72		
No adjusted gross income	11.62	12.35	** 76.88	** 37.43	72.25	77.52	15.93	45.21	5.74	7.57		
\$1 under \$5,000	30.21	38.44	**	**	--	--	62.89	79.80	1.82	2.58		
\$5,000 under \$10,000	20.04	26.52	**	**	--	--	74.41	38.86	1.39	1.77		
\$10,000 under \$15,000	22.88	83.19	88.12	94.03	** 19.20	** 22.39	72.27	36.98	1.46	1.65		
\$15,000 under \$20,000	18.84	55.00	98.34	98.34	**	**	58.37	97.36	1.65	1.77		
\$20,000 under \$25,000	24.48	27.10	99.44	94.33	**	**	85.87	69.58	1.78	1.94		
\$25,000 under \$30,000	18.33	24.65	** 51.37	** 58.79	--	--	91.17	96.16	1.97	2.24		
\$30,000 under \$40,000	13.33	20.51	**	**	**	**	42.06	68.24	2.27	2.72		
\$40,000 under \$50,000	14.23	18.44	**	**	**	**	52.96	30.17	--	--		
\$50,000 under \$75,000	10.65	15.08	31.62	43.19	**	**	34.23	91.07	--	--		
\$75,000 under \$100,000	14.27	25.34	36.64	45.83	**	**	30.10	35.44	--	--		
\$100,000 under \$200,000	12.70	17.63	21.30	91.36	**	**	10.05	24.15	--	--		
\$200,000 under \$500,000	16.07	19.90	18.84	42.06	**	**	5.71	16.65	--	--		
\$500,000 under \$1,000,000	16.51	21.49	20.85	45.54	--	--	--	--	--	--		
\$1,000,000 under \$1,500,000	16.91	33.60	19.72	54.18	93.80	93.80	--	--	--	--		
\$1,500,000 under \$2,000,000	13.37	34.56	14.52	18.40	--	--	--	--	--	--		
\$2,000,000 under \$5,000,000	6.95	11.61	7.48	39.02	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	4.92	17.95	6.41	0.56	--	--	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	5.34	19.36	11.80	65.81	20.26	24.14	5.30	24.14	--	--		
No adjusted gross income	56.04	56.78	70.42	75.01	--	--	30.79	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	70.82	81.43	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	45.92	98.22	--	--	** 20.26	** 24.19	--	99.95	--	--		
\$15,000 under \$20,000	31.84	43.10	--	--	**	**	--	70.74	--	--		
\$20,000 under \$25,000	31.62	37.07	99.92	99.92	**	**	--	71.18	--	--		
\$25,000 under \$30,000	25.45	37.34	** 59.84	** 66.88	--	--	--	--	--	--		
\$30,000 under \$40,000	15.80	23.16	**	**	**	**	99.92	71.54	--	--		
\$40,000 under \$50,000	15.68	19.63	**	**	**	**	--	77.68	--	--		
\$50,000 under \$75,000	11.05	15.92	32.01	43.27	**	**	92.07	38.15	--	--		
\$75,000 under \$100,000	14.62	26.35	38.28	47.77	**	**	71.30	62.84	--	--		
\$100,000 under \$200,000	12.76	17.72	21.39	91.38	**	**	10.80	76.32	--	--		
\$200,000 under \$500,000	16.11	19.97	18.88	42.08	**	**	5.78	95.87	--	--		
\$500,000 under \$1,000,000	16.59	21.81	20.92	45.85	--	--	--	--	--	--		
\$1,000,000 or more	5.60	8.54	6.84	9.82	93.80	93.80	--	93.80	--	--		
Nontaxable returns, total	7.47	18.94	42.08	46.80	47.22	50.00	11.25	29.43	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	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2008 estimated tax		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	Number of returns	Amount
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)				
All returns, total	0.14	0.29	0.14	0.32	1.14	0.64	0.44	0.52	0.87	1.06				
No adjusted gross income	2.40	3.85	2.50	3.58	7.51	11.26	4.89	6.43	9.80	16.22				
\$1 under \$5,000	0.94	1.97	0.94	1.96	10.24	16.37	2.17	5.54	17.33	23.84				
\$5,000 under \$10,000	0.90	1.35	0.90	1.35	8.51	16.84	2.37	3.11	6.41	7.07				
\$10,000 under \$15,000	0.91	1.31	0.91	1.31	7.72	18.58	2.31	3.50	5.33	6.19				
\$15,000 under \$20,000	0.94	1.33	0.95	1.34	7.31	11.78	2.49	3.79	5.79	7.22				
\$20,000 under \$25,000	1.00	1.36	1.01	1.37	7.24	10.76	2.47	3.88	5.43	6.61				
\$25,000 under \$30,000	1.07	1.42	1.07	1.43	7.60	11.77	2.49	3.78	5.23	6.69				
\$30,000 under \$40,000	0.82	1.09	0.83	1.10	5.46	7.83	1.84	2.82	3.60	4.77				
\$40,000 under \$50,000	0.91	1.24	0.92	1.23	5.70	11.83	1.89	2.93	3.53	5.13				
\$50,000 under \$75,000	0.62	0.94	0.63	0.93	3.52	7.16	1.22	1.90	2.23	3.46				
\$75,000 under \$100,000	0.90	1.25	0.92	1.27	3.86	5.92	1.56	2.39	2.74	4.42				
\$100,000 under \$200,000	0.80	1.21	0.85	1.27	2.44	3.37	1.08	1.50	1.92	2.79				
\$200,000 under \$500,000	1.18	1.97	1.48	2.60	1.91	2.42	1.02	1.41	1.62	2.90				
\$500,000 under \$1,000,000	1.49	2.26	2.29	3.74	1.89	2.51	1.42	1.85	1.97	3.38				
\$1,000,000 under \$1,500,000	1.66	2.24	2.77	4.03	1.97	2.47	1.76	2.34	2.28	3.61				
\$1,500,000 under \$2,000,000	1.23	1.98	2.14	3.48	1.47	2.25	1.36	1.97	1.80	3.52				
\$2,000,000 under \$5,000,000	0.67	1.03	1.25	1.83	0.80	1.19	0.91	1.20	1.14	2.10				
\$5,000,000 under \$10,000,000	0.65	0.75	1.17	1.46	0.73	0.81	1.03	1.22	1.14	1.84				
\$10,000,000 or more	0.03	0.06	0.05	--	0.04	0.07	--	--	0.09	0.03				
Taxable returns, total	0.24	0.36	0.25	0.42	1.20	0.63	0.47	0.53	0.92	1.09				
No adjusted gross income	20.59	8.82	27.08	9.39	24.30	16.17	23.61	20.11	36.86	28.33				
\$1 under \$5,000	6.00	27.29	6.21	29.44	20.06	25.50	3.54	5.26	72.37	62.27				
\$5,000 under \$10,000	1.86	2.45	1.86	2.42	18.79	26.43	3.68	5.70	13.84	15.94				
\$10,000 under \$15,000	1.41	1.80	1.42	1.82	11.27	15.83	2.58	4.10	7.03	8.01				
\$15,000 under \$20,000	1.40	1.85	1.41	1.86	9.77	14.20	2.69	4.30	7.29	9.30				
\$20,000 under \$25,000	1.39	1.82	1.41	1.82	8.66	13.70	2.62	4.25	6.32	7.86				
\$25,000 under \$30,000	1.41	1.88	1.42	1.88	8.74	14.06	2.63	4.09	5.81	7.62				
\$30,000 under \$40,000	0.96	1.30	0.97	1.31	5.99	9.10	1.92	3.01	3.87	5.23				
\$40,000 under \$50,000	1.00	1.36	1.01	1.35	6.12	13.75	1.93	3.04	3.68	5.47				
\$50,000 under \$75,000	0.66	0.98	0.67	0.97	3.64	7.68	1.23	1.93	2.27	3.55				
\$75,000 under \$100,000	0.91	1.26	0.93	1.28	3.91	5.72	1.57	2.40	2.76	4.48				
\$100,000 under \$200,000	0.80	1.18	0.85	1.24	2.46	3.38	1.09	1.50	1.93	2.79				
\$200,000 under \$500,000	1.19	1.99	1.48	2.63	1.92	2.44	1.02	1.41	1.62	2.90				
\$500,000 under \$1,000,000	1.49	2.28	2.30	3.81	1.89	2.52	1.42	1.85	1.97	3.38				
\$1,000,000 or more	0.67	0.39	1.25	0.88	0.77	0.41	0.88	0.66	1.09	1.18				
Nontaxable returns, total	0.37	0.59	0.38	0.59	3.54	5.84	1.45	2.40	3.17	4.03				

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

Table 3.4 Returns with Modified Taxable Income [1]: 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 [2]	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 less deficit	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	110,522,670	8,491,580,039	6,063,577,664	2,145,433,536	1,155,426,356	502,499,763	1,115,243,043	13.1	18.4
5 percent	1,217,455	29,798,577	8,649,664	8,646,793	432,644	432,340	416,632	1.4	4.8
10 percent	26,959,864	566,120,926	147,461,550	136,305,703	14,191,152	13,630,570	7,522,795	1.3	5.1
10 percent (Form 8814)	22,020	-89,303	35,187	35,187	3,511	3,511	5,838	[3]	16.6
15 percent	42,548,493	1,921,794,401	1,139,049,451	654,324,831	146,622,194	98,148,725	119,567,368	6.2	10.5
15 percent (capital gains)	8,946,737	834,884,837	580,612,637	236,327,749	75,803,625	35,449,162	73,915,952	8.9	12.7
25 percent	23,063,385	2,169,151,514	1,621,708,473	271,453,534	272,954,301	67,863,384	267,300,999	12.3	16.5
25 percent (capital gains)	395,082	91,313,892	77,861,645	5,734,199	12,786,301	1,433,550	13,236,390	14.5	17.0
28 percent	4,156,737	757,902,410	612,588,812	45,224,138	126,725,205	12,662,759	129,908,316	17.1	21.2
28 percent (capital gains)	63,895	12,973,095	10,560,986	1,481,645	1,986,511	414,861	2,080,254	16.0	19.7
33 percent	1,669,201	560,594,488	476,186,002	95,430,327	112,769,219	31,492,008	118,115,448	21.1	24.8
35 percent	1,060,714	1,541,538,196	1,383,928,292	686,066,875	390,256,995	240,123,406	382,302,958	24.8	27.6
Form 8615	419,089	5,597,007	4,934,964	4,402,555	894,700	845,487	870,094	15.6	17.6
Joint returns and returns of surviving spouses									
All tax rates	46,255,106	5,706,435,876	4,176,489,069	1,422,389,862	825,515,544	355,332,070	800,258,687	14.0	19.2
5 percent	331,137	16,353,512	4,426,707	4,423,838	221,481	221,192	222,618	1.4	5.0
10 percent	7,438,247	252,923,001	63,626,598	57,312,382	6,048,206	5,731,238	2,959,540	1.2	4.7
10 percent (Form 8814)	13,140	-125,162	25,707	25,707	2,565	2,565	3,906	[3]	15.2
15 percent	16,778,153	1,099,496,385	643,987,738	381,384,033	83,468,368	57,207,605	65,776,351	6.0	10.2
15 percent (capital gains)	5,698,916	619,584,125	428,038,112	163,030,119	55,949,646	24,454,518	53,944,493	8.7	12.6
25 percent	11,128,933	1,387,659,294	1,022,554,280	143,412,717	170,452,268	35,853,179	165,740,809	11.9	16.2
25 percent (capital gains)	248,805	68,334,557	58,279,873	4,403,600	9,550,344	1,100,900	9,881,523	14.5	17.0
28 percent	2,407,244	517,673,585	413,006,161	23,562,091	83,986,486	6,597,385	86,521,680	16.7	21.0
28 percent (capital gains)	36,192	8,429,468	6,937,657	713,060	1,268,239	199,657	1,322,162	15.7	19.1
33 percent	1,279,402	447,999,926	378,663,990	73,948,962	88,758,559	24,403,157	93,478,552	20.9	24.7
35 percent	894,936	1,288,107,186	1,156,942,247	570,173,353	325,809,381	199,560,674	320,407,053	24.9	27.7
Form 8615	--	--	--	--	--	--	--	--	--
Returns of married persons filing separately									
All tax rates	2,316,588	174,786,395	132,896,167	61,018,002	27,279,793	15,558,947	26,184,121	15.0	19.7
5 percent	9,454	212,811	63,508	63,507	3,175	3,175	2,800	1.3	4.4
10 percent	** 347,884	** 559,9017	** 1,414,300	** 1,344,496	** 137,955	** 134,449	** 116,445	** 2.1	** 8.2
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**
15 percent	1,118,618	35,606,288	21,409,159	12,655,971	2,773,737	1,898,396	2,450,712	6.9	11.5
15 percent (capital gains)	100,272	18,068,132	14,073,434	11,599,450	2,014,742	1,739,918	2,124,360	11.8	15.1
25 percent	520,022	32,222,163	24,009,498	4,654,818	4,008,979	1,163,705	3,986,217	12.4	16.6
25 percent (capital gains)	9,367	2,439,634	2,034,392	186,619	332,913	46,655	352,580	14.5	17.3
28 percent	127,822	13,528,357	10,943,590	1,133,997	2,219,470	317,519	2,253,336	16.7	20.6
28 percent (capital gains)	28	190,441	160,262	45,030	29,991	12,608	31,670	16.6	19.8
33 percent	48,877	8,475,880	7,037,184	1,220,877	1,629,913	402,889	1,693,341	20.0	24.1
35 percent	34,244	58,443,673	51,750,840	28,113,238	14,128,918	9,839,633	13,172,659	22.5	25.5
Form 8615	--	--	--	--	--	--	--	--	--

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	
								Adjusted gross income less deficit	Modified taxable income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Returns of heads of households									
All tax rates	13,911,458	593,759,651	321,647,669	141,505,376	50,139,880	24,818,189	39,878,918	6.7	12.4
5 percent	34,332	1,207,645	361,959	361,958	18,101	18,098	7,070	0.6	2.0
10 percent	5,914,054	137,989,642	31,805,469	31,325,209	3,157,103	3,132,521	316,388	0.2	1.0
10 percent (Form 8814)	7,551	34,456	8,381	8,381	836	836	1,931	5.6	23.0
15 percent	6,062,968	249,878,915	135,594,021	67,683,290	16,943,732	10,152,494	10,269,553	4.1	7.6
15 percent (capital gains)	376,726	26,574,015	17,398,262	6,355,900	2,233,111	953,385	2,080,085	7.8	12.0
25 percent	1,339,831	114,333,341	81,865,426	17,969,806	13,794,250	4,492,452	13,192,948	11.5	16.1
25 percent (capital gains)	16,759	2,960,546	2,444,505	195,236	415,852	48,809	436,533	14.8	17.9
28 percent	97,018	17,751,987	14,201,490	1,289,240	3,045,328	360,987	3,263,784	18.4	23.0
28 percent (capital gains)	464	279,597	239,449	75,320	48,613	21,090	52,514	* 18.8	* 21.9
33 percent	39,516	12,667,370	10,748,018	2,342,286	2,629,861	772,954	2,801,094	22.1	26.1
35 percent	22,240	30,082,136	26,980,689	13,898,750	7,853,093	4,864,563	7,457,019	24.8	27.6
Form 8615	--	--	--	--	--	--	--	--	--
Returns of single persons									
All tax rates	48,039,519	2,016,598,117	1,432,544,758	520,520,296	252,491,139	106,790,558	248,921,317	12.3	17.4
5 percent	842,532	12,024,609	3,797,490	3,797,490	189,887	189,875	184,145	1.5	4.9
10 percent	** 13,261,007	** 169,610,667	** 50,616,282	** 46,324,715	** 4,847,998	** 4,632,472	** 4,130,423	** 2.4	** 8.2
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**
15 percent	18,588,753	536,812,813	338,058,533	192,601,537	43,436,356	28,890,231	41,070,752	7.7	12.2
15 percent (capital gains)	2,770,823	170,658,564	121,102,831	55,342,281	15,606,126	8,301,342	15,767,014	9.2	13.0
25 percent	10,074,600	634,936,716	493,279,269	105,416,193	84,698,803	26,354,048	84,381,026	13.3	17.1
25 percent (capital gains)	120,152	17,579,155	15,102,876	948,745	2,487,191	237,186	2,565,754	14.6	17.0
28 percent	1,524,652	208,948,481	174,437,572	19,238,809	37,473,922	5,386,867	37,869,516	18.1	21.7
28 percent (capital gains)	27,211	4,073,589	3,223,617	648,235	639,668	181,506	673,908	16.5	20.9
33 percent	301,406	91,451,312	79,736,809	17,918,202	19,750,886	5,913,007	20,142,460	22.0	25.3
35 percent	109,294	164,905,202	148,254,515	73,881,535	42,465,603	25,858,537	41,266,227	25.0	27.8
Form 8615	419,089	5,597,007	4,934,964	4,402,555	894,700	845,487	870,094	15.6	17.6

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

[1] See section 4 for the definition of modified taxable income.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] Percentage not computed.

[4] Less than \$500.

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

Table 3.5 Returns with Modified Taxable Income [1]: 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 [2]	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					5 percent			10 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	110,522,670	6,063,258,900	6,063,577,664	1,155,426,356	13,218,466	76,924,366	3,846,537	108,976,046	1,101,417,525	110,141,753
Under \$2,000	332,748	164,298	166,720	12,262	213,691	92,166	4,613	167,081	68,875	6,888
\$2,000 under \$4,000	445,034	589,065	591,633	55,576	284,439	255,163	12,764	339,961	175,995	17,600
\$4,000 under \$6,000	752,121	825,645	830,583	82,659	213,758	301,014	15,053	657,010	330,194	33,019
\$6,000 under \$8,000	1,255,749	2,358,386	2,365,827	237,433	171,080	243,935	12,198	1,226,755	1,920,103	192,010
\$8,000 under \$10,000	1,963,300	3,862,844	3,863,476	383,317	158,664	281,589	14,079	1,914,546	3,419,874	341,987
\$10,000 under \$12,000	2,692,926	7,507,198	7,512,083	742,920	253,609	353,689	17,686	2,603,985	7,006,697	700,670
\$12,000 under \$14,000	2,632,537	11,271,107	11,278,007	1,119,567	283,458	435,442	21,774	2,558,458	10,649,784	1,064,978
\$14,000 under \$16,000	2,901,992	15,631,113	15,664,282	1,574,068	228,209	477,000	23,852	2,853,923	14,660,934	1,466,093
\$16,000 under \$18,000	2,915,121	19,265,678	19,277,209	1,967,035	224,953	631,706	31,586	2,860,439	17,256,442	1,725,644
\$18,000 under \$20,000	3,429,422	24,806,729	24,833,024	2,686,445	284,342	733,711	36,692	3,379,443	19,421,199	1,942,120
\$20,000 under \$25,000	8,699,878	82,519,144	82,600,910	9,410,901	783,511	1,979,295	98,985	8,558,934	55,620,508	5,562,051
\$25,000 under \$30,000	8,413,366	111,236,483	111,365,890	13,213,065	836,035	2,553,078	127,673	8,317,842	64,968,844	6,496,884
\$30,000 under \$40,000	14,210,556	271,345,052	271,539,022	33,595,654	1,638,233	5,303,411	265,198	14,116,727	132,493,776	13,249,378
\$40,000 under \$50,000	10,951,497	295,081,892	295,242,051	38,989,594	1,361,085	5,974,833	298,780	10,899,473	117,730,022	11,773,002
\$50,000 under \$75,000	19,275,761	762,128,981	762,668,625	109,405,381	2,973,904	15,561,916	778,161	19,175,579	238,251,902	23,825,190
\$75,000 under \$100,000	11,695,564	692,808,575	693,207,333	103,614,156	2,117,960	14,972,029	748,652	11,638,011	161,568,110	16,156,811
\$100,000 under \$200,000	13,427,748	1,313,151,574	1,313,908,303	234,282,751	928,359	16,830,101	841,552	13,303,994	192,045,728	19,204,573
\$200,000 under \$500,000	3,486,362	819,888,732	820,828,714	187,475,287	183,544	6,413,962	320,712	3,414,900	49,529,101	4,952,910
\$500,000 under \$1,000,000	649,556	383,494,383	383,498,334	101,567,991	43,963	1,790,144	89,512	625,231	9,063,293	906,329
\$1,000,000 under \$1,500,000	166,036	177,818,365	177,756,336	48,571,449	12,923	583,870	29,195	157,494	2,271,415	227,142
\$1,500,000 under \$2,000,000	70,607	108,291,334	108,155,427	29,625,196	6,149	294,877	14,745	65,957	948,757	94,876
\$2,000,000 under \$5,000,000	108,390	290,542,207	290,072,181	78,564,014	10,332	521,576	26,080	99,785	1,436,760	143,676
\$5,000,000 under \$10,000,000	28,029	172,395,312	172,069,163	44,508,547	3,439	182,651	9,133	24,882	356,121	35,612
\$10,000,000 or more	18,370	496,274,351	494,282,530	113,741,087	2,826	157,207	7,861	15,637	223,092	22,309

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 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	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total	200,937	214,452	21,424	81,501,305	1,955,871,274	293,380,691	13,647,017	823,273,935	123,491,469	30,354,077	844,825,224	211,206,306
Under \$2,000	2,235	2,383	238	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	* 539	* 1,834	* 183	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	* 1,290	* 1,097	* 110	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	* 644	* 1,035	* 103	* 644	* 1,933	* 290	--	--	--	--	--	--
\$8,000 under \$10,000	* 644	* 547	* 55	* 5,926	* 4,986	* 748	--	--	--	--	--	--
\$10,000 under \$12,000	* 1,972	* 3,721	* 371	* 6,215	* 9,621	* 1,443	--	--	--	--	--	--
\$12,000 under \$14,000	* 3,243	* 4,236	* 422	114,041	68,630	10,295	--	--	--	--	--	--
\$14,000 under \$16,000	* 1,862	* 1,999	* 199	207,947	407,342	61,101	--	--	--	--	--	--
\$16,000 under \$18,000	* 1,977	* 1,289	* 129	1,207,829	1,227,768	184,165	--	--	--	--	--	--
\$18,000 under \$20,000	* 638	* 1,027	* 102	1,881,152	4,568,284	685,243	--	--	--	--	--	--
\$20,000 under \$25,000	* 2,835	* 6,444	* 643	4,632,848	24,895,511	3,734,327	--	--	--	--	--	--
\$25,000 under \$30,000	* 3,597	* 5,343	* 534	5,210,498	43,611,289	6,541,690	--	--	--	* 1,285	* 1,389	* 347
\$30,000 under \$40,000	9,392	14,834	1,478	10,710,481	133,362,022	20,004,303	* 3,578	* 1,188	* 178	15,223	39,669	9,917
\$40,000 under \$50,000	* 5,561	* 6,183	* 618	9,881,234	158,555,521	23,783,328	559,778	1,020,800	153,139	3,084,606	11,866,852	2,966,713
\$50,000 under \$75,000	25,891	27,979	2,795	18,526,364	414,917,170	62,237,576	1,700,186	8,865,988	1,329,952	6,063,040	84,489,708	21,122,427
\$75,000 under \$100,000	33,836	36,559	3,650	11,522,171	412,508,073	61,876,211	1,980,627	12,601,135	1,890,227	5,089,428	89,372,515	22,343,129
\$100,000 under \$200,000	56,108	48,312	4,831	13,218,079	568,960,872	85,344,131	5,985,050	69,738,086	10,460,887	11,869,038	404,202,458	101,050,615
\$200,000 under \$500,000	31,166	29,710	2,972	3,392,912	149,536,305	22,430,446	2,504,675	105,329,459	15,799,473	3,280,522	197,015,872	49,253,968
\$500,000 under \$1,000,000	9,496	10,812	1,082	621,287	27,358,660	4,103,799	556,222	80,999,037	12,149,866	600,078	36,453,451	9,113,363
\$1,000,000 under \$1,500,000	3,289	3,744	374	156,351	6,868,337	1,030,251	147,886	46,706,638	7,006,001	151,204	9,221,637	2,305,409
\$1,500,000 under \$2,000,000	1,298	1,406	141	65,511	2,877,178	431,577	64,441	31,816,302	4,772,447	63,688	3,869,808	967,452
\$2,000,000 under \$5,000,000	2,298	2,641	264	99,395	4,365,156	654,773	100,157	99,938,126	14,990,722	96,697	5,901,698	1,475,425
\$5,000,000 under \$10,000,000	651	767	77	24,809	1,085,138	162,771	26,632	74,252,854	11,137,929	24,107	1,467,803	366,951
\$10,000,000 or more	475	552	55	15,613	681,499	102,225	17,784	292,004,322	43,800,649	15,161	922,364	230,591

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								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	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
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	766,800	13,684,050	3,421,105	6,903,577	293,630,590	82,216,565	84,709	3,053,662	855,031
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	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000	* 7,255	* 1,158	* 290	--	--	--	* 2,639	* 1,121	* 314
\$50,000 under \$75,000	47,958	37,563	9,396	5,016	25,688	7,193	9,648	5,556	1,558
\$75,000 under \$100,000	54,434	74,959	18,750	343,632	1,987,439	556,483	8,291	14,062	3,939
\$100,000 under \$200,000	278,261	894,639	223,692	2,637,965	59,064,782	16,538,139	34,506	106,862	29,923
\$200,000 under \$500,000	227,571	2,489,851	622,490	3,005,136	171,111,273	47,911,156	18,354	222,628	62,336
\$500,000 under \$1,000,000	76,124	1,810,101	452,534	571,117	38,471,639	10,772,059	4,891	147,724	41,363
\$1,000,000 under \$1,500,000	26,197	1,246,076	311,522	146,168	9,853,515	2,758,984	2,228	228,450	63,966
\$1,500,000 under \$2,000,000	12,736	749,240	187,312	61,538	4,142,626	1,159,935	1,047	146,086	40,904
\$2,000,000 under \$5,000,000	23,105	2,083,952	520,991	94,290	6,356,985	1,779,956	1,857	485,120	135,834
\$5,000,000 under \$10,000,000	7,399	1,339,744	334,937	23,672	1,603,172	448,888	661	450,057	126,016
\$10,000,000 or more	5,760	2,956,767	739,192	15,043	1,013,470	283,772	587	1,245,995	348,879

Size of adjusted gross income	Tax generated at specified rate—continued								
	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
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	2,730,054	260,213,156	85,870,341	1,060,714	686,066,875	240,123,406	419,089	4,402,555	845,487
Under \$2,000	--	--	--	--	--	--	29,330	3,297	523
\$2,000 under \$4,000	--	--	--	--	--	--	147,915	158,641	25,012
\$4,000 under \$6,000	--	--	--	--	--	--	69,462	198,278	34,445
\$6,000 under \$8,000	--	--	--	--	--	--	48,498	198,821	32,775
\$8,000 under \$10,000	--	--	--	--	--	--	23,689	156,480	26,357
\$10,000 under \$12,000	--	--	--	--	--	--	16,683	138,354	22,627
\$12,000 under \$14,000	--	--	--	--	--	--	12,434	119,916	21,935
\$14,000 under \$16,000	--	--	--	--	--	--	9,720	117,007	22,641
\$16,000 under \$18,000	--	--	--	--	--	--	10,756	160,004	25,360
\$18,000 under \$20,000	--	--	--	--	--	--	7,011	108,803	22,105
\$20,000 under \$25,000	--	--	--	--	--	--	* 4,824	* 99,152	* 14,513
\$25,000 under \$30,000	--	--	--	--	--	--	9,652	225,965	45,469
\$30,000 under \$40,000	--	--	--	--	--	--	10,828	324,122	64,369
\$40,000 under \$50,000	--	--	--	--	--	--	* 2,519	* 85,561	* 12,672
\$50,000 under \$75,000	--	--	--	--	--	--	8,208	485,154	89,953
\$75,000 under \$100,000	* 632	* 9,036	* 2,982	--	--	--	* 659	* 63,419	* 12,641
\$100,000 under \$200,000	83,810	1,389,317	458,475	1,150	7,072	2,475	5,545	620,076	122,762
\$200,000 under \$500,000	1,769,698	127,315,215	42,014,021	262,763	11,634,069	4,071,924	* 721	* 201,269	* 32,709
\$500,000 under \$1,000,000	546,010	81,466,690	26,884,008	486,086	105,713,527	36,999,734	321	213,257	54,292
\$1,000,000 under \$1,500,000	140,793	21,281,657	7,022,947	130,968	79,367,877	27,778,757	* 115	* 123,121	* 36,882
\$1,500,000 under \$2,000,000	59,431	9,020,232	2,976,677	56,139	54,159,111	18,955,689	91	129,804	23,438
\$2,000,000 under \$5,000,000	91,546	13,906,948	4,589,293	86,798	154,852,423	54,198,348	88	220,795	48,643
\$5,000,000 under \$10,000,000	23,238	3,549,271	1,171,259	22,252	87,700,116	30,695,041	13	81,468	19,930
\$10,000,000 or more	14,896	2,274,790	750,681	14,558	192,632,681	67,421,438	* 6	* 169,792	* 33,433

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

[1] See section 4 for the definition of modified taxable income.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

Table 3.6 Returns with Modified Taxable Income [1]: 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 classes	All returns			Returns of married person filing jointly 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	110,522,670	6,063,577,664	1,155,419,319	46,255,106	4,176,489,069	825,513,633	2,316,588	132,896,167	27,279,640
5 percent	13,218,466	76,924,366	3,846,218	7,234,812	49,864,111	2,493,206	128,103	738,386	36,919
10 percent	108,976,046	1,101,417,525	110,141,753	45,790,928	657,038,351	65,703,835	2,299,664	16,606,493	1,660,649
10 percent (Form 8814)	200,937	214,452	21,424	172,669	186,322	18,615	898	804	80
15 percent	81,501,305	1,955,871,274	293,380,691	38,291,311	1,288,990,928	193,348,639	1,949,320	31,596,498	4,739,475
15 percent (capital gains)	13,647,017	823,273,935	123,491,090	8,779,609	614,497,492	92,174,624	224,675	34,009,661	5,101,449
25 percent	30,354,077	844,825,224	211,206,306	15,958,830	561,579,023	140,394,756	738,847	13,071,310	3,267,827
25 percent (capital gains)	766,800	13,684,050	3,421,012	533,453	10,903,977	2,725,994	12,174	396,199	99,050
28 percent	6,903,577	293,630,590	82,216,565	4,591,669	209,793,868	58,742,283	210,944	4,428,527	1,239,987
28 percent (capital gains)	84,709	3,053,662	855,025	53,879	1,826,711	511,479	426	79,967	22,391
33 percent	2,730,054	260,213,156	85,870,342	2,174,339	211,634,933	69,839,528	83,121	3,855,085	1,272,178
35 percent	1,060,714	686,066,875	240,123,406	894,936	570,173,353	199,560,674	34,244	28,113,238	9,839,633
Form 8615	419,089	4,402,555	845,487	--	--	--	--	--	--
Tax rate classes	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	13,911,458	321,647,669	50,139,193	48,039,519	1,432,544,758	252,486,854			
5 percent	531,939	2,579,797	128,990	5,323,612	23,742,071	1,187,104			
10 percent	13,857,509	120,254,029	12,025,403	47,027,944	307,518,651	30,751,865			
10 percent (Form 8814)	23,918	25,272	2,523	3,453	2,054	205			
15 percent	7,937,689	120,606,660	18,090,999	33,322,985	514,677,189	77,201,578			
15 percent (capital gains)	366,630	17,375,353	2,606,303	4,276,102	157,391,429	23,608,714			
25 percent	1,514,286	33,771,966	8,442,992	12,142,115	236,402,925	59,100,731			
25 percent (capital gains)	23,049	275,505	68,876	198,124	2,108,368	527,092			
28 percent	159,079	6,627,948	1,855,825	1,941,885	72,780,248	20,378,469			
28 percent (capital gains)	873	79,357	22,220	29,531	1,067,626	298,935			
33 percent	61,755	6,153,031	2,030,500	410,840	38,570,107	12,728,135			
35 percent	22,240	13,898,750	4,864,562	109,294	73,881,535	25,858,537			
Form 8615	--	--	--	419,089	4,402,555	845,487			

[1] See section 4 for the definition of modified taxable income.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age

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

Age (1)	All returns [2]		Tax credits										Earnings tax credit				
	Total		Child care credit		Credit for the elderly and disabled		Child tax credit		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits		
	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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)								
All returns	142,978,806	48,090,578	63,778,784	6,491,844	3,483,152	89,767	12,469	25,889,333	31,556,282								
Under 18	3,210,252	235,863	30,945	* 958	* 210			* 7,654	* 4,926								
18 under 35	47,690,237	14,682,542	15,635,184	2,588,934	1,474,472			8,494,403	9,212,088								
35 under 45	27,142,198	14,045,527	23,276,690	2,858,895	1,545,188	* 998	* 266	10,680,848	14,599,921								
45 under 55	26,502,886	10,485,378	15,595,375	908,387	399,083	* 1,000	* 289	5,494,028	6,479,794								
55 under 65	19,335,863	5,077,870	6,028,988	122,433	58,752	* 1,009	* 310	1,051,127	1,110,123								
65 and over	19,097,371	3,563,398	3,211,602	12,238	5,447	86,759	11,604	161,273	149,430								
										Tax credits—continued							
Age (1)	Education credits		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Renewable electric and Indian coal 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	7,435,044	6,910,412	5,862,206	976,846	4,326,398	1,007,577	94,128	396,039	3,420,158	933,968							
Under 18	* 1,000	* 408	* 999	* 200													
18 under 35	3,578,627	2,876,452	2,111,077	273,391	574,113	117,067	15,710	55,472	1,149,587	239,022							
35 under 45	1,350,808	1,244,475	1,366,340	208,896	987,537	214,942	45,821	189,796	947,544	301,337							
45 under 55	1,807,207	2,049,786	1,354,119	257,033	1,141,257	290,856	26,109	117,324	940,991	299,988							
55 under 65	618,802	677,736	839,726	188,829	952,489	226,131	4,904	27,513	355,417	83,512							
65 and over	78,599	61,556	189,945	48,497	671,002	158,582	* 1,583	* 5,934	26,619	10,109							
											Tax credits—continued						
Age (1)	Prior year minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Renewable electric and Indian coal 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	395,359	1,034,675	7,642,644	15,435,196	230,821	845,539	29,219	116,603	2,121	11,238							
Under 18	* 1,969	* 157	224,531	21,222	* 58	* 2,895	* 10	* 16									
18 under 35	9,096	21,425	808,961	1,255,926	13,683	20,990	654	2,854	* 22	* 291							
35 under 45	69,025	148,301	979,772	4,500,087	36,967	111,191	8,381	26,097	* 13	* 72							
45 under 55	120,127	338,975	1,528,928	4,770,049	61,787	223,103	9,753	32,176	252	1,825							
55 under 65	106,001	342,476	1,665,135	2,757,311	53,101	240,172	6,660	33,749	141	4,306							
65 and over	89,140	183,440	2,435,317	2,130,601	65,226	247,188	3,760	21,711	1,693	4,744							

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age—Continued

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

Age [1]		Tax credits—continued									
		Credit for social security and medicare tax paid on tips		Work opportunity credit		Alternative motor vehicle credit		Other tax credits		All other taxes	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)				
All returns	53,276	38,096	224,666	157,814	184,661	41,235	106,428				
Under 18	* 43	* 688	* 292	--	--	* 650	* 458				
18 under 35	6,516	2,174	4,490	23,320	23,718	9,997	27,414				
35 under 45	9,282	6,068	37,296	36,260	47,274	8,690	23,835				
45 under 55	15,453	14,817	90,513	38,804	49,409	8,825	23,758				
55 under 65	13,276	6,375	39,170	36,382	39,553	6,385	16,649				
65 and over	8,707	7,973	52,905	23,047	24,707	6,687	14,315				
Age [1]		All other taxes									
		Income tax after credits		Total income tax		Total		Penalty tax on qualified retirement plans		Self-employment tax	
Number of returns	Amount	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	96,272,957	96,269,751	1,115,601,803	23,773,478	56,287,236	5,550,175	5,004,547	17,840,382	49,511,062		
Under 18	1,286,775	1,286,775	1,275,921	65,083	44,655	* 1,287	* 91	57,692	30,525		
18 under 35	27,364,067	27,364,067	115,935,963	5,658,531	7,207,937	1,463,186	625,837	4,100,987	6,484,265		
35 under 45	17,501,828	17,500,197	226,919,559	5,858,852	13,734,141	1,679,910	1,569,050	4,251,458	11,812,048		
45 under 55	19,997,206	19,996,315	323,335,974	6,019,885	17,269,652	1,674,686	1,927,558	4,433,603	14,905,734		
55 under 65	15,880,837	15,880,624	260,254,714	4,007,517	12,689,411	658,581	811,555	3,189,001	11,505,349		
65 and over	14,242,243	14,241,773	187,879,801	2,163,611	5,341,440	72,525	70,458	1,807,640	4,773,142		
Age [1]		All other taxes—continued									
		Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes		Total tax liability		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
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)		
All returns	194,630	30,331	222,146	914,059	5,098,105	100,427,087	1,165,642,299	130,574,975	1,295,715,795		
Under 18	* 5,288	* 63	* 810	* 13,613	* 6,297	1,325,135	1,313,451	2,303,170	1,389,173		
18 under 35	109,879	14,350	10,569	28,010	1,734,778	28,467,989	121,092,118	44,894,953	169,279,827		
35 under 45	42,694	7,763	50,139	186,802	1,841,933	18,416,528	238,204,517	25,039,866	281,270,250		
45 under 55	24,291	7,122	38,194	135,543	1,126,987	20,919,450	339,240,738	24,663,139	367,684,452		
55 under 65	8,904	881	34,374	131,214	325,946	16,537,520	272,603,720	17,912,542	284,452,266		
65 and over	* 3,573	* 153	88,062	418,878	62,164	14,758,466	193,187,755	15,761,304	191,639,827		

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age—Continued

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

Age [1]	Tax payments—continued											
	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	125,683,890	912,563,316	11,523,634	284,119,655	15,854,285	16,690,219	1,773,576	96,167,969	1,544,389	2,519,084		
Under 18	2,182,462	643,943	88,741	479,233	14,934	14,903	56,191	256,292	**	**		
18 under 35	44,517,613	156,144,648	637,259	8,605,335	7,273,513	7,350,296	197,050	4,132,232	** 204,143	** 278,807		
35 under 45	24,522,903	218,302,610	1,122,484	40,874,124	5,565,859	6,377,101	298,598	21,207,144	502,220	839,767		
45 under 55	23,910,386	268,044,592	1,947,333	72,247,113	2,429,137	2,419,194	443,655	26,427,954	524,601	895,442		
55 under 65	17,087,069	190,557,629	2,384,749	71,022,210	509,256	460,856	397,968	22,381,248	265,973	431,317		
65 and over	13,363,457	78,869,894	5,343,069	90,891,640	91,586	67,869	380,114	21,763,099	47,452	73,752		
					Tax payments—continued							
Age [1]	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit		Refundable credit for prior year minimum tax		Earned income credit, refundable portion			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	305,765	88,950	39,521	119,959	22,550	39,343	151,643	508,074	21,607,527	42,507,920		
Under 18	* 1,011	* 9,301	* 855	* 23	--	--	* 644	* 9	20,807	44,307		
18 under 35	29,265	13,979	2,051	79,411	* 2,633	* 2,185	2,407	2,631	10,101,371	21,058,296		
35 under 45	34,611	15,342	441	708	* 2,007	* 3,320	25,052	40,769	5,960,063	12,239,939		
45 under 55	82,267	21,298	6,649	17,019	* 4,090	* 8,267	50,696	189,095	3,819,324	6,807,301		
55 under 65	76,185	16,872	7,521	9,591	9,917	19,298	42,798	206,081	1,419,147	1,917,937		
65 and over	82,425	12,159	22,005	13,206	* 3,903	* 6,273	30,046	69,489	286,815	440,142		
					Overpayment							
Age [1]	Total		Refunded		Credited to 2008 estimated tax		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		
All returns	110,611,578	316,924,652	107,687,030	267,872,391	4,061,974	49,052,261	28,599,646	130,607,837	7,549,807	1,872,302		
Under 18	2,106,355	664,271	2,060,416	548,193	56,408	116,078	781,911	537,176	72,138	7,130		
18 under 35	42,338,073	85,722,573	42,146,348	83,985,306	271,088	1,737,267	4,805,384	9,609,014	861,593	135,342		
35 under 45	22,678,157	82,818,280	22,373,384	74,891,014	449,526	7,927,266	4,153,401	22,123,969	1,175,893	341,995		
45 under 55	20,385,043	71,390,531	19,823,877	58,699,597	772,560	12,690,934	5,738,288	34,453,654	1,686,815	541,902		
55 under 65	13,282,655	45,106,030	12,654,223	33,070,694	890,379	12,035,336	5,591,538	31,275,567	1,693,793	469,697		
65 and over	9,821,295	31,222,967	8,628,781	16,677,587	1,622,013	14,545,379	7,529,123	32,608,456	2,059,576	376,237		

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

[1] Age for joint returns was based on the primary taxpayer's age.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

NOTE: Detail may not add to total 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 2007 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 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 or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- 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;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Cancelled debts;

Some reported income was fully or partially excluded from total income for 2007. 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;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation; and
- 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;

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 54c, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2006 for an adoption that was not final at the end of 2006, or for qualified expenses paid in 2007, for an adoption that was final in or before 2007. The credit could have been as much as \$11,390 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

(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, credit for employer provided child care facilities, alternative motor vehicle credit and the alternative fuel vehicle refueling credit; social security and Medicare taxes on tip income and wages, 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 that is 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 Δ

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax to ensure that a minimum amount of income tax was paid by taxpayers who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. 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 \$66,250. The maximum amount for a single or head of household taxpayer was \$44,350, and for a married couple filing separately, \$33,125. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$289,900. For joint returns the range was \$150,000 to \$415,000, and for married couples filing separately, the range was \$75,000 to \$207,500.

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 51, 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.

Alternative Motor Vehicle Credit

(included in line 55c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle they put into service during the tax year. An alternative motor vehicle is a new vehicle that qualifies as one of the following four types of vehicles:

- Advanced lean burn technology vehicle,

- Qualified hybrid vehicle,
- Qualified alternative fuel vehicle, and
- Qualified fuel cell vehicle.

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 \$1,852.50 (4,237.50 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 included in computing net income, and was not allowed as a business deduction. 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 2009 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See “Business or Profession Net Income or Loss.”

Cancellation of Debt

(included in line 21, Form 1040)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Form 1040, line 21. Taxpayers also had to include any forgiven interest on the forgiven debt if the interest would not have been deductible. If the interest would have been deductible, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

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

(line 20, 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. (See also “Total Itemized Deductions.”)

Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

See “Miscellaneous Itemized Deductions.”

Certain business expenses of reservists, performing artists, 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 47, 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 of 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 used 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. 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 taxpayer's earned income

that exceeded \$11,750. 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.

Contributions Deduction

(lines 16-19, 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 taxpayer's 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.

Taxpayers were able to make a tax free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

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 48, 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 for Social Security and Medicare Tax Paid on Tips Δ

(included in line 55c, Form 1040)

Certain food and beverage establishments could have used Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The taxpayer could claim or elect not to claim the credit any time within 3 years from the due date of their return.

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 2008 Estimated Tax

(line 75, Form 1040)

This amount was the part of the overpayment of 2007 tax which taxpayers specifically requested to be credited to their estimated tax for 2008. (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 Deduction Δ

(line 35, Form 1040)

A taxpayer could have deducted up to 6 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 2007 was a maximum of \$2,853 for one qualifying child, \$4,716 for two or more qualifying children, and \$428 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 \$33,241 (\$37,783 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$35,241 for one child and \$39,783 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 \$12,590 (\$14,590 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 \$2,900 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 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 49, 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 \$47,000 and \$57,000 (\$94,000 and \$114,000 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 \$1,100 of qualified tuition and related expenses and 50 percent credit of the next \$1,100 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.

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 2007, 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. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

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 2007. 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

(line 65, Form 1040)

This figure represents the total of the tax payments made for 2007 using Form 1040-ES, and any overpayment from the taxpayer's 2006 return that was applied to the 2007 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 2007, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2007, or (b) 100 percent of the tax shown on Form 1040 for 2006 (110 percent of the tax shown on Form 1040 for 2006 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 \$97,500 in total wages from two or more employers in 2007, 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 \$3,400 deduction was allowed for each exemption claimed if adjusted gross income was less than \$117,300. 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 dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2007:

- 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 and was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2007;
- 4) The individual lived with the taxpayer for more than half of 2007;
- 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.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced to one-third of the full amount. For single taxpayers, the phaseout began at \$156,400 and was completed at \$278,900; for married persons filing jointly and surviving spouses, the phaseout began at \$234,600 and was completed at \$357,100; for heads of household, the phaseout began at \$195,500 and was completed at \$318,000; and for married persons filing separately, the phaseout began at \$117,300 and was completed at \$178,550.

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 Δ

(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. Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$85,700 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 Δ

(included in 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 was generally limited to \$25,710. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2007.

Foreign Tax Credit

(line 51, 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 2007 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, 2007 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 28, 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 welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- 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,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- Hurricane Katrina housing credit,
- mine rescue team training credit,
- the community development corporation credit, and
- the credit from electing large partnerships,

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 2007 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 \$2,850 (\$5,650, if family coverage). These limits were \$800 higher if the taxpayer was age 55 or older (\$1,600 higher 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. New for 2007, a taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution that was made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement. Also starting in 2007, the contribution amount was not limited.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes

(line 62, Form 1040)

Taxpayers paying domestic employees more

than \$1,500 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), Form 8889 (line 44c), 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 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 (line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally 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. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$83,000 and \$103,000 of modified AGI for married persons filing jointly and surviving spouses; between \$52,000 and \$62,000 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 \$156,000 and \$166,000. 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 (\$5,000 if age 50 or older). Married couples filing a joint return could contribute up to \$4,000 (\$5,000 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 (\$10,000 if age 50 or older) for a year. New for 2007, a taxpayer may have been able to deduct an additional \$3,000 if they were a participant in a 401(k) plan and their employer was in bankruptcy

in an earlier 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. Also new for 2007, a taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. 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 (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, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization where the taxpayer was at least 70 1/2 when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was 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. Starting in 2005, qualified hurricane distributions were not subject to the additional 10 percent tax

on early distributions by taxpayers affected by Hurricanes Katrina, Rita, and Wilma.

Interest Paid Deduction Δ

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2007 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 that were 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.

For 2007, taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 14, 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 21-27, 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 2005 or 2006, 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 Δ

(line 55b, Form 1040)

A minimum tax credit could be taken for 2007 by certain taxpayers who paid alternative minimum tax for 2006 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2007, the excess could be carried forward to later years. New for 2007, a refundable credit was available to a taxpayer with credit carryforward from 2004 or earlier. (see also “refundable prior-year minimum tax credit.”)

Miscellaneous Deductions Other Than Gambling

(included in line 28, 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 21-27, Schedule A)

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

Miscellaneous Itemized Deductions

(lines 21-28, 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 2007 statistics, a modified taxable income was calculated by using the tax rate schedule for 2007 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 Less Loss in AGI

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)

Net operating loss was 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

(included in line 55c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples were coke and coke gas, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal. For 2007 this credit was claimed on line 1p on Form 3800, *General Business Credit*.

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 2007, 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 taxpayer’s 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 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 2007) 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 54c, 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 U.S. possession. (See also “Personal Property Tax” and “Taxes Paid Deduction.”)

Overpayment

(line 73, 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 2008 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 74a, 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 18 on January 1, 2008;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2007 that was more than \$850 but less than \$8,500;
- did not file a joint return;
- had no estimated tax payments for 2007;
- did not have any overpayment of tax shown on his or her 2006 return applied to the 2007 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

(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

(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 77, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 76 (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 2007 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.”

Qualified Mortgage Insurance Premiums Δ

(line 13, Schedule A)

New for 2007, taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on the Schedule A, line 13.

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 74a, 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 75, Form 1040)

See “Credit to 2008 Estimated Tax.”

Refundable prior-year minimum tax credit Δ

(line 71, Form 1040)

New for 2007, a refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2004 or earlier years. The taxpayer could have qualified for the refundable credit for part or the entire unused amount, even if the total amount of the 2007 credit exceeds the tax liability amount. This credit was only available for individual taxpayers.

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.

Renewable Electric and Indian Coal Credit Δ

(included in line 55c, Form 1040)

A taxpayer could have taken a credit for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility. Generally the credit was 1.5 cents per kilowatt-hour produced.

Rent and Royalty Net Income

(lines 24, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a

positive amount it was considered rent and royalty net 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)

If the combination of rent income and losses and royalty income and losses resulted in a negative amount it was considered rent and royalty net loss. 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."

Residential Energy Credit

(line 50, Form 1040)

A taxpayer could have received a 10 percent credit for buying qualified energy efficiency improvements for their main home. The maximum credit for all tax years was \$500 and no more than \$200 of the credit could have been attributable to expenses for windows.

Retirement Savings Contribution Credit Δ

(line 53, 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 \$26,000 (\$39,000 if head of household, \$52,000 if married filing jointly).

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs Roth IRAs were generally used for retirement. 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 (\$5,000 if age 50 or older), \$8,000, (\$9,000, or \$10,000 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 \$156,000 and \$166,000, 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 \$99,000 and \$114,000. 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 homes, 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 (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term.

Short-term capital gains were taxed at ordinary rates.

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 long-term 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. Therefore, the long-term capital gain tax rate could be 5-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 Less 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 2007 was \$97,500. 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 were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Social Security and Medicare Taxes Δ

For 2007, the maximum wages subject to social security tax (6.2%) increased to \$97,500. All wages were subject to medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 59a, 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 2007, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,050 or \$1,300 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,300 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$10,700;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,850;

Each taxpayer 65 or over or blind was allowed an additional \$1,300 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$850 or the dependent's earned income plus \$300 (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 2007 that was paid or deducted before 2007, all or part of that amount

had to be reported as income to the extent that an itemized deduction for state and local income 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 2007; had paid state and local income taxes directly during 2007 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 or Sales Tax Deduction. The taxpayer could elect to use either, 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 2007, 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, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deduction for clean-fuel vehicles, performing-arts-related expenses, 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 2007, 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 \$55,000 to \$70,000 (\$110,000 to \$140,000 for taxpayers filing a joint return).

Tax Credits

See “Total Tax Credits.”

Tax Due at Time of Filing

(line 76, 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 in 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

This amount was the tax computed on modified taxable income. The tax rates for 2007 were 10, 15, 25, 28, 33, and 35 percent. The 10-

percent bracket applied to taxable income equal to or below \$7,825 for single filers and married persons filing separately; \$15,650 for joint filers or surviving spouses; and \$11,200 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 \$31,850 for single filers; \$63,700 for joint filers or surviving spouses; \$31,850 for married persons filing separately; and \$42,650 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$77,100 for single filers; \$128,500 for joint filers or surviving spouses; \$64,250 for married persons filing separately; and \$110,100 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 \$160,850 for single filers; \$195,850 for joint filers or surviving spouses; \$97,925 for married persons filing separately; and \$178,350 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 \$349,700 for single filers, joint filers, or surviving spouses and heads of households and \$174,850 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 18 had investment income that exceeded \$1,700, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,700 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 \$1,700 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 \$850 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, 70, 72, 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 2006 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 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 22, 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) plus the tax from Form 4970. 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. For 2007, taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. 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 \$156,400 (\$78,200 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 \$156,400 (\$78,200) or b) 80 percent of the non-exempt deductions. For tax years 2006 and 2007, the reduction amount was then divided by 3 and subtracted from the original reduction amount. As a result, the amount by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

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) child care credit;
- (2) credit for the elderly and disabled;
- (3) education credits;
- (4) residential energy credit;
- (5) foreign tax credit;
- (6) child tax credit;
- (7) retirement savings contributions credit;
- (8) mortgage interest credit;
- (9) adoption credit
- (10) District of Columbia first time homebuyers credit;
- (11) general business credit;
- (12) minimum tax credit;
- (13) qualified electric vehicle credit;
- (14) empowerment zone and renewal community employment credit;
- (15) alcohol used as fuel credit;
- (16) renewable electricity, refined coal, and Indian coal production credit;
- (17) work opportunity credit;
- (18) credit for employer social security and medicare taxes paid on certain employee tips;
- (19) alternative motor vehicle credit;
- (20) other tax credits;
- (21) 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, additional tax on HSA and MSA distributions, 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, alternative motor vehicle credit, alternative fuel vehicle refueling property 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, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, and interest on tax due on installment income from sale of residential lots and timeshares. 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

(included in 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 (calculated on Form 8917) 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 18; 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, 15, 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 21, 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.")

Work Opportunity Credit Δ

(included in line 55c, Form 1040)

Taxpayers could have used Form 5884 to claim the work opportunity credit for qualified first- or second-year wages they paid or incurred for targeted group employees during the tax year. Targeted group employees included:

- Hurricane Katrina employees,
- Long-term family assistance recipient,
- Qualified recipient of Temporary Assistance for Needy Families,
- Qualified veteran,
- Qualified ex-felon,
- Designated community resident,
- Vocational rehabilitation referral,

- Summer youth employee,
- Food stamp recipient, and
- SSI recipient,

The taxpayer's business did not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

Section 6

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Classified by:

Age..... 3.7

Size of adjusted gross income..... 3.3

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Refunded:

Classified by:

Age..... 3.7

Marital status..... 1.3

Size of adjusted gross income..... 3.3

Reported on:

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Time Series, 2003-2007 A

Total..... 3.3, 3.7

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(See Exemptions)

Parents' election to report child's interest and dividends

Classified by:

Marital status..... 3.4, 3.6

Size of adjusted gross income..... 3.5

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Reported on:

Returns with modified

Taxable income 3.4, 3.5, 3.6

Partnership and S corporation net income or loss

Classified by:

1979 income concept B

Age..... 1.5

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:

Age..... 2.6

Marital status..... 2.2

Passive activity losses

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Payments to a Keogh plan

Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

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Reported on:

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Qualified mortgage insurance premiums		Definition.....	pg 154
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(See also Taxes paid deduction)		Classified by:	
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Reported on:		Size of adjusted gross income.....	1.4
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Classified by:

Age..... 1.5

Size of adjusted gross income..... 1.4

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S**S corporation**

(See partnership and S Corporation net income or loss)

Salaries and wages

Classified by:

1979 income concept..... B

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

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Returns with itemized deductions..... 2.1

Classified by:

Age..... 2.6

Marital status..... 2.2

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Sales of capital assets, net gain or loss

Classified by:

1979 income concept..... B

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

Definition..... pg 155

Reported on:

Returns with itemized deductions..... 2.1

Classified by:

Age..... 2.6

Marital status..... 2.2

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Classified by:

Age..... 1.5

Size of adjusted gross income..... 1.4

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Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

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Age..... 2.6

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Classified by:

Age..... 1.5

Size of adjusted gross income..... 1.4

Secondary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

Reported on:

Returns with itemized deduction

Classified by marital status..... 2.2

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Self-employed health insurance deduction

Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

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Self-employment tax

(See also Deduction of self-employment tax)

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Separate returns of married persons

(See also Marital filing status)

Classified by:	
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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:	
Age	1.5
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Short-term gain or loss from other forms

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

Classified by:	
Age	1.5
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Short-term loss carryover

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

Classified by:	
Age	1.5
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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:	
1979 income concept	B
Age	1.5
Marital status	1.2
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Size of adjusted gross income	3.3
Sources of income	1.4
Type of tax computation	3.1
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Taxable income	3.1, 3.6
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Type of exemption	2.3

Social security and Medicare tax on tip income

Classified by:	
Age	3.7
Size of adjusted gross income	3.3
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Social security benefits

Benefits in adjusted gross income:

Classified by:	
Age	1.5
Marital status	1.3
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Returns with itemized deductions	2.1
Classified by:	
Age	2.6
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Sources of data

(See description of sample)

Sources of income

(See also specific type)

Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

Reported on:

Returns with itemized deductions..... 2.1

Classified by:

Age..... 2.6

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(See also Basic and additional standard deductions)

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Classified by:

Age..... 1.5

Marital status..... 1.2

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State and local income taxes

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Reported on:

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State income tax refunds

(See Taxes paid deduction)

Classified by:

Age..... 1.5

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Classified by:

Age..... 2.6

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Statutory adjustments

(See also specific type)

Classified by:

1979 income concept..... B

Age..... 1.5

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:

Age..... 2.6

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Time Series, 2003-2007..... A

Type of adjustment..... 1.4, 1.5

Student loan interest deduction

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Classified by:

Marital status..... 1.3

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Classified by marital status..... 2.2

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Type of adjustment..... 1.4, 1.5

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(See also Marital filing status)

Classified by:

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Marginal tax rate..... 3.4

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Sources of income..... 1.3

Type of exemption..... 2.4

Reported on:

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Classified by marital status..... 2.2

T**Tax-exempt interest**

Classified by:

Age..... 1.5

Marital status..... 1.3

Size of adjusted gross income..... 1.4

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Reported on:

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Returns with modified taxable income . 3.1

Tax items

(See also specific type)

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1979 income concept B
Accumulated size of AGI..... 1.1
Age..... 1.5, 3.7
Marital status..... 1.3
Size of AGI 1.2, 1.4, 3.3
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Time Series, 2003-2007 A

Tax liability

Classified by:
Age..... 3.7
Marital status..... 1.3
Size of adjusted gross income..... 3.3
Reported on:
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Tax payments

(See also specific type)

Classified by:
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Size of adjusted gross income..... 3.3
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Returns with itemized deductions
Classified by marital status 2.2
Time Series, 2003-2007 A

Tax penalty

(See also Predetermined estimated tax penalty)

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Tax preparation fee

(See also Miscellaneous itemized deductions)

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Tax Rates

(See Income tax withheld)

Tax withheld

(See Income tax withheld)

Total credits

(See also Tax credits and total tax credits)

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Total income

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Total income, net gain less loss

Time Series, 2003-2007 A

Total income tax

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Average 1.1
Type of tax computation 3.1

Classified by:

1979 income concept B
Accumulated size of AGI..... 1.1
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Each rate at which tax was computed..... 3.6
Marital status..... 1.2, 1.3
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Classified by:

1979 income concept B
Age..... 1.5

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U

Unemployment compensation

Classified by:	
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W

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Classified by:	
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