by David Campbell and Michael Parisi

axpayers filed nearly 129.4 million returns for Tax Year 2000, an increase of 1.8 percent over 1999. Adjusted Gross Income (AGI) increased 8.7 percent to almost \$6.4 trillion. Reported taxable income increased 9.9 percent for 2000. Both AGI and taxable income grew more than two and a half times as rapidly as the annual rate of inflation (3.4 percent) for 2000. However, they were both outpaced by the 11.8-percent growth in the total income tax. Tax Year 2000 was the fifth out of the last 6 years that total income tax has shown doubledigit growth. As a result of the growth in income exceeding inflation (for which there is automatic adjustment in the tax system), the total average tax rate increased 0.4 percentage points to 15.4 percent for 2000, the highest level since 1981.

The largest components of AGI, salaries and wages and net capital gain (less losses), increased 7.8 percent and 16.2 percent, respectively. A number of retirement income items contributed to the substantial growth of AGI. Taxable Social Security benefits increased 19.8 percent; taxable Individual Retirement Arrangement distributions increased 13.6 percent; and taxable pensions and annuities increased 7.1 percent. Other components of AGI that experienced large growth for 2000 were taxable interest income and dividends, which increased 13.5 percent and 11.0 percent, respectively. Total tax credits increased 5.1 percent to \$37.7 billion for 2000. This increase was primarily due to a 21.2-percent increase in the foreign tax credit. The number of taxpayers paying the alternative minimum tax (AMT) grew about 28 percent to more than 1.3 million for 2000: this was accompanied by a 48.2-percent increase in AMT liability, from \$6.5 billion for 1999 to \$9.6 billion for 2000.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, AGI increased 8.7 percent to approximately \$6.4 trillion for 2000. The growth rate of AGI was about two and a half times the annual inflation rate (3.4 percent as measured by the Consumer Price Index) for the same period [1]. The

David Campbell and Michael Parisi are economists with the Individual Returns Analysis Section. This article was prepared under the direction of Jeff Hartzok, Chief. principal components of income and of the statutory adjustments to AGI are presented in Figure B and Table 1. The largest component of AGI, salaries and wages, increased 7.8 percent to \$4.5 trillion

The total average tax rate increased 0.4 percentage points to 15.4 percent for 2000, the highest level since 1981.

for 2000, the largest percentage increase since 1988. Net capital gain (less losses) increased \$87.8 billion to \$630.5 billion, the smallest dollar amount increase since 1996. Taxable interest income increased 13.5 percent to \$199.3 billion for 2000, the largest percentage increase since 1995. Dividends experienced double-digit growth for the second consecutive year, increasing 11.0 percent for 2000 to \$147.0 billion. As a low unemployment rate continued for most of 2000, unemployment compensation declined 3.5 percent to \$16.9 billion [2].

Taxable Social Security Benefits increased 19.8 percent to approximately \$90.0 billion for 2000. This amount is nearly double the \$45.7 billion reported for 1995, and is four and a half times as large as the \$19.7 billion reported for 1990. Taxable Individual Retirement Arrangement (IRA) distributions increased 13.6 percent to \$99.0 billion for 2000. The largest source of retirement income, taxable pensions and annuities, increased 7.1 percent to \$325.8 billion.

Tosses

Total negative income includes net negative income line items from individual tax returns [3]. Total negative income, i.e., net loss, included in AGI increased \$24.4 billion to \$224.1 for 2000 (Figure C). The largest component of total net losses, partnership and S corporation net loss, accounted for \$13.8 billion of that increase, while business or profession net loss increased 21.3 percent to \$30.7 billion. Allowable net capital loss had the highest percentage increase of the losses for 2000 at 39.6 percent, bringing it to \$13.7 billion. Net operating loss, the second largest component of the total for 2000, actually declined 3.1 percent to \$48.1 billion [4].

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 3.4 percent to \$58.6 billion for 2000 (Figure D). The

Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1999 and 2000

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

| | 19 | 999 | 20 | 000 | |
|-------------------------|-------------------------|-----------|-------------------------|-----------|-----------------------------------|
| ltem | Number of returns | Amount | Number of returns | Amount | Percentage change in amount |
| | (1) | (2) | (3) | (4) | (5) |
| Adjusted gross income | | | | | |
| (less deficit) | 127,075 | 5,855,468 | 129,374 | 6,365,377 | 8.7 |
| Taxable income | 102,846 | 4,136,120 | 105,259 | 4,544,242 | 9.9 |
| Total income tax | 94,546 | 877,401 | 96,818 | 980,645 | 11.8 |
| Alternative minimum tax | 1,018 | 6,478 | 1,304 | 9,601 | 48.2 |

largest statutory adjustment was the self-employment tax deduction, representing 29.7 percent of the total. This adjustment increased 4.2 percent to \$17.4 billion for 2000. Payments to self-employed retirement (Keogh) plans increased 4.6 percent to \$12.5 billion, and were the second largest statutory deduction for

2000. The self-employed health insurance deduction increased 12.1 percent to \$7.6 billion, overtaking deductible payments to an IRA as the third largest statutory adjustment for 2000. This was the third consecutive year of decline in deductible payments to an IRA, which fell 5.2 percent to \$7.5 billion for

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 1999 and 2000

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

| | 19 | 999 | 2 | 000 | | |
|---|---------|-----------|---------|-----------|----------|------------|
| Item | Number | | Number | | Increase | Percentage |
| | of | Amount | of | Amount | in | change in |
| | returns | | returns | | amount | amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Adjusted gross income (less deficit) 1 | 127,075 | 5,855,468 | 129,374 | 6,365,377 | 509,909 | 8.7 |
| Salaries and wages | 108,184 | 4,132,473 | 110,169 | 4,456,167 | 323,694 | 7.8 |
| Taxable interest | 67,219 | 175,675 | 68,046 | 199,322 | 23,646 | 13.5 |
| Dividends | 32,226 | 132,466 | 34,141 | 146,988 | 14,522 | 11.0 |
| Business or profession net income (less loss) | 17,312 | 208,414 | 17,600 | 213,865 | 5,451 | 2.6 |
| Net capital gain (less loss) | 27,701 | 542,758 | 29,521 | 630,542 | 87,784 | 16.2 |
| Capital gain distributions | 17,012 | 59,473 | 17,546 | 79,079 | 19,606 | 33.0 |
| Net gain (less loss), sales of property other than capital assets | 1,733 | -1,712 | 1,700 | -919 | 793 | 46.3 |
| Taxable Social Security benefits | 9,459 | 75,079 | 10,609 | 89,964 | 14,885 | 19.8 |
| Total rent and royalty net income (less loss) 2 | 9,924 | 25,636 | 9,620 | 28,166 | 2,530 | 9.9 |
| Partnership and S corporation net income (less loss) | 6,277 | 211,072 | 6,300 | 212,914 | 1,842 | 0.9 |
| Estate and trust net income (less loss) | 556 | 9,884 | 596 | 11,006 | 1,122 | 11.4 |
| Farm net income (less loss) | 2,046 | -6,243 | 2,062 | -9,035 | -2,792 | -44.7 |
| Unemployment compensation | 6,776 | 17,531 | 6,478 | 16,913 | -617 | -3.5 |
| Taxable pensions and annuities | 21,344 | 304,311 | 21,765 | 325,828 | 21,517 | 7.1 |
| Taxable Individual Retirement Arrangement distributions | 8,129 | 87,141 | 8,732 | 98,967 | 11,826 | 13.6 |
| Other net income (less loss) 3 | n.a. | 22,880 | n.a. | 25,370 | 2,490 | 10.9 |
| Gambling earnings | 1,428 | 15,142 | 1,403 | 16,762 | 1,620 | 10.7 |

n.a.--Not available

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

² Includes farm rental net income (less loss).

³ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

Figure C

Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 1999 and 2000

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

| | 19 | 999 | 20 | 000 | |
|---|-------------------------|---------|-------------------------|---------|-----------------------------------|
| Item | Number of returns | Amount | Number of returns | Amount | Percentage change in amount |
| | (1) | (2) | (3) | (4) | (5) |
| Total net losses | n.a. | 199,679 | n.a. | 224,063 | 12.2 |
| Business or profession net loss | 4,147 | 25,332 | 4,287 | 30,733 | 21.3 |
| Net capital loss ¹ | 5,203 | 9,847 | 6,875 | 13,742 | 39.6 |
| Net loss, sales of property other than capital assets | 898 | 8,270 | 873 | 8,364 | 1.1 |
| Total rent and royalty net loss 2 | 4,413 | 27,165 | 4,268 | 27,684 | 1.9 |
| Partnership and S corporation net loss | 2,122 | 58,686 | 2,121 | 72,511 | 23.6 |
| Estate and trust net loss | 40 | 1,092 | 39 | 1,128 | 3.3 |
| Farm net loss | 1,321 | 15,444 | 1,359 | 17,305 | 12.0 |
| Net operating loss ³ | 579 | 49,635 | 527 | 48,096 | -3.1 |
| Other net loss4 | 216 | 4,209 | 225 | 4,499 | 6.9 |

n.a. - Not available.

Figure D

Selected Statutory Adjustments, Tax Years 1999 and 2000

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

| | 19 | 999 | 20 | 000 | |
|---|-------------------------|--------|-------------------------|--------|-----------------------------------|
| Item | Number of returns | Amount | Number of returns | Amount | Percentage change in amount |
| | (1) | (2) | (3) | (4) | (5) |
| Total statutory adjustments | 22,660 | 56,699 | 23,197 | 58,610 | 3.4 |
| Payments to an Individual Retirement Arrangement | 3,687 | 7,883 | 3,505 | 7,477 | -5.2 |
| Moving expenses adjustment | 986 | 2,231 | 957 | 2,138 | -4.2 |
| Student loan interest deduction | 4,137 | 2,255 | 4,478 | 2,639 | 17.1 |
| Self-employment tax deduction | 14,030 | 16,690 | 14,300 | 17,393 | 4.2 |
| Self-employed health insurance deduction | 3,492 | 6,755 | 3,565 | 7,569 | 12.1 |
| Payments to a self-employed retirement (Keogh) plan | 1,264 | 11,928 | 1,288 | 12,475 | 4.6 |
| Forfeited interest penalty | 805 | 236 | 863 | 287 | 21.3 |
| Alimony paid | 611 | 7,248 | 657 | 7,460 | 2.9 |
| Other adjustments ¹ | n.a. | 1,473 | n.a. | 1,171 | -20.5 |

n.a.--Not available.

¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income.

² Includes farm rental net loss.

 $^{^{\}rm 3}$ See footnote 5 of this article for a definition of net operating loss.

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

¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments.

2000. This decline may be partially attributable to individuals using Roth IRA's which were introduced for Tax Year 1998 and do not include an adjustment to income. The student loan interest deduction increased 17.0 percent for 2000, continuing double-digit growth for the second consecutive year since its inception in 1998.

Deductions

The total standard deduction claimed on 2000 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 1.5 percent to \$470.8 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), were just under \$1.3 trillion, an increase of 7.3 percent. (See the Changes in Law section of this article for an explanation of the itemized deduction limitation.)

The number of returns claiming a standard deduction decreased 0.1 percent for 2000, accounting for 66.8 percent of all returns filed. For 2000, the average standard deduction equaled \$5,496, up \$86

from the 1999 average. Some of this increase may have been due to inflation-indexing of the standard deduction amounts. (See the Changes in Law section of this article for an explanation of the standard deduction.)

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 33.2 percent of all returns filed and represented 63.6 percent of the total deductions amount [5]. The average total for itemized deductions (after limitation) equaled \$19,334, up \$912 from the average for 1999.

Total itemized deductions (before limitation) increased for 2000, as did all of the major component deductions. The largest itemized deduction (comprising 37.5 percent of the total), interest paid, increased 10.8 percent to \$322.9 billion. Home mortgage interest accounted for 92.9 percent of total interest paid, with the remaining portion consisting of investment interest and deductible points paid on a mortgage. Taxes paid, the second largest itemized deduction (34.3 percent of the total), increased 11.1 percent to \$294.7 billion. Charitable contributions,

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 1999 and 2000

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

| | 19 | 99 | 20 | 000 | Percentaç | ge change |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Item | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount |
| | returns 1 | | returns 1 | | returns 1 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total itemized deductions before limitation | 40,244 | 773,342 | 42,534 | 860,427 | 5.7 | 11.3 |
| Medical and dental expenses after 7.5 percent AGI limitation | 5,884 | 35,376 | 6,513 | 39,251 | 10.7 | 11.0 |
| Taxes paid | 39,564 | 265,365 | 41,824 | 294,712 | 5.7 | 11.1 |
| Interest paid ² | 33,706 | 291,553 | 35,405 | 322,932 | 5.0 | 10.8 |
| Home mortgage interest | 33,268 | 272,149 | 34,914 | 299,963 | 4.9 | 10.2 |
| Charitable contributions | 35,523 | 125,799 | 37,525 | 140,682 | 5.6 | 11.8 |
| Other than cash contributions | 19,292 | 38,287 | 21,244 | 47,256 | 10.1 | 23.4 |
| Casualty and theft losses | 92 | 1,325 | 83 | 1,039 | -10.4 | -21.6 |
| Miscellaneous deductions after 2 percent AGI limitation | 9,277 | 44,730 | 10,108 | 51,241 | 9.0 | 14.6 |
| Gambling losses and other unlimited miscellaneous deductions | 1,082 | 9,195 | 1,054 | 10,571 | -2.6 | 15.0 |
| Itemized deductions in excess of limitation | 5,465 | 31,966 | 6,030 | 38,066 | 10.3 | 19.1 |
| Total itemized deductions after limitation | 40,244 | 741,377 | 42,534 | 822,361 | 5.7 | 10.9 |
| Total standard deduction | 85,755 | 463,960 | 85,671 | 470,821 | -0.1 | 1.5 |
| Total deductions (after itemized deduction limitation) | 126,000 | 1,205,337 | 128,205 | 1,293,181 | 1.8 | 7.3 |

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

² Includes investment interest and deductible mortgage "points" not shown separately.

reported by 37.5 million taxpayers, increased 11.8 percent to \$140.7 billion, the fifth consecutive year of double-digit growth. Other than cash contributions increased 23.4 percent to \$47.3 billion for 2000, more than tripling the \$13.5 billion reported for 1995. Itemized deductions for medical and dental expenses increased 11.0 percent to \$39.3 billion, and miscellaneous itemized deductions (such as unreimbursed employee business expenses, tax preparation fees, etc.) after the AGI floor increased 14.6 percent to \$51.2 billion.

The AGI threshold for the limitation of itemized deductions increased to \$128,950 (\$64,475 if married filing separately) for 2000. Due to this limitation, over 6.0 million higher-income taxpayers were unable to deduct \$38.1 billion in itemized deductions, an increase of 19.1 percent from the 1999 amount.

Taxable Income and Total Income Tax Total income tax rose 11.8 percent to \$980.6 billion for 2000 (Figure A). For 5 out of the last 6 years, total income tax reported by taxpayers has demonstrated similar double-digit growth. Total income tax for 2000 was more than twice its 1992 amount of \$476.2 billion. Total income tax growth for 2000 outpaced the growth rates of both AGI and taxable income, which rose 8.7 percent and 9.9 percent, respectively. The average tax rate of 15.4 percent for 2000 was the highest since 1981. Taxable income is the result of AGI less exemptions and deductions. Smaller increases in deductions (4.1) percent) and exemption amounts (3.1 percent) compared with the growth of AGI resulted in a larger percentage increase in taxable income. Taxable income totaled more than \$4.5 trillion, while AGI rose to almost \$6.4 trillion. The alternative minimum tax rose 48.2 percent to \$9.6 billion, almost doubling its 1998 amount of \$5.0 billion. This large increase in alternative minimum tax could partially be due to the fact that the AMT exemption amount and the AMT

Total income taxhas demonstrated double-digit growth in 5 out of the last 6 years.

income level at which the rate increases from 26 percent to 28 percent are not indexed for inflation, while the regular income tax brackets and sizes of personal exemptions are inflation-adjusted. Thus, year-to-year inflation may cause more taxpayers to be affected by the AMT and the amount of AMT liability to increase.

Average AGI reported on 2000 individual income tax returns was \$49,202, and average taxable income was \$43,172 [6]. These amounts represent a growth of 6.8 percent and 7.3 percent, respectively, from the 1999 amounts of \$46,079 (average AGI) and \$40,217 (average taxable income).

Figure F shows that the average tax rate for 2000 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 15.4 percent, an increase of 0.4 percentage points over the 15.0 percent for 1999. However, all of the income-size classes had average tax rates that were either equal to, or lower than, those for 1999. The constant or lower average tax rates for the incomesize classes for 2000 were partly the result of inflation-indexing of the size of the standard deduction, the size of the deduction for personal exemptions, and the widths of the tax rate brackets. The higher average tax rate is due to taxpayers having higher incomes in 2000, thus, shifting into higher income-size classes with higher average tax rates. This is depicted in the three highest income-size classes, each of which displays an appreciable increase in the number of taxpayers for 2000, ranging from a 13.8percent increase for the "\$200,000 under \$500,000" and 13.7 percent for the "\$500,000 under \$1,000,000" classes to a 16.8-percent increase for the "\$1,000,000 or more" class. The AGI in the "\$200,000 under \$500,000" class, the "\$500,000 under \$1,000,000" class, and the "\$1,000,000 or more" class reported equally significant increases for 2000 of 13.1 percent, 14.1 percent, and 25.1 percent, respectively. The shift of taxpayers to higher income classes for 2000 was large enough to offset the decreases in average tax rate for the individual income-size classes, leading to the 0.4-percent increase in average tax rate for all taxpayers.

TaxCredits

Statistics for tax credits, including the earned income credit (EIC), are shown in Tables 2 and 4. For 2000, total tax credits (excluding the "refundable" portion of the EIC and any EIC used to offset any other taxes) increased 5.1 percent to \$37.7 billion (Figure G). After 2 years of large growth in tax credits due to tax law changes (146.8 percent for 1998 and 19.4

Figure F

Number of Returns, Adjusted Gross Income, Net Capital Gains, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1999 and 2000

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

| | | | | | S | Size of adjus | sted gross in | come | | | |
|---|----------------------|---------------------------|--------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------|
| Tax year, item | Total | Under \$1 ¹ | \$1 under \$10,000 | \$10,000 under \$20,000 | \$20,000 under \$30,000 | \$30,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Tax Year 2000: Number of returns | 129,374 | 1,146 | 25,604 | 23,773 | 18,362 | 23,960 | 25,673 | 8,083 | 2,136 | 396 | 240 |
| Long-term capital gain (less loss) Adjusted gross income | 567,802 | 10 | -274 | 1,050 | 2,141 | 6,892 | 30,290 | 56,422 | 76,748 | 54,551 | 339,973 |
| (less deficit) | 6,365,377 | -58,600 | 130,179 | 354,845 | 453,765 | 936,496 | 1,782,159 | 1,066,342 | 613,756 | 269,021 | 817,414 |
| Total income tax | 980,645 | 124 | 2,231 | 14,408 | 29,533 | 85,969 | 215,549 | 184,035 | 146,454 | 76,022 | 226,320 |
| Long-term capital gain less loss as a percentage of adjusted gross income (less deficit) Tax as a percentage of adjusted gross income (less deficit) | 8.9 15.4 | -0.0 (2) | -0.2 1.7 | 0.3 | 0.5 | 0.7 | 1.7 | 5.3 | 12.5 | 20.3 | 41.6 27.7 |
| Tax Year 1999: | | ` ' | | | | | | | | | |
| Number of returns Long-term capital gain | 127,075 | 1,066 | 26,330 | 24,059 | 18,360 | 23,159 | 24,567 | 7,105 | 1,877 | 348 | 205 |
| (less loss) Adjusted gross income | 431,732 | -1,554 | -1,119 | 1,059 | 1,834 | 5,675 | 27,737 | 45,404 | 59,904 | 41,264 | 251,529 |
| | 5,855,468 877,401 | -53,861 109 | 132,790 2,220 | 358,631 14,741 | 453,535 30,392 | 903,348 83,160 | 1,694,925 205,023 | 934,767 162,225 | 542,448 130,274 | 235,701 66,965 | 653,184 182,293 |
| gross income (less deficit) Tax as a percentage | 7.4 | 2.9 | -0.8 | 0.3 | 0.4 | 0.6 | 1.6 | 4.9 | 11.0 | 17.5 | 38.5 |
| of adjusted gross income (less deficit) | 15.0 | (2) | 1.7 | 4.1 | 6.7 | 9.2 | 12.1 | 17.4 | 24.0 | 28.4 | 27.9 |
| Change in percentage points, tax as a percentage of ad- justed gross income (less deficit), 2000 over 1999 | 0.4 | (3) | | | -0.2 | | | -0.1 | -0.1 | -0.1 | -0.2 |

¹ Includes returns with adjusted gross deficit.

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

percent for 1999), the growth of total tax credits leveled off. The child tax credit increased 1.5 percent to \$19.7 billion and was the largest credit for the third consecutive year, accounting for 52.2 percent of total tax credits reported for 2000. The foreign tax credit, the second largest credit for 2000, increased 21.2 percent to nearly \$6.0 billion. The education credits that were first introduced in 1998 were taken by 6.8 million taxpayers and totaled almost \$4.9 billion, an increase of 1.6 percent over

1999. The general business credit was the only aggregate tax credit to decline for 2000, falling 2.5 percent to \$764.3 million. The child care credit increased 4.4 percent for 2000 to \$2.8 billion, while the portion of the earned income credit used to offset income tax before credits increased 2.6 percent to \$2.0 billion.

Both the EIC and the additional child tax credit (see the Changes in Law section for details on additional child tax credit), may offset not only income tax

² Percentage not computed.

³ Difference not computed.

Figure G

Selected Tax Credits, Tax Years 1999 and 2000

[Money amounts are in thousands of dollars]

| | 19 | 99 | 20 | 00 | Percenta | ge change |
|-------------------------|------------|------------|------------|------------|----------|-----------|
| | Number | | Number | | Number | |
| Item | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total tax credits 1 | 36,621,595 | 35,892,344 | 37,736,095 | 37,722,293 | 3.0 | 5.1 |
| Child care credit | 6,182,193 | 2,675,147 | 6,368,101 | 2,793,860 | 3.0 | 4.4 |
| Earned income credit 2 | 5,352,300 | 1,918,065 | 5,416,246 | 1,968,680 | 1.2 | 2.6 |
| Foreign tax credit | 3,266,544 | 4,941,010 | 3,935,699 | 5,990,360 | 20.5 | 21.2 |
| General business credit | 287,658 | 783,920 | 275,114 | 764,253 | -4.4 | -2.5 |
| Minimum tax credit | 166,010 | 996,461 | 199,554 | 1,287,661 | 20.2 | 29.2 |
| Child tax credit | 26,016,019 | 19,398,625 | 26,404,521 | 19,689,359 | 1.5 | 1.5 |
| Education credit | 6,436,654 | 4,772,443 | 6,815,316 | 4,851,178 | 5.9 | 1.6 |

Includes credits not shown separately.

before credits but also all other taxes and may even be refundable. The refundable portion, the largest segment of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit, or whose EIC exceeded income tax (and other income-related taxes). The refundable portion of the EIC totaled \$27.8 billion for 2000, an increase of 0.7 percent from 1999 (Figure H). The third part of the EIC, the portion used to offset all other taxes besides income tax, was \$2.5 billion for 2000.

Approximately 19.3 million taxpayers claimed the earned income credit for 2000, an increase of 0.1 percent from 1999. The total earned income credit increased 1.2 percent to \$32.3 billion. (See the Changes in Law section of this article for more details on the earned income credit.) The number of returns receiving the credit but with no qualifying children increased 5.7 percent for 2000, as opposed to returns with one qualifying child and with two or more qualifying children which declined 1.4 percent and 0.7 percent, respectively. The corresponding

Figure H

Earned Income Credit, Tax Years 1999 and 2000

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

| | 19 | 99 | 20 | 000 | Percenta | ge change |
|--|--------------|--------|--------------|--------|--------------|-----------|
| ltem | Number of | Amount | Number of | Amount | Number of | Amount |
| пеш | returns | Amount | returns | Amount | returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total earned income credit (EIC) | 19,259 | 31,901 | 19,277 | 32,296 | 0.1 | 1.2 |
| EIC for returns with no qualifying children | 3,222 | 645 | 3,405 | 704 | 5.7 | 9.2 |
| EIC for returns with one qualifying child | 7,803 | 12,006 | 7,692 | 12,081 | -1.4 | 0.6 |
| EIC for returns with two or more qualifying children | 8,234 | 19,251 | 8,180 | 19,512 | -0.7 | 1.4 |
| Refundable earned income credit (EIC) | 16,050 | 27,604 | 16,126 | 27,804 | 0.5 | 0.7 |
| EIC for returns with no qualifying children | 2,039 | 433 | 2,292 | 492 | 12.4 | 13.7 |
| EIC for returns with one qualifying child | 6,497 | 9,893 | 6,396 | 9,925 | -1.6 | 0.3 |
| EIC for returns with two or more qualifying children | 7,514 | 17,287 | 7,438 | 17,387 | -1.0 | 0.6 |

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

² Represents portion of earned income credit used to offset income tax before credits.

amount of EIC claimed for returns with no qualifying children increased 9.2 percent. The amount of EIC claimed on returns with qualifying children increased despite the falling number of returns in these categories. Returns with one qualifying child reported an increase in EIC of 0.6 percent, while the amount of EIC on those reporting two or more qualifying children increased 1.4 percent.

The number of returns claiming a refundable portion of the EIC increased 0.5 percent for 2000, while the amount of the refundable portion of the EIC increased 0.7 percent. The number of refundable EIC returns with one qualifying child, and with two or more qualifying children, decreased 1.6 percent and 1.0 percent for 2000, respectively. However, the number of returns with no qualifying children increased 12.4 percent. The amount of refundable EIC claimed on returns with no qualifying children increased 13.7 percent for 2000. The amount of refundable EIC claimed on returns with one qualifying child increased 0.3 percent, while the amount on returns with two or more qualifying children increased 0.6 percent.

Historical Trends in Constant Dollars

As shown in Figure I, AGI, salaries and wages, and gross domestic product all showed increases in constant dollars for 2000. Both salaries and wages and AGI decreased (in constant dollars) beginning with 1980 and continued to decline until 1982. In contrast, real GDP increased for 1981. For 1983. real AGI increased and continued to increase through 1986. Between 1987 and 1993, constant-dollar AGI fluctuated within a narrow band before increasing substantially from 1994 through 2000. The 5.2percent increase for 2000 marks the seventh consecutive year that constant-dollar AGI has increased. The trend for salaries and wages over this same period is comparable. GDP also went up every year except 1980, 1982, and 1991. For 2000, real GDP increased 3.9 percent to \$9.2 trillion.

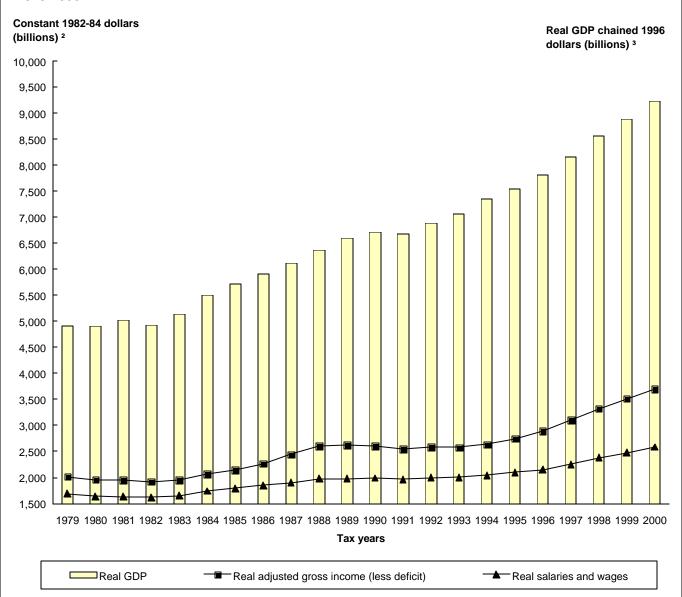
Over the same period, total income tax and tax as a percentage of GDP fluctuated (Figure J). For 1980 and 1981, total income tax (in constant dollars) increased gradually, then declined sharply between 1981 and 1983, coinciding with the lower tax rates provided by the Economic Recovery Tax Act of 1981 (ERTA81). Although the ERTA81 tax reductions

were still being phased in, total income tax increased for 1984 and continued to increase through 1986, as AGI began to climb steadily. Tax as a percentage of GDP followed this trend, increasing substantially for 1986. Both total income tax and tax as a percentage of GDP decreased for 1987, the first year under the Tax Reform Act of 1986 (TRA86), as the maximum tax rate was reduced from 50 percent to 38.5 percent. For 1988, total income tax rebounded, even though the second part of the TRA86 statutory tax rate reduction was being implemented. Between 1988 and 1991, total income tax (in constant dollars) declined modestly each year, mirroring the gradual decline of AGI. For 1992, total income tax increased and continued to increase through 2000, reflecting higher AGI and higher tax rates for high income individuals (for 1993 and later years). Tax as a percentage of GDP remained almost steady between 1991 and 1994. However, over the next 6 years, total tax as a percentage of GDP increased by more than an entire percentage point from 4.9 percent for 1994 to 6.2 percent for 2000, which was the highest level since 1981. Part of the increase in the income tax to GDP ratio is attributable to the substantial increase in realizations of capital gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax to GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator.

Net capital gain (less losses) is the sum of gains and losses from the sale of capital assets. Figure K shows that, in constant dollars, net capital gain (less losses) increased 12.4 percent for 2000. Net capital gain (less losses) decreased 9.6 percent, 25.6 percent, and 13.7 percent for 1989, 1990, and 1991, respectively. The post-recession years of 1992 and 1993 were marked with double-digit growth in net capital gain (less losses), before 1994 saw a decline of 3.8 percent. During this period, there were important tax law changes affecting net capital gain (less losses). Beginning with Tax Year 1991, the maximum tax rate on capital gains remained 28 percent, while the maximum rate for ordinary income increased to 31 percent. When two new tax brackets were added under the Omnibus Budget Reconciliation Act of 1993 (OBRA93), the maximum differential between ordinary income and capital gain income

Figure I

Real Adjusted Gross Income, Real Salaries and Wages, and Real Gross Domestic Product, Tax Years 1979-2000 ¹



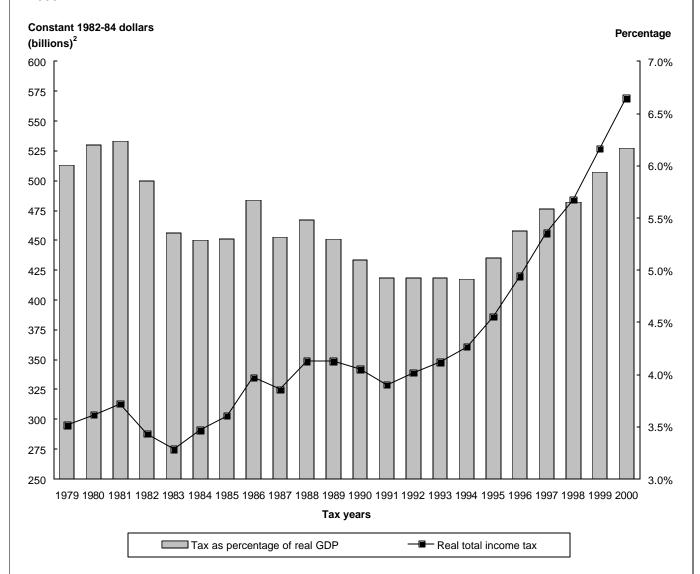
¹ The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2000.

² Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

³ Real gross domestic product (GDP) in chained 1996 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the Survey of Current Business, June 2002.

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2000 ¹



¹ Please note that GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do.

² Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

Figure K

Net Capital Gain and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2000

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

| | | Net capital ga | ain (less loss) | | Capital gain distributions ² | | | | |
|----------|-------------------|--------------------|-----------------|-------------------|---|-----------------|--------------|-------------------|--|
| | | | Constant 198 | 32-84 dollars 1 | | | Constant 198 | 32-84 dollars 1 | |
| Tax year | Number of returns | Current dollars | Amount | Percentage change | Number of returns | Current dollars | Amount | Percentage change | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 1988 | 14,309 | 153,768 | 129,981 | N/A | 4,274 | 3,879 | 3,279 | N/A | |
| 1989 | 15,060 | 145,631 | 117,444 | -9.6 | 5,191 | 5,483 | 4,422 | 34.9 | |
| 1990 | 14,288 | 114,231 | 87,400 | -25.6 | 5,069 | 3,905 | 2,988 | -32.4 | |
| 1991 | 15,009 | 102,776 | 75,460 | -13.7 | 5,796 | 4,665 | 3,425 | 14.6 | |
| 1992 | 16,491 | 118,230 | 84,269 | 11.7 | 5,917 | 7,426 | 5,293 | 54.5 | |
| 1993 | 18,409 | 144,172 | 99,773 | 18.4 | 9,998 | 11,995 | 8,301 | 56.8 | |
| 1994 | 18,823 | 142,288 | 96,011 | -3.8 | 9,803 | 11,322 | 7,640 | -8.0 | |
| 1995 | 19,963 | 170,415 | 111,821 | 16.5 | 10,744 | 14,391 | 9,443 | 23.6 | |
| 1996 | 22,065 | 251,817 | 160,495 | 43.5 | 12,778 | 24,722 | 15,757 | 66.9 | |
| 1997 | 24,240 | 356,083 | 221,859 | 38.2 | 14,969 | 45,132 | 28,120 | 78.5 | |
| 1998 | 25,690 | 446,084 | 273,671 | 23.4 | 16,070 | 46,147 | 28,311 | 0.7 | |
| 1999 | 27,701 | 542,758 | 325,785 | 19.0 | 17,012 | 59,473 | 35,698 | 26.1 | |
| 2000 | 29,521 | 630,542 | 366,169 | 12.4 | 17,546 | 79,079 | 45,923 | 28.6 | |

N/A - Not applicable.

increased from three percentage points to 11.6 percentage points (39.6 percent for ordinary income compared to 28 percent for capital gains). In 1997, this differential increased to 19.6 percentage points due to the reduction of the maximum tax rate on most capital gains by 8 percentage points to 20 percent, while the highest income tax bracket for ordinary income remained at 39.6 percent.

The constant-dollar percentage changes in capital gain distributions from mutual funds for this same period were larger. After increasing 34.9 percent for 1989, these distributions declined 32.4 percent for 1990 and then rebounded by 14.6 percent the following year. Similar to net capital gain (less losses), 1992 and 1993 saw large increases in capital gain distributions (54.5 percent and 56.8 percent, respectively) before the decline reported for 1994. An upward trend began in 1995 has almost quintupled the amount of capital gain distributions from \$9.4 billion in 1995 to \$45.9 billion for 2000. Capital gain distributions experienced a constant dollar increase of 28.6 percent for 2000, similar to the 26.1-percent increase for 1999.

Figure L presents constant dollar data for several income, deduction, and tax items over time. After increasing substantially between 1988 and 1989, real taxable interest declined each year between 1990 and 1994. For 1992 and 1993, these declines were substantial, 24.7 percent and 21.6 percent, respectively. After increasing from 1995 to 1998, real taxable interest decreased 3.6 percent for 1999 to \$105.4 billion. However, real taxable interest rebounded strongly for 2000, increasing 9.8 percent to \$115.8 billion (the highest level since 1991). Dividends decreased for 1990 and continued to decline until 1994, when they showed a slight increase. Dividends continued to increase during years 1995 through 1997, when they posted the largest constant dollar increase of the decade, increasing 13 percent above the amount for 1996. After decreasing 3.2 percent for 1998, dividends reverted to their upward trend for 1999 and 2000, increasing 9.4 percent and 7.4 percent, respectively.

Ending 4 consecutive years of percentage increases, constant-dollar business or profession net income (less losses) decreased 0.7 percent to \$124.2

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

² For 1988-1996, and 1999-2000, capital gain distributions from mutual funds is the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant 1982-84 Dollars, Tax Years 1988-2000

[Money amounts are in millions of dollars]

| | Taxable | interest | Divid | lends | Busing profession (less | net income | | Individual Arrangement outions | | e Social benefits | Alterr minim | native um tax |
|--------------------------------------|---|---|---|--|--|--|--|--|---|--|---|---|
| Tax year | Amount (Constant 1982-84 dollars) ¹ | Percentage change | Amount (Constant 1982-84 dollars) ¹ | Percentage change | Amount (Constant 1982-84 dollars) ¹ | Percentage change | Amount (Constant 1982-84 dollars) ¹ | Percentage change | Amount (Constant 1982-84 dollars) ¹ | Percentage change | Amount (Constant 1982-84 dollars) ¹ | Percentage change |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1988 | 158,057 | N/A | 65,367 | N/A | 106,782 | N/A | 9,398 | N/A | 12,140 | N/A | 869 | N/A |
| 1989 | 177,432 | 12.3 | 65,572 | 0.3 | 107,047 | 0.2 | 11,190 | 19.1 | 13,990 | 15.2 | 670 | -22.9 |
| 1990 | 173,744 | -2.1 | 61,338 | -6.5 | 108,210 | 1.1 | 13,431 | 20.0 | 15,062 | 7.7 | 635 | -5.2 |
| 1991 | 153,753 | -11.5 | 56,743 | -7.5 | 104,159 | -3.7 | 15,145 | 12.8 | 15,682 | 4.1 | 891 | 40.3 |
| 1992 | 115,712 | -24.7 | 55,542 | -2.1 | 109,766 | 5.4 | 18,726 | 23.6 | 16,493 | 5.2 | 967 | 8.5 |
| 1993 | 90,755 | -21.6 | 55,176 | -0.7 | 107,754 | -1.8 | 18,741 | 0.1 | 17,059 | 3.4 | 1,421 | 46.9 |
| 1994 | 85,134 | -6.2 | 55,607 | 8.0 | 112,148 | 4.1 | 22,339 | 19.2 | 26,072 | 52.8 | 1,493 | 5.1 |
| 1995 | 101,562 | 19.3 | 62,068 | 11.6 | 111,118 | -0.9 | 24,486 | 9.6 | 29,997 | 75.8 | 1,503 | 5.8 |
| 1996 | 105,591 | 4.0 | 66,447 | 7.1 | 112,749 | 1.5 | 29,024 | 18.5 | 33,909 | 13.0 | 1,793 | 19.3 |
| 1997 | 106,978 | 1.3 | 75,074 | 13.0 | 116,350 | 3.2 | 34,382 | 18.5 | 38,354 | 13.1 | 2,495 | 39.2 |
| 1998 | 109,407 | 2.3 | 72,687 | -3.2 | 124,172 | 6.7 | 45,457 | 32.2 | 42,149 | 9.9 | 3,076 | 23.3 |
| 1999 | 105,447 | -3.6 | 79,511 | 9.4 | 125,098 | 0.7 | 52,306 | 15.1 | 45,065 | 6.9 | 3,888 | 26.4 |
| 2000 | 115,750 | 9.8 | 85,359 | 7.4 | 124,196 | -0.7 | 57,472 | 9.9 | 52,244 | 15.9 | 5,575 | 43.4 |
| | | pensions nuities | royalty ne | ent and et income loss) | Partners S corponet income | oration | | emized ctions nitation ² | contril | itable outions iction | | earned e credit |
| Tax year | Amount | | Amount | , | Amount | (10001000) | Amount | | Amount | | Amount | |
| . , | (Constant | Percentage | (Constant | Percentage | (Constant | Percentage | (Constant | Percentage | (Constant | Percentage | (Constant | Percentage |
| | 1982-84 | change | 1982-84 | · · · · · · | ` | • | (Ooristant | change | (Oonstant | change | (Ooristant | change |
| | | onango | | change | 1002 01 | change | 1002 04 | | 1002 04 | | 1002 04 | |
| | | | | change | 1982-84 | change | 1982-84 | change | 1982-84 | change | 1982-84 | |
| | dollars)1 | (4.4) | dollars)1 | ŭ | dollars)1 | | dollars)1 | | dollars)1 | | dollars)1 | |
| | (13) | (14) | dollars) ¹ (15) | (16) | dollars) ¹ (17) | (18) | dollars) ¹ (19) | (20) | dollars) ¹ (21) | (22) | dollars) ¹ (23) | (24) |
| 1988 | (13) 117,317 | N/A | dollars) ¹ (15) -1,081 | (16) N/A | (17) 48,250 | (18) N/A | dollars) ¹ (19) 334,080 | (20) N/A | (21) 43,068 | (22) N/A | (23) 4,984 | (24) N/A |
| 1989 | (13) 117,317 118,837 | N/A 1.3 | dollars) ¹ (15) -1,081 -1,160 | (16) N/A -7.3 | dollars) ¹ (17) 48,250 50,881 | (18) N/A 5.5 | dollars) ¹ (19) 334,080 347,563 | (20) N/A 4.0 | (21) 43,068 44,725 | (22) N/A 3.8 | (23) 4,984 5,319 | (24) N/A 6.7 |
| 1989 1990 | (13) 117,317 118,837 121,878 | N/A 1.3 2.6 | dollars) ¹ (15) -1,081 -1,160 2,880 | (16) N/A -7.3 (3) | dollars) ¹ (17) 48,250 50,881 51,279 | (18) N/A 5.5 0.8 | dollars) ¹ (19) 334,080 347,563 350,792 | (20) N/A 4.0 0.9 | (21) 43,068 44,725 43,797 | (22) N/A 3.8 -2.1 | (23) 4,984 5,319 5,771 | (24) N/A 6.7 8.5 |
| 1989 1990 1991 | (13) 117,317 118,837 121,878 129,590 | N/A 1.3 2.6 6.3 | dollars) ¹ (15) -1,081 -1,160 2,880 3,814 | (16) N/A -7.3 (3) 32.4 | dollars) ¹ (17) 48,250 50,881 51,279 46,395 | (18) N/A 5.5 0.8 -9.5 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 | (20) N/A 4.0 0.9 -2.1 | (21) 43,068 44,725 43,797 44,474 | (22) N/A 3.8 -2.1 1.5 | (23) 4,984 5,319 5,771 7,676 | (24) N/A 6.7 8.5 33.0 |
| 1989 1990 1991 1992 | (13) 117,317 118,837 121,878 129,590 132,924 | N/A 1.3 2.6 6.3 2.6 | dollars) ¹ (15) -1,081 -1,160 2,880 3,814 6,878 | (16) N/A -7.3 (3) 32.4 80.3 | dollars) ¹ (17) 48,250 50,881 51,279 46,395 62,474 | (18) N/A 5.5 0.8 -9.5 34.7 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 | (20) N/A 4.0 0.9 -2.1 (3) | (21) 43,068 44,725 43,797 44,474 45,505 | (22) N/A 3.8 -2.1 1.5 2.3 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 | (24) N/A 6.7 8.5 33.0 13.1 |
| 1989 1990 1991 1992 1993 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 | N/A 1.3 2.6 6.3 2.6 1.0 | dollars) ¹ (15) -1,081 -1,160 2,880 3,814 6,878 9,280 | (16) N/A -7.3 (3) 32.4 80.3 34.9 | dollars) ¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 | dollars) ¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 | (24) N/A 6.7 8.5 33.0 13.1 23.8 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 | dollars) ¹ (15) -1,081 -1,160 -2,880 -3,814 -6,878 -9,280 10,774 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 | dollars) ¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 | dollars) ¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 145,048 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 4.6 | dollars)¹ (15) -1,081 -1,160 2,880 3,814 6,878 9,280 10,774 11,281 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 4.7 | dollars)¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 82,515 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 6.9 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 346,046 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 3.9 | dollars)¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 49,207 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 3.4 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 17,031 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 19.6 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 145,048 152,190 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 4.6 4.9 | dollars)1 (15) -1,081 -1,160 2,880 3,814 6,878 9,280 10,774 11,281 13,107 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 4.7 16.2 | dollars)¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 82,515 93,550 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 6.9 13.4 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 346,046 364,908 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 3.9 5.5 | dollars)¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 49,207 54,914 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 3.4 11.6 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 17,031 18,372 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 19.6 7.9 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 145,048 152,190 161,813 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 4.6 4.9 6.3 | dollars)¹ (15) -1,081 -1,160 2,880 3,814 6,878 9,280 10,774 11,281 13,107 13,935 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 4.7 16.2 6.3 | dollars)¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 82,515 93,550 104,874 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 6.9 13.4 12.1 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 346,046 364,908 386,798 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 3.9 5.5 6.0 | dollars)¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 49,207 54,914 61,802 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 3.4 11.6 12.5 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 17,031 18,372 18,934 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 19.6 7.9 3.1 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 145,048 152,190 161,813 172,178 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 4.6 4.9 6.3 6.4 | dollars)1 (15) -1,081 -1,160 2,880 3,814 6,878 9,280 10,774 11,281 13,107 13,935 13,767 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 4.7 16.2 6.3 -1.2 | dollars)¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 82,515 93,550 104,874 114,941 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 6.9 13.4 12.1 9.6 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 346,046 364,908 386,798 415,006 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 3.9 5.5 6.0 7.3 | dollars)¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 49,207 54,914 61,802 67,018 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 3.4 11.6 12.5 8.4 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 17,031 18,372 18,934 19,381 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 19.6 7.9 3.1 2.4 |
| 1989 | (13) 117,317 118,837 121,878 129,590 132,924 134,266 138,625 145,048 152,190 161,813 | N/A 1.3 2.6 6.3 2.6 1.0 3.2 4.6 4.9 6.3 | dollars)¹ (15) -1,081 -1,160 2,880 3,814 6,878 9,280 10,774 11,281 13,107 13,935 | (16) N/A -7.3 (3) 32.4 80.3 34.9 16.1 4.7 16.2 6.3 | dollars)¹ (17) 48,250 50,881 51,279 46,395 62,474 64,269 77,183 82,515 93,550 104,874 | (18) N/A 5.5 0.8 -9.5 34.7 2.9 20.1 6.9 13.4 12.1 | dollars) ¹ (19) 334,080 347,563 350,792 343,382 343,511 339,380 333,100 346,046 364,908 386,798 | (20) N/A 4.0 0.9 -2.1 (3) -1.2 -1.9 3.9 5.5 6.0 | dollars)¹ (21) 43,068 44,725 43,797 44,474 45,505 47,304 47,601 49,207 54,914 61,802 | (22) N/A 3.8 -2.1 1.5 2.3 4.0 0.6 3.4 11.6 12.5 | dollars) ¹ (23) 4,984 5,319 5,771 7,676 8,682 10,752 14,241 17,031 18,372 18,934 | (24) N/A 6.7 8.5 33.0 13.1 23.8 32.4 19.6 7.9 3.1 |

N/A - Not applicable.

billion for 2000. Taxable Individual Retirement Arrangement distributions showed substantial increases for recent years, with the 2000 amount over six times the level shown for 1988. Taxable Social Security

benefits increased each year since 1988. The 15.9-percent increase for 2000 was the largest since 1994, when there was a change in law requiring up to 85 percent (from a maximum of 50 percent) of Social

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

² Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

³ Percentage not calculated.

Security benefits to be included in taxable income for some beneficiaries. Taxable pensions and annuities have steadily risen since 1988, increasing 3.6 percent to \$189.2 billion for 2000. Total rent and royalty net income (less losses) has increased every year since 1989, except for 1998, and continued this trend for 2000 by increasing 6.3 percent to \$16.4 billion. Partnership and S corporation net income (less losses) has increased every year between 1991 and 1999. However, this trend ended for 2000 when partnership and S corporation net income (less losses) declined 2.4 percent.

The inflation-adjusted amount of total itemized deductions increased slightly for 1989 and 1990, but declined for 1991, when itemized deductions were limited for taxpayers with AGI above certain income thresholds. Total itemized deductions increased through the years 1995 to 2000. During this same period, the real itemized deduction for charitable contributions showed only small variations until 1996, when constant-dollar charitable contributions increased over 66 percent over the next 5 years, reaching \$81.7 billion for 2000. Much of this growth is attributable to the increase in other than cash contributions, which more than tripled from \$8.9 billion in 1995 to \$27.4 billion in 2000.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2000 reflects changes in law. The AMT showed high growth for 1991, coinciding with an increase in the AMT rate from 21 percent to 24 percent. The double-digit growth returned for 1993, when the AMT rate increased again, from 24 percent to 26 percent, with a new rate of 28 percent applying to alternative minimum taxable income exceeding certain levels. The increase occurred despite the fact that the AMT exemption amounts increased for 1993, as did the corresponding levels at which the exemption amounts were phased out. The next substantial increase in AMT liability was for 1996, when, although no law changes were instituted, AMT increased 19.3 percent. This was the first of 5 consecutive years of double-digit growth in the AMT, which has more than tripled over the same period of time. Some of this growth in AMT may be attributable to growth in long-term net capital gain (less loss) which has also grown significantly over the same period [7]. In 2000, AMT increased 43.4 percent in

constant dollars. The size of the AMT exemptions and the AMT income level at which the rate increases from 26 percent to 28 percent are not indexed for inflation, whereas the widths of regular income tax rate brackets and the sizes of personal exemptions are inflation-adjusted annually. Thus, year-to-year inflation may cause more taxpayers to be affected by the AMT and the amount of AMT liability to increase.

With the exception of 1985, the real value of the total earned income credit declined from 1980 through 1986. Tax Year 1987 showed the largest percentage increase in the EIC, 89.0 percent, primarily due to the increases in both the rate and the base of the credit. Since 1987, total EIC increased each year through 1998, exhibiting double-digit growth for many of these years. Beginning with Tax Year 1991, the EIC was comprised of three component credits. with the maximum amount of the credit for 1991 being more than twice the maximum for 1990. OBRA93 modified the EIC by expanding the eligibility requirements to allow taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. The 2.1percent decrease in constant dollar EIC for 2000 marks the second consecutive year it has declined.

Summary

Both AGI and taxable income grew more than two and a half times as rapidly as the annual rate of inflation (3.4 percent) for 2000. AGI increased 8.7 percent, and taxable income increased 9.9 percent. Total income tax increased 11.8 percent over 1999, marking 5 out of the last 6 years with double-digit growth. The total average tax rate increased 0.4 percentage points to 15.4 percent for 2000, the highest level since 1981.

The largest components of AGI, salaries and wages and net capital gain (less losses), increased 7.8 percent and 16.2 percent, respectively. A number of other income items contributed to the substantial growth of AGI: taxable Social Security benefits increased 19.8 percent; taxable Individual Retirement Arrangement distributions increased 13.6 percent; and taxable pensions and annuities increased 7.1 percent. Total tax credits increased 5.1 percent to

\$37.7 billion for 2000. The number of taxpayers paying some alternative minimum tax (AMT) grew 28 percent to more than 1.3 million for 2000, and their AMT liability increased by 48.2 percent, or \$9.6 billion.

Changes in Law

In general, the definitions used in this article are the same as those in *Statistics of Income--1999*, *Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2000 data presented in this article.

Alternative Minimum Tax.--For Tax Year 2000, The Tax Relief Extension Act of 1999 allowed individuals to apply personal nonrefundable credits in their full amounts against both their regular tax and minimum tax.

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 \$2,400 from \$2,350. The maximum credit for taxpayers with no qualifying children increased to \$353. For these taxpayers, earned income and modified AGI had to be less than \$10,380 (up from \$10,200 for 1999). The maximum credit increased to \$3,888 for taxpayers with one qualifying child, and to \$2,353 for taxpayers with two or more qualifying children. To be eligible for the credit, a taxpayer's earned income and modified AGI had to be less than \$27,413 for taxpayers with one qualifying child, or \$31,152 for taxpayers with two or more qualifying children.

Foreign Earned Income Exclusion.--For Tax Year 2000, the amount of foreign earned income that could have been excluded from income per taxpayer increased from \$74,000 to \$76,000.

Indexing.—The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, the beginning income amounts for limiting certain itemized deductions, and the phaseout of personal exemptions. The maximum amount of earnings subject to self-employment tax increased, based on the percentage change in average covered earnings.

Interest on Student Loans.--For Tax Year 2000, eligible taxpayers were allowed to deduct up to

\$2,000 of interest paid on qualified higher educational loans, up from \$1,500 for 1999. These loans must have gone towards qualified expenses of either the taxpayer, taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The taxpayer's modified AGI must have been less than: \$55,000 if single, head of household, or qualifying widow(er); or \$75,000 if married filing jointly.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically-filed returns) filed during Calendar Year 2001. They also include some returns that were filed during the beginning of Calendar Year 2002 for Tax Year 2000 due to a special extension granted to taxpayers who were affected by the terrorist attacks of September 11, 2001. Returns in the sample were stratified, based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes [8]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2000 data are based on a sample of 196,156 returns and an estimated final population of 129,644,987 returns. The corresponding sample and population for the 1999 data were 176,966 and 127,321,626 returns, respectively.

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

Notes and References

[1] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) for each year represents an annual average of monthly indices. CPI-U approximates the prices of

Figure M

Coefficients of Variation for Selected Items, Tax Year 2000

[Money amounts are in thousands of dollars--coefficients of variation are percentages]

| Item | Number of returns | Coefficient of variation | Amount | Coefficient of variation |
|---|-------------------|-----------------------------|---------------|-----------------------------|
| | (1) | (2) | (3) | (4) |
| Adjusted gross income (less deficit) | . 129,373,500 | 0.02 | 6,365,376,648 | 0.11 |
| Salaries and wages | 110,168,714 | 0.14 | 4,456,167,438 | 0.21 |
| Business or profession: | | | | |
| Net income | 13,312,586 | 0.49 | 244,598,112 | 0.94 |
| Net loss | 4,287,423 | 1.44 | 30,732,759 | 1.96 |
| Net capital gain (less loss): | | | | |
| Net gain | . 22,645,728 | 0.75 | 644,284,795 | 0.39 |
| Net loss | | 1.29 | 13,742,364 | 1.40 |
| Taxable Individual Retirement Arrangement distributions | 8,732,290 | 1.21 | 98,966,627 | 1.91 |
| Taxable pensions and annuities | 21,765,212 | 0.71 | 325,827,702 | 1.03 |
| Partnership and S Corporation: | | | | |
| Net income | 4,179,537 | 1.35 | 285,424,865 | 0.80 |
| Net loss | 2,120,784 | 2.15 | 72,511,266 | 1.26 |
| Estate and trust: | | | | |
| Net income | 556,534 | 4.11 | 12,134,000 | 3.49 |
| Net loss | 39,026 | 14.41 | 1,127,838 | 4.41 |
| Unemployment compensation | 6,478,291 | 1.58 | 16,913,305 | 2.16 |
| Taxable Social Security benefits | . 10,608,571 | 1.00 | 89,964,021 | 1.21 |
| Other income: | | | | |
| Net income | 5,590,131 | 1.49 | 29,869,204 | 2.36 |
| Net loss | 225,273 | 6.39 | 4,499,046 | 5.04 |
| Payments to an Individual Retirement Arrangement | 3,505,033 | 1.93 | 7,477,074 | 2.03 |
| Moving expenses adjustment | . 956,586 | 4.09 | 2,137,803 | 5.72 |
| Self-employment tax deduction | . 14,300,140 | 0.56 | 17,392,967 | 0.92 |
| Self-employed health insurance deduction | 3,564,624 | 1.43 | 7,569,198 | 1.60 |
| Total statutory adjustments | 23,197,425 | 0.59 | 58,609,518 | 0.97 |
| Taxable income | 105,259,292 | 0.16 | 4,544,242,424 | 0.14 |

goods and services purchased by typical urban consumers (1982-84=100):

| Year | <u>CPI-U</u> | <u>Year</u> | <u>CPI-U</u> |
|------|--------------|-------------|--------------|
| 2000 | 172.2 | 1989 | 124.0 |
| 1999 | 166.6 | 1988 | 118.3 |
| 1998 | 163.0 | 1987 | 113.6 |
| 1997 | 160.5 | 1986 | 109.6 |
| 1996 | 156.9 | 1985 | 107.6 |
| 1995 | 152.4 | 1984 | 103.9 |
| 1994 | 148.2 | 1983 | 99.6 |
| 1993 | 144.5 | 1982 | 96.5 |
| 1992 | 140.3 | 1981 | 90.9 |
| 1991 | 136.2 | 1980 | 82.4 |
| 1990 | 130.7 | 1979 | 72.6 |
| | | | |

- [2] U.S. Department of Labor, Bureau of Labor Statistics, *Household Data Annual Averages*. Employment status of the civilian non-institutional population for 2000 was 4.0 percent, the lowest level since 1969 when it was recorded at 3.5 percent.
- [3] For purposes of this article, total negative income is a compilation of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically-filed returns) for which a net loss for an income category was reported by the taxpayer. The Form 1040 income tax return entry for Schedule E, *Supple*-

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

- [4] Net operating loss is a carryover of the loss from a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income on individual tax returns but edited separately for Statistics of Income purposes.
- [5] The remaining 0.8 percent of the returns did not claim either a standard deduction or itemized deductions because no AGI was reported.
- [6] Average AGI is defined as the amount of AGI divided by the number of returns filed. Average

- taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with "total income tax" (the sum of income tax after credits, tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes) present. Tax on Form 4970 (not in the statistical tables) was \$13.9 million for 2000. This tax, previously part of income tax after credits, was included in "other taxes" for 2000.
- [7] Although long-term capital gains are taxed at the same rate for both the AMT and "ordinary" tax, any increased capital gains may have generated additional State and local income taxes, which are deductible for ordinary tax purposes but added back to income for AMT purposes. This differential treatment of State and local taxes has the effect of raising AMT liability as capital gains realizations increases.
- [8] Returns in the sample were stratified, based on the presence or absence of one or more of the following forms or schedules: Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual); Schedule C, Profit or Loss From Business (Sole Proprietorship); and Schedule F, Profit or Loss From Farming.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2002, Publication 1136 (Rev. 12-2002)

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

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

| Gross Boome Februaris Gross Boome Februaris Gross Boome Februaris | Size of adjusted | Number of | Adjusted gross | Salaries | and wages | Taxable | e interest | Tax-exem | pt interest 1 |
|--|---|---|--|---|---|--|---|---|--|
| Part | · · · · · · · · · · · · · · · · · · · | | _ | Number | | Number | | Number | |
| Column | g | | | | Amount | | Amount | | Amount |
| 10 12 13,375,000 6,366,376,648 110,168,774 4,455,167,439 6,00,46,459 199,321,6770 4,658,435 5,5511,365 | | | (1633 delicit) | | Amount | _ | Amount | | Amount |
| No. adjusted gross income | | | | | | | | | |
| No. adjusted gross income | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 1 200.2742 | All returns | 129,373,500 | 6,365,376,648 | 110,168,714 | 4,456,167,438 | 68,046,458 | 199,321,670 | 4,658,345 | 54,511,136 |
| 1,000 12,801,802 95,975,860 10,283,131 71,583,079 3,880,590 3,897,226 106,894 242,098 151,000 under \$50,000 11,661,534 203,901,716 9,582,596 156,830,106 4,219,234 8,288,385 176,848 880,236 220,000 under \$50,000 3,883,878 223,375,741 7,384,725 188,423,121 3,888,288 5,547,818 314,648 646,437 330,000 under \$50,000 10,412,090 445,633,449 9,389,386 338,457,75 7,718,181 12,747,827 134,648 346,437 330,000 under \$50,000 10,412,090 445,633,449 9,389,386 375,533,377 6,620,577 11,017,576 335,552 2,220,671 350,000 under \$50,000 10,412,090 445,633,449 9,389,386 375,533,377 6,620,577 11,017,576 335,552 2,220,671 350,000 under \$50,000 8,597,326 737,630,12 7,780,408 3,889,238 3,548,438 3,948,438 | No adjusted gross income | 1,146,357 | -58,599,965 | 403,878 | 10,563,170 | 582,796 | 4,075,474 | 36,670 | 751,049 |
| 1,000 12,801,802 95,975,860 10,283,131 71,583,079 3,880,590 3,897,226 106,894 242,098 151,000 under \$50,000 11,661,534 203,901,716 9,582,596 156,830,106 4,219,234 8,288,385 176,848 880,236 220,000 under \$50,000 3,883,878 223,375,741 7,384,725 188,423,121 3,888,288 5,547,818 314,648 646,437 330,000 under \$50,000 10,412,090 445,633,449 9,389,386 338,457,75 7,718,181 12,747,827 134,648 346,437 330,000 under \$50,000 10,412,090 445,633,449 9,389,386 375,533,377 6,620,577 11,017,576 335,552 2,220,671 350,000 under \$50,000 10,412,090 445,633,449 9,389,386 375,533,377 6,620,577 11,017,576 335,552 2,220,671 350,000 under \$50,000 8,597,326 737,630,12 7,780,408 3,889,238 3,548,438 3,948,438 | \$1 under \$5.000 | 12.802.742 | 34.203.382 | 10.098.599 | 29.596.356 | 3.665.026 | 1.667.978 | 79.019 | 140.399 |
| \$10,000 under \$15,000. 12,111,055 151,243,464 9,530,005 112,255,381 4,002,382 6,889,138 140,524 461,807 \$20,000 under \$25,000. 8,993,115 224,599,296 8,599,377 19,99,867,000 3,867,145 13,864,819 14 | - | | | | | | | | |
| \$15,000 under \$20,000 | | | | | | | | | |
| \$25,000 under \$30,000 | | | | | | | | | |
| \$25,000 under \$30,000 | \$20,000 under \$25,000 | 0.003.115 | 224 280 266 | 9 506 337 | 190 099 570 | 3 965 1/2 | 6 920 707 | 109 794 | 516 004 |
| \$30,000 under \$40,000 | | | | -,, | | | , , | , - | |
| \$40,000 under \$50,000 | | | | | | | | | |
| \$50,000 under \$75,000 | | | | | | | | , | |
| \$75,000 under \$100,000 | | | | | | | | | |
| \$100,000 under \$200,000 | | | | | | | | | |
| \$200.000 under \$10,00,000 | | | | | | | | | |
| \$500,000 under \$1,000,000. \$98,131 \$99,020,887 \$1,000,000 under \$1,000,000. \$95,100 \$1,000,000 under \$2,000,000. \$4,682 \$76,710,836 \$3,737 \$30,102,673 \$4,063 \$3,386,195 \$24,692 \$1,083,383 \$17,697 \$1,223 \$2,708,610 \$3,200,000 under \$2,000,000. \$4,682 \$76,710,836 \$6,737 \$30,102,673 \$4,063 \$3,386,195 \$24,692 \$4,081,999 \$5,000,000 under \$1,000,000. \$1,7610 \$120,977,375 \$14,993 \$40,684,542 \$47,777 \$11,744 \$11,874,396 \$8,771 \$3,000,000 under \$1,000,000 \$11,215 \$30,0128,133 \$9,582 \$75,771,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$40,684,542 \$41,772,395,772 \$41,993 \$41,99 | | | | | | | | | |
| \$1,000,000 under \$1,500,000 | | | | | | | | | |
| State income Number 15,000,000 15,000,000 15,000,000 17,810 120,577,375 14,993 14,993 14,693 17,810 120,577,375 14,993 14,694 17,817 17,817 18,41,925 11,174 | | · · | | | | | | · · | |
| \$2,000,000 under \$5,000,000 | | | | - | | | | | |
| | | | | · · · · · · · · · · · · · · · · · · · | | | , , | , | , , |
| State Part State | | | | | | | | | |
| Dividends Size of adjusted gross income Number of returns Alimony received Dividends Size of adjusted gross income Number of Amount returns Number of returns Number of returns Number of returns Number of Amount returns Number of Nu | | | | | | | | | |
| Number Size of adjusted gross income Number Numb | | | | | | | | | |
| Dividends State income tax refunds Alimony received Business or profession | | | | | | | | | |
| Size of adjusted gross income Number Number Of Amount Of | TOTAL AUDIO TOTAL TOTAL AUDIO | 02,000,007 | 202,110,010 | 20,7 10,000 | 200,201,000 | 0,744,224 | 12,012,102 | 201,440 | 2,012,000 |
| Number Number Of Amount | | | | | | | | | |
| Number of Amount returns | | Divi | dende | State incom | e tav refunde | Alimony | received | Business o | r profession |
| of returns Amount returns of returns Amount returns of returns Amount returns of returns Amount returns (16) (16) (16) No adjusted gross income 382,302 1,576,463 78,019 208,074 2,176 15,867 126,667 1,722,120 \$1 under \$5,000 1,605,312 1,903,650 149,048 53,026 26,674 123,903 1,566,405 9,308,760 \$10,000 under \$15,000 1,622,835 2,667,185 310,093 124,960 48,398 286,961 1,190,394 9,382,238 \$15,000 under \$20,000 1,581,655 3,192,758 427,798 177,942 42,742 282,707 871,600 9,048,413 \$20,000 under \$25,000 1,416,853 2,491,989 620,716 238,580 34,654 259,634 787,013 8,814,851 \$20,000 under \$30,000 < | Size of adjusted | Divi | dends | State incom | ne tax refunds | Alimony | received | | |
| returns returns returns returns returns returns (15) (16) (16) (11) (12) (13) (14) (15) (16) (| · | | dends | | ne tax refunds | , | received | Net ir | |
| (9) | · | Number | | Number | | Number | | Net ir Number | ncome |
| All returns 34,140,605 146,987,679 20,921,057 18,309,835 442,336 6,192,307 13,312,586 244,598,112 No adjusted gross income 382,302 1,576,463 78,019 208,074 2,176 15,867 126,667 1,722,120 \$1 under \$5,000 2,023,694 1,126,432 72,065 37,737 *4,819 *14,123 890,547 2,510,931 \$5,000 under \$10,000 1,605,312 1,903,650 149,048 53,026 26,674 123,903 1,506,405 9,308,760 \$10,000 under \$15,000 1,622,835 2,667,185 310,093 124,960 48,398 286,961 1,190,394 9,982,938 \$15,000 under \$20,000 1,588,165 3,192,758 427,798 177,942 42,742 282,707 871,600 9,048,413 \$20,000 under \$25,000 1,416,853 2,491,989 620,716 238,580 34,654 259,634 787,013 8,814,851 \$25,000 under \$20,000 2,257,116 5,390,865 1,990,8249 879,037 69,970 749,674 | · | Number of | | Number of | | Number of | | Net ir Number of | ncome |
| No adjusted gross income | · | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Net ir Number of returns | Amount |
| \$1 under \$5,000 | · | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Net ir Number of returns | Amount |
| \$5,000 under \$10,000 | gross income | Number of returns (9) | Amount (10) | Number of returns (11) | Amount (12) | Number of returns (13) | Amount (14) | Net ir Number of returns (15) | Amount (16) |
| \$5,000 under \$10,000 | gross income All returns | Number of returns (9) 34,140,605 | Amount (10) 146,987,679 | Number of returns (11) 20,921,057 | Amount (12) 18,309,835 | Number of returns (13) 442,336 | Amount (14) 6,192,307 | Net in Number of returns (15) 13,312,586 | Amount (16) 244,598,112 |
| \$10,000 under \$15,000 | gross income All returns No adjusted gross income | Number of returns (9) 34,140,605 382,302 | Amount (10) 146,987,679 1,576,463 | Number of returns (11) 20,921,057 78,019 | Amount (12) 18,309,835 208,074 | Number of returns (13) 442,336 2,176 | Amount (14) 6,192,307 15,867 | Net in Number of returns (15) 13,312,586 126,667 | Amount (16) 244,598,112 1,722,120 |
| \$20,000 under \$25,000 | All returns No adjusted gross income\$1 under \$5,000 | Number of returns (9) 34,140,605 382,302 2,023,694 | Amount (10) 146,987,679 1,576,463 1,126,432 | Number of returns (11) 20,921,057 78,019 72,065 | Amount (12) 18,309,835 208,074 37,737 | Number of returns (13) 442,336 2,176 *4,819 | Amount (14) 6,192,307 15,867 *14,123 | Net in Number of returns (15) 13,312,586 126,667 890,547 | Amount (16) 244,598,112 1,722,120 2,510,931 |
| \$25,000 under \$30,000 | All returns No adjusted gross income | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 | Number of returns (11) 20,921,057 78,019 72,065 149,048 | Amount (12) 18,309,835 208,074 37,737 53,026 | Number of returns (13) 442,336 2,176 *4,819 26,674 | Amount (14) 6,192,307 15,867 *14,123 123,903 | Net in Number of returns (15) 13,312,586 126,667 890,547 1,506,405 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 |
| \$25,000 under \$30,000 | All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 | Net in Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 |
| \$30,000 under \$40,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 |
| \$40,000 under \$50,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 | Number of returns (13) 442,336 2,176 4,819 26,674 48,398 42,742 34,654 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 |
| \$50,000 under \$75,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 |
| \$100,000 under \$200,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,8597,985 15,568,007 |
| \$100,000 under \$200,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 |
| \$200,000 under \$500,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 |
| \$500,000 under \$1,000,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 |
| \$1,000,000 under \$1,500,000 | ### All returns No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 | (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 |
| \$1,500,000 under \$2,000,000 | gross income All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,7711,887 6,303,046 4,339,704 5,429,983 1,836,354 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 |
| \$2,000,000 under \$5,000,000 | gross income All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 |
| \$5,000,000 under \$10,000,000 | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 |
| \$10,000,000 or more | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 42,727 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 3,489,259 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 23,101 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 309,811 | Number of returns (13) 442,336 2,176 4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 158 56 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 2,916 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,596,405 1,199,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 7,148 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 1,721,708 |
| Taxable returns | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 42,727 64,803 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 3,489,259 8,072,349 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 23,101 36,148 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 309,811 737,022 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 158 56 144 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 2,916 36,951 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 7,148 10,435 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 1,721,708 3,093,439 |
| Nontaxable returns | ### All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 42,727 64,803 17,281 | (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 3,489,259 8,072,349 4,694,445 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 23,101 36,148 9,821 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 309,811 737,022 420,144 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 158 56 144 24 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 2,916 36,951 9,140 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 7,148 10,435 2,829 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 1,721,708 3,093,439 1,484,685 |
| | All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 42,727 64,803 17,281 11,079 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 3,489,259 8,072,349 4,694,445 9,673,414 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 23,101 36,148 9,821 6,589 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 309,811 737,022 420,144 756,430 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 158 56 144 24 17 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 2,916 36,951 9,140 5,241 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 7,148 10,435 2,829 1,729 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 1,721,708 3,093,439 1,484,685 2,323,036 |
| Footnotes at end of table. | All returns | Number of returns (9) 34,140,605 382,302 2,023,694 1,605,312 1,622,835 1,588,165 1,416,853 1,354,587 2,927,116 2,711,887 6,303,046 4,339,704 5,429,983 1,836,354 368,035 94,841 42,727 64,803 17,281 11,079 30,959,727 | Amount (10) 146,987,679 1,576,463 1,126,432 1,903,650 2,667,185 3,192,758 2,491,989 2,617,639 5,390,865 6,288,365 14,571,639 12,568,533 26,866,194 23,168,417 11,465,353 5,162,730 3,489,259 8,072,349 4,694,445 9,673,414 140,937,489 | Number of returns (11) 20,921,057 78,019 72,065 149,048 310,093 427,798 620,716 730,323 1,908,249 2,351,898 5,745,419 3,760,130 3,498,027 954,971 188,745 49,897 23,101 36,148 9,821 6,589 19,775,103 | Amount (12) 18,309,835 208,074 37,737 53,026 124,960 177,942 238,580 297,989 879,037 1,221,519 3,215,861 2,559,848 3,422,724 2,143,908 1,037,528 467,695 309,811 737,022 420,144 756,430 17,446,701 | Number of returns (13) 442,336 2,176 *4,819 26,674 48,398 42,742 34,654 49,305 66,970 42,241 78,978 22,712 16,169 4,868 1,232 158 56 144 24 17 352,216 | Amount (14) 6,192,307 15,867 *14,123 123,903 286,961 282,707 259,634 451,358 749,674 527,664 1,659,309 552,142 466,151 551,474 160,444 36,648 2,916 36,951 9,140 5,241 5,623,070 | Net ir Number of returns (15) 13,312,586 126,667 890,547 1,506,405 1,190,394 871,600 787,013 716,830 1,218,636 1,094,295 2,021,910 1,056,185 1,269,422 449,862 72,998 17,680 7,148 10,435 2,829 1,729 9,246,325 | Amount (16) 244,598,112 1,722,120 2,510,931 9,308,760 9,982,938 9,048,413 8,814,851 8,597,985 15,568,007 14,438,257 32,627,113 21,558,055 48,844,870 39,114,143 10,489,374 3,349,427 1,721,708 3,093,439 1,484,685 2,323,036 211,143,116 |

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

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

| | Business or | profession | | | | Sales of capita | al assets reporte | ed on Form 104 | 0, Schedule D | | |
|---------------------------------------|----------------------|--------------------------|----------------------|-----------------------|-------------------------|---------------------------|------------------------|-------------------------|----------------------|-------------------------|--|
| | cont | tinued | Capit | al gain | | | | | | | |
| Size of adjusted | Net | loss | distrib | outions | Taxable | net gain | Taxable net loss | | Short-term | Short-term capital gain | |
| gross income | Number | | Number | | Number | | Number | | Number | | |
| | of | Amount | of | Amount | of | Amount | of | Amount | of | Amount | |
| | returns | | returns | | returns | | returns | | returns | | |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | |
| All returns | 4,287,423 | 30,732,759 | 6,645,305 | 15,802,819 | 16,000,423 | 628,481,976 | 6,875,037 | 13,742,364 | 5,437,901 | 61,129,746 | |
| No adjusted gross income | 292,208 | 7,176,818 | 21,829 | 47,718 | 134,945 | 7,248,910 | 292,512 | 667,493 | 53,347 | 1,074,768 | |
| \$1 under \$5,000 | 113,348 | 631,017 | 906,829 | 982,756 | 671,764 | 1,018,738 | 288,136 | 455,691 | 206,513 | 170,212 | |
| \$5,000 under \$10,000 | 148,827 | 808,734 | 406,641 | 841,770 | 699,506 | 2,372,871 | 293,642 | 529,620 | 203,650 | 318,28 | |
| \$10,000 under \$15,000 | 226,747 | 1,196,200 | 295,705 | 590,040 | 650,640 | 2,560,867 | 335,729 | 632,092 | 212,459 | 476,59 | |
| \$15,000 under \$20,000 | 239,558 | 1,179,908 | 282,796 | 451,319 | 679,815 | 2,879,467 | 305,372 | 606,681 | 190,257 | 380,44 | |
| \$20,000 under \$25,000 | 275,545 | 1,406,597 | 290,133 | 514,612 | 618,924 | 3,300,948 | 292,416 | 559,361 | 179,723 | 501,28 | |
| \$25,000 under \$30,000 | 233,336 | 1,146,248 | 286,881 | 516,373 | 581,254 | 3,050,695 | 271,755 | 512,194 | 162,742 | 372,66 | |
| \$30,000 under \$40,000 | 446,787 | 2,309,053 | 624,523 | 1,045,773 | 1,198,638 | 6,913,365 | 570,138 | 1,081,554 | 370,762 | 930,69 | |
| \$40,000 under \$50,000 | 462,664 | 2,305,448 | 575,739 | 1,261,368 | 1,233,287 | 8,003,495 | 514,126 | 934,908 | 406,976 | 1,150,11 | |
| \$50,000 under \$75,000 | 774,772 | 3,699,249 | 1,223,021 | 2,824,636 | 2,841,897 | 22,823,723 | 1,162,960 | 2,294,649 | 947,555 | 2,716,72 | |
| \$75,000 under \$100,000 | 466,608 | 2,303,400 | 790,688 | 1,998,885 | 2,069,180 | 22,093,780 | 862,089 | 1,728,621 | 741,929 | 2,735,56 | |
| \$100,000 under \$200,000 | 448,657 | 2,812,175 | 786,162 | 3,534,268 | 2,949,298 | 64,109,399 | 1,131,962 | 2,354,453 | 1,106,680 | 7,102,67 | |
| \$200,000 under \$500,000 | 120,600 | 1,424,007 | 140,261 | 979,309 | 1,216,463 | 79,554,181 | 424,906 | 1,037,319 | 471,701 | 7,827,84 | |
| \$500,000 under \$1,000,000 | 21,843 | 674,892 | 11,327 | 145,061 | 270,604 | 54,947,906 | 85,981 | 228,696 | 109,787 | 5,306,70 | |
| \$1,000,000 under \$1,500,000 | 6,610 | 281,472 | 1,574 | 28,688 | 73,709 | 31,219,384 | 18,942 | 51,296 | 28,189 | 2,973,31 | |
| \$1,500,000 under \$2,000,000 | 2,810 | 171,390 | 569 | 13,286 | 33,672 | 22,393,087 | 8,443 | 23,229 | 13,407 | 1,975,25 | |
| \$2,000,000 under \$5,000,000 | 4,327 | 508,749 | 525 | 20,579 | 52,681 | 69,195,819 | 11,748 | 32,612 | 21,321 | 6,240,48 | |
| \$5,000,000 under \$10,000,000 | 1,329 | 221,471 | 83 | 3,300 | 14,395 | 50,081,936 | 2,834 | 8,036 | 6,324 | 4,416,78 | |
| \$10,000,000 or more | 848 | 475,931 | 19 | 3,078 | 9,752 | 174,713,405 | 1,346 | 3,858 | 4,578 | 14,459,33 | |
| Taxable returns Nontaxable returns | 3,399,936 887,487 | 19,955,186 10,777,573 | 6,182,598 462,707 | 15,354,245 448,574 | 14,741,641 1,258,782 | 616,244,672 12,237,304 | 5,760,381 1,114,656 | 11,464,518 2,277,846 | 5,007,696 430,205 | 58,964,95 2,164,79 | |

| | | | Sal | es of capital as | sets reported o | n Form 1040, So | chedule Dcont | tinued | | |
|--------------------------------|------------|--------------|--------------|------------------|-----------------|-----------------|---------------|----------------|---------------|-------------------|
| | | | | | Net short | t-term gain | Net short | t-term loss | Short-term ga | ain from other |
| Size of adjusted | Short-term | capital loss | Short-term I | oss carryover | from sales of | capital assets | from sales of | capital assets | forms (Forms | 2119, 6252, etc.) |
| gross income | Number | | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | | returns | |
| | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| All returns | 6,809,217 | 145,163,160 | 1,032,584 | 34,365,767 | 5,286,859 | 43,317,410 | 5,951,251 | 103,638,760 | 110,838 | 3,451,946 |
| No adjusted gross income | 199,598 | 9,710,360 | 74,004 | 4,074,043 | 61,457 | 849,933 | 142,622 | 4,786,701 | 2,815 | 32,261 |
| \$1 under \$5,000 | 236,058 | 2,004,218 | 46,178 | 571,760 | 201,075 | 180,499 | 203,824 | 1,436,231 | *1,906 | *562 |
| \$5,000 under \$10,000 | 222,738 | 2,077,969 | 43,373 | 729,729 | 195,421 | 327,222 | 179,927 | 1,310,722 | *2,630 | *8,312 |
| \$10,000 under \$15,000 | 221,760 | 2,321,637 | 38,130 | 806,642 | 208,611 | 469,919 | 184,624 | 1,488,495 | 7,075 | 14,887 |
| \$15,000 under \$20,000 | 215,438 | 2,367,284 | 35,493 | 699,718 | 185,510 | 390,890 | 186,954 | 1,606,473 | *393 | *12,145 |
| \$20,000 under \$25,000 | 221,505 | 2,076,356 | 30,144 | 841,279 | 166,962 | 472,662 | 196,060 | 1,159,731 | *3,086 | *15,601 |
| \$25,000 under \$30,000 | 198,514 | 2,270,343 | 30,124 | 691,188 | 161,067 | 380,882 | 169,614 | 1,521,906 | *2,270 | *2,759 |
| \$30,000 under \$40,000 | 466,335 | 4,596,638 | 62,554 | 1,341,005 | 350,853 | 972,416 | 405,619 | 3,241,689 | 7,827 | 21,337 |
| \$40,000 under \$50,000 | 428,568 | 4,073,877 | 50,482 | 1,527,654 | 386,633 | 1,188,749 | 381,518 | 2,596,301 | 11,427 | 46,247 |
| \$50,000 under \$75,000 | 1,109,846 | 11,760,619 | 145,282 | 3,721,872 | 919,098 | 2,693,322 | 964,702 | 7,836,866 | 15,106 | 102,722 |
| \$75,000 under \$100,000 | 839,672 | 10,893,623 | 130,409 | 3,094,706 | 730,692 | 2,853,162 | 745,505 | 7,760,507 | 6,321 | 85,966 |
| \$100,000 under \$200,000 | 1,436,211 | 22,160,471 | 188,340 | 5,256,238 | 1,093,655 | 6,656,467 | 1,281,231 | 16,554,191 | 17,403 | 217,806 |
| \$200,000 under \$500,000 | 710,744 | 23,235,063 | 111,194 | 4,828,582 | 457,085 | 7,346,201 | 633,490 | 17,690,341 | 14,203 | 232,134 |
| \$500,000 under \$1,000,000 | 178,553 | 13,176,659 | 27,935 | 2,645,747 | 103,881 | 4,536,856 | 160,480 | 9,576,843 | 6,997 | 238,568 |
| \$1,000,000 under \$1,500,000 | 49,487 | 5,624,804 | 7,489 | 775,127 | 25,804 | 2,278,311 | 45,038 | 5,055,150 | 2,983 | 186,137 |
| \$1,500,000 under \$2,000,000 | 22,803 | 3,719,483 | 3,517 | 435,725 | 11,833 | 1,356,867 | 20,970 | 3,010,763 | 1,693 | 122,973 |
| \$2,000,000 under \$5,000,000 | 35,808 | 8,387,533 | 5,465 | 935,790 | 18,494 | 3,790,972 | 33,693 | 6,657,301 | 3,643 | 475,437 |
| \$5,000,000 under \$10,000,000 | 9,578 | 5,062,696 | 1,556 | 452,013 | 5,170 | 2,175,235 | 9,300 | 3,603,332 | 1,466 | 358,981 |
| \$10,000,000 or more | 6,002 | 9,643,529 | 914 | 936,950 | 3,557 | 4,396,846 | 6,080 | 6,745,216 | 1,595 | 1,277,112 |
| Taxable returns | 6,067,351 | 122,303,459 | 827,967 | 26,691,300 | 4,853,904 | 41,304,213 | 5,368,941 | 89,932,801 | 96,281 | 3,340,977 |
| Nontaxable returns | 741,866 | 22,859,702 | 204,616 | 7,674,468 | 432,955 | 2,013,197 | 582,310 | 13,705,960 | 14,557 | 110,970 |

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

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

| | | | Sales of capital a | ssets reported on | Form 1040, Sche | dule Dcontinued | | |
|--------------------------------|-----------------|------------------|--------------------|-------------------|-----------------|-----------------|------------|--------------|
| | Short-term loss | from other forms | Net short-ter | m partnership | Net short-ter | m partnership | | |
| Size of adjusted | (Forms 2119 | 9, 6252, etc.) | and S corp | oration gain | and S corp | oration loss | Long-term | capital gain |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) |
| All returns | 90,905 | 968,587 | 483,901 | 21,767,169 | 502,214 | 13,649,345 | 15,476,411 | 640,634,142 |
| No adjusted gross income | 2,657 | 36,159 | 6,029 | 495,968 | 8,890 | 1,149,172 | 159,916 | 8,816,056 |
| \$1 under \$5,000 | *864 | *4,736 | 10,748 | 5,369 | 1,733 | 8,206 | 648,360 | 1,268,596 |
| \$5,000 under \$10,000 | *2,194 | *727 | 12,397 | 3,811 | 20,091 | 57,847 | 670,085 | 2,600,356 |
| \$10,000 under \$15,000 | *3,415 | *14,948 | 7,883 | 21,079 | 11,124 | 40,840 | 611,134 | 2,582,823 |
| \$15,000 under \$20,000 | 3,961 | 12,998 | 11,853 | 20,024 | 9,647 | 90,710 | 628,361 | 3,065,263 |
| \$20,000 under \$25,000 | 4,650 | 9,470 | 15,905 | 25,274 | 6,065 | 78,130 | 576,024 | 3,202,325 |
| \$25,000 under \$30,000 | 5,105 | 5,575 | 4,068 | 1,958 | 12,733 | 64,611 | 560,498 | 3,269,684 |
| \$30,000 under \$40,000 | 8,235 | 36,794 | 24,729 | 64,327 | 22,472 | 110,645 | 1,123,379 | 7,224,670 |
| \$40,000 under \$50,000 | 8,017 | 12,286 | 24,508 | 62,616 | 19,651 | 85,134 | 1,156,013 | 8,003,449 |
| \$50,000 under \$75,000 | 13,966 | 44,724 | 69,774 | 135,495 | 55,308 | 371,977 | 2,698,530 | 23,423,406 |
| \$75,000 under \$100,000 | 7,916 | 25,153 | 44,767 | 130,601 | 43,653 | 347,424 | 1,996,964 | 23,301,135 |
| \$100,000 under \$200,000 | 12,231 | 88,350 | 100,733 | 747,938 | 128,536 | 784,221 | 2,904,419 | 67,025,708 |
| \$200,000 under \$500,000 | 7,624 | 32,444 | 77,222 | 1,149,698 | 91,565 | 1,584,297 | 1,260,109 | 84,691,832 |
| \$500,000 under \$1,000,000 | 3,332 | 232,678 | 32,915 | 1,185,112 | 34,818 | 1,375,740 | 287,138 | 58,197,960 |
| \$1,000,000 under \$1,500,000 | 1,668 | 25,579 | 12,124 | 1,589,018 | 12,357 | 849,869 | 77,825 | 32,489,035 |
| \$1,500,000 under \$2,000,000 | 974 | 17,053 | 6,753 | 743,181 | 6,189 | 506,374 | 36,067 | 22,880,585 |
| \$2,000,000 under \$5,000,000 | 2,090 | 68,732 | 12,761 | 2,832,319 | 11,028 | 1,587,845 | 55,906 | 69,706,443 |
| \$5,000,000 under \$10,000,000 | 990 | 43,590 | 4,696 | 2,395,955 | 3,523 | 1,477,499 | 15,453 | 49,943,598 |
| \$10,000,000 or more | 1,015 | 256,591 | 4,035 | 10,157,426 | 2,831 | 3,078,806 | 10,232 | 168,941,219 |
| Taxable returns | | 864,836 | 454,246 | 21,156,456 | 465,063 | 11,672,427 | 14,242,491 | 623,767,898 |
| Nontaxable returns | 20,095 | 103,751 | 29,655 | 610,713 | 37,151 | 1,976,918 | 1,233,920 | 16,866,244 |

| | | | Sales of capital a | ssets reported on | Form 1040, Sche | dule Dcontinued | | <u> </u> |
|--------------------------------|-----------|--------------|--------------------|-------------------|-----------------|-----------------|---------------|----------------|
| | | | | | Net long- | term gain | Net long- | term loss |
| Size of adjusted | Long-term | capital loss | Long-term lo | oss carryover | from sales of | capital assets | from sales of | capital assets |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| All returns | 4,534,587 | 72,831,827 | 1,786,876 | 52,631,886 | 9,935,733 | 381,709,105 | 5,061,713 | 39,496,488 |
| No adjusted gross income | 200,423 | 8,805,772 | 99,666 | 7,507,810 | 91,086 | 4,075,560 | 134,149 | 2,227,103 |
| \$1 under \$5,000 | 200,844 | 1,578,253 | 75,806 | 1,079,736 | 384,735 | 769,325 | 239,381 | 673,603 |
| \$5,000 under \$10,000 | 205,858 | 2,565,058 | 70,182 | 1,423,112 | 440,302 | 1,556,322 | 208,633 | 1,550,040 |
| \$10,000 under \$15,000 | 256,665 | 2,267,908 | 76,058 | 1,410,816 | 372,219 | 1,428,929 | 287,522 | 1,370,598 |
| \$15,000 under \$20,000 | 232,988 | 2,330,112 | 90,442 | 1,535,329 | 397,171 | 1,468,888 | 232,436 | 1,261,219 |
| \$20,000 under \$25,000 | 203,459 | 2,135,140 | 66,242 | 1,539,866 | 338,674 | 1,705,957 | 214,347 | 912,445 |
| \$25,000 under \$30,000 | 175,084 | 2,196,133 | 61,873 | 1,428,978 | 332,039 | 1,623,362 | 188,852 | 1,160,139 |
| \$30,000 under \$40,000 | 373,460 | 4,432,526 | 143,809 | 3,033,521 | 674,598 | 3,934,074 | 378,666 | 1,968,211 |
| \$40,000 under \$50,000 | 339,124 | 3,904,023 | 114,040 | 2,458,518 | 690,096 | 4,089,205 | 372,064 | 1,825,178 |
| \$50,000 under \$75,000 | 722,948 | 9,243,302 | 268,843 | 6,898,652 | 1,722,699 | 12,539,633 | 816,339 | 4,099,762 |
| \$75,000 under \$100,000 | 575,000 | 7,191,136 | 213,808 | 5,057,975 | 1,310,692 | 12,137,229 | 653,958 | 3,661,821 |
| \$100,000 under \$200,000 | 715,885 | 10,603,701 | 303,710 | 7,909,453 | 1,953,126 | 37,982,247 | 883,908 | 6,406,115 |
| \$200,000 under \$500,000 | 258,468 | 7,943,598 | 149,698 | 6,036,532 | 870,333 | 50,106,336 | 340,507 | 5,354,842 |
| \$500,000 under \$1,000,000 | 50,090 | 3,646,909 | 33,656 | 2,450,589 | 208,559 | 35,320,517 | 70,381 | 2,606,371 |
| \$1,000,000 under \$1,500,000 | 11,326 | 1,093,676 | 8,035 | 726,983 | 58,729 | 20,306,290 | 17,482 | 1,052,011 |
| \$1,500,000 under \$2,000,000 | 4,482 | 491,331 | 3,579 | 351,552 | 26,977 | 13,583,413 | 7,764 | 499,655 |
| \$2,000,000 under \$5,000,000 | 6,366 | 1,288,246 | 5,274 | 892,006 | 42,995 | 42,168,886 | 11,029 | 1,252,509 |
| \$5,000,000 under \$10,000,000 | 1,396 | 500,657 | 1,357 | 320,429 | 12,194 | 30,418,902 | 2,729 | 739,268 |
| \$10,000,000 or more | 720 | 614,343 | 795 | 570,031 | 8,509 | 106,494,029 | 1,566 | 875,599 |
| Taxable returns | 3,760,722 | 56,244,357 | 1,471,400 | 40,085,733 | 9,210,587 | 372,088,147 | 4,404,126 | 33,222,603 |
| Nontaxable returns | 773,866 | 16,587,470 | 315,476 | 12,546,153 | 725,146 | 9,620,958 | 657,587 | 6,273,886 |

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

Long-term gain from other forms Long-term loss from other forms

Sales of capital assets reported on Form 1040, Schedule D--continued

Net long-term partnership

Net long-term partnership

| Size of adjusted | (Forms 211 | 9, 6252, etc.) | (Forms 2119 | 9, 6252, etc.) | _ | oration gain | and S corp | |
|--|--|---|---|--|---|--|--|--|
| gross income | Number | , 5252, 515.) | Number | , 0202, 010.) | Number | oration gain | Number | oration 1033 |
| 9.222 | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| - | | | | | | | | |
| | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns | 2,411,215 | 104,665,399 | 77,522 | 1,201,422 | 1,400,840 | 115,698,144 | 479,680 | 4,294,716 |
| No adjusted gross income | 61,025 | 3,112,960 | 2,200 | 52,397 | 20,986 | 2,479,694 | 7,519 | 304,980 |
| \$1 under \$5,000 | 32,850 | 107,338 | *864 | *7,104 | 22,569 | 27,401 | 7,208 | 16,207 |
| \$5,000 under \$10,000 | 68,588 | 416,830 | *2,151 | *1,002 | 40,131 | 164,312 | 17,144 | 22,884 |
| \$10,000 under \$15,000 | 72,453 | 343,020 | 4,364 | 23,325 | 39,049 | 257,060 | 12,652 | 5,326 |
| \$15,000 under \$20,000 | 99,874 | 570,745 | *3,827 | *13,002 | 36,720 | 246,846 | 13,013 | 33,210 |
| \$20,000 under \$25,000 | 94,638 | 642,912 | 5,598 | 14,384 | 39,736 | 200,114 | 14,585 | 35,983 |
| \$25,000 under \$30,000 | 84,600 | 793,713 | *3,194 | *5,039 | 29,813 | 289,800 | 11,477 | 10,713 |
| \$30,000 under \$40,000 | 188,961 | 1,522,911 | 6,292 | 36,130 | 74,356 | 490,819 | 31,065 | 127,383 |
| \$40,000 under \$50,000 | 192,868 | 1,863,319 | 8,017 | 18,428 | 85,182 | 415,507 | 32,860 | 130,399 |
| \$50,000 under \$75,000 | . 393,265 | 4,026,275 | 12,616 | 58,377 | 184,605 | 1,697,661 | 68,421 | 273,764 |
| \$75,000 under \$100,000 | 275,653 | 4,212,077 | 7,540 | 35,735 | 150,824 | 1,450,940 | 42,830 | 187,120 |
| \$100,000 under \$200,000 | 448,465 | 13,384,593 | 6,660 | 48,583 | 296,113 | 4,427,573 | 122,908 | 537,085 |
| \$200,000 under \$500,000 | 254,387 | 17,519,311 | 6,737 | 46,276 | 214,286 | 9,000,787 | 62,604 | 620,306 |
| \$500,000 under \$1,000,000 | 78,694 | 11,763,556 | 2,699 | 332,509 | 82,895 | 8,727,234 | 19,715 | 471,172 |
| \$1,000,000 under \$1,500,000 | 23,718 | 5,457,556 | 1,298 | 32,556 | 28,651 | 5,969,055 | 5,840 | 189,782 |
| \$1,500,000 under \$2,000,000 | 11,498 | 4,072,185 | 716 | 16,980 | 14,755 | 4,827,452 | 2,740 | 102,757 |
| \$2,000,000 under \$5,000,000 | 19,293 | 11,775,438 | 1,440 | 65,685 | 25,188 | 15,320,128 | 4,776 | 422,354 |
| \$5,000,000 under \$10,000,000 | 5,936 | 7,173,838 | 658 | 51,780 | 8,374 | 12,481,898 | 1,318 | 266,541 |
| \$10,000,000 or more | 4,448 | 15,906,824 | 649 | 342,130 | 6,605 | 47,223,864 | 1,005 | 536,750 |
| Taxable returns | 2,144,497 | 100,132,775 | 59,306 | 1,058,715 | 1,306,456 | 112,246,072 | 435,920 | 3,846,826 |
| Nontaxable returns | 266,718 | 4,532,624 | 18,216 | 142,707 | 94,384 | 3,452,072 | 43,760 | 447,890 |
| | SOCA reported o | n Schedule Dcont. | | Sales of pr | operty other | | | |
| | | | U. | | | | | |
| | Schedul | e D canital | | than cani | ital assets | | Taxa | able |
| Size of adjusted | | e D capital | Not | - | ital assets | loop | Taxa | |
| Size of adjusted | gain dis | e D capital stributions | | than capi gain | Net | loss | IRA distr | |
| Size of adjusted gross income | gain dis Number | stributions | Number | gain | Net Number | | IRA disti Number | ributions |
| · | gain dis Number of | | Number of | - | Net Number of | loss Amount | IRA distr Number of | |
| · | gain dis Number of returns | stributions Amount | Number of returns | gain Amount | Net Number of returns | Amount | IRA distr Number of returns | ributions |
| · | gain dis Number of | stributions | Number of | gain | Net Number of | | IRA distr Number of | ributions |
| · | gain dis Number of returns (61) | stributions Amount | Number of returns | gain Amount | Net Number of returns | Amount | IRA distr Number of returns | ributions |
| gross income | gain dis Number of returns (61) 10,900,315 | Amount (62) | Number of returns (63) | gain Amount (64) | Number of returns (65) | Amount (66) | IRA distr Number of returns (67) | Amount (68) |
| gross income All returns No adjusted gross income | gain dis Number of returns (61) 10,900,315 | Amount (62) 63,276,476 | Number of returns (63) 827,490 | gain Amount (64) 7,445,007 | Net Number of returns (65) 872,562 | Amount (66) 8,364,141 | IRA distriction of returns (67) 8,732,290 | Amount (68) 98,966,627 |
| gross income All returns | gain dis Number of returns (61) 10,900,315 132,348 | Amount (62) 63,276,476 429,478 | Number of returns (63) 827,490 34,956 | gain Amount (64) 7,445,007 559,504 | Net Number of returns (65) 872,562 60,861 | Amount (66) 8,364,141 2,830,958 | IRA distr Number of returns (67) 8,732,290 46,125 | Amount (68) 98,966,627 636,400 |
| All returns No adjusted gross income\$1 under \$5,000 | gain dis Number of returns (61) 10,900,315 132,348 513,015 | Amount (62) 63,276,476 429,478 562,887 | Number of returns (63) 827,490 34,956 10,883 | gain Amount (64) 7,445,007 559,504 36,802 | Net Number of returns (65) 872,562 60,861 15,605 | Amount (66) 8,364,141 2,830,958 52,214 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 | Amount (68) 98,966,627 636,400 290,091 |
| All returns No adjusted gross income | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 | Amount (62) 63,276,476 429,478 562,887 894,873 | Number of returns (63) 827,490 34,956 10,883 31,923 | gain Amount (64) 7,445,007 559,504 36,802 74,718 | Net Number of returns (65) 872,562 60,861 15,605 18,261 | (66) 8,364,141 2,830,958 52,214 63,655 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 | (68) 98,966,627 636,400 290,091 1,266,377 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 | Amount (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 |
| ### All returns No adjusted gross income | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 | 62) 63,276,476 429,478 562,887 894,873 1,094,527 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 | 62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 | 62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 | Amount (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 | 62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 | Amount (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 |
| ### All returns No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$200,000 \$200,000 under \$200,000 | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 |
| ### All returns No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 | Amount (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 |
| ### All returns No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$75,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 54,500 25,076 | Amount (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 1,655,021 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 7,374 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 197,713 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 12,004 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 203,664 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 8,840 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 825,423 |
| All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 54,500 25,076 38,310 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 1,655,021 873,578 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 7,374 3,760 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 197,713 138,746 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 12,004 6,001 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 203,664 151,521 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 8,840 3,373 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 825,423 309,925 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 54,500 25,076 38,310 10,174 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 1,655,021 873,578 1,786,298 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 7,374 3,760 6,649 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 197,713 138,746 358,846 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 12,004 6,001 9,609 | (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 203,664 151,521 324,094 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 8,840 3,373 4,744 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 825,423 309,925 617,679 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 54,500 25,076 38,310 10,174 | (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 1,655,021 873,578 1,786,298 731,269 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 7,374 3,760 6,649 1,854 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 197,713 138,746 358,846 175,932 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 12,004 6,001 9,609 2,772 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 203,664 151,521 324,094 251,677 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 8,840 3,373 4,744 1,018 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 825,423 309,925 617,679 153,476 |
| ### All returns | gain dis Number of returns (61) 10,900,315 132,348 513,015 471,740 410,503 408,070 360,650 361,099 746,445 757,536 1,813,291 1,425,117 2,202,182 957,034 206,673 54,500 25,076 38,310 10,174 6,552 | Amount (62) 63,276,476 429,478 562,887 894,873 1,094,527 1,291,431 1,020,881 970,636 2,007,711 2,163,918 7,234,119 7,249,099 15,522,571 12,173,965 4,600,385 1,655,021 873,578 1,786,298 731,269 1,013,828 | Number of returns (63) 827,490 34,956 10,883 31,923 24,865 32,719 39,589 28,349 81,350 58,654 164,796 83,916 120,492 71,627 22,316 7,374 3,760 6,649 1,854 1,419 | gain Amount (64) 7,445,007 559,504 36,802 74,718 140,876 161,165 149,307 126,196 459,444 325,888 1,029,127 571,415 1,066,317 1,026,911 537,636 197,713 138,746 358,846 175,932 308,464 | Net Number of returns (65) 872,562 60,861 15,605 18,261 30,568 24,481 38,574 29,484 54,845 53,665 103,066 89,279 171,065 111,046 39,477 12,004 6,001 9,609 2,772 1,900 | Amount (66) 8,364,141 2,830,958 52,214 63,655 197,660 81,856 126,955 198,816 230,384 248,591 347,457 403,212 928,565 700,507 604,060 203,664 151,521 324,094 251,677 418,297 | IRA distr Number of returns (67) 8,732,290 46,125 118,334 371,999 571,586 736,879 594,163 462,492 954,559 781,676 1,717,869 1,022,744 1,064,289 235,667 35,321 8,840 3,373 4,744 1,018 610 | (68) 98,966,627 636,400 290,091 1,266,377 2,622,211 3,767,041 3,429,660 2,924,118 6,354,683 6,324,395 17,102,134 14,099,431 23,972,086 11,186,847 2,954,881 825,423 309,925 617,679 153,476 129,770 |

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

| [All figures are estimates based on samp | plesmoney amou | ints are in thousan | ds of dollars] | | Davi. | | | | |
|--|---|--|---|--|--|---|--|---|--|
| | | Pensions a | nd annuities | | | R | ent | | |
| Size of adjusted | To | otal | Tax | able | Net ir | ncome | Net (including none | | |
| gross income | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | |
| All returns | 23,793,403 | 552,009,667 | 21,765,212 | 325,827,702 | 4,200,588 | 45,099,159 | 4,520,263 | 30,309,122 | |
| No adjusted gross income | 123,485 | 2,059,221 | 107,947 | 931,874 | 76,912 | 1,058,201 | 140,789 | 2,244,942 | |
| \$1 under \$5,000 | 481,295 | 3,127,169 | 427,349 | 1,032,855 | 93,406 | 231,757 | 69,612 | 368,257 | |
| \$5,000 under \$10,000 | 1,310,269 | 8,451,997 | 1,275,884 | 6,370,967 | 202,376 | 645,146 | 137,291 | 710,856 | |
| \$10,000 under \$15,000 | 2,012,257 | 17,975,475 | 1,982,654 | 14,971,807 | 237,952 | 1,080,553 | 190,166 | 992,013 | |
| \$15,000 under \$20,000 | 2,148,961 | 26,028,427 | 2,078,029 | 19,993,850 | 244,738 | 1,211,842 | 195,808 | 1,051,468 | |
| \$20,000 under \$25,000 | 1,732,821 | 22,849,479 | 1,660,113 | 18,573,656 | 201,396 | 1,018,754 | 202,776 | 987,895 | |
| \$25,000 under \$30,000 | | 22,336,349 | 1,326,033 | 16,260,667 | 175,642 | 753,974 | 200,085 | 1,180,947 | |
| \$30,000 under \$40,000 \$40,000 under \$50,000 | 2,678,177 2,257,897 | 46,375,301 41,887,298 | 2,508,378 2,083,775 | 34,377,644 29,805,439 | 365,984 338,282 | 1,911,769 2,051,647 | 408,345 419,921 | 2,326,726 2,368,486 | |
| \$50,000 under \$75,000 | 4,237,542 | 103,399,838 | 3,799,078 | 65,821,051 | 759,769 | 5,006,254 | 886,893 | 5,192,837 | |
| \$75,000 under \$100,000 | 2,367,667 | 72,688,035 | 2,045,614 | 43,764,366 | 439,877 | 3,832,811 | 587,214 | 3,541,159 | |
| \$100,000 under \$200,000 | 2,303,590 | 107,525,755 | 1,910,453 | 51,914,489 | 662,648 | 9,359,416 | 763,201 | 5,558,841 | |
| \$200,000 under \$500,000 | 583,472 | 54,431,680 | 438,830 | 16,393,192 | 290,380 | 8,234,506 | 242,676 | 2,482,334 | |
| \$500,000 under \$1,000,000 | 100,491 | 12,087,950 | 75,704 | 2,996,386 | 66,855 | 3,561,077 | 46,523 | 609,105 | |
| \$1,000,000 under \$1,500,000 | 25,488 | 3,749,048 | 19,221 | 925,454 | 18,976 | 1,486,998 | 12,174 | 235,777 | |
| \$1,500,000 under \$2,000,000 | 11,410 | 1,910,871 | 8,442 | 443,683 | 8,514 | 856,587 | 5,262 | 110,035 | |
| \$2,000,000 under \$5,000,000 | 16,973 | 3,150,727 | 12,421 | 764,204 | 12,061 | 1,608,781 | 8,068 | 200,950 | |
| \$5,000,000 under \$10,000,000 \$10,000,000 or more | 4,502 2,865 | 1,043,245 931,803 | 3,201 2,085 | 270,209 215,907 | 2,970 1,851 | 642,386 546,701 | 2,107 1,353 | 73,766 72,729 | |
| Taxable returns | 20,737,732 | 524,420,677 | 18,884,566 | 308,693,055 | 3,579,473 | 41,805,822 | 3,865,605 | 24,784,525 | |
| Nontaxable returns | 3,055,672 | 27,588,990 | 2,880,645 | 17,134,647 | 621,114 | 3,293,337 | 654,658 | 5,524,597 | |
| | | Roy | /alty | | | Farm | rental | | |
| Size of adjusted | Net ir | | | loss | Necto | | | | |
| gross income | | come | Net | 1033 | inet ir | ncome | Net | loss | |
| gross income | Number | icome | Number | 1033 | Number | icome | Net Number | loss | |
| นางจอ แบบเทษ | Number of | Amount | | Amount | | Amount | | loss Amount | |
| ฐเบรร แเบเท ย | | | Number | | Number | | Number | | |
| gross illumie | of | | Number of | | Number of | | Number of | | |
| All returns | of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | of returns (77) | Amount (78) | Number of returns (79) | Amount (80) | Number of returns (81) | Amount (82) | Number of returns (83) | Amount (84) | |
| All returns | of returns (77) 1,103,851 | Amount (78) 7,997,803 | Number of returns (79) 36,033 | Amount (80) 100,895 | Number of returns (81) 506,784 | Amount (82) 3,540,463 | Number of returns (83) 121,128 | Amount (84) 502,828 | |
| All returns No adjusted gross income | of returns (77) 1,103,851 23,887 | Amount (78) 7,997,803 212,851 | Number of returns (79) 36,033 858 *2,883 | Amount (80) 100,895 | Number of returns (81) 506,784 5,674 | Amount (82) 3,540,463 50,839 | Number of returns (83) 121,128 3,991 | Amount (84) 502,828 52,353 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 | (78) 7,997,803 212,851 14,249 47,391 172,830 | Number of returns (79) 36,033 858 | Amount (80) 100,895 9,321 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 | (82) 3,540,463 50,839 *6,889 110,670 237,444 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 | (84) 502,828 52,353 *27,639 *17,736 *32,556 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 | (78) 7,997,803 212,851 14,249 47,391 | Number of returns (79) 36,033 858 *2,883 | (80) 100,895 9,321 *5,646 | Number of returns (81) 506,784 5,674 *7,726 37,939 | (82) 3,540,463 50,839 *6,889 110,670 | Number of returns (83) 121,128 3,991 *3,880 *4,705 | Amount (84) 502,828 52,353 *27,639 *17,736 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 | (80) 100,895 9,321 - *5,646 *236 - *13,664 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 | Amount (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 | Amount (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 | 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 | Amount (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 | Amount (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 *3,483 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 *3,483 7,560 | (80) 100,895 9,321 - *5,646 *236 - *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 82,389 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 1,318,971 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 *3,483 7,560 4,373 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 11,321 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 16,035 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 331,160 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 3,390 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 16,737 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 82,389 24,567 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 1,318,971 815,069 | Number of returns (79) 36,033 858 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 11,321 8,366 1,934 6,515 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 16,035 3,074 1,025 379 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 331,160 56,002 11,452 7,074 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 3,390 1,276 282 156 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 16,737 20,308 2,199 2,086 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 82,389 24,567 7,323 3,870 6,678 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 1,318,971 815,069 411,232 246,868 616,623 | Number of returns (79) 36,033 858 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 11,321 8,366 1,934 6,515 3,123 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 16,035 3,074 1,025 379 483 | Amount (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 331,160 56,002 11,452 7,074 9,497 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 3,390 1,276 282 156 171 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 16,737 20,308 2,199 2,086 1,981 | |
| All returns | of returns (777) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 82,389 24,567 7,323 3,870 6,678 2,340 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 1,318,971 815,069 411,232 246,868 616,623 308,090 | Number of returns (79) 36,033 858 *2,883 *2,633 *925 *3,903 *1,232 *1,400 *5,406 *3,483 7,560 4,373 704 258 129 177 59 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 11,321 8,366 1,934 6,515 3,123 2,050 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 16,035 3,074 1,025 379 483 139 | (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 331,160 56,002 11,452 7,074 9,497 3,425 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 3,390 1,276 282 156 171 40 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 16,737 20,308 2,199 2,086 1,981 2,061 | |
| All returns | of returns (77) 1,103,851 23,887 21,309 41,641 75,420 49,473 57,534 39,892 88,973 87,925 203,477 115,471 169,864 82,389 24,567 7,323 3,870 6,678 | (78) 7,997,803 212,851 14,249 47,391 172,830 133,446 127,664 112,802 239,541 212,968 700,804 542,663 1,247,393 1,318,971 815,069 411,232 246,868 616,623 | Number of returns (79) 36,033 858 | (80) 100,895 9,321 *5,646 *236 *13,664 *228 *18,212 *1,690 *6,027 *5,735 5,207 11,321 8,366 1,934 6,515 3,123 | Number of returns (81) 506,784 5,674 *7,726 37,939 48,440 38,269 38,213 32,157 48,413 36,355 71,253 46,013 75,125 16,035 3,074 1,025 379 483 | Amount (82) 3,540,463 50,839 *6,889 110,670 237,444 197,063 244,193 180,747 236,000 151,403 563,198 350,107 789,809 331,160 56,002 11,452 7,074 9,497 | Number of returns (83) 121,128 3,991 *3,880 *4,705 *7,820 6,495 *5,654 11,633 16,154 11,989 25,773 9,758 7,944 3,390 1,276 282 156 171 | (84) 502,828 52,353 *27,639 *17,736 *32,556 35,925 *28,512 25,591 55,503 36,729 66,656 43,021 33,846 16,737 20,308 2,199 2,086 1,981 | |

Taxable returns..... Nontaxable returns...... Footnotes at end of table.

139,699

441,490

6,019

38,596

93,970

11,811

298,128

69,083

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

| [All figures are estimates based on samp | olesmoney amou | ınts are in thousan | ds of dollars] | | | | | |
|--|-------------------------|--------------------------------|-------------------------|---------------------------|-------------------------|----------------------------|-------------------------|------------------------------|
| | | Total rental | and royalty | | | Partnership an | d S corporation | |
| Size of adjusted | Net in | ncome | Net | loss | Net i | ncome | Net | loss |
| gross income | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) |
| All returns | 5,352,098 | 55,850,086 | 4,268,385 | 27,684,444 | 4,179,537 | 285,424,865 | 2,120,784 | 72,511,266 |
| No adjusted gross income | 92,451 | 1,246,684 | 145,223 | 2,306,996 | 35,823 | 1,282,403 | 173,450 | 25,512,604 |
| \$1 under \$5,000 | 116,591 | 239,432 | 69,810 | 356,181 | 68,772 | 166,826 | 43,363 | 524,490 |
| \$5,000 under \$10,000 | 262,617 | 772,030 | 137,191 | 663,039 | 97,350 | 452,463 | 59,629 | 619,368 |
| \$10,000 under \$15,000 | 336,944 | 1,442,182 | 194,111 | 925,697 | 103,340 | 701,149 | 85,766 | 881,708 |
| \$15,000 under \$20,000 | 305,373 | 1,509,480 | 195,807 | 1,033,703 | 105,630 | 895,537 | 82,998 | 1,040,934 |
| \$20,000 under \$25,000 | 276,363 | 1,371,329 | 198,891 | 1,014,528 | 118,635 | 1,022,415 | 75,026 | 800,709 |
| \$25,000 under \$30,000 \$30,000 under \$40,000 | 230,076 468,327 | 1,024,282 2,366,270 | 205,455 409,880 | 1,161,369 2,183,084 | 117,310 215,334 | 1,521,588 2,600,470 | 74,680 168,342 | 786,672 1,700,887 |
| \$40,000 under \$50,000 | 432,398 | 2,406,419 | 420,074 | 2,414,534 | 263,621 | 3,348,507 | 146,292 | 1,698,942 |
| \$50,000 under \$75,000 | 963,834 | 6,178,666 | 893,056 | 5,085,958 | 663,855 | 10,329,173 | 345,139 | 2,922,307 |
| \$75,000 under \$100,000 | 564,131 | 4,710,235 | 587,486 | 3,504,007 | 516,352 | 9,194,271 | 201,772 | 2,015,437 |
| \$100,000 under \$200,000 | 822,186 | 11,268,360 | 640,272 | 4,367,981 | 945,548 | 35,453,108 | 383,599 | 5,008,540 |
| \$200,000 under \$500,000 | 339,663 | 9,721,171 | 125,560 | 1,534,094 | 631,523 | 59,853,019 | 187,969 | 5,857,485 |
| \$500,000 under \$1,000,000 | 82,398 | 4,373,008 | 27,194 | 499,568 | 177,547 | 42,162,829 | 51,407 | 4,244,952 |
| \$1,000,000 under \$1,500,000 | 23,684 10,827 | 1,894,864 | 7,330 | 201,465 | 49,907 | 22,015,433 | 14,170 | 1,762,661 1,284,795 |
| \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 | 16,561 | 1,100,444 2,218,509 | 3,311 5,326 | 109,697 194,564 | 22,657 32,659 | 14,186,524 33,220,664 | 6,905 12,592 | 4,088,172 |
| \$5,000,000 under \$10,000,000 | 4,591 | 943,534 | 1,456 | 60,049 | 8,373 | 17,689,767 | 4,281 | 2,769,652 |
| \$10,000,000 or more | 3,084 | 1,063,186 | 952 | 67,930 | 5,300 | 29,328,718 | 3,403 | 8,990,950 |
| Taxable returns Nontaxable returns | 4,581,343 770,755 | 51,970,696 3,879,390 | 3,612,864 655,521 | 22,203,786 5,480,659 | 3,861,825 317,712 | 281,523,849 3,901,017 | 1,704,880 415,904 | 42,891,643 29,619,622 |
| <u> </u> | ., | | and trust | -,, | | | arm | -,,- |
| | | | | | | | | |
| Size of adjusted gross income | Net in Number | icome | Number | loss | Net in Number | ncome | Net Number | loss |
| gross income | | Amount | of | Amount | of | Amount | of | Amount |
| | of returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) |
| All returns | 556,534 | 12,134,000 | 39,026 | 1,127,838 | 703,083 | 8,270,319 | 1,358,701 | 17,305,037 |
| No adjusted gross income | 8,274 | 134,546 | 2,326 | 451,352 | 22,812 | 222,541 | 100,386 | 3,283,352 |
| \$1 under \$5,000 | 18,087 | 26,198 | *7 | *327 | 39,353 | 106,693 | 28,636 | 189,147 |
| \$5,000 under \$10,000 \$10,000 under \$15,000 | 20,835 22,419 | 58,895 | *2,930 *972 | *976 *157 | 66,899 | 286,790 341,119 | 57,089 70,966 | 551,471 587,381 |
| \$15,000 under \$13,000\$15,000 under \$20,000 | 19,297 | 119,662 59,947 | 972 | - | 57,507 55,500 | 390,379 | 80,764 | 691,049 |
| \$20,000 under \$25,000 | 18,151 | 99,873 | *183 | *4,001 | 45,819 | 397,145 | 90,089 | 754,844 |
| \$25,000 under \$30,000 | 19,044 | 54,707 | *2,968 | *1,443 | 42,401 | 480,533 | 73,991 | 692,435 |
| \$30,000 under \$40,000 | 33,431 | 362,130 | *3,187 | *27,055 | 59,546 | 595,835 | 171,105 | 1,389,711 |
| \$40,000 under \$50,000 | 29,755 | 190,826 | 2,914 | 7,903 | 69,368 | 795,855 | 150,225 | 1,316,373 |
| \$50,000 under \$75,000 \$75,000 under \$100,000 | 93,972 | 691,992 647.804 | 7,447 | 16,859 | 126,381 | 1,725,195 | 246,088 | 2,653,663 |
| \$100,000 under \$200,000 | 57,355 122,505 | 1,593,769 | 1,886 4,542 | 17,040 25,422 | 50,815 47,414 | 794,729 1,294,147 | 123,119 111,674 | 1,262,433 1.668.008 |
| \$200,000 under \$500,000 | 59,766 | 1,780,955 | 5,465 | 70,906 | 13,784 | 485,581 | 38,733 | 1,033,716 |
| \$500,000 under \$1,000,000 | 18,446 | 1,481,367 | 1,599 | 42,943 | 3,579 | 175,057 | 9,134 | 456,942 |
| \$1,000,000 under \$1,500,000 | 6,008 | 597,360 | 720 | 46,773 | 766 | 35,606 | 2,725 | 196,583 |
| \$1,500,000 under \$2,000,000 | 2,493 | 393,890 | 400 | 22,490 | 375 | 38,290 | 1,193 | 97,104 |
| \$2,000,000 under \$5,000,000 | 4,380 | 1,265,420 | 760 | 91,392 | 537 | 60,259 | 1,917 | 239,666 |
| \$5,000,000 under \$10,000,000 | 1,298 | 927,380 | 343 | 96,584 | 143 | 32,038 | 498 | 104,174 |
| \$10,000,000 or more | 1.017 | 1.647.279 | 378 | 204.215 | 82 | 12.524 | 369 | 136.985 |
| \$10,000,000 or more Taxable returns | 1,017 516,686 | 1,647,279 11,858,667 | 378 31,131 | 204,215 674,312 | 82 512,383 | 12,524 6,934,269 | 369 1,063,698 | 136,985 12,141,834 |

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

Total

Social Security benefits

Taxable

Foreign-earned

income exclusion ²

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

Size of adjusted

Unemployment compensation

| gross income | | | | | | | | |
|--|---|---|---|--|--|--|---|--|
| | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | | | | | | | | |
| | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) |
| All returns | 6,478,291 | 16,913,305 | 13,627,723 | 186,586,863 | 10,608,571 | 89,964,021 | 358,392 | 15,239,672 |
| No adjusted gross income | 15,702 | 43,619 | 81,696 | 1,004,920 | 673 | 11,958 | 109,604 | 2,897,186 |
| \$1 under \$5,000 | 172,475 | 248,673 | 389,945 | 3,806,652 | 5,150 | 16,094 | 56,894 | 2,358,502 |
| \$5,000 under \$10,000 | 551,338 | 1,185,497 | 648,290 | 7,527,708 | 10,036 | 53,290 | 15,595 | 546,919 |
| \$10,000 under \$15,000 | 787,543 | 1,818,274 | 885,473 | 10,603,113 | 39,953 | 139,381 | 18,672 | 911,600 |
| \$15,000 under \$20,000 | 726,011 | 1,860,047 | 901,546 | 11,968,619 | 176,587 | 198,811 | 13,142 | 496,506 |
| \$20,000 under \$25,000 | 618,827 | 1,551,792 | 1,010,001 | 13,707,397 | 727,236 | 808,161 | *5,880 | *379,805 |
| \$25,000 under \$30,000 | 521,592 | 1,380,652 | 1,009,318 | 13,481,636 | 948,426 | 1,966,391 | 13,740 | 612,391 |
| \$30,000 under \$40,000 | 811,040 | 2,193,946 | 1,855,898 | 23,543,861 | 1,854,954 | 7,621,554 | 12,402 | 501,257 |
| \$40,000 under \$50,000 | 656,152 | 1,922,365 | 1,440,264 | 18,028,471 | 1,440,264 | 10,549,948 | 13,537 | 705,606 |
| \$50,000 under \$75,000 | 991,327 | 2,653,930 | 2,532,105 | 35,015,940 | 2,532,105 | 27,887,603 | 24,528 | 1,084,980 |
| \$75,000 under \$100,000 | 339,520 | 1,046,741 | 1,239,103 | 19,464,937 | 1,239,103 | 16,542,579 | 12,264 | 707,368 |
| \$100,000 under \$200,000 | 253,316 | 869,193 | 1,176,023 | 19,721,638 | 1,176,023 | 16,763,164 | 35,305 | 2,132,401 |
| \$200,000 under \$500,000 | 29,766 | 122,668 | 345,975 | 6,464,928 | 345,975 | 5,495,124 | 18,690 | 1,345,768 |
| \$500,000 under \$1,000,000 | 2,733 | 11,527 | 70,979 | 1,386,991 | 70,979 | 1,178,927 | 4,819 | 332,494 |
| \$1,000,000 under \$1,500,000 | 373 | 1,648 | 18,099 | 373,434 | 18,099 | 317,415 | 1,414 | 97,932 |
| \$1,500,000 under \$2,000,000 | 225 | 1,281 | 7,825 | 161,564 | 7,825 | 137,328 | 616 | 43,123 |
| \$2,000,000 under \$5,000,000 | 295 | 1,203 | 10,911 | 232.045 | 10,911 | 197,236 | 917 | 61,210 |
| \$5,000,000 under \$10,000,000 | 42 | 171 | 2,680 | 57,380 | 2,680 | 48,773 | 226 | 14,613 |
| \$10,000,000 or more | 13 | 79 | 1,592 | 35,627 | 1,592 | 30,283 | 147 | 10,014 |
| Taxable returns | 4,877,470 | 13,277,984 | 12,099,008 | 167,216,517 | 10,374,666 | 88,915,072 | 149,704 | 7,990,415 |
| Nontaxable returns | 1,600,821 | 3,635,321 | 1,528,714 | 19,370,346 | 233,905 | 1,048,949 | 208,688 | 7,249,258 |
| | | Other in | ncome ² | | | | | |
| | | | | | • | | | |
| | | | | | Net opera | tina loss 2 | Gambling | earnings 2 |
| Size of adjusted | Net in | come | Net | loss | Net opera | ting loss 2 | Gambling | earnings ² |
| Size of adjusted gross income | Net in Number | come | Net Number | loss | Net opera | ting loss 2 | Gambling Number | earnings ² |
| • | Number | | Number | | Number | _ | Number | |
| • | | come | | loss | · | ting loss ² Amount | | earnings ² Amount |
| • | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| gross income | Number of returns (109) | Amount (110) | Number of returns (111) | Amount (112) | Number of returns (113) | Amount (114) | Number of returns (115) | Amount (116) |
| gross income All returns | Number of returns (109) 5,590,131 | Amount (110) 29,869,204 | Number of returns (111) 225,273 | Amount (112) 4,499,046 | Number of returns (113) 527,417 | Amount (114) 48,096,275 | Number of returns (115) 1,402,640 | Amount (116) 16,762,038 |
| All returns No adjusted gross income | Number of returns (109) 5,590,131 62,521 | Amount (110) 29,869,204 666,525 | Number of returns (111) 225,273 20,196 | Amount (112) 4,499,046 1,042,096 | Number of returns (113) 527,417 283,585 | Amount (114) 48,096,275 43,089,233 | Number of returns (115) 1,402,640 8,405 | Amount (116) 16,762,038 81,046 |
| All returns No adjusted gross income | Number of returns (109) 5,590,131 62,521 244,956 | Amount (110) 29,869,204 666,525 418,481 | Number of returns (111) 225,273 20,196 14,858 | Amount (112) 4,499,046 1,042,096 86,895 | Number of returns (113) 527,417 283,585 31,980 | Amount (114) 48,096,275 43,089,233 241,906 | Number of returns (115) 1,402,640 8,405 21,435 | Amount (116) 16,762,038 81,046 49,398 |
| All returns No adjusted gross income | Number of returns (109) 5,590,131 62,521 244,956 286,200 | Amount (110) 29,869,204 666,525 418,481 714,163 | Number of returns (111) 225,273 20,196 14,858 6,000 | Amount (112) 4,499,046 1,042,096 86,895 33,258 | Number of returns (113) 527,417 283,585 31,980 44,698 | Amount (114) 48,096,275 43,089,233 241,906 319,867 | Number of returns (115) 1,402,640 8,405 21,435 49,151 | Amount (116) 16,762,038 81,046 49,398 157,201 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 |
| ### All returns No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 |
| gross income All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 |
| ### All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 9,334 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 656,900 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 814 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 53,860 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 306 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 157,854 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 1,138 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 374,865 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 9,334 15,657 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 656,900 1,638,758 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 814 1,309 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 53,860 137,262 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 306 514 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 157,854 295,111 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 1,138 1,676 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 374,865 884,033 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 9,334 15,657 4,766 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 656,900 1,638,758 1,055,135 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 814 1,309 423 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 53,860 137,262 74,182 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 306 514 147 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 157,854 295,111 155,891 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 1,138 1,676 420 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 374,865 884,033 733,098 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 9,334 15,657 4,766 3,587 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 656,900 1,638,758 1,055,135 2,807,162 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 814 1,309 423 360 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 53,860 137,262 74,182 244,569 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 306 514 147 116 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 157,854 295,111 155,891 398,795 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 1,138 1,676 420 215 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 374,865 884,033 733,098 1,230,426 |
| All returns | Number of returns (109) 5,590,131 62,521 244,956 286,200 310,119 288,978 250,223 218,913 508,915 461,567 1,075,042 645,377 801,426 306,356 75,048 21,146 9,334 15,657 4,766 | Amount (110) 29,869,204 666,525 418,481 714,163 712,728 796,919 630,622 469,624 1,323,020 1,050,734 2,815,596 2,073,482 4,471,841 4,380,760 2,139,362 1,047,392 656,900 1,638,758 1,055,135 | Number of returns (111) 225,273 20,196 14,858 6,000 7,904 10,965 8,119 4,213 13,281 12,660 27,891 18,312 47,405 22,276 6,561 1,727 814 1,309 423 | Amount (112) 4,499,046 1,042,096 86,895 33,258 106,791 157,586 38,572 74,783 129,243 91,961 220,851 182,216 658,751 777,095 279,936 109,139 53,860 137,262 74,182 | Number of returns (113) 527,417 283,585 31,980 44,698 35,305 24,663 19,469 12,377 21,349 13,869 7,964 9,875 13,209 5,881 1,490 620 306 514 147 | Amount (114) 48,096,275 43,089,233 241,906 319,867 250,221 235,905 173,392 151,893 395,338 243,471 211,663 245,443 581,616 395,562 344,074 209,042 157,854 295,111 155,891 | Number of returns (115) 1,402,640 8,405 21,435 49,151 79,747 90,790 74,353 81,102 150,358 147,376 298,599 156,440 183,816 44,258 10,567 2,794 1,138 1,676 420 | Amount (116) 16,762,038 81,046 49,398 157,201 247,840 304,038 338,526 406,395 669,112 767,916 1,729,728 1,299,989 2,984,700 2,692,829 1,110,910 699,989 374,865 884,033 733,098 |

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

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

| | | | | Statutory a | adjustments | | | |
|------------------------------------|-------------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|
| | | | | | Studer | nt loan | Deduc | tion for |
| Size of adjusted | To | ital | IRA pa | yments | interest d | leduction | self-emplo | yment tax |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) |
| All returns | 23,197,425 | 58,609,518 | 3,505,033 | 7,477,074 | 4,477,986 | 2,639,472 | 14,300,140 | 17,392,967 |
| No adjusted gross income | 206,767 | 616,774 | 15,614 | 30,836 | 19,512 | 19,845 | 143,050 | 116,610 |
| \$1 under \$5,000 | 983,428 | 486,841 | 47,494 | 71,309 | 45,191 | 16,008 | 869,380 | 197,770 |
| \$5,000 under \$10,000 | 1,829,301 | 1,364,110 | 96,712 | 167,004 | 143,576 | 79,811 | 1,577,727 | 708,044 |
| \$10,000 under \$15,000 | 1,657,828 | 1,681,728 | 119,997 | 217,046 | 277,656 | 129,032 | 1,249,459 | 788,776 |
| \$15,000 under \$20,000 | 1,516,405 | 1,962,467 | 163,462 | 300,815 | 342,941 | 188,182 | 945,960 | 742,928 |
| \$20,000 under \$25,000 | 1,561,476 | 2,163,344 | 226,032 | 433,727 | 440,840 | 253,988 | 830,917 | 699,244 |
| \$25,000 under \$30,000 | 1,509,220 | 2,404,149 | 257,872 | 522,574 | 487,456 | 320,910 | 748,400 | 710,984 |
| \$30,000 under \$40,000 | 2,804,473 | 4,390,127 | 512,561 | 938,934 | 978,923 | 659,004 | 1,257,046 | 1,266,226 |
| \$40,000 under \$50,000 | 2,288,554 | 4,208,392 | 435,307 | 970,028 | 683,188 | 439,246 | 1,154,337 | 1,197,850 |
| \$50,000 under \$75,000 | 3,941,984 | 8,476,111 | 692,507 | 1,446,829 | 1,058,702 | 533,448 | 2,091,014 | 2,713,183 |
| \$75,000 under \$100,000 | 1,683,516 | 5,488,209 | 380,618 | 871,630 | | | 1,118,088 | 1,710,491 |
| \$100,000 under \$200,000 | 2,088,459 | 11,479,186 | 436,930 | 1,110,999 | | | 1,458,547 | 3,282,782 |
| \$200,000 under \$500,000 | 837,451 | 9,193,788 | 92,984 | 306,694 | | | 640,758 | 2,064,386 |
| \$500,000 under \$1,000,000 | 175,007 | 2,594,013 | 17,866 | 58,898 | | | 130,708 | 564,051 |
| \$1,000,000 under \$1,500,000 | 47,504 | 756,601 | 4,445 | 14,656 | | - | 34,955 | 184,206 |
| \$1,500,000 under \$2,000,000 | 21,297 | 374,915 | 1,770 | 5,873 | | | 15,781 | 101,224 |
| \$2,000,000 under \$5,000,000 | 30,795 | 566,117 | 2,218 | 7,161 | | | 22,925 | 163,741 |
| \$5,000,000 under \$10,000,000 | 8,401 | 182,126 | 472 | 1,537 | | | 6,536 | 70,335 |
| \$10,000,000 or more | 5,559 | 220,521 | 171 | 526 | | | 4,551 | 110,134 |
| Taxable returns Nontaxable returns | 18,135,460 5,061,965 | 52,974,027 5,635,491 | 3,259,381 245,651 | 6,990,169 486,905 | 3,922,593 555,393 | 2,371,931 267,541 | 10,080,911 4,219,229 | 14,752,167 2,640,800 |

| | | | | Statutory adjusti | mentscontinued | | | |
|--------------------------------|------------|------------|--------------|-------------------|----------------|--------------|----------------|---------------|
| | Self-emplo | yed health | | | | | | |
| Size of adjusted | insurance | deduction | Moving expen | ses adjustment | Payments to | a Keogh plan | Forfeited inte | erest penalty |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (125) | (126) | (127) | (128) | (129) | (130) | (131) | (132) |
| All returns | 3,564,624 | 7,569,198 | 956,586 | 2,137,803 | 1,287,707 | 12,475,396 | 863,436 | 286,507 |
| No adjusted gross income | 55,305 | 109,951 | 7,208 | 25,726 | 3,884 | 18,074 | 10,891 | 6,070 |
| \$1 under \$5,000 | 83,525 | 113,190 | *4,874 | *10,126 | *2,109 | *2,283 | 42,064 | 15,384 |
| \$5,000 under \$10,000 | 198,612 | 260,936 | 21,191 | 27,140 | 10,968 | 12,711 | 51,072 | 7,412 |
| \$10,000 under \$15,000 | 208,491 | 326,803 | 40,481 | 50,186 | 9,661 | 37,376 | 52,037 | 11,410 |
| \$15,000 under \$20,000 | 211,143 | 363,801 | 60,139 | 81,117 | 17,326 | 57,633 | 72,870 | 13,571 |
| \$20,000 under \$25,000 | 197,066 | 329,239 | 69,561 | 139,814 | 18,933 | 50,784 | 72,164 | 13,154 |
| \$25,000 under \$30,000 | 199,098 | 386,686 | 75,466 | 98,789 | 27,870 | 90,985 | 43,182 | 7,191 |
| \$30,000 under \$40,000 | 337,683 | 627,435 | 123,923 | 219,297 | 45,242 | 164,043 | 100,285 | 14,049 |
| \$40,000 under \$50,000 | 289,057 | 534,907 | 112,477 | 250,184 | 85,225 | 346,215 | 84,577 | 22,026 |
| \$50,000 under \$75,000 | 569,941 | 1,098,296 | 199,023 | 484,529 | 207,023 | 1,026,561 | 150,611 | 74,919 |
| \$75,000 under \$100,000 | 288,083 | 680,441 | 85,831 | 239,866 | 181,434 | 1,076,858 | 94,278 | 44,902 |
| \$100,000 under \$200,000 | 511,796 | 1,349,415 | 121,823 | 314,845 | 371,363 | 3,731,642 | 65,894 | 36,999 |
| \$200,000 under \$500,000 | 296,112 | 950,483 | 29,162 | 147,748 | 234,916 | 4,186,594 | 18,592 | 7,103 |
| \$500,000 under \$1,000,000 | 71,362 | 258,861 | 3,504 | 28,968 | 45,755 | 1,061,385 | 3,061 | 9,847 |
| \$1,000,000 under \$1,500,000 | 20,478 | 76,376 | 906 | 8,476 | 11,545 | 275,708 | 830 | 1,020 |
| \$1,500,000 under \$2,000,000 | 9,520 | 35,586 | 351 | 3,364 | 5,261 | 123,727 | 345 | 305 |
| \$2,000,000 under \$5,000,000 | 12,590 | 47,321 | 508 | 5,709 | 6,577 | 154,543 | 492 | 891 |
| \$5,000,000 under \$10,000,000 | 3,050 | 11,901 | 116 | 1,317 | 1,602 | 35,188 | 113 | 148 |
| \$10,000,000 or more | 1,711 | 7,571 | 43 | 602 | 1,012 | 23,085 | 78 | 106 |
| Taxable returns | 2,897,923 | 6,370,511 | 876,112 | 1,968,570 | 1,251,738 | 12,356,738 | 737,919 | 245,042 |
| Nontaxable returns | 666,700 | 1,198,687 | 80,474 | 169,233 | 35,969 | 118,658 | 125,518 | 41,465 |

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

Statutory adjustments--continued

| | | | Modical | Savings | nentscontinued | | Eoroign | housing |
|--|---|---|--|--|---|--|--|--|
| Size of adjusted | Alimor | ny naid | | deduction | Other ad | justments | - | stment |
| gross income | Number | .y pa.a | Number | | Number | jadimonio | Number | A. T. C. T. C. |
| g | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| - | | (424) | | (420) | | (420) | | (4.40) |
| | (133) | (134) | (135) | (136) | (137) | (138) | (139) | (140) |
| All returns | 656,724 | 7,460,164 | 65,415 | 120,330 | 170,105 | 1,008,208 | 4,411 | 42,400 |
| No adjusted gross income | 10,752 | 273,199 | *1,779 | *1,489 | 2,743 | 14,973 | | |
| \$1 under \$5,000 | 3,252 | 35,722 | *972 | *292 | *6,795 | *18,324 | **1,381 | **6,437 |
| \$5,000 under \$10,000 \$10,000 under \$15,000 | 14,916 17,609 | 60,758 84,444 | *3,575 | *4,020 | *8,952 *7,690 | *40,295 *32,636 | | |
| \$15,000 under \$20,000 | 25,239 | 195,908 | *2,888 | *6,944 | *4,827 | *11,564 | ** | ** |
| | | 197.492 | · | | · | *40.548 | | |
| \$20,000 under \$25,000 \$25,000 under \$30,000 | 27,336 34,801 | 220,766 | *4,648 *2,260 | *5,355 *3,124 | *10,457 *5,734 | *29,923 | *1,951 | *12,217 |
| \$30,000 under \$40,000 | 65,964 | 380,763 | *8,895 | *14,114 | 18,032 | 106,262 | | |
| \$40,000 under \$50,000 | 61,618 | 376,519 | *5,823 | *8,385 | 18,012 | 63,031 | | - |
| \$50,000 under \$75,000 | 133,993 | 1,022,262 | 6,554 | 12,918 | 27,870 | 61,266 | *337 | *1,899 |
| \$75,000 under \$100,000 | 82,487 | 733,413 | 5,088 | 11,634 | 28,258 | 118,975 | | |
| \$100,000 under \$200,000 | 107,368 | 1,382,759 | 13,760 | 30,847 | 23,748 | 237,691 | *153 | *1,209 |
| \$200,000 under \$500,000 | 51,398 | 1,354,639 | 7,748 | 17,330 | 5,517 | 150,593 | *307 | *8,217 |
| \$500,000 under \$1,000,000 | 11,869 | 566,613 | 905 | 2,361 | 1,011 | 39,478 | *163 | *3,552 |
| \$1,000,000 under \$1,500,000 | 3,062 | 166,719 | 311 | 918 | 194 | 24,979 | *41 | *3,542 |
| \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 | 1,548 2,359 | 100,561 172,438 | 103 85 | 299 242 | 103 107 | 2,496 10,781 | *28 43 | *1,480 3,290 |
| \$5,000,000 under \$10,000,000 | 716 | 60,113 | 16 | 50 | 32 | 1,281 | *5 | *255 |
| \$10,000,000 or more | 436 | 75,073 | *3 | *9 | 20 | 3,113 | *3 | *302 |
| Taxable returns | 613,045 | 6,856,783 | 58,629 | 110,351 | 147,370 | 917,759 | 2,688 | 34,006 |
| Nontaxable returns | 43,678 | 603,380 | 6,786 | 9,979 | 22,736 | 90,449 | *1,723 | *8,394 |
| | | | | | | | | |
| | | | | | | | | |
| | Basic standa | ard deduction | Additional stan | dard deduction | Total itemize | ed deductions | Exemptio | on amount |
| Size of adjusted | Basic standa | ard deduction | Additional stan | dard deduction | | ed deductions | Exemptio | on amount |
| Size of adjusted gross income | Basic standa | ard deduction | Additional stan | dard deduction | | | Exemption Number | on amount |
| • | | ard deduction Amount | | dard deduction Amount | after li | | · · | on amount Amount |
| • | Number | | Number | | after li Number | mitation | Number | |
| · | Number of | | Number of | | after li Number of | mitation | Number of | |
| · | Number of returns | Amount | Number of returns | Amount | after li Number of returns | mitation Amount | Number of exemptions | Amount |
| gross income | Number of returns (141) | Amount (142) | Number of returns (143) | Amount (144) | after li Number of returns (145) | Amount (146) | Number of exemptions (147) | Amount (148) |
| gross income All returns | Number of returns (141) | Amount (142) | Number of returns (143) | Amount (144) | after li Number of returns (145) | Amount (146) | Number of exemptions (147) 252,332,427 | Amount (148) 690,109,474 |
| All returns No adjusted gross income | Number of returns (141) 85,670,504 12,616,620 12,330,806 | Amount (142) 456,084,883 44,443,865 60,985,089 | Number of returns (143) 11,330,554 709,127 1,406,246 | Amount (144) 14,735,998 869,768 1,718,261 | after lii Number of returns (145) 42,534,320 185,173 467,842 | Amount (146) 822,360,510 2,133,138 5,257,582 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 | after li Number of returns (145) 42,534,320 185,173 467,842 841,274 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 |
| All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 | after li Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 |
| ### All returns | Number of returns (141) 85,670,504 - 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 | Number of returns (143) 11,330,554 - 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 | Mitation Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 9,198,395 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 | Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 |
| ### All returns | Number of returns (141) 85,670,504 - 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 | Number of returns (143) 11,330,554 - 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 | Mitation Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 9,198,395 5,774,652 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 | Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 9,198,395 5,774,652 6,371,514 1,624,995 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 | Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 |
| ### All returns | Number of returns (141) 85,670,504 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 | Mitation Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 |
| gross income All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 10,447,064 8,455,222 6,553,512 9,198,395 5,774,652 6,371,514 1,624,995 833,332 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 7770,084 1,161,792 486,226 294,972 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 |
| ### All returns | Number of returns (141) 85,670,504 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 294,972 47,210 8,158 2,531 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 11,590 3,451 | after lii Number of returns (145) 42,534,320 | Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) |
| gross income All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 6,553,512 9,198,395 5,774,652 6,371,514 1,624,995 833,332 141,373 34,534 10,474 3,884 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 26,112 | Number of returns (143) 11,330,554 - 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 294,972 47,210 8,158 2,531 944 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 11,590 3,451 1,327 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 361,512 89,027 40,698 | Amount (146) 822,360,510 - 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 7,148,217 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 125,448 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) (3) (3) |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 6,553,512 9,198,395 5,774,652 6,371,514 1,624,995 833,332 141,373 34,534 10,474 3,884 5,076 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 26,112 34,180 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 294,972 47,210 8,158 2,531 944 1,008 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 11,590 3,451 1,327 1,389 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 361,512 89,027 40,698 61,691 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 7,148,217 17,722,035 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 125,448 187,027 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) (3) (3) |
| ### All returns | Number of returns (141) 85,670,504 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 26,112 34,180 6,492 | Number of returns (143) 11,330,554 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 11,590 3,451 1,327 1,389 1,77 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 361,512 89,027 40,698 61,691 16,647 | (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 7,148,217 17,722,035 10,770,346 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 125,448 187,027 49,819 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) (3) (3) (3) (3) |
| ### All returns | Number of returns (141) 85,670,504 12,616,620 12,330,806 11,267,762 6,553,512 9,198,395 5,774,652 6,371,514 1,624,995 833,332 141,373 34,534 10,474 3,884 5,076 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 26,112 34,180 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 294,972 47,210 8,158 2,531 944 1,008 | Amount (144) 14,735,998 869,768 1,718,261 2,368,280 2,163,095 1,457,881 939,365 1,443,269 1,005,570 1,551,260 702,594 431,037 67,617 11,590 3,451 1,327 1,389 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 361,512 89,027 40,698 61,691 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 7,148,217 17,722,035 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 125,448 187,027 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) (3) (3) |
| ### All returns | Number of returns (141) 85,670,504 | Amount (142) 456,084,883 44,443,865 60,985,089 60,031,865 57,873,654 47,128,078 36,826,060 53,423,946 35,664,865 41,656,641 11,064,310 5,675,165 942,115 229,334 70,930 26,112 34,180 6,492 2,183 | Number of returns (143) 11,330,554 709,127 1,406,246 1,901,929 1,647,081 1,069,823 716,238 1,107,002 770,084 1,161,792 486,226 294,972 47,210 8,158 2,531 944 1,008 132 50 | Amount (144) 14,735,998 | after lii Number of returns (145) 42,534,320 185,173 467,842 841,274 1,214,471 1,529,850 1,811,190 4,345,285 4,637,438 10,704,645 6,972,333 7,249,967 1,994,390 361,512 89,027 40,698 61,691 16,647 10,886 | Mitation Amount (146) 822,360,510 2,133,138 5,257,582 9,646,982 13,541,912 17,382,730 20,034,800 50,901,254 58,045,007 155,777,901 121,230,747 175,201,318 84,614,841 29,659,832 11,970,414 7,148,217 17,722,035 10,770,346 31,321,453 | Number of exemptions (147) 252,332,427 2,344,635 8,651,310 16,188,206 19,782,920 21,020,417 18,735,895 16,076,545 27,425,887 23,603,924 43,660,347 24,005,664 22,928,678 6,124,607 1,110,381 278,717 125,448 187,027 49,819 31,998 | Amount (148) 690,109,474 6,527,161 24,183,623 45,278,791 55,340,639 58,812,909 52,422,684 44,985,177 76,747,324 66,054,832 122,201,271 67,192,154 63,691,790 6,671,119 (3) (3) (3) (3) (3) (3) (3) (3 |

 $^{^{\}star}$ Estimate should be used with caution because of the small number of sample returns on which it is based.

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

¹ Not included in adjusted gross income.

² Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subiect to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2000) was entered as a negative amount on line 21 by the taxpaver but was edited into separate fields during SOI processing. Gambling earnings entered on line 21 by the taxpaver were also edited into a separate field during SOI processing.

³ No exemption allowed at these income levels.

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

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

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

| | | | | | | | Tax c | redits | |
|---|--|--|---|--|---|---|---|---|---|
| Size of adjusted | Number of | Taxab | le income | Income tax | before credits | To | otal | Child ca | are credit |
| gross income | returns | Number | | Number | | Number | | Number | |
| | | of returns | Amount | of returns | Amount | of returns | Amount | of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All returns | 129,373,500 | 105,259,292 | 4,544,242,424 | 105,277,967 | 1,018,218,948 | 37,736,095 | 37,722,293 | 6,368,101 | 2,793,860 |
| No adjusted gross income | 1,146,357 | | | 8,982 | 119,734 | 6,238 | 2,843 | | |
| \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 | 12,111,065 | 2,321,208 6,107,118 8,189,810 10,583,580 | 2,310,589 13,321,617 38,330,697 75,723,066 | 2,306,720 6,108,110 8,187,940 10,587,124 | 341,790 2,010,981 5,715,892 11,298,102 | 95,134 1,127,389 1,748,162 3,659,081 | 2,661 119,210 543,285 2,062,219 | *156 *948 88,501 348,769 | *110 *313 17,250 137,170 |
| \$20,000 under \$25,000 | 8,368,758 | 9,584,511 8,232,553 13,409,907 10,376,300 17,024,958 | 108,031,449 127,600,390 289,468,391 305,175,955 724,730,198 | 9,585,730 8,235,579 13,412,548 10,377,952 17,030,433 | 16,117,022 19,048,031 44,376,600 49,609,099 123,561,626 | 3,417,623 2,946,703 4,677,401 4,193,202 7,613,359 | 2,985,607 2,646,627 4,149,372 3,869,712 7,822,679 | 461,503 487,681 754,563 756,058 1,588,515 | 206,660 222,087 320,347 322,973 690,981 |
| \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 | 8,597,328 8,083,447 2,135,763 396,131 | 8,585,344 8,076,672 2,132,711 395,408 | 537,645,034 821,705,724 521,942,794 239,349,218 | 8,588,253 8,078,754 2,134,488 395,862 | 104,177,139 186,527,101 147,957,882 77,103,255 | 4,383,507 2,830,097 713,804 183,416 | 4,378,863 2,516,827 1,545,166 1,092,388 | 972,303 751,767 134,238 16,249 | 442,693 357,122 63,363 9,101 |
| \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 or more | 99,510 44,582 66,768 17,610 11,215 | 99,287 44,504 66,648 17,575 11,199 | 108,725,941 69,595,617 181,760,398 109,905,445 268,919,902 | 99,433 44,552 66,707 17,596 11,207 | 35,762,333 22,951,157 59,309,335 34,965,071 77,266,795 | 53,957 26,096 40,596 11,887 8,442 | 627,967 437,527 1,095,368 638,432 1,185,540 | 3,322 1,297 1,659 359 212 | 1,743 726 896 196 130 |
| Taxable returns Nontaxable returns | 96,817,603 32,555,897 | 96,790,894 8,468,398 | 4,503,227,232 41,015,192 | 96,817,427 8,460,539 | 1,012,045,191 6,173,757 | 29,275,555 8,460,539 | 31,548,535 6,173,757 | 5,283,333 1,084,768 | 2,301,376 492,484 |

| | | | | Tax credits | continued | | | |
|--------------------------------|------------|-------------|------------|-------------|-----------|-----------|---------|-----------|
| | Credit for | the elderly | Chi | ld tax | Edu | cation | Adopti | on credit |
| Size of adjusted | or di | sabled | cr | edit | cr | edit | Ацори | on credit |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| All returns | 155,796 | 32,608 | 26,404,521 | 19,689,359 | 6,815,316 | 4,851,178 | 42,681 | 91,866 |
| No adjusted gross income | 2,064 | 1,532 | 3,422 | 1,194 | 764 | 105 | | |
| \$1 under \$5,000 | *1,982 | *702 | *956 | *405 | | | | |
| \$5,000 under \$10,000 | - , | 3,877 | *4,027 | *1,220 | 204,750 | 43,279 | | |
| \$10,000 under \$15,000 | | 18,324 | 744,434 | 170,261 | 517,744 | 266,540 | - | |
| \$15,000 under \$20,000 | 33,861 | 7,459 | 2,563,593 | 1,019,340 | 534,426 | 353,028 | - | |
| \$20,000 under \$25,000 | *9,317 | *715 | 2,599,350 | 1,485,328 | 531,009 | 386,202 | *972 | *82 |
| \$25,000 under \$30,000 | | | 2,301,691 | 1,604,681 | 531,883 | 371,428 | *926 | *1,130 |
| \$30,000 under \$40,000 | | - | 3,790,306 | 2,967,741 | 954,373 | 753,156 | *1,911 | *1,185 |
| \$40,000 under \$50,000 | | | 3,381,893 | 2,842,051 | 887,176 | 589,191 | *7,932 | *11,788 |
| \$50,000 under \$75,000 | - | - | 6,205,416 | 5,538,997 | 1,491,841 | 1,308,650 | 17,142 | 51,491 |
| \$75,000 under \$100,000 | | | 3,274,469 | 2,911,011 | 1,161,349 | 779,599 | *11,060 | *24,834 |
| \$100,000 under \$200,000 | - | - | 1,534,966 | 1,147,129 | - | | *2,729 | *1,339 |
| \$200,000 under \$500,000 | | | | | | | - | |
| \$500,000 under \$1,000,000 | - | - | - | - | - | | - | |
| \$1,000,000 under \$1,500,000 | - | | | | | | | |
| \$1,500,000 under \$2,000,000 | - | - | - | - | - | | *8 | *17 |
| \$2,000,000 under \$5,000,000 | | - | - | - | - | | - | |
| \$5,000,000 under \$10,000,000 | | | | | | | - | |
| \$10,000,000 or more | | - | - | - | - | | - | |
| Taxable returns | 83,753 | 19,194 | 19,995,745 | 16,223,275 | 5,829,812 | 4,162,347 | 23,748 | 36,594 |
| Nontaxable returns | 72,043 | 13,414 | 6,408,776 | 3,466,084 | 985,504 | 688,831 | 18,933 | 55,272 |

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

Tax credits--continued

| | | | | Tax credits | scontinued | | | |
|--|------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|------------------------|----------------------------|
| Size of adjusted | | e credit used to ax before credits | Minimum | tax credit | Foreign | tax credit | General bus | siness credit |
| gross income | Number | an perere ereane | Number | | Number | | Number | |
| g | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | | | | | | | | |
| | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| All returns | 5,416,246 | 1,968,680 | 199,554 | 1,287,661 | 3,935,699 | 5,990,360 | 275,114 | 764,253 |
| No adjusted gross income | - | | | | 87 | 2 | | |
| \$1 under \$5,000 | - | | *711 | *70 | 88,484 | 1,250 | *948 | *81 |
| \$5,000 under \$10,000 | 801,599 | 68,211 | *2,930 | *65 | 83,551 | 2,242 | - | |
| \$10,000 under \$15,000 | 286,441 1,336,755 | 60,352 | *724 *1.006 | *387 | 116,963 | 9,470 | *2,878 *2,877 | *447 |
| \$15,000 under \$20,000 | | 527,911 | *1,096 | *643 | 113,879 | 13,018 | *3,857 | *1,709 |
| \$20,000 under \$25,000 \$25,000 under \$30,000 | 1,674,876 1,207,323 | 880,416 417,137 | *849 *904 | *902 *498 | 108,093 80,437 | 13,754 10,238 | 6,333 7,892 | 7,045 5,968 |
| \$30,000 under \$40,000 | 109,252 | 14,653 | 3,951 | 2,134 | 217,827 | 47,834 | 12,953 | 18,518 |
| \$40,000 under \$50,000 | | | 4,249 | 927 | 245,156 | 59,619 | 19,759 | 29,820 |
| \$50,000 under \$75,000 | | | 19,772 | 12,471 | 608,271 | 112,490 | 39,674 | 56,890 |
| \$75,000 under \$100,000 | | | 13,851 | 17,992 | 497,623 | 128,995 | 31,367 | 59,982 |
| \$100,000 under \$200,000 | - | | 69,028 | 85,987 | 951,893 | 750,889 | 79,213 | 159,294 |
| \$200,000 under \$500,000 | | | 50,361 | 199,786 | 541,000 | 1,137,757 | 42,114 | 118,212 |
| \$500,000 under \$1,000,000 | - | | 17,101 | 225,543 | 156,386 | 761,159 | 14,701 | 76,924 |
| \$1,000,000 under \$1,500,000 | | | 5,244 | 136,245 | 47,352 | 440,439 | 4,717 | 40,074 |
| \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 | | | 2,564 4,220 | 97,203 260,738 | 23,368 36,514 | 307,240 741,865 | 2,408 3,949 | 25,935 72,252 |
| \$5,000,000 under \$10,000,000 | _ | | 1,216 | 115,465 | 10,925 | 473,486 | 1,267 | 39,321 |
| \$10,000,000 or more | - | | 783 | 130,605 | 7,890 | 978,612 | 1,085 | 51,779 |
| Taxable returns | 2,068,415 | 747,708 | 195,759 | 1,252,046 | 3,874,960 | 5,840,820 | 256,327 | 731,792 |
| Nontaxable returns | 3,347,831 | 1,220,971 | 3,795 | 35,615 | 60,739 | 149,541 | 18,787 | 32,460 |
| | | | Tax credits | continued | | | | |
| | Empower | ment zone | Nonconvent | ional source | | | Income tax | after credits |
| Size of adjusted | | ent credit | | credit | Other ta | x credits | | |
| gross income | Number | | Number | | Number | | Number | |
| · · | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| - | | (07) | | (00) | | (04) | | (00) |
| A.II. | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| All returns | 5,073 | 21,948 | 26,742 | 44,500 | 49,245 | 100,696 | 96,815,794 | 980,496,655 |
| No adjusted gross income | ** | ** | | | | | 5,608 | 116,892 |
| \$1 under \$5,000 | - | | **949 | **41 | *948 | *3 | 2,299,944 | 339,129 |
| \$5,000 under \$10,000 \$10,000 under \$15,000 | | | | | *343 *925 | *3 *254 | 5,531,486 6,927,830 | 1,891,770 5,172,606 |
| \$15,000 under \$20,000 | | | _ | _ | *1,982 | *755 | 7,548,195 | 9,235,884 |
| \$20,000 under \$25,000 | | | | | *1,982 | *3,665 | 7,565,852 | 13,131,415 |
| \$25,000 under \$30,000 | _ | | _ | | *2,913 | *2,739 | 7,297,191 | 16,401,405 |
| \$30,000 under \$40,000 | | | *2,944 | *84 | *3,008 | *10,836 | 13,002,470 | 40,227,229 |
| \$40,000 under \$50,000 | ** | ** | *4,871 | *1,391 | *3,277 | *1,935 | 10,250,253 | 45,739,387 |
| \$50,000 under \$75,000 | - | | *1,388 | *93 | 7,830 | 8,541 | 16,960,828 | 115,738,948 |
| \$75,000 under \$100,000 | - | | *2,283 | *1,948 | *6,378 | *4,905 | 8,580,510 | 99,798,276 |
| \$100,000 under \$200,000 | **155 | **319 | 8,479 | 1,523 | 9,532 5,641 | 13,071 | 8,076,542 2,133,889 | 184,010,274 146,412,716 |
| \$200,000 under \$500,000 \$500,000 under \$1,000,000 | 2,385 1,379 | 8,556 3,439 | 2,739 1,748 | 6,322 7,870 | 5,641 2,504 | 10,628 8,352 | 2,133,889 395,754 | 76,010,867 |
| \$1,000,000 under \$1,500,000 | 629 | 1,821 | 424 | 4,218 | 577 | 3,425 | 99,414 | 35,134,366 |
| | 233 | 1,539 | 209 | 1,663 | 362 | 3,203 | 44,543 | 22,513,630 |
| \$1,500,000 under \$2,000,000 | 200 | | | 6,133 | 604 | 9,827 | 66,690 | 58,213,967 |
| \$2,000,000 under \$5,000,000 | 203 | 3,657 | 466 | 0,133 | 004 | -, | , | 00,210,001 |
| \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 | 203 55 | 1,990 | 124 | 2,813 | 258 | 5,155 | 17,591 | 34,326,639 |
| \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 or more | 203 55 33 | 1,990 614 | 124 118 | 2,813 10,402 | 258 181 | 5,155 13,398 | 17,591 11,206 | 34,326,639 76,081,256 |
| \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 or more Taxable returns | 203 55 33 | 1,990 614 21,948 | 124 118 25,680 | 2,813 10,402 44,382 | 258 181 42,293 | 5,155 13,398 91,802 | 17,591 | 34,326,639 |
| \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 or more | 203 55 33 | 1,990 614 | 124 118 | 2,813 10,402 | 258 181 | 5,155 13,398 | 17,591 11,206 | 34,326,639 76,081,256 |

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

| | A | | | | | All other | other taxes | | |
|---|--|---|--|---|--|--|---|---|--|
| | Alternative r | minimum tax | Total in | come tax | | | Penalty tax | on qualified | |
| Size of adjusted | | | | | To | otal | retireme | • | |
| gross income | Number | | Number | | Number | | Number | · | |
| • | of | Amount | of | Amount | of | Amount | of | Amount | |
| | returns | Amount | returns | 7 unount | returns | 7 tillount | returns | 7 tilloditi | |
| | | (==) | | () | | (5.5) | | | |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | |
| All returns | 1,304,197 | 9,600,840 | 96,817,603 | 980,645,201 | 18,762,983 | 39,485,472 | 4,334,527 | 3,414,692 | |
| No adjusted gross income | 3,823 | 100,636 | 5,714 | 123,842 | 167,627 | 270,598 | 24,426 | 22,568 | |
| \$1 under \$5,000 | | *1,249 | 2,299,944 | 339,129 | 933,404 | 408,704 | 42,464 | 3,984 | |
| \$5,000 under \$10,000 | 2,268 | 6,882 | 5,531,503 | 1,891,860 | 1,712,772 | 1,446,417 | 98,313 | 23,539 | |
| \$10,000 under \$15,000 | *4,221 | *3,327 | 6,927,830 | 5,172,606 | 1,492,895 | 1,653,886 | 166,158 | 39,450 | |
| \$15,000 under \$20,000 | 1,502 | 2,433 | 7,548,195 | 9,235,884 | 1,186,233 | 1,589,812 | 218,150 | 70,895 | |
| \$20,000 under \$25,000 | *1,333 | *6,883 | 7,565,852 | 13,131,415 | 1,098,273 | 1,497,953 | 267,574 252,739 | 86,352 88,176 | |
| \$25,000 under \$30,000 \$30,000 under \$40,000 | *2,212 12,493 | *1,377 14,323 | 7,297,191 13,002,482 | 16,401,405 40,229,243 | 1,002,261 1,800,541 | 1,520,387 2,803,922 | 559,112 | 245,000 | |
| \$40,000 under \$50,000 | 20,064 | 19,820 | 10,250,253 | 45,739,387 | 1,681,947 | 2,693,357 | 563,623 | 277,389 | |
| \$50,000 under \$75,000 | 121,906 | 168,366 | 16,960,863 | 115,745,997 | 3,022,021 | 6,256,244 | 966,916 | 736,230 | |
| \$75,000 under \$100,000 | 177,433 | 244,174 | 8,580,658 | 99,803,213 | 1,682,518 | 4,056,348 | 586,434 | 623,372 | |
| \$100,000 under \$200,000 | | 1,531,783 | 8,077,869 | 184,034,909 | 1,986,446 | 7,600,858 | 506,494 | 894,970 | |
| \$200,000 under \$500,000 | 416,198 | 3,340,500 | 2,134,046 | 146,454,328 | 740,932 | 4,575,736 | 72,005 | 253,769 | |
| \$500,000 under \$1,000,000 | 66,860 | 1,438,572 | 395,756 | 76,021,565 | 152,510 | 1,259,122 | 6,455 | 33,633 | |
| \$1,000,000 under \$1,500,000 | 14,832 | 467,551 | 99,415 | 35,149,292 | 40,981 | 438,470 | 1,687 | 5,364 | |
| \$1,500,000 under \$2,000,000 | 6,462 | 321,882 | 44,543 | 22,521,143 | 18,802 | 245,814 | 611 | 3,651 | |
| \$2,000,000 under \$5,000,000 | 9,988 | 759,863 | 66,693 | 58,226,583 | 28,481 | 461,426 | 946 | 4,210 | |
| \$5,000,000 under \$10,000,000 \$10,000,000 or more | 2,741 2,070 | 399,690 771,530 | 17,592 11,206 | 34,332,526 76,090,875 | 8,291 6,047 | 234,317 472,098 | 255 164 | 1,446 694 | |
| Taxable returns | 1,299,030 | 9,597,529 | 96,817,603 | 980,645,201 | 13,967,060 | 33,873,437 | 3,812,736 | 3,244,128 | |
| Nontaxable returns | 5,168 | 3,311 | | | 4,795,923 | 5,612,035 | 521,791 | 170,564 | |
| | | | A II - 41 4 | | | | | | |
| | | | | | | | | | |
| | | | All other taxe | | | | | and the same of the | |
| | Self-emplo | oyment tax | Social Sec | curity taxes | Household er | mployment tax | Earned income | | |
| Size of adjusted | · | oyment tax | Social Sec on tip i | curity taxes | | mployment tax | offset all o | | |
| Size of adjusted gross income | Self-emplo | oyment tax | Social Sec | curity taxes | Household er | mployment tax | | | |
| • | · | oyment tax Amount | Social Sec on tip i | curity taxes | | mployment tax Amount | offset all o | | |
| • | Number | | Social Sec on tip i Number | curity taxes ncome | Number | | offset all o Number | ther taxes | |
| • | Number of | | Social Sec on tip i Number of | curity taxes ncome | Number of | | offset all o Number of | ther taxes | |
| • | Number of returns | Amount | Social Sec on tip i Number of returns | curity taxes ncome Amount | Number of returns | Amount | offset all o Number of returns | Amount | |
| gross income | Number of returns (42) 14,300,140 | Amount (43) | Social Second tip in Number of returns (44) | Amount (45) | Number of returns (46) | Amount (47) | offset all o Number of returns (48) | Amount (49) | |
| gross income All returns No adjusted gross income | Number of returns (42) 14,300,140 143,050 | Amount (43) 34,778,824 | Social Secontip in Number of returns (44) 265,007 | Amount (45) | Number of returns (46) 259,906 4,949 | Amount (47) 795,638 11,812 | offset all o Number of returns (48) 3,147,876 | Amount (49) 2,523,703 25,738 | |
| gross income All returns | Number of returns (42) 14,300,140 143,050 869,380 | Amount (43) 34,778,824 233,158 | Social Secontip in Number of returns (44) | Amount (45) 35,753 | Number of returns (46) 259,906 | Amount (47) 795,638 | offset all of Number of returns (48) 3,147,876 56,947 | Amount (49) 2,523,703 | |
| ### All returns No adjusted gross income | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 | Social Second tip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 | Amount (45) 35,753 *8 694 2,383 10,131 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 | (47) 795,638 11,812 *8,866 4,677 27,109 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 | |
| All returns No adjusted gross income \$1 under \$5,000\$5,000 under \$10,000 | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 | Amount (43) 34,778,824 233,158 395,080 1,415,291 | Social Secondary in the | Amount (45) 35,753 *8 694 2,383 | Number of returns (46) 259,906 4,949 *3,883 2,145 | Amount (47) 795,638 11,812 *8,866 4,677 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 | Amount (49) 2,523,703 25,738 130,012 780,037 | |
| ### All returns No adjusted gross income | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 | Social Second tip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns No adjusted gross income | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 | Social Second tip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| ### All returns | Number of returns (42) 14,300,140 143,050 869,380 1,5777,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 130,708 34,955 15,781 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 1,128,035 368,395 202,441 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 *194 *41 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 *5 *8 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 27,467 8,439 4,338 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 93,056 34,130 20,425 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 130,708 34,955 15,781 22,925 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 1,128,035 368,395 202,441 327,471 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 *194 *41 *3 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 *5 *8 | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 27,467 8,439 4,338 7,839 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 93,056 34,130 20,425 50,306 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 130,708 34,955 15,781 22,925 6,536 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 1,128,035 368,395 202,441 327,471 140,668 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 *194 *41 *3 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 *5 *8 (¹) | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 27,467 8,439 4,338 7,839 2,795 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 93,056 34,130 20,425 50,306 25,107 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 130,708 34,955 15,781 22,925 6,536 4,551 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 1,421,578 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 1,128,035 368,395 202,441 327,471 140,668 220,266 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 *194 *41 *3 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 *5 *8 (¹) | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 27,467 8,439 4,338 7,839 2,795 2,610 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 93,056 34,130 20,425 50,306 25,107 41,066 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |
| All returns | Number of returns (42) 14,300,140 143,050 869,380 1,577,727 1,249,459 945,960 830,917 748,400 1,257,046 1,154,337 2,091,014 1,118,088 1,458,547 640,758 130,708 34,955 15,781 22,925 6,536 | Amount (43) 34,778,824 233,158 395,080 1,415,291 1,576,929 1,485,407 1,398,078 2,531,799 2,395,153 5,425,352 3,420,447 6,564,831 4,128,446 1,128,035 368,395 202,441 327,471 140,668 | Social Secontip in Number of returns (44) 265,007 *711 23,855 46,034 61,773 25,249 12,711 *14,854 19,714 16,808 24,904 *9,010 *9,147 *194 *41 *3 | Amount (45) 35,753 *8 694 2,383 10,131 10,002 1,920 *1,954 2,316 2,518 1,135 *1,153 *1,527 *5 *8 (¹) | Number of returns (46) 259,906 4,949 *3,883 2,145 9,726 7,242 5,801 5,395 10,744 4,313 19,185 7,427 56,726 68,883 27,467 8,439 4,338 7,839 2,795 | Amount (47) 795,638 11,812 *8,866 4,677 27,109 22,615 11,505 8,478 23,393 17,120 85,111 6,829 116,164 187,870 93,056 34,130 20,425 50,306 25,107 | offset all of Number of returns (48) 3,147,876 56,947 474,671 1,059,937 610,635 454,880 321,490 154,801 14,515 | Amount (49) 2,523,703 25,738 130,012 780,037 715,870 540,825 257,556 72,375 | |

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

Tax payments

| Size of adjusted | Total ta | x liability | To | otal | Income ta | x withheld | Estimated to | ax payments |
|---|--|---|--|---|--|--|---|---|
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | 741104111 | returns | 7 unount | returns | , unoun | returns | , anoun |
| | | | | | | | | |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) |
| All returns | 99,472,412 | 1,017,470,509 | 119,371,325 | 1,051,594,465 | 113,733,442 | 763,901,388 | 13,326,668 | 221,621,893 |
| No adjusted gross income | 149,951 | 362,895 | 387,115 | 2,193,723 | 294,722 | 1,112,655 | 95,148 | 823,570 |
| \$1 under \$5,000 | 3,032,237 | 616,912 | 9,591,959 | 2,257,617 | 9,369,215 | 1,927,402 | 210,439 | 296,001 |
| \$5,000 under \$10,000 | 6,159,121 | 2,556,617 | 10,463,765 | 6,253,019 | 10,109,974 | 5,663,336 | 402,080 | 493,429 |
| \$10,000 under \$15,000 | | 6,106,627 | 10,516,054 | 11,273,288 | 9,978,918 | 10,180,220 | 658,508 | 978,014 |
| \$15,000 under \$20,000 | 7,790,965 | 10,280,912 | 10,856,582 | 17,401,395 | 10,277,530 | 15,943,225 | 813,466 | 1,354,974 |
| \$20,000 under \$25,000 | , , | 14,349,093 | 9,596,322 | 22,018,698 | 9,158,737 | 20,277,737 | 712,348 | 1,588,716 |
| \$25,000 under \$30,000 | 7,454,327 | 17,816,882 | 8,168,147 | 24,443,566 | 7,817,095 | 22,692,049 | 644,522 | 1,647,968 |
| \$30,000 under \$40,000 | 13,132,818 | 42,991,406 | 13,285,087 | 55,081,274 | 12,695,660 | 50,678,954 | 1,258,092 | 4,119,525 |
| \$40,000 under \$50,000 \$50,000 under \$75,000 | | 48,418,390 121,992,186 | 10,280,564 16,903,412 | 58,935,250 139,642,043 | 9,814,727 16,148,717 | 53,730,061 124,886,724 | 1,117,939 2,346,511 | 4,875,553 14,003,378 |
| | | | | | | | | |
| \$75,000 under \$100,000 \$100,000 under \$200,000 | | 103,859,528 191,635,766 | 8,548,689 8,027,316 | 109,889,688 188,415,580 | 8,170,721 7,502,553 | 96,012,742 150,492,058 | 1,476,909 2,199,885 | 12,925,044 33,792,028 |
| \$200,000 under \$500,000 | | 151,030,064 | 2,114,677 | 138,762,674 | 1,861,839 | 90,023,015 | 992,879 | 41,962,328 |
| \$500,000 under \$1,000,000 | | 77,280,687 | 393,176 | 69,501,992 | 332,894 | 38,281,578 | 232,453 | 25,446,840 |
| \$1,000,000 under \$1,500,000 | | 35,587,762 | 98,933 | 31,812,848 | 82,705 | 15,514,260 | 66,205 | 12,648,209 |
| \$1,500,000 under \$2,000,000 | | 22,766,957 | 44,332 | 20,129,962 | 36,750 | 9,252,945 | 30,798 | 8,264,195 |
| \$2,000,000 under \$5,000,000 | | 58,688,009 | 66,456 | 51,735,338 | 55,907 | 22,727,045 | 46,755 | 20,740,318 |
| \$5,000,000 under \$10,000,000 | 17,601 | 34,566,843 | 17,546 | 30,815,033 | 15,057 | 12,347,413 | 12,980 | 11,687,561 |
| \$10,000,000 or more | 11,214 | 76,562,973 | 11,193 | 71,031,476 | 9,720 | 22,157,969 | 8,750 | 23,974,241 |
| Taxable returns | 96,809,221 | 1,014,512,911 | 92,963,366 | 1,026,988,598 | 88,154,525 | 742,921,108 | 12,335,396 | 218,500,841 |
| Nontaxable returns | 2,663,191 | 2,957,598 | 26,407,959 | 24,605,867 | 25,578,917 | 20,980,280 | 991,272 | 3,121,052 |
| | | | | Tax paymen | tscontinued | | | • |
| | Payments wi | th request for | Excess So | cial Security | Credit for Fe | ederal tax on | Credit from | n regulated |
| | | | | | | | | |
| Size of adjusted | extension (| of filing time | taxes | withheld | gasoline and | l special fuels | investment | companies |
| Size of adjusted gross income | extension of Number | of filing time | taxes Number | withheld | gasoline and | special fuels | investment Number | companies |
| • | Number | | Number | | Number | · | Number | |
| • | | of filing time Amount | | withheld Amount | | Amount | | companies Amount |
| • | Number of | | Number of | | Number of | · | Number of | |
| • | Number of returns (58) | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| gross income All returns | Number of returns (58) 1,610,938 | Amount (59) 63,396,711 | Number of returns (60) 1,640,582 | Amount (61) 2,184,849 | Number of returns (62) 395,555 | Amount (63) 90,578 | Number of returns (64) 50,698 | Amount (65) 399,047 |
| gross income All returns No adjusted gross income | Number of returns (58) 1,610,938 19,481 | Amount (59) 63,396,711 156,647 | Number of returns (60) 1,640,582 3,084 | Amount (61) 2,184,849 5,134 | Number of returns (62) 395,555 25,146 | Amount (63) 90,578 8,159 | Number of returns (64) 50,698 2,303 | Amount (65) 399,047 87,557 |
| gross income All returns No adjusted gross income | Number of returns (58) 1,610,938 19,481 65,243 | Amount (59) 63,396,711 156,647 31,025 | Number of returns (60) 1,640,582 3,084 *218 | Amount (61) 2,184,849 5,134 *378 | Number of returns (62) 395,555 25,146 11,501 | Amount (63) 90,578 8,159 2,533 | Number of returns (64) 50,698 | Amount (65) 399,047 |
| gross income All returns No adjusted gross income | Number of returns (58) 1,610,938 19,481 65,243 65,884 | Amount (59) 63,396,711 156,647 | Number of returns (60) 1,640,582 3,084 | Amount (61) 2,184,849 5,134 | Number of returns (62) 395,555 25,146 | Amount (63) 90,578 8,159 | Number of returns (64) 50,698 2,303 | Amount (65) 399,047 87,557 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 | Amount (59) 63,396,711 156,647 31,025 91,746 | Number of returns (60) 1,640,582 3,084 *218 *230 | Amount (61) 2,184,849 5,134 *378 *309 | Number of returns (62) 395,555 25,146 11,501 25,782 | Amount (63) 90,578 8,159 2,533 4,200 | Number of returns (64) 50,698 2,303 *1,923 | Amount (65) 399,047 87,557 *278 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 | Amount (63) 90,578 8,159 2,533 4,200 3,709 | Number of returns (64) 50,698 2,303 *1,923 *4,010 | Amount (65) 399,047 87,557 *278 *3,710 |
| All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 |
| gross income All returns No adjusted gross income | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 |
| gross income All returns | (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *6,643 *5,970 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 |
| gross income All returns No adjusted gross income | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *6,643 *5,970 *2,985 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 |
| gross income All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *6,643 *5,970 *2,985 *4,615 | Amount (65) 399,047 87,557 *278 -3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 |
| gross income All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 | (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 |
| gross income All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 4,928 | (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 26,155 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 5,610,105 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 48,534 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 154,210 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 1,125 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 1,635 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 4,928 1,018 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 7,623 3,057 |
| ### All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 26,155 12,869 22,776 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 5,610,105 3,601,572 2,591,407 8,225,626 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 48,534 13,735 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 154,210 45,287 19,996 34,037 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 1,125 497 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 1,635 462 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 4,928 1,018 339 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 7,623 3,057 1,335 7,630 |
| ### All returns **No adjusted gross income | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 26,155 12,869 22,776 7,679 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 5,610,105 3,601,572 2,591,407 8,225,626 6,764,137 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 48,534 13,735 5,950 9,610 2,691 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 154,210 45,287 19,996 34,037 11,262 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 1,125 497 126 358 126 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 1,635 462 83 683 150 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 4,928 1,018 339 157 284 108 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 7,623 3,057 1,335 7,630 4,511 |
| All returns | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 26,155 12,869 22,776 7,679 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 5,610,105 3,601,572 2,591,407 8,225,626 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 48,534 13,735 5,950 9,610 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 154,210 45,287 19,996 34,037 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 1,125 497 126 358 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 1,635 462 83 683 | Number of returns (64) 50,698 2,303 *1,923 | Amount (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 7,623 3,057 1,335 7,630 |
| gross income | Number of returns (58) 1,610,938 19,481 65,243 65,884 55,724 63,862 53,459 55,125 102,092 98,763 193,071 147,049 320,671 218,549 76,317 26,155 12,869 22,776 7,679 | Amount (59) 63,396,711 156,647 31,025 91,746 102,972 96,095 136,314 89,782 230,601 279,383 717,898 727,348 3,111,080 6,035,143 5,610,105 3,601,572 2,591,407 8,225,626 6,764,137 | Number of returns (60) 1,640,582 3,084 *218 *230 *1,982 *51 *2,971 *2,094 *748 *2,024 59,264 391,238 799,691 294,783 48,534 13,735 5,950 9,610 2,691 | Amount (61) 2,184,849 5,134 *378 *309 *4,664 *63 *1,294 *1,613 *646 *2,369 16,545 217,034 928,430 734,837 154,210 45,287 19,996 34,037 11,262 | Number of returns (62) 395,555 25,146 11,501 25,782 27,465 30,819 21,550 37,856 50,841 34,819 65,746 33,235 23,180 5,269 1,125 497 126 358 126 | Amount (63) 90,578 8,159 2,533 4,200 3,709 4,833 6,989 9,932 9,292 8,362 12,734 6,528 8,529 1,476 1,635 462 83 683 150 | Number of returns (64) 50,698 2,303 *1,923 *4,010 *3,941 *2,828 *2,028 *6,643 *5,970 *2,985 *4,615 6,525 4,928 1,018 339 157 284 108 | (65) 399,047 87,557 *278 *3,710 *2,205 *7,647 *2,221 *42,257 *39,522 *4,764 *993 83,455 5,874 7,623 3,057 1,335 7,630 4,511 |

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

| | Tax payment | scontinued | | | | Overp | ayment | |
|--|-------------------|------------------|---|---|---|--|---|---|
| Size of adjusted | Addition tax c | | | come credit, ble portion | Т | otal | Ref | unded |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) |
| All returns | 1,104,143 | 977,641 | 16,125,542 | 27,803,959 | 95,921,082 | 196,198,780 | 93,000,030 | 167,577,365 |
| No adjusted gross income | 177,324 | 200,591 | 54,076 | 60,297 | 538,660 | 2,262,526 | 511,736 | 2,013,952 |
| \$1 under \$5,000 | 10,537 | 6,857 | 2,479,032 | 1,709,956 | 9,739,391 | 3,820,170 | 9,674,662 | 3,759,845 |
| \$5,000 under \$10,000 | 15,455 | 8,740 | 4,131,202 | 7,281,273 | 10,362,928 | 11,883,884 | 10,279,167 | 11,798,610 |
| \$10,000 under \$15,000 | 23,520 | 25,799 | 3,438,424 | 9,449,171 | 9,759,311 | 15,924,209 | 9,601,263 | 15,697,538 |
| \$15,000 under \$20,000 | 49,568 | 56,261 | 3,347,043 | 6,529,204 | 9,457,657 | 15,222,647 | 9,285,551 | 14,990,528 |
| \$20,000 under \$25,000 | 211,644 | 157,906 | 1,905,655 | 2,325,848 | 8,174,040 | 11,696,810 | 8,007,257 | 11,446,266 |
| \$25,000 under \$30,000 | 255,681 | 222,860 | 730,693 | 443,555 | 6,646,719 | 9,049,412 | 6,526,391 | 8,847,475 |
| \$30,000 under \$40,000 | 225,904 | 175,392 | 39,418 | 4,656 | 10,476,699 | 16,080,795 | 10,229,922 | 15,608,376 |
| \$40,000 under \$50,000 \$50,000 under \$75,000 | 85,855 48,616 | 70,218 52,969 | | | 7,765,945 12,122,068 | 14,652,812 28,580,556 | 7,536,430 11,655,083 | 14,158,180 27,245,371 |
| | | | | | | | | |
| \$75,000 under \$100,000 \$100,000 under \$200,000 | 29 *10 | 43 *5 | | | 5,347,660 4,353,221 | 15,405,310 18,688,302 | 5,080,940 3,867,368 | 14,261,562 15.273.952 |
| \$200,000 under \$200,000 \$200,000 under \$500,000 | | 5 | | | 912,831 | 10,609,574 | 625,588 | 6,012,179 |
| \$500,000 under \$1,000,000 | | | | | 157,682 | 5,314,537 | 78,343 | 2,119,718 |
| | | | | | | | | |
| \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 | | | | | 42,157 18,859 | 2,572,956 1,692,362 | 17,761 7,239 | 847,770 520,765 |
| \$2,000,000 under \$5,000,000 | | | | | 29,975 | 4,191,067 | 10,706 | 1,154,639 |
| \$5,000,000 under \$10,000,000 | | | | | 8,848 | 2,601,069 | 2,834 | 635,735 |
| \$10,000,000 or more | | | | | 6,431 | 5,949,784 | 1,790 | 1,184,905 |
| Taxable returns | 14,342 | 16,887 | _ | | 67,899,190 | 144,382,964 | 65,203,891 | 116,509,574 |
| Nontaxable returns | 1,089,801 | 960,754 | 16,125,542 | 27,803,959 | 28,021,892 | 51,815,817 | 27,796,139 | 51,067,791 |
| | | | Overpayme | entcontinued | | | • | * |
| 0: (| | | | 1 estimated tax | Tax due at | time of filing | | ned estimated |
| Size of ac gross inc | • | | Number | T | Number | 1 | tax p | enalty |
| 9 | | | | | | | Number | |
| | | | | A | | A | Number | A |
| | | | of | Amount | of | Amount | of | Amount |
| | | | | Amount | | Amount | | Amount |
| | | | of returns (74) | Amount (75) | of returns (76) | (77) | of returns (78) | Amount (79) |
| All returns | | | of returns | | of returns | | of returns | |
| | | | of returns (74) 4,255,216 | (75) | of returns (76) | (77) | of returns (78) | (79) |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 | (75) 28,621,415 | of returns (76) 30,624,423 | (77) 134,944,362 | of returns (78) 5,813,524 | (79) 1,441,719 |
| No adjusted gross income\$1 under \$5,000 | | | of returns (74) 4,255,216 39,271 87,929 | (75) 28,621,415 248,575 | of returns (76) 30,624,423 101,035 | (77) 134,944,362 179,844 | of returns (78) 5,813,524 19,592 | (79) 1,441,719 3,228 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 | (75) 28,621,415 248,575 60,325 85,274 226,670 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 | (79) 1,441,719 3,228 1,406 8,633 16,793 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 | (75) 28,621,415 248,575 60,325 85,274 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 | (77) 134,944,362 179,844 469,517 915,793 | of returns (78) 5,813,524 19,592 16,044 152,089 | (79) 1,441,719 3,228 1,406 8,633 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 | (75) 28,621,415 248,575 60,325 85,274 226,670 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 | (79) 1,441,719 3,228 1,406 8,633 16,793 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 29,269 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 1,725,186 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 56,700 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 6,404,193 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 23,298 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 56,323 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 29,269 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 29,269 13,789 22,595 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 1,725,186 1,171,597 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 56,700 25,454 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 6,404,193 4,361,584 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 23,298 10,265 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 56,323 32,227 |
| All returns | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 29,269 13,789 22,595 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 1,725,186 1,171,597 3,036,428 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 56,700 25,454 36,345 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 6,404,193 4,361,584 11,211,442 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 23,298 10,265 15,023 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 56,323 32,227 67,703 |
| No adjusted gross income | | | of returns (74) 4,255,216 39,271 87,929 134,978 231,033 258,225 259,666 177,271 379,139 344,539 693,115 406,607 697,539 371,015 96,578 29,269 13,789 22,595 7,103 | (75) 28,621,415 248,575 60,325 85,274 226,670 232,119 250,544 201,937 472,419 494,632 1,335,185 1,143,748 3,414,350 4,597,395 3,194,819 1,725,186 1,171,597 3,036,428 1,965,334 | of returns (76) 30,624,423 101,035 2,012,351 1,850,621 2,002,815 2,108,992 1,764,799 1,700,606 3,021,350 2,621,393 4,919,956 3,233,443 3,704,985 1,213,817 236,361 56,700 25,454 36,345 8,655 | (77) 134,944,362 179,844 469,517 915,793 1,321,318 1,569,670 1,602,889 1,821,480 3,906,471 4,151,604 11,040,037 9,497,249 22,177,940 23,159,410 13,249,211 6,404,193 4,361,584 11,211,442 6,384,609 | of returns (78) 5,813,524 19,592 16,044 152,089 208,280 276,599 287,196 319,761 557,772 546,751 1,104,593 798,826 943,617 433,284 94,784 23,298 10,265 15,023 3,668 | (79) 1,441,719 3,228 1,406 8,633 16,793 21,323 25,485 29,707 54,702 71,509 152,139 122,109 269,456 282,447 155,978 56,323 32,227 67,703 31,730 |

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

^{**} Data combined to prevent disclosure of specific taxpayer information.

¹ Less than \$500.

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

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

| Size of adjusted | Number of | Total itemized | | ctions in excess | | ental expenses | Medical and d | ental expenses |
|---|--|---|---|--|---|---|---|--|
| gross income | returns | deductions in | Number | | Number | | Number | |
| - | | taxable income | of | Amount | of | Amount | of | Amount |
| | | | returns | | returns | | returns | |
| - | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns | 42,534,320 | 822,360,510 | 6,030,417 | 38,066,131 | 6,513,104 | 39,251,004 | 6,513,104 | 60,138,116 |
| Under \$5,000 | 185,173 | 2,133,138 | | | 102,588 | 746,588 | 102,588 | 768,644 |
| \$5,000 under \$10,000 | 467,842 | 5,257,582 | | | 268,606 | 1,749,230 | 268,606 | 1,906,068 |
| \$10,000 under \$15,000 | 841,274 | 9,646,982 | | | 522,045 | 3,698,685 | 522,045 | 4,193,857 |
| \$15,000 under \$20,000 | 1,214,471 | 13,541,912 | | | 621,768 | 3,598,293 | 621,768 | 4,416,973 |
| \$20,000 under \$25,000 | 1,529,850 | 17,382,730 | | | 582.517 | 3.249.117 | 582,517 | 4,236,765 |
| \$25,000 under \$30,000 | 1,811,190 | 20,034,800 | | | 574,938 | 2,769,630 | 574,938 | 3,955,115 |
| \$30,000 under \$35,000 | 2,146,335 | 24,919,429 | | | 597,341 | 2,970,842 | 597,341 | 4,424,995 |
| \$35,000 under \$40,000 | 2,198,950 | 25,981,825 | | | 494,344 | 2,175,310 | 494,344 | 3,568,321 |
| \$40,000 under \$45,000 | 2,416,255 | 29,297,001 | | | 451,145 | 1,987,465 | 451,145 | 3,424,864 |
| \$45,000 under \$50,000 | 2,221,183 | 28,748,006 | | | 371,045 | 1,810,004 | 371,045 | 3,130,984 |
| \$50,000 under \$55,000 | 2,233,609 | 30,303,570 | | | 283,333 | 2,001,210 | 283,333 | 3,115,379 |
| \$55,000 under \$60,000 | 2,283,792 | 32,196,179 | | | 291,066 | 1,794,836 | 291,066 | 3,050,138 |
| \$60,000 under \$75,000 | 6,187,245 | 93,278,153 | 74,835 | 11,093 | 605,275 | 3,424,358 | 605,275 | 6,452,983 |
| \$75,000 under \$100,000 | 6,972,333 | 121,230,747 | 57,219 | 33,609 | 434,841 | 2,729,312 | 434,841 | 5,500,800 |
| | | | | · · | · | | · | |
| \$100,000 under \$200,000 | 7,249,967 1,994,390 | 175,201,318 | 3,324,258 1,994,006 | 2,806,796 | 278,840 30,611 | 3,366,150 969,548 | 278,840 30,611 | 6,015,001 |
| \$200,000 under \$500,000 \$500,000 under \$1,000,000 | 361,512 | 84,614,841 29,659,832 | 361,268 | 9,457,684 5,907,383 | 2,325 | 168,826 | 2,325 | 1,594,042 284,485 |
| | | | | | · | · · | · | |
| \$1,000,000 under \$1,500,000 | 89,027 | 11,970,414 | 88,982 | 2,836,520 | 322 | 26,163 | 322 | 55,337 |
| \$1,500,000 under \$2,000,000 | 40,698 | 7,148,217 | 40,662 | 1,875,807 | 91 | 6,797 | 91 | 18,284 |
| \$2,000,000 under \$5,000,000 | 61,691 | 17,722,035 | 61,669 | 4,910,560 | **63 | **8,640 | **63 | **25,081 |
| \$5,000,000 under \$10,000,000 | 16,647 | 10,770,346 | 16,636 | 2,931,973 | ** | ** | ** | ** |
| \$10,000,000 or more | 10,886 | 31,321,453 | 10,883 | 7,294,704 | | | | |
| Taxable returns | 39,550,580 | 767,001,120 | 6,025,379 | 38,026,749 | 5,047,421 | 23,716,222 | 5,047,421 | 42,475,081 |
| Nontaxable returns | 2,983,740 | 55,359,390 | 5,038 | 39,382 | 1,465,683 | 15,534,782 | 1,465,683 | 17,663,035 |
| | | | | | | | | |
| | | | | | Taxes paid | d deduction | | |
| | Medical a | and dental | | | | | | |
| Size of adjusted | | and dental limitation | To | otal | | d deduction | Real est | ate taxes |
| Size of adjusted gross income | | | To Number | otal | | | Real est Number | ate taxes |
| - | expenses | | | otal Amount | State and loca | | | ate taxes Amount |
| - | expenses Number | s limitation | Number | | State and loca | al income taxes | Number | |
| - | expenses Number of | s limitation | Number of | | State and loca Number of | al income taxes | Number of | |
| gross income | expenses Number of returns (9) | Amount (10) | Number of returns (11) | Amount (12) | State and loca Number of returns (13) | Amount (14) | Number of returns (15) | Amount (16) |
| gross income All returns | expenses Number of returns (9) 6,513,104 | Amount (10) 20,887,112 | Number of returns (11) 41,823,554 | Amount (12) 294,711,547 | State and local Number of returns (13) 35,423,007 | Amount (14) 191,767,087 | Number of returns (15) 37,110,606 | Amount (16) 93,298,821 |
| gross income All returns Under \$5,000 | expenses Number of returns (9) 6,513,104 102,588 | Amount (10) 20,887,112 22,056 | Number of returns (11) 41,823,554 156,863 | Amount (12) 294,711,547 335,742 | State and local Number of returns (13) 35,423,007 76,861 | Amount (14) 191,767,087 66,035 | Number of returns (15) 37,110,606 129,453 | Amount (16) 93,298,821 256,650 |
| ### gross income All returns Under \$5,000 \$5,000 under \$10,000 | expenses Number of returns (9) 6,513,104 102,588 268,606 | Amount (10) 20,887,112 22,056 156,838 | Number of returns (11) 41,823,554 156,863 420,204 | Amount (12) 294,711,547 335,742 864,143 | State and loca Number of returns (13) 35,423,007 76,861 226,893 | Amount (14) 191,767,087 66,035 205,448 | Number of returns (15) 37,110,606 129,453 334,972 | Amount (16) 93,298,821 256,650 598,481 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 | Amount (10) 20,887,112 22,056 156,838 495,171 | Number of returns (11) 41,823,554 156,863 420,204 743,650 | Amount (12) 294,711,547 335,742 864,143 1,433,953 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 | Amount (14) 191,767,087 66,035 205,448 322,961 | Number of returns (15) 37,110,606 129,453 334,972 594,696 | Amount (16) 93,298,821 256,650 598,481 1,032,123 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 |
| ### All returns. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$35,000. \$35,000 under \$40,000. \$40,000 under \$40,000. \$44,000 under \$45,000. \$45,000 under \$50,000. \$50,000 under \$50,000. | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 |
| ### All returns Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$40,000. \$45,000 under \$45,000. \$55,000 under \$55,000. \$55,000 under \$55,000. \$55,000 under \$55,000. | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 | (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 |
| ### All returns Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$35,000 under \$40,000. \$40,000 under \$40,000. \$44,000 under \$45,000. \$50,000 under \$55,000. \$50,000 under \$55,000. \$55,000 under \$55,000. | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 | (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 | State and loca Number of returns (13) 35,423,007 76,861 26,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,378,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 |
| ### All returns Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$40,000 \$45,000 under \$5,000 \$50,000 under \$5,000 \$55,000 under \$5,000 \$55,000 under \$5,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 | State and loca Number of returns (13) 35,423,007 76,861 26,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 |
| ### All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,378,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 322 91 | Amount (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 115,659 29,174 11,487 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 | (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 4,620,745 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 4,063,140 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,378,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 |
| All returns Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$1,500,000 \$1,500,000 under \$5,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$5,000,000 | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 115,659 29,174 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 88,547 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 | State and local Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 81,047 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 83,969 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 941,572 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 322 91 ***63 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 115,659 29,174 11,487 ***16,440 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 88,547 40,475 61,408 16,548 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 4,620,745 11,404,625 6,663,493 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 81,047 37,020 56,545 15,141 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 4,063,140 10,372,037 6,255,008 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 83,969 38,276 58,513 15,787 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 941,572 499,424 927,829 361,586 |
| All returns Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$45,000 \$55,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 322 91 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,7771,488 2,648,851 624,494 115,659 29,174 11,487 **16,440 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 88,547 40,475 61,408 16,548 10,802 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 4,620,745 11,404,625 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 81,047 37,020 56,545 15,141 9,920 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 4,063,140 10,372,037 6,255,008 14,418,408 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 83,969 38,276 58,513 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 941,572 499,424 927,829 361,586 382,207 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 322 91 ***63 | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 115,659 29,174 11,487 ***16,440 | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 88,547 40,475 61,408 16,548 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 4,620,745 11,404,625 6,663,493 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 81,047 37,020 56,545 15,141 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 4,063,140 10,372,037 6,255,008 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 83,969 38,276 58,513 15,787 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 941,572 499,424 927,829 361,586 |
| All returns | expenses Number of returns (9) 6,513,104 102,588 268,606 522,045 621,768 582,517 574,938 597,341 494,344 451,145 371,045 283,333 291,066 605,275 434,841 278,840 30,611 2,325 322 91 ***63 *** | (10) 20,887,112 22,056 156,838 495,171 818,680 987,648 1,185,485 1,454,153 1,393,011 1,437,398 1,320,981 1,114,169 1,255,302 3,028,626 2,771,488 2,648,851 624,494 115,659 29,174 11,487 ***16,440 ** | Number of returns (11) 41,823,554 156,863 420,204 743,650 1,152,817 1,478,961 1,729,389 2,092,603 2,160,214 2,378,761 2,197,260 2,196,679 2,263,917 6,129,137 6,944,641 7,213,302 1,987,720 359,655 88,547 40,475 61,408 16,548 10,802 | Amount (12) 294,711,547 335,742 864,143 1,433,953 2,320,364 3,157,207 4,031,585 5,331,618 6,231,441 7,527,477 7,665,693 8,342,101 9,112,106 28,329,327 40,520,952 66,817,363 40,794,807 17,014,261 7,337,682 4,620,745 11,404,625 6,663,493 14,854,864 | State and loca Number of returns (13) 35,423,007 76,861 226,893 467,415 791,733 1,156,362 1,390,253 1,709,440 1,816,827 2,059,588 1,867,063 1,883,219 1,982,158 5,382,112 6,005,095 6,329,717 1,753,529 325,068 81,047 37,020 56,545 15,141 9,920 | Amount (14) 191,767,087 66,035 205,448 322,961 547,901 978,432 1,487,559 2,240,274 2,864,181 3,554,951 3,891,202 4,379,694 4,919,142 15,857,737 23,503,377 42,268,192 29,472,576 13,788,809 6,310,023 4,063,140 10,372,037 6,255,008 14,418,408 | Number of returns (15) 37,110,606 129,453 334,972 594,696 953,356 1,198,602 1,354,417 1,728,363 1,808,102 2,031,397 1,903,623 1,959,475 2,025,157 5,564,519 6,394,238 6,716,278 1,864,757 342,275 83,969 38,276 58,513 15,787 10,382 | Amount (16) 93,298,821 256,650 598,481 1,032,123 1,593,678 1,953,972 2,244,844 2,722,040 2,969,665 3,573,864 3,337,819 3,540,054 3,758,410 11,206,917 15,459,987 22,437,750 10,530,772 2,969,178 941,572 499,424 927,829 361,586 382,207 |

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

| | | Taxes paid dedu | ctioncontinued | | | Interest pai | d deduction | |
|--------------------------------|-------------|-----------------|----------------|-----------|------------|--------------|-------------|---------------|
| | | | | | | | Home mort | gage interest |
| Size of adjusted | Personal pr | operty taxes | Other | taxes | To | otal | To | otal |
| gross income | Number | | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All returns | 19,623,180 | 7,825,758 | 3,334,745 | 1,819,882 | 35,405,336 | 322,931,506 | 34,914,116 | 299,963,368 |
| Under \$5,000 | 43,877 | 11,397 | 5,985 | 1,659 | 124,371 | 899,295 | 121,826 | 876,463 |
| \$5,000 under \$10,000 | 164,919 | 44,192 | 15,629 | 16,022 | 298,881 | 2,003,399 | 291,526 | 1,957,339 |
| \$10,000 under \$15,000 | 283,003 | 70,286 | 32,161 | 8,583 | 486,274 | 2,901,103 | 473,451 | 2,809,412 |
| \$15,000 under \$20,000 | 491,672 | 136,722 | 96,394 | 42,062 | 818,511 | 4,933,748 | 805,084 | 4,835,728 |
| \$20,000 under \$25,000 | 609,560 | 187,017 | 96,751 | 37,785 | 1,123,537 | 7,020,985 | 1,114,074 | 6,946,519 |
| \$25,000 under \$30,000 | 738,529 | 225,171 | 111,705 | 74,012 | 1,336,647 | 8,150,290 | 1,327,579 | 8,087,225 |
| \$30,000 under \$35,000 | 938,481 | 304,945 | 134,514 | 64,359 | 1,673,815 | 10,609,159 | 1,665,895 | 10,491,188 |
| \$35,000 under \$40,000 | 958,383 | 314,998 | 159,927 | 82,598 | 1,800,832 | 11,388,885 | 1,788,674 | 11,197,662 |
| \$40,000 under \$45,000 | 1,149,986 | 344,607 | 173,141 | 54,055 | 2,010,985 | 13,068,077 | 2,000,693 | 12,918,370 |
| \$45,000 under \$50,000 | 1,054,025 | 330,631 | 173,864 | 106,041 | 1,872,242 | 12,500,987 | 1,862,979 | 12,391,614 |
| \$50,000 under \$55,000 | 1,052,906 | 367,394 | 162,538 | 54,959 | 1,918,155 | 13,420,698 | 1,910,545 | 13,279,564 |
| \$55,000 under \$60,000 | 1,123,518 | 367,468 | 169,942 | 67,086 | 1,999,031 | 14,597,647 | 1,983,378 | 14,344,228 |
| \$60,000 under \$75,000 | 2,997,443 | 1,092,813 | 483,275 | 171,860 | 5,399,740 | 41,807,855 | 5,362,960 | 41,163,824 |
| \$75,000 under \$100,000 | 3,369,624 | 1,364,036 | 575,293 | 193,553 | 6,149,886 | 52,338,489 | 6,094,347 | 51,505,319 |
| \$100,000 under \$200,000 | 3,491,844 | 1,708,975 | 644,735 | 402,445 | 6,232,703 | 70,433,686 | 6,099,429 | 68,144,539 |
| \$200,000 under \$500,000 | 893,709 | 607,557 | 225,400 | 183,903 | 1,676,420 | 30,709,821 | 1,589,776 | 27,434,041 |
| \$500,000 under \$1,000,000 | 163,295 | 161,428 | 45,303 | 94,847 | 300,433 | 9,356,006 | 271,359 | 6,680,087 |
| \$1,000,000 under \$1,500,000 | 39,802 | 50,703 | 11,499 | 35,384 | 74,059 | 3,194,560 | 63,882 | 1,853,344 |
| \$1,500,000 under \$2,000,000 | 17,994 | 32,019 | 5,219 | 26,162 | 33,232 | 1,699,315 | 27,661 | 881,978 |
| \$2,000,000 under \$5,000,000 | 27,730 | 56,626 | 7,764 | 48,133 | 51,763 | 4,063,134 | 41,846 | 1,462,055 |
| \$5,000,000 under \$10,000,000 | 7,643 | 23,696 | 2,211 | 23,203 | 14,212 | 2,239,746 | 10,636 | 420,462 |
| \$10,000,000 or more | 5,235 | 23,077 | 1,497 | 31,172 | 9,606 | 5,594,621 | 6,514 | 282,408 |
| Taxable returns | 18,490,194 | 7,392,792 | 3,170,219 | 1,711,032 | 33,134,951 | 300,808,177 | 32,674,243 | 279,606,525 |
| Nontaxable returns | 1,132,986 | 432,965 | 164,526 | 108,850 | 2,270,385 | 22,123,329 | 2,239,874 | 20,356,843 |

| | | | | Interest paid ded | luctioncontinued | I | | |
|--------------------------------|-----------------|-------------------|-----------------|-------------------|------------------|------------|----------------|-----------------|
| | | Home mortgage is | nterestcontinue | b | | | | |
| Size of adjusted | Paid to finance | cial institutions | Paid to ir | ndividuals | Deductil | ble points | Investment int | erest deduction |
| gross income | Number | | Number | | Number | | Number | |
| • | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns | 34,329,856 | 292,875,656 | 1,789,783 | 7,087,712 | 2,370,610 | 1,515,402 | 2,106,698 | 21,452,736 |
| Under \$5,000 | 117,479 | 839,691 | 6,716 | 36,772 | *2,458 | *4,612 | 8,157 | 18,220 |
| \$5,000 under \$10,000 | 286,224 | 1,932,804 | 9,401 | 24,535 | 16,429 | 10,890 | 21,013 | 35,170 |
| \$10,000 under \$15,000 | 463,695 | 2,745,758 | 17,758 | 63,655 | 29,242 | 9,983 | 26,985 | 81,708 |
| \$15,000 under \$20,000 | 787,726 | 4,707,654 | 33,799 | 128,074 | 39,727 | 40,224 | 35,248 | 57,796 |
| \$20,000 under \$25,000 | 1,082,353 | 6,649,583 | 70,141 | 296,936 | 30,951 | 31,170 | 27,731 | 43,296 |
| \$25,000 under \$30,000 | 1,308,452 | 7,956,081 | 43,184 | 131,144 | 52,424 | 18,300 | 33,693 | 44,764 |
| \$30,000 under \$35,000 | 1,644,307 | 10,317,865 | 54,793 | 173,323 | 60,888 | 53,782 | 41,543 | 64,189 |
| \$35,000 under \$40,000 | 1,746,420 | 10,884,227 | 87,289 | 313,435 | 92,999 | 73,135 | 47,036 | 118,089 |
| \$40,000 under \$45,000 | 1,974,989 | 12,656,556 | 78,586 | 261,814 | 100,075 | 89,613 | 42,361 | 60,095 |
| \$45,000 under \$50,000 | 1,839,467 | 12,114,127 | 74,592 | 277,487 | 89,224 | 59,441 | 36,797 | 49,932 |
| \$50,000 under \$55,000 | 1,882,818 | 12,983,870 | 79,467 | 295,694 | 85,188 | 46,903 | 48,081 | 94,231 |
| \$55,000 under \$60,000 | 1,946,637 | 14,036,950 | 102,315 | 307,278 | 108,510 | 53,854 | 54,858 | 199,564 |
| \$60,000 under \$75,000 | 5,272,674 | 40,190,854 | 277,851 | 972,970 | 366,999 | 277,536 | 187,090 | 366,495 |
| \$75,000 under \$100,000 | 5,994,084 | 50,299,418 | 337,284 | 1,205,900 | 464,284 | 238,369 | 257,655 | 594,801 |
| \$100,000 under \$200,000 | 6,002,788 | 66,559,378 | 384,643 | 1,585,161 | 580,577 | 337,182 | 580,130 | 1,951,965 |
| \$200,000 under \$500,000 | 1,565,241 | 26,759,158 | 105,003 | 674,882 | 195,846 | 112,352 | 414,926 | 3,163,428 |
| \$500,000 under \$1,000,000 | 266,996 | 6,495,284 | 18,182 | 184,803 | 36,782 | 35,659 | 132,919 | 2,640,261 |
| \$1,000,000 under \$1,500,000 | 62,698 | 1,801,860 | 3,575 | 51,484 | 7,774 | 8,005 | 40,066 | 1,333,212 |
| \$1,500,000 under \$2,000,000 | 27,003 | 850,508 | 1,841 | 31,470 | 3,526 | 4,068 | 19,032 | 813,268 |
| \$2,000,000 under \$5,000,000 | 41,003 | 1,412,397 | 2,458 | 49,658 | 4,931 | 7,563 | 33,001 | 2,593,516 |
| \$5,000,000 under \$10,000,000 | 10,431 | 407,579 | 572 | 12,883 | 1,128 | 1,574 | 10,459 | 1,817,710 |
| \$10,000,000 or more | 6,373 | 274,054 | 333 | 8,354 | 649 | 1,188 | 7,917 | 5,311,026 |
| Taxable returns | 32,132,248 | 273,103,430 | 1,687,177 | 6,503,095 | 2,263,612 | 1,400,583 | 1,985,269 | 19,801,069 |
| Nontaxable returns | 2,197,608 | 19,772,225 | 102,606 | 584,618 | 106,998 | 114,820 | 121,429 | 1,651,666 |

Size of adjusted

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

Cash contributions

Charitable contributions deduction

Other than cash contributions

Carryover from prior years

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

Total

| gross income | Number | | Number | | Number | | Number | |
|--|---|---|--|---|--|--|---|--|
| | of | Amount | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | | returns | |
| • | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns | , , | ` ' | ` ' | ` , | ` ' | 1 | ` ' | |
| All returns | 37,524,825 | 140,681,631 | 35,966,582 | 98,247,539 | 21,244,043 | 47,256,104 | 359,149 | 39,850,925 |
| Under \$5,000 \$5,000 under \$10,000 | 105,918 312,660 | 75,579 397,251 | 97,003 290,453 | 126,701 362,741 | 43,778 118,296 | 15,546 55,842 | 8,534 14,076 | 29,146 59,124 |
| \$10,000 under \$15,000 | 619,770 | 896,509 | 592,475 | 765,365 | 258,197 | 133,458 | 17,943 | 948,155 |
| \$15,000 under \$20,000 | 970,756 | 1,536,973 | 922,147 | 1,361,320 | 427,007 | 219,400 | 24,383 | 711,475 |
| | · | | · · | | · | · | | · |
| \$20,000 under \$25,000 | 1,184,519 | 2,074,299 | 1,098,042 | 1,740,564 | 580,356 | 348,553 | 25,676 | 174,260 |
| \$25,000 under \$30,000 | 1,462,486 | 2,537,826 | 1,389,039 | 2,084,085 | 715,155 | 425,109 | 14,618 | 47,581 |
| \$30,000 under \$35,000 \$35,000 under \$40,000 | 1,756,690 1,841,652 | 3,352,942 3,293,414 | 1,665,761 1,762,265 | 2,661,288 2,680,163 | 918,521 964,061 | 612,733 610,162 | 29,846 23,003 | 144,997 191,829 |
| \$40,000 under \$45,000 | 2,036,419 | 3,851,907 | 1,938,087 | 3,143,353 | 1,105,032 | 654,718 | 13,192 | 416,209 |
| | | | | | | · · | · · | |
| \$45,000 under \$50,000 | 1,885,682 | 3,821,081 | 1,776,546 | 3,096,191 | 1,064,372 | 652,951 | 15,131 | 163,272 |
| \$50,000 under \$55,000 | 1,941,014 2,002,978 | 3,819,408 | 1,831,226 1,918,679 | 3,137,460 | 1,028,749 | 593,036 675,590 | 14,098 | 2,049,692 |
| \$55,000 under \$60,000 \$60,000 under \$75,000 | 5,583,036 | 3,995,957 12,774,700 | 5,332,499 | 3,255,418 10,616,856 | 1,130,256 3,123,091 | 2,104,697 | 12,054 32,578 | 96,570 213,558 |
| \$75,000 under \$100,000 | 6,492,353 | 17,084,153 | 6,239,492 | 14,170,267 | 3,975,243 | 3,068,205 | 42,182 | 394,812 |
| | | | | | | | | |
| \$100,000 under \$200,000 \$200,000 under \$500,000 | 6,855,354 1,911,698 | 25,748,246 15,763,820 | 6,669,400 1,886,521 | 20,328,778 11,780,540 | 4,337,873 1,148,412 | 5,367,222 4,016,648 | 37,703 21,173 | 4,810,574 3,325,481 |
| \$500,000 under \$500,000\$500,000 under \$1,000,000 | 349,686 | 7,024,522 | 346,931 | 4,552,259 | 1,148,412 | 2,397,367 | 6,042 | 2,339,052 |
| | · | | · | | , i | | | |
| \$1,000,000 under \$1,500,000 | 86,155 | 3,365,740 | 85,297 | 1,949,298 | 46,628 | 1,363,698 | 2,286 | 857,029 |
| \$1,500,000 under \$2,000,000 | 39,365 | 2,164,787 | 38,994 | 1,194,253 | 20,492 | 1,081,708 | 1,123 | 699,027 |
| \$2,000,000 under \$5,000,000 | 59,829 | 5,957,446 | 59,198 | 3,006,431 | 31,262 | 3,553,210 | 1,993 | 2,037,768 |
| \$5,000,000 under \$10,000,000 \$10,000,000 or more | 16,199 10,609 | 4,225,699 16,919,373 | 16,040 10,488 | 1,813,610 4,420,600 | 8,681 6,199 | 2,622,844 16,683,406 | 773 744 | 1,399,559 18,741,753 |
| | | | | | | | | |
| Taxable returns | 35,326,730 | 135,942,672 | 33,886,642 | 94,339,848 | 20,216,128 | 46,394,192 | 283,482 | 35,620,946 |
| Nontaxable returns | 2,198,095 | 4,738,959 | 2,079,941 | 3,907,691 | 1,027,915 | 861,912 | 75,667 | 4,229,979 |
| | | | | | | | | |
| | | | | Miscellar | neous deductions : | subject to 2% AGI I | imitation | |
| | Casualty or the | ft loss deduction | | Miscellar | | subject to 2% AGI led ed employee | imitation | |
| Size of adjusted | Casualty or the | ft loss deduction | Total after A | Miscellar AGI limitation | Unreimburs | - | | ration fees |
| Size of adjusted gross income | Casualty or the | ft loss deduction | Total after A | | Unreimburs | ed employee | | ration fees |
| - | | ft loss deduction Amount | | | Unreimburs business | ed employee | Tax prepa | aration fees Amount |
| - | Number | | Number | AGI limitation | Unreimburs business Number | ed employee expense | Tax prepa Number | |
| - | Number of returns | Amount | Number of returns | AGI limitation Amount | Unreimburs business Number of returns | ed employee expense Amount | Tax prepa Number of returns | Amount |
| gross income | Number of returns (41) | Amount (42) | Number of returns (43) | AGI limitation Amount (44) | Unreimburse business Number of returns (45) | ed employee expense Amount (46) | Tax prepa Number of returns (47) | Amount (48) |
| gross income All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 | Number of returns (43) 10,107,670 | Amount (44) 51,241,173 | Unreimburs business Number of returns (45) 13,950,942 | ed employee expense Amount (46) 52,128,828 | Tax prepa Number of returns (47) 17,153,688 | Amount (48) 4,040,294 |
| gross income All returns Under \$5,000 | Number of returns (41) 82,596 *976 | Amount (42) 1,039,024 *1,253 | Number of returns (43) 10,107,670 67,813 | Amount (44) 51,241,173 69,536 | Unreimburs business Number of returns (45) 13,950,942 13,480 | ed employee expense Amount (46) 52,128,828 10,587 | Tax prepa Number of returns (47) 17,153,688 55,864 | (48) 4,040,294 12,441 |
| All returns | Number of returns (41) 82,596 *976 *2,993 | Amount (42) 1,039,024 *1,253 *10,781 | Number of returns (43) 10,107,670 67,813 91,944 | Amount (44) 51,241,173 69,536 189,842 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 | ed employee expense Amount (46) 52,128,828 10,587 85,491 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 | (48) 4,040,294 12,441 20,795 |
| All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 | Number of returns (43) 10,107,670 67,813 91,944 207,462 | Amount (44) 51,241,173 69,536 189,842 561,488 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 | (48) 4,040,294 12,441 20,795 58,668 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 | (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 | (48) 4,040,294 12,441 20,795 58,668 81,420 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 | (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 | Unreimburs: business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 *4,037 | (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 | (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 *4,037 *9,178 *2,129 *926 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 551,007 668,339 613,414 587,530 562,626 599,640 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 |
| ### All returns Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$35,000 \$35,000 under \$45,000 \$40,000 under \$45,000 \$45,000 under \$55,000 \$50,000 under \$55,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 | ed employee expense Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 | (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 *4,037 *9,178 *2,129 *926 *7,023 *2,387 11,352 2,155 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 | Unreimburs: business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 | Amount (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 53,778 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 50,034 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 1,285,004 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 52,069 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 605,188 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 135,286 | Amount (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 187,538 |
| ### All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 53,778 25,412 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 50,034 10,908 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 1,285,004 530,248 | Unreimburs: business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 52,069 9,237 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 605,188 145,640 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 135,286 32,253 | Amount (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 187,538 68,681 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 *4,037 *9,178 *2,129 *926 *7,023 *2,387 11,352 2,155 120 57 *28 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 53,778 25,412 *8,640 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 50,034 10,908 4,899 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 1,285,004 530,248 309,111 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 52,069 9,237 3,844 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 605,188 145,640 68,917 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 135,286 32,253 14,549 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 187,538 68,681 36,091 |
| All returns | Number of returns (41) 82,596 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 53,778 25,412 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 50,034 10,908 4,899 7,295 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 1,285,004 530,248 309,111 757,431 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 52,069 9,237 3,844 5,737 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 605,188 145,640 68,917 164,565 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 135,286 32,253 14,549 22,146 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 187,538 68,681 36,091 78,690 |
| ### All returns | Number of returns (41) 82,596 *976 *2,993 *6,205 *3,862 *5,861 *11,049 *9,305 *2,944 *4,037 *9,178 *2,129 *926 *7,023 *2,387 11,352 2,155 120 57 *28 **10 | Amount (42) 1,039,024 *1,253 *10,781 *37,606 *14,543 *17,397 *135,296 *25,660 *10,703 *19,781 *123,150 *3,517 *1,896 *53,632 *4,399 374,283 105,202 53,778 25,412 *8,640 | Number of returns (43) 10,107,670 67,813 91,944 207,462 277,638 384,980 498,701 591,007 668,339 613,414 587,530 562,626 599,640 1,482,009 1,610,010 1,445,698 342,854 50,034 10,908 4,899 | Amount (44) 51,241,173 69,536 189,842 561,488 1,000,056 1,678,523 2,172,015 2,366,347 2,676,793 2,560,832 2,592,792 2,402,613 2,440,958 6,151,140 7,496,596 9,139,828 3,729,712 1,285,004 530,248 309,111 | Unreimburs business Number of returns (45) 13,950,942 13,480 28,843 136,107 262,518 373,154 552,610 699,566 830,101 866,188 769,280 813,804 894,811 2,257,253 2,643,204 2,293,205 444,008 52,069 9,237 3,844 | Amount (46) 52,128,828 10,587 85,491 420,651 827,171 1,568,288 2,122,022 2,286,917 2,815,818 2,747,313 2,700,150 2,651,089 2,714,274 7,339,848 9,016,719 10,555,469 3,153,584 605,188 145,640 68,917 | Tax prepa Number of returns (47) 17,153,688 55,864 134,669 291,141 450,271 593,642 652,964 836,158 919,311 982,563 894,668 868,880 959,761 2,608,608 2,909,389 2,994,903 786,668 135,286 32,253 14,549 | (48) 4,040,294 12,441 20,795 58,668 81,420 90,308 97,579 114,540 134,260 139,755 148,004 129,196 148,917 444,523 604,799 851,970 518,229 187,538 68,681 36,091 |

723,243

315,782

66,183

16,413

9,336,182

771,488

48,025,254

3,215,919

13,355,613

595,330

49,619,277

2,509,551

16,092,619

1,061,069

Footnotes at end of table.

3,823,068

217,225

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

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

| | | | Unlimited miscella | neous deductions | | |
|--------------------------------|-----------|------------|--------------------|------------------|---------------|------------|
| | | | | | Miscellaneous | deductions |
| Size of adjusted | Tota | al | Gambling los | ss deduction | other than o | gambling |
| gross income | Number | | Number | | Number | |
| | of | Amount | of | Amount | of | Amount |
| | returns | | returns | | returns | |
| | (49) | (50) | (51) | (52) | (53) | (54) |
| All returns | 1,053,937 | 10,570,755 | 804,946 | 9,319,696 | 263,660 | 1,204,750 |
| Under \$5,000 | *1,949 | *5,145 | *1,948 | *5,145 | ** | ** |
| \$5,000 under \$10,000 | 13,109 | 42,937 | 10,197 | 41,555 | **2,914 | **1,382 |
| \$10,000 under \$15,000 | 29,643 | 117,638 | 22,039 | 108,704 | *7,605 | *8,934 |
| \$15,000 under \$20,000 | 32,538 | 137,935 | 26,245 | 130,817 | *6,293 | *7,119 |
| \$20,000 under \$25,000 | 36,760 | 185,202 | 25,084 | 149,847 | 13,597 | 35,355 |
| \$25,000 under \$30,000 | 43,795 | 238,158 | 33,746 | 203,238 | 10,975 | 34,920 |
| \$30,000 under \$35,000 | 58,790 | 262,861 | 44,445 | 194,396 | 15,619 | 68,464 |
| \$35,000 under \$40,000 | 54,668 | 205,280 | 30,211 | 170,573 | 25,374 | 34,502 |
| \$40,000 under \$45,000 | 55,785 | 281,461 | 42,046 | 244,614 | 13,740 | 36,847 |
| \$45,000 under \$50,000 | 52,287 | 234,300 | 43,387 | 218,088 | 9,992 | 16,212 |
| \$50,000 under \$55,000 | 50,570 | 314,023 | 38,839 | 279,909 | 16,657 | 34,113 |
| \$55,000 under \$60,000 | 43,900 | 252,778 | 36,003 | 225,426 | *7,897 | *27,353 |
| \$60,000 under \$75,000 | 136,958 | 748,236 | 117,305 | 625,088 | 19,654 | 123,148 |
| \$75,000 under \$100,000 | 152,028 | 1,090,455 | 125,998 | 982,154 | 28,416 | 108,302 |
| \$100,000 under \$200,000 | 216,397 | 2,128,558 | 155,373 | 1,911,031 | 61,909 | 217,528 |
| \$200,000 under \$500,000 | 55,125 | 1,999,616 | 38,556 | 1,764,643 | 16,819 | 209,520 |
| \$500,000 under \$1,000,000 | 11,593 | 664,817 | 8,609 | 571,236 | 3,047 | 86,702 |
| \$1,000,000 under \$1,500,000 | 3,404 | 327,128 | 2,222 | 288,525 | 1,177 | 31,207 |
| \$1,500,000 under \$2,000,000 | 1,422 | 214,628 | 903 | 192,526 | 546 | 19,259 |
| \$2,000,000 under \$5,000,000 | 2,206 | 434,161 | 1,336 | 398,776 | 881 | 32,645 |
| \$5,000,000 under \$10,000,000 | 595 | 152,215 | 296 | 139,948 | 301 | 12,262 |
| \$10,000,000 or more | 413 | 533,222 | 161 | 473,458 | 250 | 58,977 |
| Taxable returns | 964,095 | 9,352,111 | 736,870 | 8,307,936 | 240,019 | 1,037,603 |
| Nontaxable returns | 89,842 | 1,218,644 | 68,076 | 1,011,760 | 23,641 | 167,147 |

 $^{^{\}star}$ Estimate should be used with caution because of the small number of sample returns on which it is based.

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

^{**} Data combined to prevent disclosure of specific taxpayer information.

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

| | | | | All ret | turns with earne | d income credit | (EIC) | | | | |
|--|---|---|---|--|---|---|---|---|--|--|--|
| | | | | , 101 | | | , , | mployment | | | |
| Size of adjusted | Number of | Adjusted | FIC salaries | s and wages | Nontaxable ea | arned income | income (| | FIC earn | ed income | |
| gross income | returns | gross income | Number of | | Number of | | Number of | , | Number of | | |
| gross income | returns | (less deficit) | returns | A | returns | A 1 | returns | A | returns | A | |
| | | (less delicit) | returns | Amount | returns | Amount | returns | Amount | returns | Amount | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| All returns | 19,277,225 | 257,531,049 | 17,624,463 | 231,992,404 | 2,272,063 | 2,379,230 | 3,389,610 | 22,245,921 | 19,277,225 | 256,617,554 | |
| No adjusted gross income | 90,896 | -2,368,832 | 44,355 | 357,285 | 4,398 | 9,063 | 68,330 | 205,906 | 90,896 | 572,253 | |
| \$1 under \$1,000 | 291,254 | 163,780 | 242,681 | 214,840 | *1,903 | *132 | 59,228 | -3,277 | 291,254 | 211,69 | |
| \$1,000 under \$2,000 | 402,673 | 632,935 | 335,158 | 602,410 | *12,918 | *9,723 | 93,724 | 100,004 | 402,673 | 712,13 | |
| \$2,000 under \$3,000 | 615,544 | 1,547,638 | 540,455 | 1,351,230 | 22,787 | *4,666 | 99,576 | 212,517 | 615,544 | 1,568,41 | |
| \$3,000 under \$4,000 | 686,503 | 2,391,674 | 590,241 | 1,975,427 | *7,231 | *4,309 | 141,914 | 413,398 | 686,503 | 2,393,13 | |
| \$4,000 under \$5,000 | 788,494 | 3,536,899 | 697,505 | 2,976,113 | 28,610 | 18,008 | 139,872 | 501,951 | 788,494 | 3,496,07 | |
| \$5,000 under \$6,000 | 850,458 | 4,685,749 | 736,268 | 3,832,338 | 17,785 | 7,594 | 166,635 | 696,272 | 850,458 911,234 | 4,536,20 | |
| \$6,000 under \$7,000 \$7,000 under \$8,000 | 911,234 1,032,377 | 5,957,769 7,737,560 | 778,987 905,588 | 4,654,746 6,233,389 | 32,775 33,350 | 23,579 13,321 | 233,596 248,501 | 1,144,841 1,283,182 | 1,032,377 | 5,823,169 7,529,899 | |
| \$8,000 under \$9,000 | 937,415 | 7,757,300 | 832,614 | 6,366,153 | 28,038 | 11,189 | 199,828 | 1,198,001 | 937,415 | 7,575,34 | |
| \$9,000 under \$10,000 | 1,113,748 | 10,600,046 | 952,344 | 8,171,358 | 58,195 | 45,349 | 289,421 | 2,071,903 | 1,113,748 | 10,288,61 | |
| \$10,000 under \$11,000 | 792,256 | 8,278,407 | 718,698 | 6,926,068 | 53,362 | 39,284 | 150,944 | 1,045,338 | 792,256 | 8,010,69 | |
| \$11,000 under \$12,000 | 741,767 | 8,521,099 | 663,330 | 7,178,202 | 57,467 | 40,871 | 137,007 | 1,083,309 | 741,767 | 8,302,38 | |
| \$12,000 under \$13,000 | 681,407 | 8,531,250 | 623,702 | 7,335,527 | 59,205 | 59,349 | 130,639 | 983,470 | 681,407 | 8,378,34 | |
| \$13,000 under \$14,000 | 672,310 | 9,084,298 | 633,572 | 8,224,503 | 73,105 | 88,262 | 98,225 | 701,663 | 672,310 | 9,014,42 | |
| \$14,000 under \$15,000 | 655,656 | 9,500,300 | 622,258 | 8,579,481 | 84,236 | 92,477 | 90,841 | 699,451 | 655,656 | 9,371,40 | |
| \$15,000 under \$16,000 | 727,486 | 11,268,064 | 696,272 | 10,271,945 | 92,178 | 88,545 | 80,864 | 708,006 | 727,486 | 11,068,49 | |
| \$16,000 under \$17,000 | 716,817 | 11,820,763 | 678,929 | 10,764,304 | 118,405 | 124,928 | 93,168 | 853,850 | 716,817 | 11,743,08 | |
| \$17,000 under \$18,000 | 680,686 | 11,906,094 | 643,238 | 10,737,030 12,088,775 | 98,441 | 126,359 | 92,027 | 875,758 | 680,686 | 11,739,14 | |
| \$18,000 under \$19,000 \$19,000 under \$20,000 | 712,537 673,665 | 13,182,085 13,115,143 | 682,662 638,650 | 12,088,775 | 136,906 158,102 | 166,011 179,234 | 80,875 88,370 | 815,817 848,529 | 712,537 673,665 | 13,070,60 13,067,64 | |
| \$20,000 under \$25,000 | 2,753,714 | 61,759,351 | 2,666,051 | 57,170,349 | 696,167 | 876,961 | 355,984 | 3,289,592 | 2,753,714 | 61,336,90 | |
| \$25,000 and over | 1,748,326 | 47,711,069 | 1,700,905 | 43,941,049 | 396,498 | 350,015 | 250,041 | 2,516,442 | 1,748,326 | 46,807,50 | |
| | All returns with earned income credit (EIC)continued | | | | | | | | | | |
| | | | EIC upon | d to offset | With Carried Inde | ine orean (E10) | EIC used | l to offoot | | | |
| 0. (). (| Total samed | income credit | | | Tatal in a | | | | FIC refund | مماسم ما ما ما | |
| Size of adjusted | | income credit | | efore credits | Total inc | one tax | | er taxes | | able portion | |
| gross income | Number of | | Number of | | Number of | | Number of | | Number of | | |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount | |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | |
| All returns | 19,277,225 | 32,296,341 | 5,416,246 | 1,968,680 | 2,068,415 | 1,211,409 | 3,147,876 | 2,523,703 | 16,125,542 | 27,803,959 | |
| No adjusted gross income | 90,896 | 86,036 | | | | | 56,947 | 25,738 | 54,076 | 60,297 | |
| \$1 under \$1,000 | 291,254 | 38,824 | | | | | | | | | |
| \$1,000 under \$2,000 | | | | | | | 31,774 | 3,813 | 265,013 | 35,011 | |
| | 402,673 | 156,104 | | - | | | 31,774 80,255 | 3,813 13,195 | 265,013 344,056 | 142,909 | |
| \$2,000 under \$3,000 | 615,544 | 348,618 | | | | | 31,774 80,255 95,358 | 13,195 22,367 | 344,056 558,167 | 142,909 326,25 | |
| \$3,000 under \$4,000 | 615,544 686,503 | 348,618 535,675 | | | | | 31,774 80,255 95,358 134,825 | 13,195 22,367 42,510 | 344,056 558,167 600,739 | 142,909 326,25 493,16 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 | 615,544 686,503 788,494 | 348,618 535,675 760,747 | | | - - - | | 31,774 80,255 95,358 134,825 132,459 | 13,195 22,367 42,510 48,128 | 344,056 558,167 600,739 711,057 | 142,909 326,25 493,169 712,619 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 | 615,544 686,503 788,494 850,458 | 348,618 535,675 760,747 1,023,475 | | | | | 31,774 80,255 95,358 134,825 132,459 161,184 | 13,195 22,367 42,510 48,128 67,907 | 344,056 558,167 600,739 711,057 756,222 | 142,909 326,25 493,169 712,619 954,900 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 | 615,544 686,503 788,494 850,458 911,234 | 348,618 535,675 760,747 1,023,475 1,347,731 | *1,982 | *668 | *1,982 | *232 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 | 13,195 22,367 42,510 48,128 67,907 143,244 | 344,056 558,167 600,739 711,057 756,222 846,020 | 142,90 326,25 493,16 712,61 954,90 1,204,48 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 | *1,982 276,985 | *668 15,871 | *1,982 *7 | *232 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 | 142,90 326,25 493,16 712,61 954,90 1,204,48 1,444,56 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 | *1,982 276,985 255,228 | *668 15,871 33,246 | *1,982 *7 176,610 | *232 14,759 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 | 142,909 326,25 493,163 712,619 954,900 1,204,48 1,444,561 1,546,53 | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 | -1,982 276,985 255,228 267,403 | *668 15,871 33,246 18,425 | *1,982 *7 176,610 252,618 | *232 14,759 65,658 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 | 142,90: 326,25 493,16: 712,61: 954,90: 1,204,48: 1,444,56: 1,546,53: 2,130,78: | |
| \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 | -1,982 276,985 255,228 267,403 83,002 | *668 15,871 33,246 | *1,982 *7 176,610 | *232 14,759 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 | 142,90 326,25 493,16 712,61 954,90 1,204,48 1,444,56 1,546,53 2,130,78 2,025,58 | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 | -1,982 276,985 255,228 267,403 | *668 15,871 33,246 18,425 4,399 | *1,982 *7 176,610 252,618 | *232 14,759 65,658 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 | 142,90 326,25 493,16: 712,61: 954,90 1,204,48: 1,444,56: 1,546,53: 2,130,78: 2,025,58: 2,076,04: | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 | *1,982 276,985 255,228 267,403 83,002 *12,911 | *668 15,871 33,246 18,425 4,399 *3,612 | *1,982 *1,982 *7 176,610 252,618 *67,152 | *232 14,759 65,658 *27,339 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 | 142,90 326,25 493,16 712,61 954,90 1,204,48 1,444,56 1,546,53 2,130,78 2,025,58 2,076,04 1,849,42 | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 | *1,982 276,985 255,228 267,403 83,002 *12,911 42,844 | *668 15,871 33,246 18,425 4,399 *3,612 7,557 | *1,982 *1,982 *7 176,610 252,618 *67,152 | *232 14,759 65,658 *27,339 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 | 142,90 326,25 493,16 712,61 954,90 1,204,48 1,444,56 1,546,53 2,130,78 2,025,58 2,076,04 1,849,42 1,826,61 | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 672,310 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 1,958,787 1,815,249 1,855,526 | 11,982 276,985 255,228 267,403 83,002 112,911 42,844 64,050 83,635 183,020 | *668 15,871 33,246 18,425 4,399 *3,612 7,557 16,768 28,015 33,715 | *1,982 *1,982 *7 176,610 252,618 *67,152 | | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 95,176 95,084 81,849 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 115,400 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 664,323 | 142,90 326,25 493,16: 712,61; 954,90 1,204,48 1,444,56 1,546,53; 2,130,78: 2,025,58; 2,076,04; 1,849,42; 1,826,61; 1,671,49; | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 672,310 655,656 727,486 716,817 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 1,958,787 1,815,249 1,855,526 1,687,467 | *1,982 -276,985 255,228 267,403 83,002 *12,911 42,844 64,050 83,635 183,020 234,900 | *668 15,871 33,246 18,425 4,399 *3,612 7,557 16,768 28,015 33,715 66,236 | *1,982 *1,982 *7 176,610 252,618 *67,152 *28 | *232 14,759 65,658 *27,339 | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 95,176 95,084 81,849 106,115 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 115,400 115,735 103,481 130,005 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 664,323 638,824 712,130 691,456 | 142,909 326,25 493,169 712,619 954,900 1,204,481 1,444,561 1,546,532 2,130,789 2,025,589 2,076,040 1,826,619 1,671,499 1,718,330 1,491,220 | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 672,310 655,656 727,486 716,817 680,686 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 1,958,787 1,815,249 1,855,526 1,687,467 1,457,934 | *1,982 | | -1,982 *7,176,610 252,618 *67,152 *28 *948 | | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 95,176 95,084 81,849 106,115 95,851 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 115,400 115,735 103,481 130,005 107,009 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 664,323 638,824 712,130 691,456 648,277 | 35,01* 142,905 326,25* 493,165 712,615 954,900 1,204,487 1,444,566 1,546,532 2,130,788 2,025,588 2,076,042 1,849,426 1,826,618 1,671,496 1,718,333 1,491,226 | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 672,310 655,656 727,486 716,817 680,686 712,537 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 1,958,787 1,815,249 1,855,526 1,687,467 1,457,934 1,411,381 | | | *1,982 *7,176,610 252,618 *67,152 *28 *948 *6,742 | | 31,774 80,255 95,358 134,825 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 95,176 95,084 81,849 106,115 95,851 87,834 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 115,400 115,735 103,481 130,005 107,009 105,097 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 664,323 638,824 712,130 691,456 648,277 673,692 | 142,905 326,25' 493,166' 712,613' 954,900' 1,204,487' 1,444,566' 1,546,532' 2,130,788' 2,076,042' 1,849,426' 1,826,615' 1,671,490' 1,718,330' 1,491,226' 1,248,842' 1,141,920' | |
| \$3,000 under \$4,000 | 615,544 686,503 788,494 850,458 911,234 1,032,377 937,415 1,113,748 792,256 741,767 681,407 672,310 655,656 727,486 716,817 680,686 | 348,618 535,675 760,747 1,023,475 1,347,731 1,601,516 1,722,828 2,433,971 2,189,347 2,251,229 2,010,780 1,958,787 1,815,249 1,855,526 1,687,467 1,457,934 | *1,982 | | -1,982 *7,176,610 252,618 *67,152 *28 *948 | | 31,774 80,255 95,358 134,825 132,459 161,184 222,305 236,266 169,616 270,565 149,341 138,331 132,703 95,176 95,084 81,849 106,115 95,851 | 13,195 22,367 42,510 48,128 67,907 143,244 141,078 143,050 284,758 159,363 171,576 153,797 115,400 115,735 103,481 130,005 107,009 | 344,056 558,167 600,739 711,057 756,222 846,020 948,299 732,118 848,544 719,870 740,438 674,969 664,323 638,824 712,130 691,456 648,277 | 142,905 326,25' 493,16' 712,61' 954,900' 1,204,48' 1,444,56' 1,546,53' 2,130,78' 2,025,58! 2,076,04' 1,849,42' 1,826,61' 1,671,49' 1,718,33' 1,491,22' 1,248,84' | |

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

| | | | | R | eturns with no c | ualifying childre | en | | | |
|--------------------------|-----------|----------------|------------------------|------------|--------------------------|-------------------|---------------------|-----------|-------------------|------------|
| | | | | | | | EIC self-employment | | | |
| Size of adjusted | Number of | Adjusted | EIC salaries and wages | | Nontaxable earned income | | income (less loss) | | EIC earned income | |
| gross income | returns | gross income | Number of | | Number of | | Number of | | Number of | |
| | | (less deficit) | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns | 3,404,800 | 17,539,855 | 2,844,445 | 15,118,771 | 85,026 | 32,121 | 827,959 | 2,969,062 | 3,404,800 | 18,119,955 |
| No adjusted gross income | 56,457 | -1,141,280 | 22,083 | 89,998 | *1,422 | *92 | 41,369 | 111,715 | 56,457 | 201,805 |
| \$1 under \$1,000 | 190,377 | 101,188 | 148,922 | 97,497 | *1,903 | *132 | 49,194 | 28,161 | 190,377 | 125,790 |
| \$1,000 under \$2,000 | 187,564 | 291,793 | 133,223 | 212,475 | *6,085 | *479 | 71,821 | 110,674 | 187,564 | 323,628 |
| \$2,000 under \$3,000 | 302,853 | 754,103 | 252,028 | 622,016 | *10,895 | *3,387 | 65,362 | 135,381 | 302,853 | 760,784 |
| \$3,000 under \$4,000 | 327,200 | 1,136,181 | 254,537 | 826,901 | *3,903 | *3,655 | 95,663 | 289,868 | 327,200 | 1,120,424 |
| \$4,000 under \$5,000 | 398,269 | 1,785,137 | 327,063 | 1,362,249 | *10,960 | *3,742 | 97,484 | 383,912 | 398,269 | 1,749,902 |
| \$5,000 under \$6,000 | 391,300 | 2,164,891 | 312,341 | 1,621,112 | *4,058 | *594 | 105,558 | 473,325 | 391,300 | 2,095,031 |
| \$6,000 under \$7,000 | 378,564 | 2,458,387 | 330,300 | 2,021,601 | *11,970 | *6,916 | 85,291 | 346,042 | 378,564 | 2,374,559 |
| \$7,000 under \$8,000 | 434,671 | 3,257,419 | 376,802 | 2,601,468 | *13,001 | *3,877 | 101,269 | 522,099 | 434,671 | 3,127,444 |
| \$8,000 under \$9,000 | 321,966 | 2,731,962 | 292,882 | 2,219,798 | *6,987 | *6,316 | 61,003 | 278,029 | 321,966 | 2,504,143 |
| \$9,000 under \$10,000 | 325,488 | 3,080,892 | 306,513 | 2,646,451 | *9,918 | *2,773 | 46,742 | 258,797 | 325,488 | 2,908,022 |
| \$10,000 under \$11,000 | 90,092 | 919,181 | 87,750 | 797,206 | *3,925 | *158 | *7,203 | *31,059 | 90,092 | 828,423 |
| \$11,000 under \$12,000 | | | | | | | | | | |
| \$12,000 under \$13,000 | | | | | | | | | | |
| \$13,000 under \$14,000 | | | | | | | | | | |
| \$14,000 under \$15,000 | | | | | | | | | | |
| \$15,000 under \$16,000 | | | | | | | | | | |
| \$16,000 under \$17,000 | | | | | | | | | | |
| \$17,000 under \$18,000 | | | | | | | | | | |
| \$18,000 under \$19,000 | | | | | | | | | | |
| \$19,000 under \$20,000 | | | | | | | | | | |
| \$20,000 under \$25,000 | | | | | | | | | | |
| \$25,000 and over | | | | | | | | | | |

| \$25,000 and 0ver | | | | | | | | | | | | |
|--------------------------|--|---------|--|--------|------------------|---------|------------------------------------|---------|------------------------|---------|--|--|
| | Returns with no qualifying childrencontinued | | | | | | | | | | | |
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | | | | |
| Size of adjusted | | | | | | | | | EIC refundable portion | | | |
| gross income | Number of | | Number of | | Number of | | Number of | | Number of | | | |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount | | |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | | |
| All returns | 3,404,800 | 703,691 | 847,108 | 66,938 | 498,369 | 107,988 | 679,247 | 144,795 | 2,291,519 | 491,958 | | |
| No adjusted gross income | 56,457 | 9,290 | | | | | 35,688 | 6,378 | 21,273 | 2,912 | | |
| \$1 under \$1,000 | 190,377 | 9,355 | | | | | 26,861 | 2,904 | 164,487 | 6,451 | | |
| \$1,000 under \$2,000 | 187,564 | 24,245 | | | | | 61,252 | 8,968 | 128,947 | 15,277 | | |
| \$2,000 under \$3,000 | 302,853 | 56,834 | | | | | 59,566 | 10,341 | 249,134 | 46,492 | | |
| \$3,000 under \$4,000 | 327,200 | 83,175 | | | | | 90,886 | 22,999 | 243,163 | 60,175 | | |
| \$4,000 under \$5,000 | 398,269 | 126,136 | | | | | 92,419 | 26,163 | 321,336 | 99,972 | | |
| \$5,000 under \$6,000 | 391,300 | 130,108 | *1,982 | *668 | *1,982 | *232 | 100,734 | 30,034 | 298,056 | 99,406 | | |
| \$6,000 under \$7,000 | 378,564 | 106,997 | | | | | 74,894 | 18,546 | 314,722 | 88,452 | | |
| \$7,000 under \$8,000 | 434,671 | 90,631 | 272,003 | 15,637 | *7 | (1) | 90,756 | 15,195 | 351,523 | 59,798 | | |
| \$8,000 under \$9,000 | 321,966 | 43,770 | 251,371 | 32,446 | 176,610 | 14,759 | 29,234 | 2,458 | 117,998 | 8,866 | | |
| \$9,000 under \$10,000 | 325,488 | 21,929 | 254,600 | 17,255 | 252,618 | 65,658 | 14,615 | 783 | 60,283 | 3,891 | | |
| \$10,000 under \$11,000 | 90,092 | 1,222 | 67,152 | 933 | *67,152 | *27,339 | *2,342 | *24 | 20,598 | 265 | | |
| \$11,000 under \$12,000 | | | | | | | | | | - | | |
| \$12,000 under \$13,000 | | | | | | | | | | - | | |
| \$13,000 under \$14,000 | | | | | | | | | | - | | |
| \$14,000 under \$15,000 | | | | | | | | | | - | | |
| \$15,000 under \$16,000 | | | | | | | | | | - | | |
| \$16,000 under \$17,000 | | | | | | | | | | - | | |
| \$17,000 under \$18,000 | | | | | | | | | | - | | |
| \$18,000 under \$19,000 | | | | | | | | | | - | | |
| \$19,000 under \$20,000 | | | | | | | | | | - | | |
| \$20,000 under \$25,000 | | | | | | | | | | - | | |
| \$25,000 and over | | | | | | | | | | | | |

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

| | | | | I | Returns with one | e qualifying chil | d | | | |
|--------------------------|-----------|----------------|-----------------|-------------|------------------|-------------------|-----------|-----------|-----------|-------------|
| | | | EIC self-employ | | | | | mployment | | |
| Size of adjusted | Number of | Adjusted | EIC salaries | s and wages | Nontaxable e | arned income | income (I | ess loss) | EIC earn | ed income |
| gross income | returns | gross income | Number of | | Number of | | Number of | | Number of | |
| | | (less deficit) | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns | 7,692,493 | 107,962,274 | 7,187,262 | 98,954,288 | 1,022,863 | 1,046,875 | 1,112,300 | 6,980,987 | 7,692,493 | 106,982,150 |
| No adjusted gross income | 14,302 | -365,803 | 7,596 | 108,635 | *630 | *3,796 | 10,986 | 29,793 | 14,302 | 142,224 |
| \$1 under \$1,000 | 51,993 | 32,538 | 47,794 | 51,824 | | | *5,473 | *-16,972 | 51,993 | 34,852 |
| \$1,000 under \$2,000 | 133,723 | 215,199 | 125,262 | 261,884 | *4,912 | *5,320 | 14,253 | -15,960 | 133,723 | 251,244 |
| \$2,000 under \$3,000 | 168,568 | 424,267 | 153,127 | 377,539 | *3,964 | *276 | 24,020 | 58,513 | 168,568 | 436,327 |
| \$3,000 under \$4,000 | 196,025 | 690,893 | 178,496 | 618,212 | *1,982 | *309 | 27,584 | 74,514 | 196,025 | 693,035 |
| \$4,000 under \$5,000 | 216,144 | 974,116 | 209,349 | 949,106 | *6,792 | *3,222 | 17,963 | 28,386 | 216,144 | 980,715 |
| \$5,000 under \$6,000 | 258,521 | 1,422,028 | 234,706 | 1,229,302 | *6,833 | *2,065 | 37,533 | 143,523 | 258,521 | 1,374,890 |
| \$6,000 under \$7,000 | 326,391 | 2,149,906 | 253,273 | 1,445,557 | *4,950 | *4,941 | 121,364 | 658,612 | 326,391 | 2,109,110 |
| \$7,000 under \$8,000 | 385,143 | 2,875,654 | 335,606 | 2,283,763 | *9,545 | *5,146 | 106,872 | 530,160 | 385,143 | 2,819,068 |
| \$8,000 under \$9,000 | 338,479 | 2,879,686 | 291,549 | 2,295,758 | *10,859 | *3,347 | 67,346 | 488,635 | 338,479 | 2,787,740 |
| \$9,000 under \$10,000 | 361,396 | 3,434,367 | 325,644 | 2,872,903 | *20,798 | *28,479 | 72,337 | 455,036 | 361,396 | 3,356,418 |
| \$10,000 under \$11,000 | 323,082 | 3,385,851 | 297,022 | 2,908,202 | 26,700 | 29,074 | 56,721 | 342,403 | 323,082 | 3,279,678 |
| \$11,000 under \$12,000 | 382,958 | 4,414,789 | 355,393 | 3,905,266 | 35,806 | 30,357 | 51,768 | 362,441 | 382,958 | 4,298,064 |
| \$12,000 under \$13,000 | 380,279 | 4,769,119 | 354,041 | 4,244,763 | 34,558 | 47,276 | 57,541 | 425,469 | 380,279 | 4,717,508 |
| \$13,000 under \$14,000 | 322,685 | 4,351,127 | 302,858 | 3,982,237 | 30,679 | 39,212 | 37,513 | 293,543 | 322,685 | 4,314,992 |
| \$14,000 under \$15,000 | 314,220 | 4,549,504 | 295,248 | 4,093,526 | 47,492 | 70,951 | 46,070 | 337,340 | 314,220 | 4,501,817 |
| \$15,000 under \$16,000 | 367,298 | 5,688,145 | 353,802 | 5,243,781 | 42,744 | 40,340 | 33,126 | 268,098 | 367,298 | 5,552,219 |
| \$16,000 under \$17,000 | 358,027 | 5,910,995 | 342,166 | 5,434,361 | 64,106 | 72,292 | 40,351 | 325,478 | 358,027 | 5,832,131 |
| \$17,000 under \$18,000 | 338,315 | 5,919,734 | 322,687 | 5,397,142 | 52,094 | 51,086 | 42,679 | 390,511 | 338,315 | 5,838,739 |
| \$18,000 under \$19,000 | 354,206 | 6,550,498 | 344,773 | 6,151,898 | 78,060 | 80,862 | 28,863 | 250,479 | 354,206 | 6,483,239 |
| \$19,000 under \$20,000 | 353,972 | 6,900,657 | 338,521 | 6,390,954 | 72,030 | 91,987 | 42,225 | 372,068 | 353,972 | 6,855,009 |
| \$20,000 under \$25,000 | 1,300,940 | 29,177,594 | 1,274,782 | 27,619,959 | 358,041 | 359,013 | 129,325 | 897,828 | 1,300,940 | 28,876,801 |
| \$25,000 and over | 445,826 | 11,611,410 | 443,567 | 11,087,713 | 109,290 | 77,526 | 40,387 | 281,090 | 445,826 | 11,446,329 |

| \$25,000 and 0ver | 443,020 | 11,011,410 | 443,307 | 11,007,713 | 109,290 | 11,520 | 40,307 | 201,090 | 443,020 | 11,440,329 | | | | |
|--------------------------|----------------------------|--|--|------------|------------------|---------|------------------------------------|---------|------------------------|------------|--|--|--|--|
| | | Returns with one qualifying childcontinued | | | | | | | | | | | | |
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | | | | | | |
| Size of adjusted | | | | | | | | | EIC refundable portion | | | | | |
| gross income | Number of | | Number of | | Number of | | Number of | | Number of | | | | | |
| • | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount | | | | |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | | | | |
| All returns | 7,692,493 | 12,080,971 | 3,028,686 | 1,296,421 | 1,116,927 | 834,498 | 1,017,203 | 859,421 | 6,396,117 | 9,925,129 | | | | |
| No adjusted gross income | 14,302 | 22,915 | | | | | 8,109 | 7,275 | 13,474 | 15,640 | | | | |
| \$1 under \$1,000 | 51,993 | 11,840 | | | | | *2,296 | *564 | 51,642 | 11,275 | | | | |
| \$1,000 under \$2,000 | 133,723 | 77,007 | | | | | 12,326 | 2,458 | 133,723 | 74,548 | | | | |
| \$2,000 under \$3,000 | 168,568 | 143,365 | | | | | 23,065 | 8,708 | 164,909 | 134,658 | | | | |
| \$3,000 under \$4,000 | 196,025 | 227,479 | | | | | 26,269 | 11,795 | 195,040 | 215,684 | | | | |
| \$4,000 under \$5,000 | 216,144 | 328,374 | | | | | 15,638 | 7,478 | 215,640 | 320,896 | | | | |
| \$5,000 under \$6,000 | 258,521 | 467,322 | | | | | 33,607 | 22,543 | 257,529 | 444,779 | | | | |
| \$6,000 under \$7,000 | 326,391 | 708,214 | | | | | 122,374 | 100,606 | 326,391 | 607,608 | | | | |
| \$7,000 under \$8,000 | 385,143 | 882,890 | *4,983 | *234 | | | 103,192 | 90,650 | 384,213 | 792,006 | | | | |
| \$8,000 under \$9,000 | 338,479 | 774,097 | *2,028 | *377 | | | 69,192 | 74,409 | 337,150 | 699,310 | | | | |
| \$9,000 under \$10,000 | 361,396 | 834,139 | *9,849 | *583 | | | 75,721 | 74,963 | 361,396 | 758,593 | | | | |
| \$10,000 under \$11,000 | 323,082 | 745,522 | *13,868 | *2,957 | | | 61,907 | 54,335 | 320,190 | 688,230 | | | | |
| \$11,000 under \$12,000 | 382,958 | 885,332 | *10,929 | *2,873 | | | 54,865 | 56,823 | 382,615 | 825,635 | | | | |
| \$12,000 under \$13,000 | 380,279 | 869,576 | 36,852 | 4,886 | | | 59,476 | 64,288 | 373,849 | 800,402 | | | | |
| \$13,000 under \$14,000 | 322,685 | 701,337 | 57,109 | 12,341 | | | 33,809 | 44,309 | 315,042 | 644,687 | | | | |
| \$14,000 under \$15,000 | 314,220 | 634,229 | 75,660 | 23,353 | | | 48,156 | 53,079 | 298,872 | 557,797 | | | | |
| \$15,000 under \$16,000 | 367,298 | 687,619 | 163,298 | 31,129 | *28 | *1 | 33,387 | 34,359 | 352,611 | 622,130 | | | | |
| \$16,000 under \$17,000 | 358,027 | 606,863 | 214,260 | 59,184 | | | 44,221 | 41,176 | 340,157 | 506,503 | | | | |
| \$17,000 under \$18,000 | 338,315 | 517,556 | 223,712 | 90,211 | *948 | *505 | 42,459 | 39,209 | 317,243 | 388,136 | | | | |
| \$18,000 under \$19,000 | 354,206 | 481,853 | 283,455 | 154,294 | *6,742 | *533 | 25,005 | 18,319 | 334,057 | 309,240 | | | | |
| \$19,000 under \$20,000 | 353,972 | 426,335 | 301,329 | 151,658 | *9,862 | *2,691 | 36,593 | 27,106 | 322,991 | 247,570 | | | | |
| \$20,000 under \$25,000 | 1,300,940 | 961,589 | 1,199,283 | 681,552 | 681,088 | 346,800 | 82,703 | 24,422 | 572,651 | 255,614 | | | | |
| \$25,000 and over | 445.826 | 85,519 | 432,072 | 80,789 | 418,260 | 483,969 | *2,834 | *544 | 24,733 | 4.187 | | | | |

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

| | | | | Return | ns with two or m | ore qualifying c | hildren | | | |
|--------------------------|-----------|----------------|--------------|-------------|------------------|------------------|-------------|------------|-----------|-------------|
| | | | | | | | EIC self-ei | mployment | | |
| Size of adjusted | Number of | Adjusted | EIC salaries | s and wages | Nontaxable e | arned income | income (| less loss) | EIC earn | ed income |
| gross income | returns | gross income | Number of | | Number of | | Number of | | Number of | |
| , | | (less deficit) | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| All returns | 8,179,932 | 132,028,920 | 7,592,757 | 117,919,345 | 1,164,174 | 1,300,233 | 1,449,351 | 12,295,872 | 8,179,932 | 131,515,450 |
| No adjusted gross income | 20,137 | -861,749 | 14,675 | 158,651 | *2,345 | *5,175 | 15,975 | 64,398 | 20,137 | 228,224 |
| \$1 under \$1,000 | 48,884 | 30,054 | 45,964 | 65,519 | | | *4,561 | *-14,466 | 48,884 | 51,053 |
| \$1,000 under \$2,000 | 81,386 | 125,943 | 76,673 | 128,051 | *1,921 | *3,925 | *7,649 | *5,290 | 81,386 | 137,266 |
| \$2,000 under \$3,000 | 144,124 | 369,268 | 135,300 | 351,676 | *7,928 | *1,003 | 10,194 | 18,623 | 144,124 | 371,302 |
| \$3,000 under \$4,000 | 163,277 | 564,600 | 157,208 | 530,314 | *1,346 | *345 | 18,667 | 49,016 | 163,277 | 579,675 |
| \$4,000 under \$5,000 | 174,081 | 777,646 | 161,094 | 664,758 | *10,859 | *11,044 | 24,425 | 89,652 | 174,081 | 765,454 |
| \$5,000 under \$6,000 | 200,637 | 1,098,830 | 189,221 | 981,924 | *6,894 | *4,935 | 23,544 | 79,424 | 200,637 | 1,066,282 |
| \$6,000 under \$7,000 | 206,280 | 1,349,476 | 195,414 | 1,187,588 | *15,856 | *11,722 | 26,941 | 140,187 | 206,280 | 1,339,496 |
| \$7,000 under \$8,000 | 212,563 | 1,604,488 | 193,180 | 1,348,159 | *10,804 | *4,298 | 40,360 | 230,922 | 212,563 | 1,583,380 |
| \$8,000 under \$9,000 | 276,970 | 2,356,258 | 248,183 | 1,850,597 | *10,192 | *1,526 | 71,478 | 431,337 | 276,970 | 2,283,460 |
| \$9,000 under \$10,000 | 426,864 | 4,084,787 | 320,187 | 2,652,003 | 27,480 | 14,097 | 170,343 | 1,358,070 | 426,864 | 4,024,170 |
| \$10,000 under \$11,000 | 379,082 | 3,973,375 | 333,926 | 3,220,661 | 22,737 | 10,053 | 87,020 | 671,876 | 379,082 | 3,902,589 |
| \$11,000 under \$12,000 | 358,809 | 4,106,310 | 307,937 | 3,272,936 | 21,662 | 10,514 | 85,239 | 720,868 | 358,809 | 4,004,317 |
| \$12,000 under \$13,000 | 301,128 | 3,762,131 | 269,661 | 3,090,763 | 24,648 | 12,074 | 73,098 | 558,001 | 301,128 | 3,660,838 |
| \$13,000 under \$14,000 | 349,625 | 4,733,171 | 330,714 | 4,242,266 | 42,426 | 49,049 | 60,712 | 408,121 | 349,625 | 4,699,436 |
| \$14,000 under \$15,000 | 341,436 | 4,950,796 | 327,011 | 4,485,955 | 36,744 | 21,526 | 44,771 | 362,111 | 341,436 | 4,869,592 |
| \$15,000 under \$16,000 | 360,188 | 5,579,919 | 342,470 | 5,028,164 | 49,434 | 48,205 | 47,738 | 439,908 | 360,188 | 5,516,278 |
| \$16,000 under \$17,000 | 358,790 | 5,909,769 | 336,763 | 5,329,943 | 54,299 | 52,637 | 52,818 | 528,372 | 358,790 | 5,910,952 |
| \$17,000 under \$18,000 | 342,371 | 5,986,360 | 320,551 | 5,339,888 | 46,347 | 75,274 | 49,347 | 485,247 | 342,371 | 5,900,408 |
| \$18,000 under \$19,000 | 358,331 | 6,631,587 | 337,889 | 5,936,877 | 58,846 | 85,149 | 52,012 | 565,338 | 358,331 | 6,587,364 |
| \$19,000 under \$20,000 | 319,693 | 6,214,486 | 300,130 | 5,648,928 | 86,072 | 87,247 | 46,146 | 476,460 | 319,693 | 6,212,636 |
| \$20,000 under \$25,000 | 1,452,774 | 32,581,758 | 1,391,268 | 29,550,390 | 338,126 | 517,947 | 226,659 | 2,391,764 | 1,452,774 | 32,460,101 |
| \$25,000 and over | 1,302,499 | 36,099,659 | 1,257,338 | 32,853,336 | 287,208 | 272,489 | 209,655 | 2,235,352 | 1,302,499 | 35,361,177 |

| , | ,, | ,, | , - , | . ,, | - , | , | , | ,, | ,, | ,, | | |
|--------------------------|---|---------------|---------------------------|--------------------|------------------|---------|-----------------|--------------------|------------------------|-----------|--|--|
| | Returns with two or more qualifying childrencontinued | | | | | | | | | | | |
| | | | EIC used | EIC used to offset | | | | EIC used to offset | | | | |
| Size of adjusted | Total earned | income credit | income tax before credits | | Total income tax | | all other taxes | | EIC refundable portion | | | |
| gross income | Number of | | Number of | | Number of | | Number of | | Number of | | | |
| gross income | returns | A 1 | returns | A | returns | A | returns | A | returns | A 4 | | |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount | | |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | | |
| All returns | 8,179,932 | 19,511,679 | 1,540,452 | 605,320 | 453,119 | 268,923 | 1,451,426 | 1,519,487 | 7,437,906 | 17,386,87 | | |
| No adjusted gross income | 20,137 | 53,830 | | | | | 13,150 | 12,086 | 19,328 | 41,74 | | |
| 1 under \$1,000 | | 17,630 | | | | | *2,616 | *344 | 48,884 | 17,28 | | |
| 31,000 under \$2,000 | 81,386 | 54,852 | | | | | *6,677 | *1,768 | 81,386 | 53,08 | | |
| 2,000 under \$3,000 | 144,124 | 148,419 | | | | | 12,727 | 3,317 | 144,124 | 145,10 | | |
| 3,000 under \$4,000 | 163,277 | 225,021 | | | | | 17,671 | 7,715 | 162,536 | 217,30 | | |
| 4,000 under \$5,000 | 174,081 | 306,237 | | | | | 24,402 | 14,486 | 174,081 | 291,75 | | |
| 5,000 under \$6,000 | 200,637 | 426,045 | | | | | 26,843 | 15,330 | 200,637 | 410,71 | | |
| 6,000 under \$7,000 | 206,280 | 532,519 | | | | | 25,038 | 24,092 | 204,907 | 508,42 | | |
| 7,000 under \$8,000 | 212,563 | 627,995 | | | | | 42,318 | 35,233 | 212,563 | 592,76 | | |
| 88,000 under \$9,000 | 276,970 | 904,961 | *1,829 | *423 | | | 71,190 | 66,182 | 276,970 | 838,35 | | |
| 9,000 under \$10,000 | 426,864 | 1,577,903 | *2,954 | *588 | | | 180,229 | 209,012 | 426,864 | 1,368,30 | | |
| 310,000 under \$11,000 | 379,082 | 1,442,604 | *1,982 | *509 | | | 85,093 | 105,004 | 379,082 | 1,337,09 | | |
| 11,000 under \$12,000 | 358,809 | 1,365,898 | *1,982 | *739 | | | 83,465 | 114,752 | 357,824 | 1,250,40 | | |
| 12,000 under \$13,000 | 301,128 | 1,141,204 | *5,992 | *2,671 | | | 73,227 | 89,509 | 301,120 | 1,049,02 | | |
| 313,000 under \$14,000 | 349,625 | 1,257,450 | *6,941 | *4,427 | | | 61,367 | 71,091 | 349,281 | 1,181,93 | | |
| 14,000 under \$15,000 | 341,436 | 1,181,019 | *7,974 | *4,661 | | | 46,928 | 62,656 | 339,952 | 1,113,70 | | |
| 315,000 under \$16,000 | 360,188 | 1,167,907 | 19,721 | 2,586 | | | 48,463 | 69,122 | 359,520 | 1,096,20 | | |
| 16,000 under \$17,000 | | 1,080,604 | 20,640 | 7,052 | | | 61,894 | 88,829 | 351,300 | 984,72 | | |
| 17,000 under \$18,000 | 342,371 | 940,378 | 22,580 | 11,870 | | | 53,393 | 67,800 | 331,033 | 860,70 | | |
| 18,000 under \$19,000 | | 929,528 | 45,203 | 10,070 | | | 62,829 | 86,779 | 339,635 | 832,67 | | |
| 19,000 under \$20,000 | | 759,298 | 42,557 | 9,858 | | | 46,638 | 68,126 | 298,496 | 681,31 | | |
| \$20,000 under \$25,000 | | 2,502,231 | 475,593 | 198,864 | 16,065 | 4,492 | 238,786 | 233,134 | 1,333,005 | 2,070,23 | | |
| \$25,000 and over | 1,302,499 | 868,145 | 884,502 | 351,002 | 437,054 | 264,431 | 166,483 | 73,119 | 745,378 | 444,02 | | |

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

¹ Less than \$500

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