

# Individual Income Tax Returns, 1999

by David Campbell and Michael Parisi

**T**axpayers filed 127.1 million returns for Tax Year 1999, a 1.8-percent increase over the previous year. For 1999, adjusted gross income (less deficit) (AGI) rose 8.1 percent to almost \$5.9 trillion, following a 9.0-percent increase for 1998. Total taxable income increased faster than AGI for 1999, with a percentage increase of 9.4 percent. For 1999, total income tax increased 11.3 percent, resuming a trend of higher growth rates than both AGI and taxable income, which was temporarily broken in 1998 when it increased only 7.8 percent. Total income tax as a percentage of AGI increased to 15.0 percent from 14.6 percent for 1998. Net capital gains (less losses) increased 21.7 percent to \$542.8 billion for 1999, the fifth consecutive year of double-digit growth. Unemployment compensation rose for the first time in 7 years, increasing by 4.3 percent for 1999 to \$17.5 billion.

Two of the largest components of AGI, salaries and wages and taxable pensions and annuities, increased 6.5 percent and 8.4 percent, respectively. Other components of AGI with sizable increases included taxable Individual Retirement Arrangement (IRA) distributions (17.6 percent), taxable Social Security benefits (9.3 percent), and partnership and S corporation net income (less loss) (12.7 percent). Total deductions increased by \$69.4 billion, or 6.1 percent for 1999, while total itemized deductions (after limitation) increased 9.6 percent to \$741.4 billion. Charitable contributions increased 15.2 percent to \$125.8 billion for 1999, which marks the fourth consecutive year of double-digit growth. Total tax credits (including only the portion of the earned income credit used to offset income tax before credits) increased 19.4 percent to \$35.9 billion for 1999. Most of this growth can be attributed to increases in the child tax credit and education credits. The child tax credit was claimed by 26.0 million taxpayers and totaled almost \$19.4 billion, an increase of 28.1 percent over 1998, while the education credits were claimed by 6.4 million taxpayers and totaled almost \$4.8 billion, an increase of 41.3 percent.

*David Campbell and Michael Parisi are economists with the Individual Returns Analysis Section. This article was prepared under the direction of Jeff Hartzok, Chief.*

## Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, AGI increased 8.1 percent to approximately \$5.9 trillion for 1999. The growth rate of AGI was about five times the annual inflation rate (1.6 percent as measured by the Consumer Price Index) for the same period [1]. The 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 \$252.7 billion, or 6.5 percent, for 1999. Net capital gain (less losses) continued double-digit growth for the fifth consecutive year in 1999, rising 21.7 percent to \$542.8 billion. Partnership and S corporation net income (less loss) and dividend income increased 12.7 percent and 11.8 percent, respectively. Taxable interest income declined for 1999 by 1.5 percent. Breaking from 6 consecutive years of decline, unemployment compensation benefits increased 4.3 percent for 1999 to \$17.5 billion.

Many forms of retirement income also showed sizable increases for 1999. Taxable Individual Retirement Arrangement (IRA) distributions grew 17.6 percent for 1999 to \$87.1 billion. Taxable Social Security benefits increased 9.3 percent to \$75.1 billion, and taxable pensions and annuities increased 8.4 percent to \$304.3 billion for 1999.

Figure A

### Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1998 and 1999

(Number of returns is in thousands--money amounts are in millions of dollars)

Item	1998		1999		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	124,771	5,415,973	127,075	5,855,468	8.1
Taxable income.....	100,801	3,780,838	102,846	4,136,120	9.4
Total income tax.....	93,048	788,542	94,546	877,401	11.3
Alternative minimum tax.....	853	5,015	1,018	6,478	29.2

## Losses

Total negative income includes net negative income line items from individual tax returns [2]. Total negative income, i.e., net loss, included in AGI

# Individual Income Tax Returns, 1999

Figure B

## Comparison of Total and Selected Sources of Adjusted Gross Income, Tax Years 1998 and 1999

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

Item	1998		1999		Increase in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Adjusted gross income (less deficit) <sup>1</sup>.....</b>	<b>124,771</b>	<b>5,415,973</b>	<b>127,075</b>	<b>5,855,468</b>	<b>439,495</b>	<b>8.1</b>
Salaries and wages.....	106,535	3,879,762	108,184	4,132,473	252,711	6.5
Taxable interest.....	67,318	178,334	67,219	175,675	-2,658	-1.5
Dividends.....	30,423	118,480	32,226	132,466	13,986	11.8
Business or profession net income (less loss).....	17,105	202,400	17,312	208,414	6,014	3.0
Net capital gain (less loss).....	25,690	446,084	27,701	542,758	96,674	21.7
Capital gain distributions <sup>2</sup> .....	16,070	46,147	17,012	59,473	13,326	28.9
Net gain (less loss), sales of property other than capital assets.....	1,720	-1,576	1,733	-1,712	-137	-8.7
Taxable Social Security benefits.....	8,941	68,703	9,459	75,079	6,376	9.3
Total rent and royalty net income (less loss) <sup>3</sup> .....	10,157	22,440	9,924	25,636	3,196	14.2
Partnership and S corporation net income (less loss).....	6,184	187,355	6,277	211,072	23,717	12.7
Estate and trust net income (less loss).....	530	9,464	556	9,884	420	4.4
Farm net income (less loss).....	2,092	-7,934	2,046	-6,243	1,691	21.3
Unemployment compensation.....	7,083	16,815	6,776	17,531	716	4.3
Taxable pensions and annuities.....	20,473	280,650	21,344	304,311	23,661	8.4
Taxable Individual Retirement Arrangement distributions.....	7,774	74,094	8,129	87,141	13,047	17.6
Other net income (less loss) <sup>4</sup> .....	n.a.	21,554	n.a.	22,880	1,326	6.2
Gambling earnings.....	1,300	12,806	1,428	15,142	2,336	18.2

n.a. - Not available.

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

<sup>2</sup> Includes data on both Schedule D and Form 1040.

<sup>3</sup> Includes farm rental net income (less loss).

<sup>4</sup> 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.

increased for 1999 by 4.0 percent to \$199.7 billion (Figure C). As the largest component of net loss for the second year in a row, partnership and S corporation net loss increased 9.7 percent to \$58.7 billion for 1999. Net operating loss, the second largest component of the total for 1999, increased 2.8 percent to \$49.6 billion, while business or profession net loss increased 6.7 percent to \$25.3 billion [3]. Two of the smaller components of net loss showed decreases for 1999; other net loss and farm net loss declined by 8.2 percent and 7.8 percent, respectively.

### Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 10.0 percent to \$56.7 billion for 1999 (Figure D). Much of this increase is attributable to the 43.9-percent increase in the self-employed health insurance deduction that came to a total of \$6.8

billion for 1999. This is partially attributable to a change in the law that increased the maximum percentage of premiums that a taxpayer could deduct. (See the Changes in Law section of this article for an explanation of the self-employed health insurance deduction.) The largest statutory adjustment was the self-employment tax deduction, representing 29.4 percent of the total. This adjustment increased 4.6 percent to \$16.7 billion for 1999. The Student loan interest deduction, in the second year taxpayers were eligible to take this deduction, increased 30.3 percent to \$2.3 billion for 1999. Some of this can be attributed to an increase in the maximum deduction from \$1,000 to \$1,500 for 1999. (See the Changes in Law section of this article for an explanation of the student loan interest deduction.) Payments to self-employed retirement (Keogh) plans increased 8.0 percent to \$11.9 billion. Alimony paid increased 5.4 percent to \$7.2 billion. The only major

# Individual Income Tax Returns, 1999

Figure C

## Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 1998 and 1999

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

Item	1998		1999		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total net losses</b> .....	<b>n.a.</b>	<b>191,942</b>	<b>n.a.</b>	<b>199,679</b>	<b>4.0</b>
Business or profession net loss.....	4,022	23,745	4,147	25,332	6.7
Net capital loss <sup>1</sup> .....	4,734	9,139	5,203	9,847	7.7
Net loss, sales of property other than capital assets.....	891	7,784	898	8,270	6.2
Total rent and royalty net loss <sup>2</sup> .....	4,647	27,133	4,413	27,165	0.1
Partnership and S corporation net loss.....	2,152	53,482	2,122	58,686	9.7
Estate and trust net loss.....	45	1,031	40	1,092	5.9
Farm net loss.....	1,419	16,743	1,321	15,444	-7.8
Net operating loss <sup>3</sup> .....	540	48,298	579	49,635	2.8
Other net loss <sup>4</sup> .....	236	4,587	216	4,209	-8.2

n.a. - Not available.

<sup>1</sup> Includes only the portion of capital losses allowable in the calculation of adjusted gross income.

<sup>2</sup> Includes farm rental net loss.

<sup>3</sup> See footnote 5 of this article for a definition of net operating loss.

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

Figure D

## Selected Statutory Adjustments, Tax Years 1998 and 1999

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

Item	1998		1999		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total statutory adjustments</b> .....	<b>21,998</b>	<b>51,531</b>	<b>22,660</b>	<b>56,699</b>	<b>10.0</b>
Payments to an Individual Retirement Arrangement.....	3,868	8,188	3,687	7,883	-3.7
Moving expenses adjustment.....	809	1,684	986	2,231	32.5
Student loan interest deduction.....	3,764	1,731	4,137	2,255	30.3
Self-employment tax deduction.....	13,756	15,960	14,030	16,690	4.6
Self-employed health insurance deduction.....	3,381	4,693	3,492	6,755	43.9
Payments to a self-employed retirement (Keogh) plan.....	1,177	11,040	1,264	11,928	8.0
Forfeited interest penalty.....	829	218	805	236	8.4
Alimony paid.....	591	6,878	611	7,248	5.4
Other adjustments <sup>1</sup> .....	n.a.	1,138	n.a.	1,473	29.4

n.a.--Not available.

<sup>1</sup> Includes foreign housing adjustment, Medical Savings Accounts, deduction and other adjustments.

## Individual Income Tax Returns, 1999

statutory adjustment to decline for 1999 was payments to individual retirement arrangements, which decreased 3.7 percent to \$7.9 billion.

### Deductions

The total standard deduction claimed on 1999 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 1.0 percent to \$464.0 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), summed to more than \$1.2 trillion, an increase of 6.1 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 increased 0.2 percent for 1999, accounting for 67.5 percent of all returns filed. For 1999, the average standard deduction equaled \$5,410, up \$41 from the 1998 average. This increase was due to inflation-indexing of the standard deduction amounts,

along with a change in the relative proportion of taxpayers in each filing status who use the standard deduction. (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 31.7 percent of all returns filed and represented 61.5 percent of the total deductions amount [4]. The average total for itemized deductions (after limitation) equaled \$18,422, up \$707 from the average for 1998.

Total itemized deductions (before limitation) increased for 1999, as did all of the component deductions. The largest itemized deduction (comprising 37.7 percent of the total), interest paid, increased 7.3 percent to \$291.6 billion. Home mortgage interest accounted for 93.3 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 9.8 percent to \$265.4

Figure E

### Selected Itemized Deductions and the Standard Deduction, Tax Years 1998 and 1999

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

Item	1998		1999		Percentage change	
	Number of returns <sup>1</sup>	Amount	Number of returns <sup>1</sup>	Amount	Number of returns <sup>1</sup>	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total itemized deductions before limitation</b> .....	<b>38,186</b>	<b>703,408</b>	<b>40,244</b>	<b>773,342</b>	<b>5.4</b>	<b>9.9</b>
Medical and dental expenses after 7.5 percent AGI limitation.....	5,560	31,984	5,884	35,376	5.8	10.6
Taxes paid.....	37,576	241,783	39,564	265,365	5.3	9.8
Interest paid <sup>2</sup> .....	32,024	271,624	33,706	291,553	5.3	7.3
Home mortgage interest.....	31,627	254,397	33,268	272,149	5.2	7.0
Charitable contributions.....	33,836	109,240	35,523	125,799	5.0	15.2
Other than cash contributions.....	18,106	29,256	19,292	38,287	6.6	30.9
Casualty and theft losses.....	99	1,194	92	1,325	-7.3	11.0
Miscellaneous deductions after 2 percent AGI limitation.....	8,843	40,546	9,277	44,730	4.9	10.3
Gambling losses and other unlimited miscellaneous deductions.....	886	7,037	1,082	9,195	22.1	30.7
Itemized deductions in excess of limitation.....	4,917	26,948	5,465	31,966	11.2	18.6
<b>Total itemized deductions after limitation</b> .....	<b>38,186</b>	<b>676,460</b>	<b>40,244</b>	<b>741,377</b>	<b>5.4</b>	<b>9.6</b>
<b>Total standard deduction</b> .....	<b>85,576</b>	<b>459,457</b>	<b>85,755</b>	<b>463,960</b>	<b>0.2</b>	<b>1.0</b>
<b>Total deductions (after itemized deduction limitation)</b> .....	<b>123,763</b>	<b>1,135,918</b>	<b>126,000</b>	<b>1,205,337</b>	<b>1.8</b>	<b>6.1</b>

<sup>1</sup> 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.

<sup>2</sup> Includes investment interest and deductible mortgage "points" not shown separately.

## Individual Income Tax Returns, 1999

billion. Charitable contributions, reported by 35.5 million taxpayers, increased 15.2 percent to \$125.8 billion, the fourth consecutive year of double-digit growth. Other than cash contributions increased 30.9 percent for 1999. Among the other itemized deductions, medical and dental expenses increased 10.6 percent to \$35.4 billion, and miscellaneous deductions (such as employee business expenses, paid tax preparer expenses, etc.) after the AGI floor increased 10.3 percent to \$44.7 billion.

The AGI threshold for the limitation of itemized deductions increased to \$126,600 (\$63,300 if married filing separately) for 1999. Due to this limitation, nearly 5.5 million higher-income taxpayers were unable to deduct \$32.0 billion in itemized deductions, an increase of 18.6 percent from the 1998 amount.

### Taxable Income and Total Income Tax

Total income tax grew at a faster pace than both AGI and taxable income for 1999 (Figure A). Total income tax rose 11.3 percent to \$877.4 billion, while AGI and taxable income rose only 8.1 percent and 9.4 percent, respectively. Since taxable income is the result of AGI less exemptions and deductions, smaller increases in deductions (6.1 percent) and exemption amounts deducted (2.9 percent) resulted in a larger percentage increase in taxable income. Taxable income totaled more than \$4.1 trillion, while AGI rose to almost \$5.9 trillion. The alternative minimum tax rose 29.2 percent to \$6.5 billion. This large increase in alternative minimum tax could partially be due to the fact that the size of the AMT exemptions and the AMT income level at which the rate increases from 26 percent to 28 percent have not been indexed for inflation, while the regular income tax brackets and sizes of personal exemptions have been inflation-adjusted. Thus, year-to-year inflation may cause more taxpayers to be affected by the AMT and increase the amount of AMT liability.

Average AGI reported on 1999 individual income tax returns was \$46,079, and average taxable income was \$40,217 [5]. These amounts represent a growth of 6.2 percent and 7.2 percent, respectively, from the 1998 amounts of \$43,407 (average AGI) and \$37,508 (average taxable income).

Figure F shows that the average tax rate for 1999 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 15.0

percent, an increase of 0.4 percentage points over the 14.6 percent for 1998. In the statistics, all of the income-size classes except the top two had average tax rates that were either equal

to, or lower than, those for 1998. The constant or lower average tax rates for the lower income-size classes for 1999 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. Another factor that contributed to the constant and lower average tax rates in lower income-size classes was the child tax credit being increased from \$400 per child in 1998 to \$500 per child in 1999. The increase in the average tax rate for the “\$200,000 under \$500,000” class and the “\$1,000,000 or more” class was partly attributable to net long-term capital gains (less losses) being a smaller percentage share of their AGI’s for 1999 than for 1998. This means that more of their income was taxed at ordinary income tax rates, as opposed to the lower capital gain rates, and caused their average tax rates to increase. Taxpayers, as a whole, earned more income for 1999 and, thus, shifted into higher income-size classes. This is depicted in the three highest income-size classes, each of which displays an appreciable increase in the number of taxpayers for 1999, ranging from a 16.8-percent increase for the “\$200,000 under \$500,000” class to a 19.3-percent increase for the “\$1,000,000 or more” class. These two income-size classes showed corresponding increases in total AGI of 17.0 percent for the “\$200,000 under \$500,000” class and 22.4 percent for the “\$1,000,000 or more” class. The shift of taxpayers to higher income classes plus the higher average taxes paid in those brackets for 1999 was large enough to offset the decreases in average tax rate for other income-size classes, leading to the 0.4 percent increase in average tax rate for all taxpayers.

### Tax Credits

Statistics for tax credits, including the earned income credit (EIC), are shown in Tables 2 and 4. For 1999, total tax credits (excluding the “refundable” portion

The average tax rate for 1999 was 15.0 percent, an increase of 0.4 percentage points over 1998.

# Individual Income Tax Returns, 1999

Figure F

## Number of Returns, Adjusted Gross Income, Net Capital Gains, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1998 and 1999

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

Tax year, item	Total	Size of adjusted gross income									
		Under \$1 <sup>1</sup>	\$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)
<b>Tax Year 1999:</b>											
Number of returns.....	127,075	1,066	26,330	24,059	18,360	23,159	24,567	7,105	1,877	348	205
Long-term capital gain (less loss).....	431,732	-1,554	-1,119	1,059	1,834	5,675	27,737	45,404	59,904	41,264	251,529
Adjusted gross income (less deficit).....	5,855,468	-53,861	132,790	358,631	453,535	903,348	1,694,925	934,767	542,448	235,701	653,184
Total income tax.....	877,401	109	2,220	14,741	30,392	83,160	205,023	162,225	130,274	66,965	182,293
Long-term capital gain less loss as a percentage of adjusted gross income (less deficit).....	7.4	2.9	-0.8	0.3	0.4	0.6	1.6	4.9	11.0	17.5	38.5
Tax as a percentage of adjusted gross income (less deficit).....	15.0	( <sup>2</sup> )	1.7	4.1	6.7	9.2	12.1	17.4	24.0	28.4	27.9
<b>Tax Year 1998:</b>											
Number of returns.....	124,771	995	26,289	24,626	18,293	23,109	23,108	6,266	1,606	307	172
Long-term capital gain (less loss).....	389,453	-1,831	488	1,751	1,311	8,037	27,082	41,237	51,973	39,609	219,797
Adjusted gross income (less deficit).....	5,415,973	-53,238	133,067	366,072	451,254	903,289	1,588,255	822,621	463,590	207,594	533,469
Total income tax.....	788,542	90	2,212	15,567	30,864	85,162	194,130	143,721	111,545	58,483	146,767
Long-term capital gain less loss as a percentage of adjusted gross income (less deficit).....	7.2	3.4	0.4	0.5	0.3	0.9	1.7	5.0	11.2	19.1	41.2
Tax as a percentage of adjusted gross income (less deficit).....	14.6	( <sup>2</sup> )	1.7	4.3	6.8	9.4	12.2	17.5	24.1	28.2	27.5
Change in percentage points, tax as a percentage of ad- justed gross income (less deficit), 1999 over 1998.....	0.4	( <sup>3</sup> )	--	-0.1	-0.1	-0.2	-0.1	-0.1	--	0.2	0.4

<sup>1</sup> Includes returns with adjusted gross deficit.

<sup>2</sup> Percentage not computed.

<sup>3</sup> Difference not computed.

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

of the EIC and any EIC used to offset any other taxes) increased 19.4 percent to \$35.9 billion (Figure G). For the second year in a row, the change in total tax credits was primarily the result of increases in the child tax credit and the education tax credits which were new for 1998. The child tax credit increased 28.1 percent for 1999, to \$19.4 billion, remaining the largest tax credit for the second year in a row. Much of this increase may be attributable to the maximum amount of the credit rising from \$400 to \$500 per child. (See the Changes in Law section of this article

for more details on the child tax credit.) The education credits were claimed by 6.4 million taxpayers and totaled almost \$4.8 billion, an increase of 41.3 percent over 1998. The large increase is attributable to the 38.3-percent growth in the number of taxpayers claiming these credits. The general business credit and foreign tax credit also increased for 1999, rising 7.0 percent and 5.6 percent, respectively. The child care credit increased only 0.5 percent for 1999 to \$2.7 billion, while the portion of the earned income credit used to offset income tax before credits

# Individual Income Tax Returns, 1999

## Figure G

### Selected Tax Credits, Tax Years 1998 and 1999

[Money amounts are in thousands of dollars]

Item	1998		1999		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total tax credits</b> <sup>1</sup> .....	<b>34,271,812</b>	<b>30,055,933</b>	<b>36,621,595</b>	<b>35,892,344</b>	<b>6.9</b>	<b>19.4</b>
Child care credit.....	6,128,155	2,660,573	6,182,193	2,675,147	0.9	0.5
Earned income credit <sup>2</sup> .....	5,919,232	2,232,025	5,352,300	1,918,065	-9.6	-14.1
Foreign tax credit.....	2,995,294	4,677,022	3,266,544	4,941,010	9.1	5.6
General business credit.....	272,197	732,487	287,658	783,920	5.7	7.0
Minimum tax credit.....	108,583	818,389	166,010	996,461	52.9	21.8
Child tax credit.....	24,810,781	15,143,468	26,016,019	19,398,625	4.9	28.1
Education credit.....	4,652,596	3,376,647	6,436,654	4,772,443	38.3	41.3

<sup>1</sup> Includes credits not shown separately.

<sup>2</sup> Represents portion of earned income credit used to offset income tax before credits.

decreased 14.1 percent to \$1.9 billion. Much of the decrease in the earned income credit used to offset income tax before credits can be attributed to the use of the child tax credit, which reduced the use of the earned income credit to offset taxes and increased the portion of the earned income credit that was refundable.

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

before credits, but may also offset 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 \$27.6 billion for 1999, an increase of 2.2 percent from 1998 (Figure H). The third part of the EIC, the portion used to offset all other taxes besides income tax, was \$2.4

## Figure H

### Earned Income Credit, Tax Years 1998 and 1999

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

Item	1998		1999		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total earned income credit (EIC)</b> .....	<b>19,705</b>	<b>31,592</b>	<b>19,259</b>	<b>31,901</b>	<b>-2.3</b>	<b>1.0</b>
EIC for returns with no qualifying children.....	3,549	694	3,222	645	-9.2	-7.2
EIC for returns with one qualifying child.....	7,803	11,818	7,803	12,006	0.0	1.6
EIC for returns with two or more qualifying children.....	8,353	19,080	8,234	19,251	-1.4	0.9
<b>Refundable earned income credit (EIC)</b> .....	<b>16,279</b>	<b>27,002</b>	<b>16,050</b>	<b>27,604</b>	<b>-1.4</b>	<b>2.2</b>
EIC for returns with no qualifying children.....	2,309	482	2,039	433	-11.7	-10.3
EIC for returns with one qualifying child.....	6,477	9,594	6,497	9,893	0.3	3.1
EIC for returns with two or more qualifying children.....	7,493	16,925	7,514	17,287	0.3	2.1

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

## Individual Income Tax Returns, 1999

billion for 1999.

Fewer than 19.3 million taxpayers claimed the earned income credit for 1999, a decrease of 2.3 percent from 1998. The total earned income credit increased 1.0 percent to \$31.9 billion. (See the

Changes in Law section of this article for more details on the earned income credit.) The number of returns with no qualifying children fell 9.2 percent for 1999, accounting for the largest decrease of returns claiming the EIC. The corresponding amount of EIC claimed for returns with no qualifying children decreased 7.2 percent. The number of EIC returns with one qualifying child virtually remained the same, while the amount of EIC claimed on these returns increased 1.6 percent. The number of EIC returns with two or more qualifying children decreased 1.4 percent, while the amount of EIC claimed on these returns increased 0.9 percent.

The number of returns claiming a refundable portion of the EIC decreased 1.4 percent for 1999, while the refundable portion of the EIC reported on them increased 2.2 percent. The increase in the amount of the refundable EIC can be found in those returns with qualifying children. The number of refundable EIC returns with one or more qualifying children increased 0.3 percent for 1999. The amount of refundable EIC claimed on returns with one qualifying child increased 3.1 percent, while the amount on returns with two or more qualifying children increased 2.1 percent. Much of this growth can be attributed to the use of the child tax credit, which, by reducing the amount of total income tax due, shifted some of the EIC used previously to reduce tax liability to the portion that is refundable.

### Historical Trends in Constant Dollars

As shown in Figure I, AGI, salaries and wages, and gross domestic product showed large increases in constant dollars for 1999. 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

Salaries and wages, AGI, and gross domestic product showed large increases in constant dollars for 1999.

1986. Between 1987 and 1993, constant-dollar AGI fluctuated within a narrow band before increasing substantially from 1994 through 1999. The 6.4-percent increase for 1999 marks the sixth 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 1999, real GDP increased 4.2 percent to \$8.9 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 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 1999, 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 5 years, total tax as a percentage of GDP increased an entire percentage point from 4.9 percent for 1994 to 5.9 percent for 1999, which was the highest level since 1982, but still less than the 6.6 percent shown for 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.

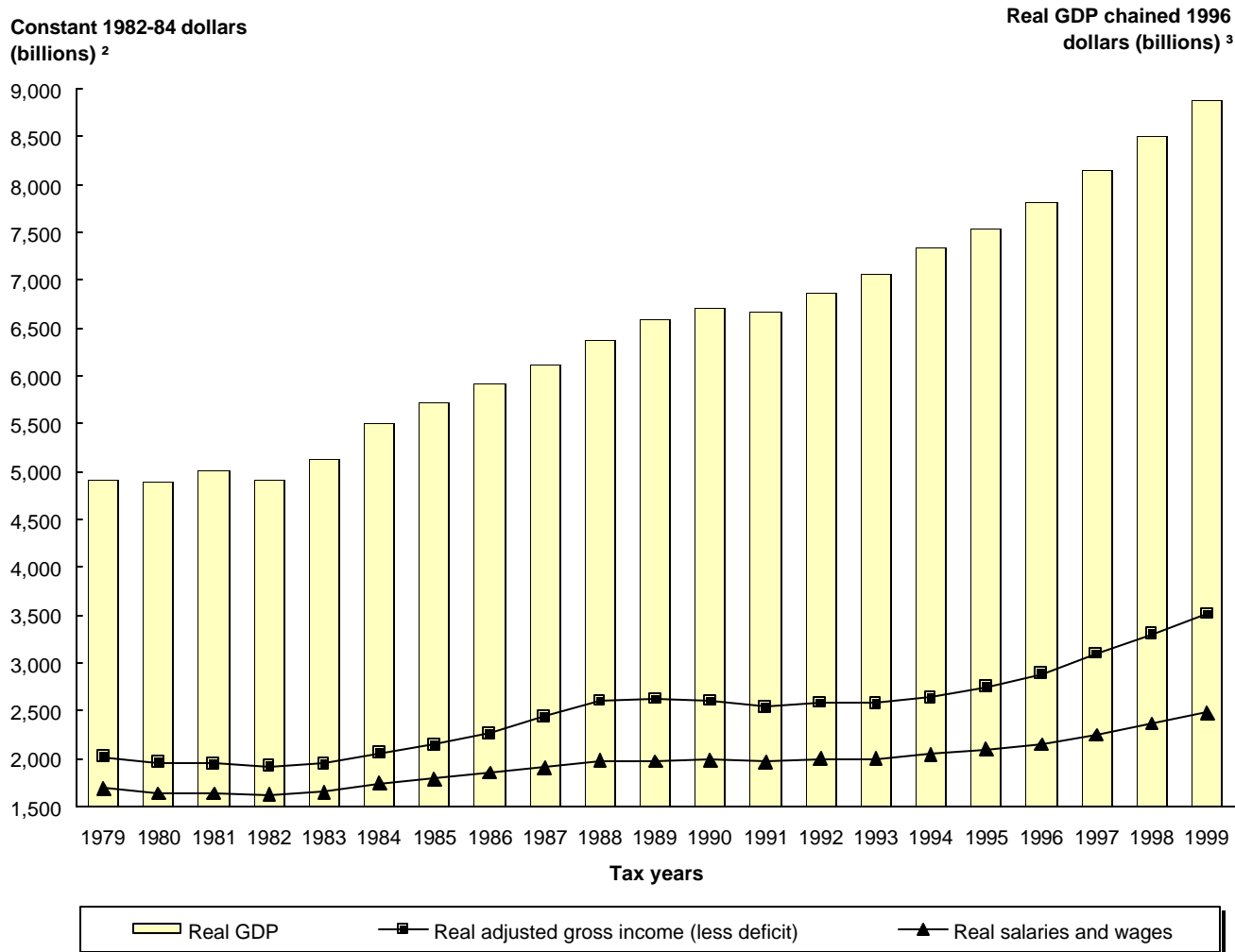
Net capital gain (less losses) is the sum of gains and losses from the sale of capital assets. Figure K shows that, in constant dollars, net capital gain (less



# Individual Income Tax Returns, 1999

Figure 1

## Real Adjusted Gross Income, Real Salaries and Wages, and Real Gross Domestic Product, Tax Years 1979-1999 <sup>1</sup>



<sup>1</sup> 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 1999.

<sup>2</sup> 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.

<sup>3</sup> 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 2001.

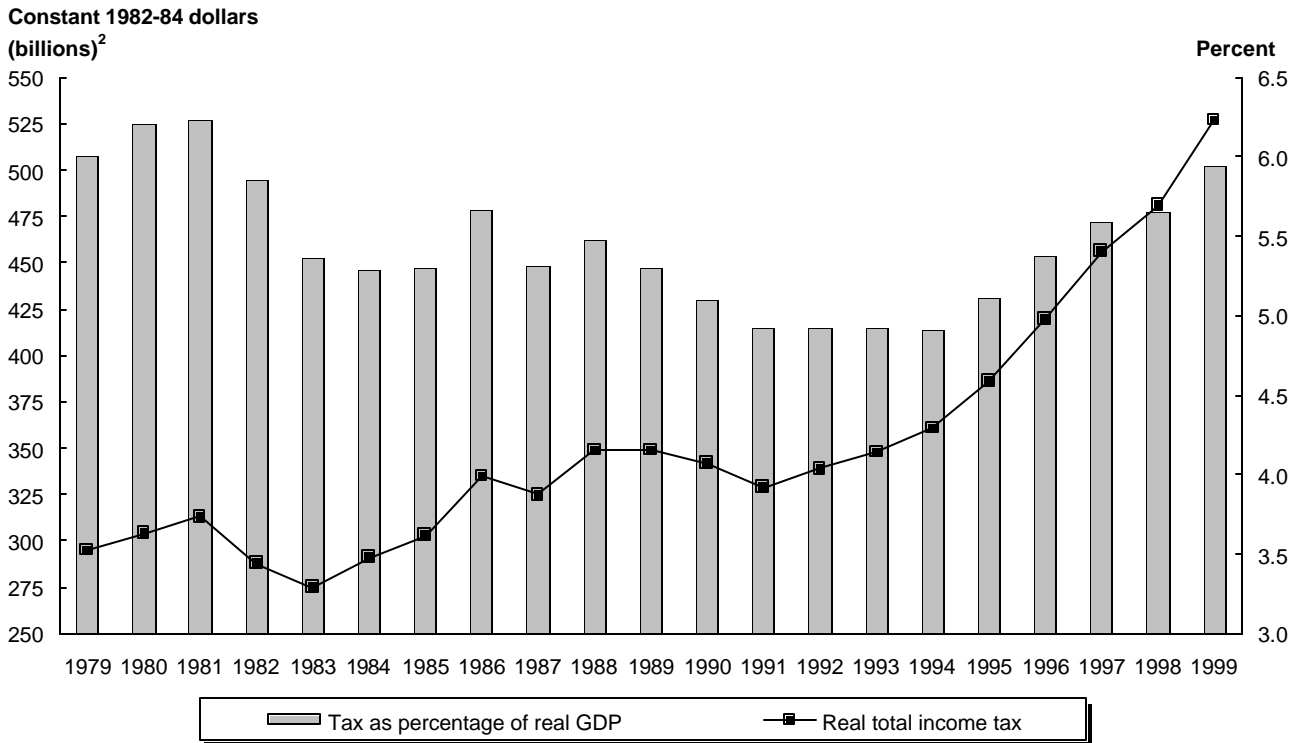
losses) increased 19.7 percent for 1999. Net capital gain (less losses) decreased 9.6 percent, 25.6 percent, and 13.7 percent for 1989, 1990, and 1991, respectively. The post-recession years of 1992 and 1993 were marked with double-digit growth in net capital gain (less losses), before 1994 saw a decline of 3.8 percent. During this period, there were impor-

tant tax law changes affecting net capital gain (less losses). Beginning with Tax Year 1991, the maximum capital gain rate remained 28 percent, while the maximum rate for ordinary income increased to 31 percent. When two new tax brackets were added under OBRA93, the maximum differential between ordinary income and capital gain income increased

# Individual Income Tax Returns, 1999

Figure J

## Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-1999<sup>1</sup>



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

<sup>2</sup> 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.

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 begun in 1995 has almost quadrupled the amount of capital gain distributions from \$9.4 billion in 1995 to \$35.7 billion for 1999. Capital gain distributions experienced a constant dollar increase of 26.8 percent for 1999, versus 0.1 percent for 1998.

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 3.1 percent for 1999 to \$105.4 billion, well below the amount reported in 1989. This change is at least partially attributable to the general decline in interest rates over this period. Dividends decreased for 1990 and continued to decline until

# Individual Income Tax Returns, 1999

Figure K

## Net Capital Gain and Capital Gain Distributions from Mutual Funds, Tax Years 1988-1999

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

Tax year	Net capital gain (less loss)				Capital gain distributions <sup>1</sup>			
	Number of returns	Current dollars	Constant 1982-84 dollars <sup>2</sup>		Number of returns	Current dollars	Constant 1982-84 dollars <sup>2</sup>	
			Amount	Percentage change			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	272,168	22.7	16,070	46,147	28,156	0.1
1999.....	27,701	542,758	325,785	19.7	17,012	59,473	35,698	26.8

N/A--Not applicable.

<sup>1</sup> For 1988-1996, and 1999, capital gain distributions from mutual funds are the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

<sup>2</sup> 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.

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 3.7 percent for 1998, dividends continued to climb for 1999 to \$79.5 billion, an increase of 10.0 percent over 1998.

For the first time since the 1980's, constant-dollar business or profession net income (less losses) increased for 4 years in a row, with a 1.3-percent increase for 1999. Taxable Individual Retirement Arrangement distributions showed substantial increases for recent years, with the 1999 amount over five and a half times the level shown for 1988. Taxable Social Security benefits increased each year since 1988. The large increase for 1994 reflected the change in law requiring up to 85 percent (from a maximum of 50 percent) of Social Security benefits to be included in taxable income for some beneficiaries. Taxable pensions and annuities increased annually since 1979, with double-digit growth for 1983 through 1987. Tax Year 1999 levels were approaching four times the amount reported for 1979. Total rent and royalty net income (less losses) and partner-

ship and S corporation net income (less losses) both showed large increases and large decreases over time. For most of the 1980's, rent and royalty net income (less losses) decreased annually, and, for many years, the total was negative. This trend changed with TRA86 and its passive loss rules [6]. For 1991, this item finally reached a level exceeding the amount reported for 1981, and continued to increase through 1997 to a level more than double the 1979 amount. For the first time since 1989, rent and royalty net income showed a decrease (1.8 percent) in 1998, which was followed by a 12.4-percent increase for 1999. Similarly, partnership and S corporation net income (less losses) was negative from 1981 through 1986. For 1987, this item reached a level close to the amount reported for 1979. Partnership and S corporation net income (less losses) more than doubled between 1987 and 1988, and, except for a decline for 1991, steadily increased through 1999. The real Tax Year 1999 amount was more than six times the amount reported for 1979.

The inflation-adjusted amount of total itemized deductions increased from 1979 through 1986, then declined for the next 2 years because of provisions in

# Individual Income Tax Returns, 1999

Figure L

## Selected Sources of Income, Deductions, and Tax Items, in Constant 1982-84 Dollars, Tax Years 1988-1999

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Dividends		Business or profession net income (less loss)		Taxable Individual Retirement Arrangement distributions		Taxable Social Security benefits		Alternative minimum tax	
	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	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	0.8	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.....	108,807	1.7	72,288	-3.7	123,490	6.1	45,207	31.5	41,917	9.3	3,060	22.6
1999.....	105,447	-3.1	79,511	10.0	125,098	1.3	52,306	15.7	45,065	7.5	3,888	27.1

Tax year	Taxable pensions and annuities		Total rent and royalty net income (less loss)		Partnership and S corporation net income (less loss)		Total itemized deductions after limitation <sup>2</sup>		Charitable contributions deduction		Total earned income credit	
	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change	Amount (Constant 1982-84 dollars) <sup>1</sup>	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988.....	117,317	6.8	-1,081	86.7	48,250	125.4	334,080	-3.2	43,068	-1.4	4,984	44.0
1989.....	118,837	1.3	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	5,319	6.7
1990.....	121,878	2.6	2,880	( <sup>3</sup> )	51,279	0.8	350,792	0.9	43,797	-2.1	5,771	8.5
1991.....	129,590	6.3	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	7,676	33.0
1992.....	132,924	2.6	6,878	80.3	62,474	34.7	343,511	( <sup>3</sup> )	45,505	2.3	8,682	13.1
1993.....	134,266	1.0	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	10,752	23.8
1994.....	138,625	3.2	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	14,241	32.4
1995.....	145,048	4.6	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	17,031	19.6
1996.....	152,190	4.9	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	18,372	7.9
1997.....	161,813	6.3	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	18,934	3.1
1998.....	171,232	5.8	13,691	-1.8	114,311	9.0	412,727	6.7	66,650	7.8	19,275	1.8
1999.....	182,660	6.7	15,388	12.4	126,694	10.8	445,004	7.8	75,510	13.3	19,148	-0.7

N/A--Not applicable.

<sup>1</sup> 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.

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

<sup>3</sup> Percentage not calculated.

## Individual Income Tax Returns, 1999

TRA86. The amounts 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 1999. During this same period, the real itemized deduction for charitable contributions increased each year until 1986, and then declined for 1987. Since 1987, this deduction showed only small variations until 1996 when constant-dollar charitable contributions increased over 50 percent over the next 4 years, reaching \$75.5 billion for 1999. Much of this growth can be attributable to the increase in other than cash contributions, which almost tripled from \$8.9 billion in 1995 to \$ 23.0 billion in 1999.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 1999 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. In addition, 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 4 consecutive years of double-digit growth in the AMT, which has more than doubled over the same period. In 1999, AMT increased by 27.1 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 have not been indexed for inflation annually, whereas the widths of regular income tax rate brackets and the sizes of personal exemptions have been inflation-adjusted. Thus, year-to-year inflation may cause more taxpayers to be affected by the AMT and increase the amount of AMT liability.

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, 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 0.7-percent decrease in constant dollar EIC for 1999 represents the first time since 1986 that the amount has actually declined.

### Summary

Both AGI and taxable income grew more than five times as rapidly as the annual rate of inflation (1.6 percent) for 1999. AGI increased 8.1 percent, and taxable income increased 9.4 percent. Total income tax increased 11.3 percent over 1998. As a result, the total average tax rate increased 0.4 percentage points to 15.0 percent for 1999, with all of that increase coming from taxpayers with an AGI of over \$500,000.

The largest components of AGI, salaries and wages and net capital gain (less losses), increased 6.5 percent and 21.7 percent, respectively. A number of other income items contributed to the substantial growth of AGI: taxable Individual Retirement Arrangement distributions increased 17.6 percent; partnership and S corporation net income (less losses) increased 12.7 percent; and taxable pensions and annuities increased 8.4 percent. Total tax credits increased 19.4 percent to \$35.9 billion for 1999. Much of this growth can be attributed to growth in the child tax credit and education credits, which increased 28.1 percent and 41.3 percent, respectively.

### Changes in Law

The following is a summary of Federal tax law and Internal Revenue Service administrative changes that had a major bearing on the 1999 data presented in this article. In general, the definitions used in this article are the same as those in section 4 of *Statistics of Income—Individual Income Tax Returns 1999—Publication 1304*.

*Capital Gain Distributions.*—For Tax Year 1999, taxpayers who had capital gains only from capital gain distributions did not have to report these gains on Schedule D. Instead, the capital gain distri-

## Individual Income Tax Returns, 1999

butions could have been reported directly on Form 1040.

*Child Tax Credits.*—Modifications were made to the child tax credit for 1999. In 1999, taxpayers were allowed a maximum tax credit of \$500 for each of their qualifying children under the age of 17, whereas, for 1998, the maximum credit was \$400 per child.

*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 credit for taxpayers with no qualifying children increased 1.8 percent to \$347. For these taxpayers, earned income and AGI had to be less than \$10,200 (up from \$10,030 for 1998). For taxpayers with one qualifying child, the maximum credit increased 1.8 percent to \$2,312, and, for taxpayers with two or more qualifying children, the maximum credit increased 1.6 percent to \$3,816. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$26,928 for one qualifying child, or less than \$30,580 for two or more qualifying children. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$2,350 from \$2,300.

*Exemption Amount.*—Indexing for inflation allowed most taxpayers to claim a \$2,750 deduction for each exemption to which he or she was entitled for 1999, a \$50 increase over the amount allowed for 1998. The AGI threshold for the reduction of exemption amounts was also indexed for inflation, from \$124,500 to \$126,600 for single filers; \$186,800 to \$189,950 for married persons filing jointly and surviving spouses; \$155,650 to \$158,300 for heads of household; and \$93,400 to \$94,975 for married persons filing separately.

*Itemized Deductions.*—If a taxpayer's AGI was greater than \$126,600 (\$63,300 if married filing separately), some types of his or her itemized deductions were limited; this threshold increased from \$124,500 (\$62,250) for 1998 as a result of indexing for inflation. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of:

(1) 80 percent of the "non-limited" deductions or (2) 3 percent of AGI in excess of the limitation threshold.

*Self-Employed Health Insurance Deduction.*—Included in the Health Insurance and Portability and Accountability Act of 1996 was a provision to increase the maximum percentage of self-employed health insurance premiums that a taxpayer could deduct as an adjustment, from 45 percent in 1998 to 60 percent for 1999.

*Self-Employment Tax.*—The ceiling on taxable "self-employment income" was increased for 1998. The maximum amount of net earnings applied to the Social Security portion of self-employment tax increased to \$72,600 from \$68,400 for 1998.

*Standard Deduction.*—The basic standard deduction and additional standard deduction for age or blindness increased for 1999 as a result of inflation indexing. For single filers, the basic standard deduction rose from \$4,250 to \$4,300; for married persons filing jointly or surviving spouses, from \$7,100 to \$7,200; for married persons filing separately, from \$3,550 to \$3,600; and for heads of household, from \$6,250 to \$6,350. The amount of the standard deduction for dependents was the larger of \$700 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

*Student Loan Interest Deduction.*—The limit on the deduction for interest paid on qualified higher educational loans rose to \$1,500 for 1999, up from \$1,000 for 1998. 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 phaseout for a taxpayer claiming the educational interest deduction was over a modified AGI range of \$40,000-\$50,000 (\$60,000-\$75,000, joint returns). These income ranges will be indexed for inflation in 2003.

*Tax Brackets.*—To counterbalance the effects of inflation, the boundaries for the tax brackets were widened. The 15-percent bracket applied to taxable income equal to or below \$25,750 (\$25,350 for 1998) for single filers; \$43,050 (\$42,350 for 1998) for joint filers or surviving spouses; \$21,525 (\$21,175 for 1998) for married persons filing separately; and \$34,550 (\$33,950 for 1998) for heads of household. The 28-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$62,450 (\$61,400 for 1998) for single

## Individual Income Tax Returns, 1999

filers; \$104,050 (\$102,300 for 1998) for joint filers or surviving spouses; \$52,025 (\$51,150 for 1998) for married persons filing separately; and \$89,150 (\$87,700 for 1998) for heads of household. The 31-percent tax bracket applied to taxable income in excess of the 28-percent bracket ceiling and equal to or below \$130,250 (\$128,100 for 1998) for single filers; \$158,550 (\$155,950 for 1998) for joint filers or surviving spouses; \$79,275 (\$77,975 for 1998) for married persons filing separately; and \$144,400 (\$142,000 for 1998) for heads of households. The 36-percent tax bracket applied to taxable income in excess of the 31-percent bracket ceiling and equal to or below \$283,150 (\$278,450 for 1998) for single filers, joint filers or surviving spouses, and heads of households, and \$141,575 (\$139,225 for 1998) for married persons filing separately. The 39.6-percent tax rate applied to taxable income in excess of the upper boundary for the 36-percent tax bracket.

### Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, 1040EZ, and 1040PC, including electronically-filed returns) filed during Calendar Year 2000. 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 [7]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 1999 data are based on a sample of 176,966 returns and an estimated final population of 127,321,626 returns. The corresponding sample and population for the 1998 data were 164,340 and 125,037,636 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 goods and services purchased by typical urban consumers (1982-84=100):

<u>Year</u>	<u>CPI-U</u>	<u>Year</u>	<u>CPI-U</u>
1999	166.6	1988	118.3
1998	163.9	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
1989	124.0		

- [2] For purposes of this article, total negative income is a compilation of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040PC, 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, *Supplemental 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.
- [3] 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

# Individual Income Tax Returns, 1999

Figure M

## Coefficients of Variation for Selected Items, Tax Year 1999

[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).....	127,075,145	0.02	5,855,467,909	0.11
Salaries and wages.....	108,183,782	0.14	4,132,473,459	0.21
Business or profession:				
Net income.....	13,165,318	0.49	233,746,237	0.99
Net loss.....	4,146,807	1.49	25,332,170	2.06
Net capital gain (less loss):				
Net gain.....	16,290,984	0.74	540,642,692	0.45
Net loss.....	5,202,857	1.51	9,846,756	1.68
Taxable Individual Retirement Arrangement distributions.....	8,129,376	1.26	87,140,912	2.02
Taxable pensions and annuities.....	21,343,646	0.72	304,310,714	1.05
Partnership and S corporation:				
Net income.....	4,154,776	1.37	269,757,830	0.84
Net loss.....	2,121,841	2.18	58,685,867	1.44
Estate and trust:				
Net income.....	516,024	4.36	10,975,854	3.83
Net loss.....	40,071	14.50	1,092,143	7.05
Unemployment compensation.....	6,775,723	1.53	17,530,779	2.10
Taxable Social Security benefits.....	9,459,189	1.07	75,078,976	1.31
Other income:				
Net income.....	4,944,364	1.60	27,088,891	2.50
Net loss.....	216,168	6.76	4,209,112	5.65
Payments to an Individual Retirement Arrangement.....	3,687,149	1.88	7,883,438	1.97
Moving expenses adjustment.....	986,313	4.04	2,230,965	5.82
Self-employment tax deduction.....	14,029,609	0.57	16,689,650	0.94
Self-employed health insurance deduction.....	3,491,539	1.46	6,755,071	1.60
Total statutory adjustments.....	22,659,973	0.59	56,698,800	1.01
Total standard deduction.....	85,755,366	0.19	463,960,491	0.26
Interest paid deduction.....	33,705,780	0.48	291,552,907	0.53
Taxes paid deduction.....	39,564,240	0.41	265,365,133	0.36
Charitable contributions deduction.....	35,523,471	0.45	125,798,548	0.68
Total itemized deductions after limitation.....	40,244,305	0.41	741,376,847	0.40
Taxable income.....	102,845,571	0.16	4,136,119,714	0.14
Total earned income credit.....	5,352,300	1.76	1,918,065	2.33
Foreign tax credit.....	3,266,544	1.05	4,941,010	2.66
Total tax credits.....	36,621,595	0.54	35,892,344	0.72
Total income tax.....	94,546,080	0.19	877,401,489	0.18

15 years. Net operating loss is included in other income on individual tax returns but edited separately for Statistics of Income purposes.

[4] The remaining 0.8 percent of the returns did not claim either a standard deduction or itemized deductions because no AGI was reported.

[5] 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, the alternative minimum tax, and tax on Form 4970, *Tax on Accumulation Distribution of Trusts*) present. Tax on Form 4970 (not in the statistical tables) was \$4.4 million for 1999. This tax,



## Individual Income Tax Returns, 1999

previously part of income tax after credits, was included in “other taxes” for 1999.

- [6] Losses generated by any “flow-through” business activity (i.e., such as partnerships or S corporations for which profits and certain other amounts are passed through to the owners for taxation) in which the taxpayer did not “materially participate” (i.e., was not involved regularly and substantially in the operations of the activity) are categorized as passive activity losses. TRA86 gradually eliminated the use of passive losses as offsets to nonpassive income, such as salaries and wages. TRA86 provided for a 5-year phase-in (ending in 1991) of the limitations

on passive losses for investments made prior to 1987; since Tax Year 1991, the restrictions applied to all passive losses. However, exceptions up to \$25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.

- [7] 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 2001, Publication 1136 (Rev. 11-2001)

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Taxable interest		Tax-exempt interest <sup>1</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>127,075,145</b>	<b>5,855,467,909</b>	<b>108,183,782</b>	<b>4,132,473,459</b>	<b>67,218,877</b>	<b>175,675,236</b>	<b>4,801,877</b>	<b>52,513,007</b>
No adjusted gross income.....	1,066,171	-53,860,647	337,037	8,596,292	536,946	3,361,122	32,083	497,477
\$1 under \$5,000.....	13,349,971	35,429,722	10,460,593	29,847,266	3,975,135	1,945,186	93,805	267,406
\$5,000 under \$10,000.....	12,979,714	97,360,406	10,464,721	74,035,323	3,857,765	4,036,537	97,292	375,818
\$10,000 under \$15,000.....	12,275,717	153,523,887	9,850,052	114,652,188	4,120,078	7,232,096	168,483	597,432
\$15,000 under \$20,000.....	11,783,174	205,107,333	9,702,365	157,992,297	4,417,548	7,982,772	180,517	677,857
\$20,000 under \$25,000.....	9,967,211	223,695,901	8,535,321	178,891,701	4,066,936	7,289,728	157,743	756,426
\$25,000 under \$30,000.....	8,392,769	229,838,965	7,436,222	189,205,938	3,879,755	5,792,437	129,022	906,247
\$30,000 under \$40,000.....	13,288,379	461,841,650	11,798,725	375,542,553	7,288,150	11,643,307	340,929	1,787,145
\$40,000 under \$50,000.....	9,870,199	441,506,289	8,905,488	361,302,276	6,384,543	10,013,370	339,179	1,954,379
\$50,000 under \$75,000.....	16,755,560	1,023,707,214	15,176,584	821,008,756	12,893,009	22,701,961	822,327	4,355,330
\$75,000 under \$100,000.....	7,811,626	671,217,536	7,091,882	523,391,071	6,880,842	15,551,405	590,714	3,923,968
\$100,000 under \$200,000.....	7,104,712	934,766,661	6,362,039	667,101,195	6,568,513	24,651,416	1,011,703	9,166,613
\$200,000 under \$500,000.....	1,876,561	542,447,737	1,598,874	311,733,142	1,805,952	17,253,767	554,248	9,748,132
\$500,000 under \$1,000,000.....	348,256	235,700,884	291,817	112,010,706	341,242	8,962,629	162,149	5,111,701
\$1,000,000 or more.....	205,124	653,184,370	172,063	207,162,755	202,461	27,257,505	121,682	12,387,076
<b>Taxable returns.....</b>	<b>94,546,080</b>	<b>5,580,849,494</b>	<b>81,447,146</b>	<b>3,861,513,036</b>	<b>58,410,614</b>	<b>163,725,700</b>	<b>4,552,188</b>	<b>50,639,855</b>
<b>Nontaxable returns.....</b>	<b>32,529,065</b>	<b>274,618,415</b>	<b>26,736,637</b>	<b>270,960,423</b>	<b>8,808,263</b>	<b>11,949,537</b>	<b>249,689</b>	<b>1,873,152</b>

Size of adjusted gross income	Dividends		State income tax refunds		Alimony received		Business or profession	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net income	
							Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>All returns.....</b>	<b>32,226,492</b>	<b>132,465,522</b>	<b>20,811,334</b>	<b>17,976,204</b>	<b>418,989</b>	<b>5,455,497</b>	<b>13,165,318</b>	<b>233,746,237</b>
No adjusted gross income.....	294,263	1,222,741	66,287	142,605	2,131	28,191	123,848	1,550,759
\$1 under \$5,000.....	2,124,838	1,243,669	78,499	27,142	*6,702	*13,700	983,615	2,663,392
\$5,000 under \$10,000.....	1,491,555	1,773,404	156,443	59,688	26,636	145,689	1,481,327	9,104,450
\$10,000 under \$15,000.....	1,550,523	2,520,630	276,547	102,032	48,926	346,371	1,073,852	9,251,058
\$15,000 under \$20,000.....	1,609,726	3,172,744	476,699	205,845	47,039	274,861	953,205	9,580,941
\$20,000 under \$25,000.....	1,420,938	2,664,236	567,774	246,034	37,409	320,967	832,462	8,836,658
\$25,000 under \$30,000.....	1,386,313	2,866,915	798,330	332,674	40,409	346,372	704,960	7,671,192
\$30,000 under \$40,000.....	2,662,332	5,485,668	2,075,605	998,632	73,150	795,165	1,258,347	15,066,903
\$40,000 under \$50,000.....	2,648,093	5,992,196	2,375,732	1,209,982	38,462	527,132	1,057,761	13,717,571
\$50,000 under \$75,000.....	6,122,025	15,528,843	6,016,258	3,461,799	57,770	1,124,882	1,999,763	32,436,066
\$75,000 under \$100,000.....	4,027,688	11,557,814	3,447,667	2,430,630	22,925	507,200	1,024,184	23,719,898
\$100,000 under \$200,000.....	4,777,297	23,803,233	3,331,075	3,377,941	13,140	618,139	1,189,897	46,122,061
\$200,000 under \$500,000.....	1,592,451	19,543,603	867,800	2,091,789	3,128	246,549	382,818	34,907,443
\$500,000 under \$1,000,000.....	322,453	9,717,349	168,976	925,440	659	91,421	64,174	9,152,882
\$1,000,000 or more.....	195,996	25,372,478	107,644	2,363,972	501	68,857	35,104	9,964,964
<b>Taxable returns.....</b>	<b>29,311,442</b>	<b>126,882,944</b>	<b>19,763,514</b>	<b>17,261,565</b>	<b>337,454</b>	<b>4,886,947</b>	<b>9,126,620</b>	<b>202,681,473</b>
<b>Nontaxable returns.....</b>	<b>2,915,049</b>	<b>5,582,578</b>	<b>1,047,820</b>	<b>714,639</b>	<b>81,535</b>	<b>568,551</b>	<b>4,038,698</b>	<b>31,064,764</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Business or profession--continued		Capital gain distributions		Sales of capital assets reported on Form 1040, Schedule D					
	Net loss				Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>All returns.....</b>	<b>4,146,807</b>	<b>25,332,170</b>	<b>6,206,662</b>	<b>11,962,180</b>	<b>16,290,984</b>	<b>540,642,692</b>	<b>5,202,857</b>	<b>9,846,756</b>	<b>6,079,122</b>	<b>75,997,570</b>
No adjusted gross income.....	282,235	5,462,350	25,336	41,858	125,860	5,788,721	214,593	471,825	53,553	1,020,106
\$1 under \$5,000.....	121,301	550,543	870,303	873,880	766,504	1,202,824	242,727	396,942	237,880	244,454
\$5,000 under \$10,000.....	170,113	892,511	341,091	578,052	677,120	1,987,362	267,022	428,872	210,199	357,790
\$10,000 under \$15,000.....	221,709	1,084,785	302,474	469,336	687,140	2,579,063	224,766	435,818	183,157	376,598
\$15,000 under \$20,000.....	246,274	1,259,884	318,954	513,564	710,471	3,037,006	246,698	480,576	198,491	473,299
\$20,000 under \$25,000.....	227,305	916,416	288,216	365,350	638,449	2,994,096	252,130	432,706	183,803	420,782
\$25,000 under \$30,000.....	235,476	1,167,074	273,654	430,589	653,013	2,981,619	193,262	401,179	211,341	482,281
\$30,000 under \$40,000.....	469,016	2,127,062	515,625	791,230	1,306,688	7,239,471	428,356	760,564	443,057	1,469,211
\$40,000 under \$50,000.....	436,247	1,770,966	553,937	840,365	1,232,037	7,594,170	420,401	712,075	445,866	1,532,403
\$50,000 under \$75,000.....	803,683	3,145,842	1,185,207	2,031,927	2,851,375	21,848,964	963,197	1,726,686	982,631	3,352,975
\$75,000 under \$100,000.....	438,809	1,849,472	694,060	1,235,984	2,151,386	24,036,965	656,880	1,244,465	848,587	3,985,055
\$100,000 under \$200,000.....	346,412	2,119,652	700,124	2,805,493	2,927,611	63,001,683	724,977	1,498,381	1,303,194	10,747,466
\$200,000 under \$500,000.....	113,048	1,199,692	122,997	804,936	1,140,750	75,616,364	288,707	649,396	558,308	13,535,788
\$500,000 under \$1,000,000.....	20,879	535,537	11,515	120,740	256,206	49,296,056	52,050	134,127	129,729	8,341,734
\$1,000,000 or more.....	14,301	1,250,383	3,170	58,875	166,372	271,438,327	27,092	73,145	89,325	29,657,628
<b>Taxable returns.....</b>	<b>3,318,732</b>	<b>16,782,264</b>	<b>5,698,838</b>	<b>11,471,409</b>	<b>15,095,411</b>	<b>530,934,603</b>	<b>4,339,967</b>	<b>8,103,539</b>	<b>5,687,510</b>	<b>73,893,790</b>
<b>Nontaxable returns.....</b>	<b>828,075</b>	<b>8,549,906</b>	<b>507,825</b>	<b>490,771</b>	<b>1,195,572</b>	<b>9,708,089</b>	<b>862,890</b>	<b>1,743,217</b>	<b>391,613</b>	<b>2,103,780</b>

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued									
	Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (Forms 2119, 6252, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns.....</b>	<b>4,691,337</b>	<b>68,765,925</b>	<b>1,036,460</b>	<b>33,171,049</b>	<b>5,872,489</b>	<b>62,262,524</b>	<b>3,822,831</b>	<b>34,922,560</b>	<b>124,556</b>	<b>2,241,239</b>
No adjusted gross income.....	125,623	5,504,960	61,222	3,876,012	58,299	1,062,992	80,998	1,387,786	3,268	46,953
\$1 under \$5,000.....	179,371	1,074,109	49,002	693,536	234,375	246,443	145,823	385,181	*2,153	*3,393
\$5,000 under \$10,000.....	167,649	1,155,261	45,367	787,489	191,737	360,405	129,037	381,069	*3,295	*1,742
\$10,000 under \$15,000.....	154,416	1,388,992	39,568	953,441	176,686	504,747	120,505	529,460	*2,698	*2,488
\$15,000 under \$20,000.....	161,553	1,162,157	33,898	630,894	187,880	460,117	131,580	550,068	*4,433	*31,884
\$20,000 under \$25,000.....	160,247	1,452,987	43,585	912,126	177,946	478,781	123,416	597,292	*8,771	*3,436
\$25,000 under \$30,000.....	137,152	1,793,250	37,436	1,349,651	208,670	472,567	101,198	386,872	*1,935	*4,811
\$30,000 under \$40,000.....	325,044	2,038,255	67,720	1,171,842	412,674	1,453,464	264,489	897,916	14,872	78,167
\$40,000 under \$50,000.....	315,031	1,902,927	52,264	1,265,365	434,820	1,791,001	257,714	1,012,179	8,413	34,489
\$50,000 under \$75,000.....	820,658	6,242,002	144,232	3,732,818	948,452	3,420,133	683,932	2,678,726	18,511	75,691
\$75,000 under \$100,000.....	654,091	4,699,431	131,348	2,450,923	824,662	3,896,956	542,802	2,203,345	17,802	103,223
\$100,000 under \$200,000.....	865,269	9,816,560	173,595	5,263,434	1,268,642	10,678,394	719,765	5,006,007	17,307	214,989
\$200,000 under \$500,000.....	439,316	9,076,647	107,019	4,833,243	543,660	12,623,481	362,887	4,565,826	11,377	303,207
\$500,000 under \$1,000,000.....	111,080	5,389,050	29,624	2,018,208	123,113	7,358,320	92,952	2,864,598	4,492	214,862
\$1,000,000 or more.....	74,837	16,069,337	20,580	3,232,066	80,874	17,454,725	65,733	11,476,236	5,229	1,121,904
<b>Taxable returns.....</b>	<b>4,193,197</b>	<b>56,118,333</b>	<b>861,353</b>	<b>26,000,837</b>	<b>5,487,103</b>	<b>60,043,658</b>	<b>3,463,075</b>	<b>29,587,963</b>	<b>114,774</b>	<b>2,152,333</b>
<b>Nontaxable returns.....</b>	<b>498,139</b>	<b>12,647,592</b>	<b>175,107</b>	<b>7,170,212</b>	<b>385,387</b>	<b>2,218,867</b>	<b>359,756</b>	<b>5,334,597</b>	<b>9,782</b>	<b>88,906</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Short-term loss from other forms (Forms 2119, 6252, etc.)		Net short-term partnership and S corporation gain		Net short-term partnership and S corporation loss		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
<b>All returns.....</b>	<b>79,611</b>	<b>1,398,832</b>	<b>535,321</b>	<b>18,478,137</b>	<b>419,433</b>	<b>6,300,433</b>	<b>15,196,686</b>	<b>497,016,010</b>
No adjusted gross income.....	1,940	84,646	7,350	344,536	4,670	590,997	131,143	6,141,850
\$1 under \$5,000.....	*1,764	*1,843	6,671	24,224	7,486	23,155	717,942	1,106,606
\$5,000 under \$10,000.....	*1,733	*8,526	22,887	32,047	5,719	14,580	627,964	1,798,520
\$10,000 under \$15,000.....	*4,571	*14,578	11,660	16,985	8,330	39,135	647,816	2,454,046
\$15,000 under \$20,000.....	*602	*4,294	14,711	23,721	5,738	19,324	664,298	2,757,137
\$20,000 under \$25,000.....	*1,567	*5,562	8,133	18,603	8,873	18,045	601,934	2,859,309
\$25,000 under \$30,000.....	*5,742	*5,294	11,629	18,905	4,694	65,435	594,270	2,728,785
\$30,000 under \$40,000.....	6,832	28,892	29,118	44,938	19,591	46,963	1,177,222	6,333,500
\$40,000 under \$50,000.....	2,949	6,600	18,698	150,788	28,894	62,658	1,132,714	6,578,004
\$50,000 under \$75,000.....	10,302	20,100	67,468	92,674	53,065	45,880	2,657,156	20,175,553
\$75,000 under \$100,000.....	5,296	10,330	57,040	175,523	61,064	225,481	2,013,619	21,889,551
\$100,000 under \$200,000.....	7,108	77,072	111,669	759,471	95,442	375,434	2,713,409	56,181,601
\$200,000 under \$500,000.....	11,983	76,498	91,355	1,741,040	68,264	764,390	1,101,400	66,736,854
\$500,000 under \$1,000,000.....	6,067	123,536	36,306	1,381,735	25,176	995,892	250,388	43,836,141
\$1,000,000 or more.....	11,155	931,062	40,626	13,652,948	22,426	3,013,064	165,412	255,438,553
<b>Taxable returns.....</b>	<b>67,245</b>	<b>1,282,829</b>	<b>499,429</b>	<b>17,996,984</b>	<b>394,963</b>	<b>5,588,402</b>	<b>14,071,364</b>	<b>485,288,345</b>
<b>Nontaxable returns.....</b>	<b>12,365</b>	<b>116,002</b>	<b>35,892</b>	<b>481,153</b>	<b>24,470</b>	<b>712,031</b>	<b>1,125,322</b>	<b>11,727,665</b>

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
<b>All returns.....</b>	<b>3,881,622</b>	<b>65,283,652</b>	<b>1,651,273</b>	<b>48,803,805</b>	<b>9,409,599</b>	<b>276,126,132</b>	<b>4,083,825</b>	<b>30,857,078</b>
No adjusted gross income.....	156,800	7,696,089	87,510	6,787,988	65,955	2,517,268	98,174	1,776,967
\$1 under \$5,000.....	193,264	1,782,683	77,796	1,215,624	410,118	583,016	211,480	664,719
\$5,000 under \$10,000.....	201,744	2,241,270	77,323	1,659,719	395,299	988,340	180,129	803,489
\$10,000 under \$15,000.....	166,052	2,047,997	80,134	1,536,299	398,296	1,167,662	144,511	698,826
\$15,000 under \$20,000.....	186,204	2,103,761	74,506	1,577,496	348,215	1,293,827	205,153	871,202
\$20,000 under \$25,000.....	180,773	1,728,288	57,510	1,199,459	323,675	1,276,611	177,217	690,591
\$25,000 under \$30,000.....	156,497	2,025,875	71,117	1,476,098	331,843	1,381,721	150,210	777,888
\$30,000 under \$40,000.....	320,677	3,899,948	112,411	2,725,275	663,938	3,079,345	326,002	1,677,511
\$40,000 under \$50,000.....	323,080	3,336,233	111,858	2,349,694	644,078	3,125,684	322,111	1,368,342
\$50,000 under \$75,000.....	662,154	8,825,794	252,746	6,284,189	1,680,293	10,588,796	658,696	3,565,014
\$75,000 under \$100,000.....	467,702	5,502,807	196,334	3,856,880	1,261,556	11,719,974	537,190	2,964,068
\$100,000 under \$200,000.....	580,571	10,777,848	266,340	7,881,513	1,819,299	29,952,034	710,746	5,480,046
\$200,000 under \$500,000.....	221,834	6,832,595	138,104	5,536,975	764,636	37,985,818	268,446	4,067,181
\$500,000 under \$1,000,000.....	42,671	2,572,470	29,658	1,846,222	178,785	25,357,863	60,158	1,716,018
\$1,000,000 or more.....	21,599	3,909,994	17,927	2,870,374	123,612	145,108,174	33,601	3,735,216
<b>Taxable returns.....</b>	<b>3,238,839</b>	<b>50,350,061</b>	<b>1,353,202</b>	<b>36,858,350</b>	<b>8,749,543</b>	<b>269,480,641</b>	<b>3,601,302</b>	<b>26,407,298</b>
<b>Nontaxable returns.....</b>	<b>642,783</b>	<b>14,933,591</b>	<b>298,070</b>	<b>11,945,455</b>	<b>660,055</b>	<b>6,645,491</b>	<b>482,523</b>	<b>4,449,780</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued							
	Long-term gain from other forms (Forms 2119, 6252, etc.)		Long-term loss from other forms (Forms 2119, 6252, etc.)		Net long-term partnership and S corporation gain		Net long-term partnership and S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns.....</b>	<b>2,592,508</b>	<b>104,605,151</b>	<b>68,490</b>	<b>1,829,866</b>	<b>1,367,432</b>	<b>88,890,446</b>	<b>464,097</b>	<b>3,943,514</b>
No adjusted gross income.....	58,962	3,240,333	1,692	113,820	15,117	1,436,717	7,027	322,395
\$1 under \$5,000.....	45,065	127,477	*1,764	*2,764	23,631	29,554	7,080	87,931
\$5,000 under \$10,000.....	75,057	302,063	*1,730	*12,747	47,881	105,673	10,621	48,393
\$10,000 under \$15,000.....	103,450	562,666	*4,529	*21,737	29,344	115,156	12,113	20,800
\$15,000 under \$20,000.....	114,075	664,398	*201	*1,976	45,053	182,740	10,505	24,255
\$20,000 under \$25,000.....	124,430	726,439	*1,567	*8,343	36,439	139,440	10,409	21,228
\$25,000 under \$30,000.....	100,582	555,828	*4,802	*6,077	27,880	134,112	13,862	7,441
\$30,000 under \$40,000.....	201,564	1,410,452	6,832	46,038	71,467	523,430	34,007	50,383
\$40,000 under \$50,000.....	166,198	1,243,280	3,760	9,857	82,542	452,437	24,647	34,900
\$50,000 under \$75,000.....	421,281	4,316,250	8,578	26,913	199,101	1,057,428	84,210	297,013
\$75,000 under \$100,000.....	301,686	4,571,624	4,899	14,614	150,686	1,292,594	53,455	258,149
\$100,000 under \$200,000.....	481,561	13,904,712	5,076	96,380	285,585	3,900,879	101,681	452,420
\$200,000 under \$500,000.....	261,764	16,092,473	10,246	95,837	205,872	7,756,876	62,313	375,026
\$500,000 under \$1,000,000.....	77,166	10,795,807	5,052	187,521	74,942	6,147,799	18,115	339,322
\$1,000,000 or more.....	59,668	46,091,347	7,760	1,185,241	71,893	65,615,611	14,054	1,603,857
<b>Taxable returns.....</b>	<b>2,317,688</b>	<b>100,426,155</b>	<b>57,771</b>	<b>1,675,094</b>	<b>1,291,839</b>	<b>87,232,572</b>	<b>425,141</b>	<b>3,424,096</b>
<b>Nontaxable returns.....</b>	<b>274,820</b>	<b>4,178,995</b>	<b>10,719</b>	<b>154,772</b>	<b>75,593</b>	<b>1,657,874</b>	<b>38,956</b>	<b>519,418</b>

Size of adjusted gross income	SOCA reported on Schedule D--cont.		Sales of property other than capital assets				Taxable IRA distributions	
	Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>All returns.....</b>	<b>10,804,964</b>	<b>47,511,108</b>	<b>834,575</b>	<b>6,557,503</b>	<b>898,350</b>	<b>8,269,794</b>	<b>8,129,376</b>	<b>87,140,912</b>
No adjusted gross income.....	98,891	252,583	39,944	518,257	59,427	2,269,302	32,491	595,015
\$1 under \$5,000.....	581,574	554,260	13,457	33,133	13,395	177,493	105,807	202,269
\$5,000 under \$10,000.....	420,641	685,522	19,844	99,272	39,828	181,415	353,371	1,164,524
\$10,000 under \$15,000.....	413,467	837,324	37,849	153,529	30,853	168,731	568,351	2,307,920
\$15,000 under \$20,000.....	459,003	984,561	40,083	156,772	35,294	212,678	685,668	3,155,854
\$20,000 under \$25,000.....	373,902	906,369	40,563	149,677	29,689	157,545	561,861	3,119,053
\$25,000 under \$30,000.....	400,113	898,687	28,441	138,892	32,063	107,529	480,531	3,089,441
\$30,000 under \$40,000.....	789,826	1,919,517	63,587	320,674	65,895	318,476	959,551	6,524,109
\$40,000 under \$50,000.....	827,665	2,181,188	60,869	313,926	53,034	268,274	787,340	6,012,274
\$50,000 under \$75,000.....	1,827,578	5,560,248	144,122	789,864	136,680	521,767	1,560,046	15,024,743
\$75,000 under \$100,000.....	1,439,373	5,889,165	106,676	682,738	83,242	303,608	972,411	13,288,511
\$100,000 under \$200,000.....	2,033,136	11,555,840	129,143	1,153,875	150,221	817,360	821,596	19,214,816
\$200,000 under \$500,000.....	834,492	8,144,111	69,197	716,847	101,986	663,708	195,443	9,265,501
\$500,000 under \$1,000,000.....	186,623	3,051,285	21,828	365,041	36,840	433,607	29,718	2,510,314
\$1,000,000 or more.....	118,679	4,090,448	18,972	965,006	29,905	1,668,301	15,190	1,666,571
<b>Taxable returns.....</b>	<b>10,082,424</b>	<b>46,130,883</b>	<b>701,453</b>	<b>5,693,876</b>	<b>741,531</b>	<b>5,230,850</b>	<b>7,414,472</b>	<b>83,757,457</b>
<b>Nontaxable returns.....</b>	<b>722,540</b>	<b>1,380,225</b>	<b>133,121</b>	<b>863,627</b>	<b>156,819</b>	<b>3,038,945</b>	<b>714,903</b>	<b>3,383,456</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Pensions and annuities				Rent			
	Total		Taxable		Net income		Net loss (including nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>All returns.....</b>	<b>23,180,716</b>	<b>508,236,875</b>	<b>21,343,646</b>	<b>304,310,714</b>	<b>4,355,533</b>	<b>43,459,764</b>	<b>4,616,526</b>	<b>28,341,505</b>
No adjusted gross income.....	120,774	1,949,226	96,479	813,904	71,796	982,857	129,186	1,665,843
\$1 under \$5,000.....	512,561	2,758,620	461,523	1,142,161	117,996	295,968	86,597	489,118
\$5,000 under \$10,000.....	1,416,075	9,432,171	1,373,979	6,863,156	245,315	766,840	143,601	751,492
\$10,000 under \$15,000.....	2,076,597	19,158,925	2,041,200	15,295,224	267,026	1,024,864	174,619	918,523
\$15,000 under \$20,000.....	2,213,372	24,581,552	2,140,390	20,145,795	262,212	1,248,174	204,925	989,939
\$20,000 under \$25,000.....	1,795,592	25,265,677	1,733,204	19,361,146	256,669	1,085,387	230,455	1,118,800
\$25,000 under \$30,000.....	1,468,400	21,199,827	1,384,770	16,232,744	190,912	926,029	190,504	1,085,756
\$30,000 under \$40,000.....	2,586,631	41,267,529	2,438,983	32,780,905	407,978	2,152,579	434,880	2,341,585
\$40,000 under \$50,000.....	2,041,851	39,855,438	1,852,452	26,694,951	336,595	1,955,576	418,830	2,207,393
\$50,000 under \$75,000.....	4,149,339	97,970,804	3,805,375	64,861,894	710,471	4,658,426	968,856	5,065,826
\$75,000 under \$100,000.....	2,145,160	65,445,145	1,854,537	37,737,126	483,737	4,307,939	622,396	3,461,030
\$100,000 under \$200,000.....	2,004,798	94,671,291	1,658,994	43,560,565	619,380	8,247,473	712,522	4,934,358
\$200,000 under \$500,000.....	515,512	43,012,353	400,098	14,058,195	274,944	7,486,066	230,110	2,198,106
\$500,000 under \$1,000,000.....	83,998	11,251,698	63,705	2,468,628	67,659	3,432,134	43,117	566,298
\$1,000,000 or more.....	50,057	10,416,621	37,954	2,294,321	42,844	4,889,450	25,930	547,438
<b>Taxable returns.....</b>	<b>20,103,434</b>	<b>482,651,875</b>	<b>18,431,618</b>	<b>287,103,611</b>	<b>3,706,007</b>	<b>40,224,050</b>	<b>3,971,012</b>	<b>23,371,342</b>
<b>Nontaxable returns.....</b>	<b>3,077,282</b>	<b>25,585,000</b>	<b>2,912,027</b>	<b>17,207,103</b>	<b>649,527</b>	<b>3,235,714</b>	<b>645,514</b>	<b>4,970,162</b>

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
<b>All returns.....</b>	<b>1,117,408</b>	<b>6,482,226</b>	<b>46,926</b>	<b>131,699</b>	<b>503,599</b>	<b>3,815,204</b>	<b>120,235</b>	<b>439,411</b>
No adjusted gross income.....	25,472	304,841	1,860	23,807	4,999	40,645	3,476	30,847
\$1 under \$5,000.....	23,948	33,036	*349	*4,756	24,804	56,068	*5,090	*28,214
\$5,000 under \$10,000.....	49,665	89,201	*1,983	*16	31,052	98,574	11,804	27,051
\$10,000 under \$15,000.....	73,239	99,389	*2,854	*2,364	42,315	155,065	*6,030	*20,047
\$15,000 under \$20,000.....	56,122	87,620	*2,885	*7,288	43,809	271,781	8,175	20,283
\$20,000 under \$25,000.....	65,816	127,372	--	--	28,797	166,613	*8,619	*39,196
\$25,000 under \$30,000.....	46,943	117,765	*1,957	*4,919	36,036	176,040	*6,626	*21,058
\$30,000 under \$40,000.....	100,809	200,774	*6	*2	50,648	337,780	8,924	22,556
\$40,000 under \$50,000.....	71,969	150,873	*4,306	*13,012	34,237	222,258	13,898	87,264
\$50,000 under \$75,000.....	193,610	478,376	*6,286	*5,875	68,879	597,108	20,985	33,916
\$75,000 under \$100,000.....	128,438	532,243	12,471	19,522	53,611	385,719	13,192	33,226
\$100,000 under \$200,000.....	159,759	1,021,273	6,745	10,479	65,466	971,887	9,327	36,255
\$200,000 under \$500,000.....	81,623	1,092,839	3,156	15,236	13,842	245,000	2,349	20,530
\$500,000 under \$1,000,000.....	20,529	517,801	1,139	3,989	3,245	57,398	1,134	6,923
\$1,000,000 or more.....	19,467	1,628,824	931	20,433	1,859	33,268	605	12,045
<b>Taxable returns.....</b>	<b>968,237</b>	<b>5,975,498</b>	<b>40,825</b>	<b>100,832</b>	<b>430,242</b>	<b>3,515,237</b>	<b>101,582</b>	<b>358,254</b>
<b>Nontaxable returns.....</b>	<b>149,171</b>	<b>506,728</b>	<b>6,102</b>	<b>30,867</b>	<b>73,357</b>	<b>299,968</b>	<b>18,653</b>	<b>81,157</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>All returns.....</b>	<b>5,511,132</b>	<b>52,800,612</b>	<b>4,412,929</b>	<b>27,164,886</b>	<b>4,154,776</b>	<b>269,757,830</b>	<b>2,121,841</b>	<b>58,685,867</b>
No adjusted gross income.....	88,167	1,230,591	133,814	1,827,388	40,171	1,334,865	161,838	18,604,337
\$1 under \$5,000.....	157,182	353,653	85,741	499,349	73,147	239,889	62,597	543,814
\$5,000 under \$10,000.....	306,312	946,360	146,920	730,084	105,867	507,038	65,402	771,427
\$10,000 under \$15,000.....	358,106	1,262,375	171,493	852,745	103,407	669,213	62,090	758,162
\$15,000 under \$20,000.....	334,966	1,601,873	204,302	1,010,834	113,829	1,000,851	80,701	773,402
\$20,000 under \$25,000.....	324,544	1,344,128	226,893	1,177,820	125,824	1,150,129	70,157	646,479
\$25,000 under \$30,000.....	256,805	1,199,624	189,612	1,023,968	126,286	1,449,377	74,637	595,178
\$30,000 under \$40,000.....	525,612	2,676,154	436,433	2,371,700	261,516	2,727,605	142,074	1,297,347
\$40,000 under \$50,000.....	413,075	2,291,241	422,945	2,162,587	290,509	3,693,857	145,266	1,229,034
\$50,000 under \$75,000.....	911,698	5,635,018	969,265	5,103,391	632,201	9,384,983	353,336	2,720,548
\$75,000 under \$100,000.....	610,407	5,162,865	636,318	3,466,671	500,282	10,091,548	264,739	2,211,195
\$100,000 under \$200,000.....	764,900	10,005,767	615,972	4,038,766	931,467	34,996,585	363,787	5,059,164
\$200,000 under \$500,000.....	324,297	8,657,987	125,800	1,739,186	580,146	56,347,561	188,720	5,754,731
\$500,000 under \$1,000,000.....	80,504	3,948,647	29,237	555,680	162,614	38,924,100	48,539	3,174,866
\$1,000,000 or more.....	54,558	6,484,329	18,182	604,715	107,512	107,240,229	37,957	14,546,182
<b>Taxable returns.....</b>	<b>4,700,887</b>	<b>48,918,804</b>	<b>3,775,994</b>	<b>21,973,602</b>	<b>3,844,911</b>	<b>266,486,509</b>	<b>1,734,319</b>	<b>36,748,227</b>
<b>Nontaxable returns.....</b>	<b>810,245</b>	<b>3,881,808</b>	<b>636,936</b>	<b>5,191,284</b>	<b>309,865</b>	<b>3,271,321</b>	<b>387,522</b>	<b>21,937,640</b>

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
<b>All returns.....</b>	<b>516,024</b>	<b>10,975,854</b>	<b>40,071</b>	<b>1,092,143</b>	<b>725,782</b>	<b>9,201,162</b>	<b>1,320,526</b>	<b>15,444,078</b>
No adjusted gross income.....	8,104	140,922	3,095	317,890	21,107	293,577	93,057	2,830,896
\$1 under \$5,000.....	22,133	43,355	*963	*2,634	57,487	141,932	29,432	216,356
\$5,000 under \$10,000.....	24,320	61,120	*965	*650	50,064	290,750	56,883	489,518
\$10,000 under \$15,000.....	25,935	107,461	*2,894	*2,331	63,481	388,078	74,458	519,339
\$15,000 under \$20,000.....	20,264	68,067	*986	*1,267	54,159	396,639	96,332	862,034
\$20,000 under \$25,000.....	14,909	58,186	--	--	49,721	430,118	92,794	787,278
\$25,000 under \$30,000.....	15,484	69,427	*956	*1,450	47,681	397,656	69,746	652,760
\$30,000 under \$40,000.....	29,869	173,015	*3,778	*5,724	71,853	947,019	158,017	1,494,488
\$40,000 under \$50,000.....	36,484	210,039	*53	*1,469	58,747	634,265	122,098	901,391
\$50,000 under \$75,000.....	76,231	594,701	8,469	12,220	126,617	1,783,382	272,008	2,220,894
\$75,000 under \$100,000.....	57,917	485,975	6,349	18,926	57,899	1,180,685	108,769	995,970
\$100,000 under \$200,000.....	102,439	1,678,652	4,141	19,354	49,275	1,443,705	97,568	1,431,236
\$200,000 under \$500,000.....	52,529	1,640,438	3,280	46,225	13,265	515,917	34,183	981,091
\$500,000 under \$1,000,000.....	16,903	1,448,400	1,873	52,478	2,397	168,831	9,215	425,239
\$1,000,000 or more.....	12,504	4,196,096	2,270	609,525	2,028	188,607	5,965	635,588
<b>Taxable returns.....</b>	<b>471,449</b>	<b>10,675,498</b>	<b>31,324</b>	<b>824,677</b>	<b>521,196</b>	<b>7,716,556</b>	<b>1,054,397</b>	<b>10,945,434</b>
<b>Nontaxable returns.....</b>	<b>44,575</b>	<b>300,357</b>	<b>8,747</b>	<b>267,465</b>	<b>204,585</b>	<b>1,484,606</b>	<b>266,128</b>	<b>4,498,644</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Unemployment compensation		Social Security benefits				Foreign-earned income exclusion <sup>2</sup>	
			Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
<b>All returns.....</b>	<b>6,775,723</b>	<b>17,530,779</b>	<b>12,487,903</b>	<b>163,232,494</b>	<b>9,459,189</b>	<b>75,078,976</b>	<b>314,486</b>	<b>14,136,544</b>
No adjusted gross income.....	12,270	40,805	91,865	1,053,209	1,093	2,209	73,378	2,557,507
\$1 under \$5,000.....	159,738	222,836	397,905	3,992,375	2,109	5,493	46,298	1,813,192
\$5,000 under \$10,000.....	628,629	1,327,580	638,148	7,081,257	6,861	32,750	24,325	1,180,807
\$10,000 under \$15,000.....	811,127	1,852,757	814,685	9,790,900	26,416	82,646	15,354	732,672
\$15,000 under \$20,000.....	794,785	1,890,343	882,950	11,261,875	131,741	177,429	14,247	464,622
\$20,000 under \$25,000.....	666,216	1,771,966	991,337	12,820,712	672,301	791,245	10,872	497,568
\$25,000 under \$30,000.....	573,299	1,718,447	968,684	12,433,276	918,260	1,923,857	12,622	469,776
\$30,000 under \$40,000.....	861,705	2,323,175	1,815,652	22,555,407	1,813,733	7,311,862	10,568	584,170
\$40,000 under \$50,000.....	684,726	1,952,513	1,231,654	14,962,279	1,231,654	8,760,116	17,243	696,203
\$50,000 under \$75,000.....	995,309	2,692,463	2,299,418	30,035,253	2,299,418	24,332,782	28,752	1,264,500
\$75,000 under \$100,000.....	347,464	903,695	1,063,491	15,802,792	1,063,491	13,432,168	11,898	733,974
\$100,000 under \$200,000.....	208,967	703,308	918,857	14,765,944	918,857	12,550,862	23,823	1,478,662
\$200,000 under \$500,000.....	27,893	113,140	290,632	5,088,779	290,632	4,325,404	17,882	1,177,853
\$500,000 under \$1,000,000.....	2,301	11,695	52,672	986,601	52,672	838,601	4,251	291,215
\$1,000,000 or more.....	1,292	6,056	29,952	601,834	29,952	511,552	2,975	193,821
<b>Taxable returns.....</b>	<b>4,974,603</b>	<b>13,437,117</b>	<b>10,971,233</b>	<b>144,876,964</b>	<b>9,276,945</b>	<b>74,358,900</b>	<b>145,338</b>	<b>7,482,186</b>
<b>Nontaxable returns.....</b>	<b>1,801,120</b>	<b>4,093,662</b>	<b>1,516,669</b>	<b>18,355,530</b>	<b>182,245</b>	<b>720,076</b>	<b>169,148</b>	<b>6,654,358</b>

Size of adjusted gross income	Other income <sup>2</sup>				Net operating loss <sup>2</sup>		Gambling earnings <sup>2</sup>	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
<b>All returns.....</b>	<b>4,944,364</b>	<b>27,088,891</b>	<b>216,168</b>	<b>4,209,112</b>	<b>578,583</b>	<b>49,634,620</b>	<b>1,427,596</b>	<b>15,142,418</b>
No adjusted gross income.....	47,217	671,169	8,743	994,543	295,608	44,465,444	8,290	87,127
\$1 under \$5,000.....	249,089	416,397	5,974	130,512	70,682	377,342	30,336	59,760
\$5,000 under \$10,000.....	305,684	736,826	8,445	176,231	36,493	287,962	53,783	136,905
\$10,000 under \$15,000.....	291,147	714,533	13,294	124,845	36,522	463,071	81,577	223,587
\$15,000 under \$20,000.....	278,743	858,355	*5,551	*56,078	26,779	273,930	104,301	275,329
\$20,000 under \$25,000.....	233,699	601,041	8,632	73,722	9,654	78,557	105,418	393,282
\$25,000 under \$30,000.....	237,625	540,760	*8,745	*24,230	15,860	158,738	95,587	401,101
\$30,000 under \$40,000.....	468,978	1,460,010	13,910	46,656	21,681	267,811	146,143	683,978
\$40,000 under \$50,000.....	469,902	1,173,513	28,918	222,534	10,775	91,030	116,943	530,395
\$50,000 under \$75,000.....	864,966	2,427,815	36,181	295,599	23,562	471,686	291,232	1,684,626
\$75,000 under \$100,000.....	530,390	1,823,402	18,506	246,769	10,742	135,251	180,611	1,289,609
\$100,000 under \$200,000.....	619,957	4,341,725	28,360	418,497	11,724	523,962	159,941	2,357,889
\$200,000 under \$500,000.....	240,278	3,796,468	21,111	679,556	5,420	482,281	38,815	2,373,502
\$500,000 under \$1,000,000.....	60,319	2,013,032	5,724	269,444	1,403	310,022	8,882	1,195,609
\$1,000,000 or more.....	46,370	5,513,846	4,075	449,894	1,678	1,247,533	5,737	3,449,720
<b>Taxable returns.....</b>	<b>4,236,324</b>	<b>24,510,698</b>	<b>181,376</b>	<b>2,851,464</b>	<b>139,637</b>	<b>12,564,522</b>	<b>1,220,006</b>	<b>13,993,230</b>
<b>Nontaxable returns.....</b>	<b>708,040</b>	<b>2,578,193</b>	<b>34,792</b>	<b>1,357,648</b>	<b>438,946</b>	<b>37,070,098</b>	<b>207,590</b>	<b>1,149,189</b>

Footnotes at end of table.



# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Statutory adjustments							
	Total		IRA payments		Student loan interest deduction		Deduction for self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
<b>All returns.....</b>	<b>22,659,973</b>	<b>56,698,800</b>	<b>3,687,149</b>	<b>7,883,438</b>	<b>4,136,505</b>	<b>2,254,531</b>	<b>14,029,609</b>	<b>16,689,650</b>
No adjusted gross income.....	199,609	519,894	14,119	29,525	16,563	12,534	146,045	113,759
\$1 under \$5,000.....	1,065,605	540,037	61,743	89,811	43,362	20,237	936,958	208,504
\$5,000 under \$10,000.....	1,796,429	1,386,903	83,846	138,070	157,283	61,985	1,529,532	694,449
\$10,000 under \$15,000.....	1,593,073	1,543,709	138,285	221,707	244,369	94,116	1,133,704	721,679
\$15,000 under \$20,000.....	1,625,815	1,984,699	215,205	399,406	377,123	209,422	996,190	746,084
\$20,000 under \$25,000.....	1,570,338	2,314,750	255,646	493,287	416,985	228,074	857,359	712,956
\$25,000 under \$30,000.....	1,483,536	2,348,214	262,534	489,160	463,430	284,128	739,616	672,316
\$30,000 under \$40,000.....	2,725,575	4,375,784	545,606	994,763	800,829	509,057	1,319,630	1,279,648
\$40,000 under \$50,000.....	2,152,977	3,902,301	442,717	1,020,424	570,565	340,500	1,099,759	1,159,699
\$50,000 under \$75,000.....	3,820,714	8,165,123	723,956	1,507,201	1,045,995	494,478	2,027,879	2,668,565
\$75,000 under \$100,000.....	1,654,816	6,085,452	402,656	972,329	--	--	1,090,067	1,837,645
\$100,000 under \$200,000.....	1,961,790	11,317,211	413,930	1,108,210	--	--	1,395,451	3,025,831
\$200,000 under \$500,000.....	745,093	8,187,096	100,866	331,798	--	--	562,525	1,846,213
\$500,000 under \$1,000,000.....	162,434	2,287,020	17,073	57,747	--	--	119,724	503,417
\$1,000,000 or more.....	102,171	1,740,608	8,966	30,002	--	--	75,169	498,883
<b>Taxable returns.....</b>	<b>17,733,370</b>	<b>51,653,670</b>	<b>3,427,142</b>	<b>7,423,746</b>	<b>3,679,029</b>	<b>2,054,373</b>	<b>9,899,794</b>	<b>14,257,593</b>
<b>Nontaxable returns.....</b>	<b>4,926,603</b>	<b>5,045,130</b>	<b>260,006</b>	<b>459,692</b>	<b>457,477</b>	<b>200,158</b>	<b>4,129,815</b>	<b>2,432,057</b>

Size of adjusted gross income	Statutory adjustments--continued							
	Self-employed health insurance deduction		Moving expenses adjustment		Payments to a Keogh plan		Forfeited interest penalty	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
<b>All returns.....</b>	<b>3,491,539</b>	<b>6,755,071</b>	<b>986,313</b>	<b>2,230,965</b>	<b>1,264,007</b>	<b>11,928,242</b>	<b>805,367</b>	<b>236,115</b>
No adjusted gross income.....	56,022	102,489	6,340	16,633	3,055	18,035	7,874	1,604
\$1 under \$5,000.....	109,642	133,803	*9,531	*19,055	*3,737	*3,939	29,431	4,091
\$5,000 under \$10,000.....	164,923	208,642	34,906	54,507	13,746	30,916	42,416	27,299
\$10,000 under \$15,000.....	187,684	266,291	43,210	84,968	6,635	12,388	78,614	30,272
\$15,000 under \$20,000.....	224,376	337,496	64,671	97,398	14,316	39,380	63,096	8,015
\$20,000 under \$25,000.....	218,211	360,485	73,528	143,283	27,328	83,474	62,725	8,560
\$25,000 under \$30,000.....	197,915	339,005	68,847	133,376	24,116	76,100	46,146	25,183
\$30,000 under \$40,000.....	352,114	580,433	163,893	256,619	58,077	218,750	92,079	13,436
\$40,000 under \$50,000.....	287,436	475,778	101,793	208,945	69,970	297,447	87,385	18,391
\$50,000 under \$75,000.....	531,732	989,871	188,493	369,713	212,749	1,011,170	135,503	42,546
\$75,000 under \$100,000.....	304,522	678,400	83,571	271,983	187,944	1,276,520	87,107	17,154
\$100,000 under \$200,000.....	487,783	1,166,701	118,039	431,856	363,417	3,665,876	54,790	25,440
\$200,000 under \$500,000.....	262,792	755,555	24,707	96,820	215,388	3,807,689	13,640	3,965
\$500,000 under \$1,000,000.....	64,224	216,964	3,299	32,861	42,222	918,298	3,080	8,848
\$1,000,000 or more.....	42,163	143,159	1,483	12,949	21,307	468,260	1,482	1,311
<b>Taxable returns.....</b>	<b>2,874,311</b>	<b>5,770,780</b>	<b>885,199</b>	<b>2,013,312</b>	<b>1,229,531</b>	<b>11,823,749</b>	<b>672,306</b>	<b>185,518</b>
<b>Nontaxable returns.....</b>	<b>617,228</b>	<b>984,291</b>	<b>101,114</b>	<b>217,653</b>	<b>34,476</b>	<b>104,492</b>	<b>133,061</b>	<b>50,597</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Statutory adjustments--continued							
	Alimony paid		Medical Savings Account deduction		Other adjustments		Foreign housing adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>All returns.....</b>	<b>610,609</b>	<b>7,247,919</b>	<b>50,393</b>	<b>81,977</b>	<b>198,438</b>	<b>1,313,318</b>	<b>5,782</b>	<b>77,574</b>
No adjusted gross income.....	8,728	207,873	*950	*1,826	*1,701	*15,432	*86	*183
\$1 under \$5,000.....	*6,311	*26,351	*41	*63	*8,878	*34,184	--	--
\$5,000 under \$10,000.....	9,889	72,122	*963	*1,293	*6,757	*60,464	*2,961	*37,156
\$10,000 under \$15,000.....	20,895	93,262	*1,953	*3,279	*10,775	*15,747	--	--
\$15,000 under \$20,000.....	21,655	143,581	*1,132	*1,546	*3,942	*2,370	--	--
\$20,000 under \$25,000.....	24,818	175,202	*4,860	*4,438	12,531	104,992	--	--
\$25,000 under \$30,000.....	31,336	210,236	*843	*924	16,550	117,787	--	--
\$30,000 under \$40,000.....	61,550	338,092	*5,761	*10,169	27,569	169,727	*988	*5,092
\$40,000 under \$50,000.....	51,550	288,531	*2,003	*2,642	20,784	89,945	--	--
\$50,000 under \$75,000.....	110,340	857,574	4,962	7,374	50,346	215,140	*687	*1,491
\$75,000 under \$100,000.....	86,964	993,166	*8,893	*11,543	15,589	26,711	--	--
\$100,000 under \$200,000.....	110,041	1,589,900	9,968	16,906	17,871	285,367	*306	*1,123
\$200,000 under \$500,000.....	46,287	1,196,927	6,720	16,351	3,748	123,684	*276	*8,094
\$500,000 under \$1,000,000.....	12,365	506,344	998	2,686	1,047	28,494	276	11,361
\$1,000,000 or more.....	7,882	548,760	344	938	352	23,275	202	13,072
<b>Taxable returns.....</b>	<b>568,324</b>	<b>6,827,523</b>	<b>45,399</b>	<b>70,961</b>	<b>175,792</b>	<b>1,186,030</b>	<b>2,728</b>	<b>40,085</b>
<b>Nontaxable returns.....</b>	<b>42,285</b>	<b>420,395</b>	<b>4,994</b>	<b>11,016</b>	<b>22,646</b>	<b>127,288</b>	<b>3,054</b>	<b>37,489</b>

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions after limitation		Exemption amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
<b>All returns.....</b>	<b>85,755,366</b>	<b>449,696,182</b>	<b>11,200,024</b>	<b>14,264,309</b>	<b>40,244,305</b>	<b>741,376,847</b>	<b>248,657,119</b>	<b>669,241,317</b>
No adjusted gross income.....	--	--	--	--	--	--	2,107,435	5,769,094
\$1 under \$5,000.....	13,166,081	45,836,945	748,415	875,696	181,984	2,059,633	9,184,631	25,216,000
\$5,000 under \$10,000.....	12,530,364	61,616,905	1,534,274	1,820,265	449,351	5,909,706	16,952,885	46,581,699
\$10,000 under \$15,000.....	11,447,455	60,213,880	1,876,315	2,281,762	828,262	8,806,912	20,176,259	55,442,156
\$15,000 under \$20,000.....	10,561,014	57,667,807	1,648,639	2,172,316	1,220,145	13,265,694	21,543,177	59,201,363
\$20,000 under \$25,000.....	8,462,634	46,656,600	1,100,977	1,442,401	1,504,577	15,865,714	18,671,868	51,322,673
\$25,000 under \$30,000.....	6,651,961	36,668,030	727,725	928,507	1,738,793	18,625,692	16,144,766	44,374,124
\$30,000 under \$40,000.....	9,052,133	52,323,716	1,096,722	1,428,211	4,233,200	48,169,263	27,568,156	75,775,443
\$40,000 under \$50,000.....	5,585,017	34,462,843	723,746	936,129	4,285,183	52,275,804	23,000,682	63,231,006
\$50,000 under \$75,000.....	6,014,252	38,946,048	1,074,669	1,434,591	10,741,308	152,365,377	43,943,539	120,799,473
\$75,000 under \$100,000.....	1,438,485	9,633,603	399,121	554,368	6,373,141	109,484,166	22,012,494	60,513,803
\$100,000 under \$200,000.....	669,290	4,512,433	215,108	315,922	6,435,275	152,802,468	20,379,286	55,552,886
\$200,000 under \$500,000.....	125,744	820,886	42,531	58,146	1,750,664	72,773,885	5,414,891	5,461,597
\$500,000 under \$1,000,000.....	32,562	215,533	8,064	11,089	315,694	25,712,309	986,970	( <sup>3</sup> )
\$1,000,000 or more.....	18,375	120,952	3,719	4,905	186,729	63,260,224	570,079	( <sup>3</sup> )
<b>Taxable returns.....</b>	<b>56,999,765</b>	<b>297,986,795</b>	<b>8,701,083</b>	<b>11,066,341</b>	<b>37,532,174</b>	<b>692,819,118</b>	<b>182,923,401</b>	<b>488,641,708</b>
<b>Nontaxable returns.....</b>	<b>28,755,602</b>	<b>151,709,387</b>	<b>2,498,941</b>	<b>3,197,967</b>	<b>2,712,131</b>	<b>48,557,729</b>	<b>65,733,718</b>	<b>180,599,609</b>

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

<sup>1</sup> Not included in adjusted gross income.

<sup>2</sup> 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 subject 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 1999) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

<sup>3</sup> No exemption allowed at these income levels.

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

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Number of returns	Taxable income		Income tax before credits		Tax credits			
		Number of returns	Amount	Number of returns	Amount	Total		Child care credit	
						Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All returns.....</b>	<b>127,075,145</b>	<b>102,845,571</b>	<b>4,136,119,714</b>	<b>102,834,362</b>	<b>906,811,755</b>	<b>36,621,595</b>	<b>35,892,344</b>	<b>6,182,193</b>	<b>2,675,147</b>
No adjusted gross income.....	1,066,171	--	--	830	446	822	255	*3	( <sup>1</sup> )
\$1 under \$5,000.....	13,349,971	2,477,551	2,389,775	2,472,231	353,964	121,025	4,197	--	--
\$5,000 under \$10,000.....	12,979,714	6,166,011	13,230,063	6,160,181	1,981,657	1,171,871	120,705	--	--
\$10,000 under \$15,000.....	12,275,717	8,510,541	39,393,384	8,504,604	5,871,771	1,874,815	582,199	93,638	19,704
\$15,000 under \$20,000.....	11,783,174	10,672,923	77,267,830	10,674,786	11,511,414	3,569,951	2,071,016	364,457	136,657
\$20,000 under \$25,000.....	9,967,211	9,659,615	109,880,452	9,659,573	16,387,408	3,391,461	2,942,582	464,070	202,254
\$25,000 under \$30,000.....	8,392,769	8,268,013	130,116,151	8,268,020	19,424,519	2,848,942	2,508,794	434,013	198,919
\$30,000 under \$40,000.....	13,288,379	13,200,203	284,989,844	13,203,325	43,808,543	4,675,837	4,125,530	796,250	329,952
\$40,000 under \$50,000.....	9,870,199	9,837,453	290,993,509	9,837,453	47,295,699	4,040,831	3,851,793	761,423	333,745
\$50,000 under \$75,000.....	16,755,560	16,721,855	711,037,056	16,721,867	121,154,138	7,588,456	8,098,342	1,584,243	698,197
\$75,000 under \$100,000.....	7,811,626	7,807,547	491,122,090	7,807,557	95,539,536	3,987,138	3,968,991	872,629	390,033
\$100,000 under \$200,000.....	7,104,712	7,096,683	721,988,211	7,096,691	163,109,572	2,477,615	2,023,544	680,897	303,013
\$200,000 under \$500,000.....	1,876,561	1,874,755	463,540,868	1,874,757	129,671,706	605,064	1,440,457	111,501	51,897
\$500,000 under \$1,000,000.....	348,256	347,693	209,906,906	347,735	66,962,941	156,078	974,927	13,893	7,807
\$1,000,000 or more.....	205,124	204,728	590,263,576	204,751	183,738,442	111,688	3,179,013	5,175	2,969
<b>Taxable returns.....</b>	<b>94,546,080</b>	<b>94,524,478</b>	<b>4,097,622,938</b>	<b>94,527,484</b>	<b>901,028,968</b>	<b>28,314,718</b>	<b>30,109,557</b>	<b>5,182,523</b>	<b>2,239,124</b>
<b>Nontaxable returns.....</b>	<b>32,529,065</b>	<b>8,321,093</b>	<b>38,496,776</b>	<b>8,306,878</b>	<b>5,782,787</b>	<b>8,306,878</b>	<b>5,782,787</b>	<b>999,669</b>	<b>436,023</b>

Size of adjusted gross income	Tax credits--continued							
	Credit for the elderly or disabled		Child tax credit		Education credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>All returns.....</b>	<b>181,813</b>	<b>33,629</b>	<b>26,016,019</b>	<b>19,398,625</b>	<b>6,436,654</b>	<b>4,772,443</b>	<b>47,349</b>	<b>103,016</b>
No adjusted gross income.....	*6	*7	805	130	*7	*1	--	--
\$1 under \$5,000.....	*4,921	*1,393	*1,739	*560	--	--	--	--
\$5,000 under \$10,000.....	42,345	5,571	*12,781	*2,091	214,442	42,480	--	--
\$10,000 under \$15,000.....	77,720	17,168	903,983	205,279	498,163	268,917	--	--
\$15,000 under \$20,000.....	47,439	7,679	2,506,468	1,014,401	518,681	346,267	--	--
\$20,000 under \$25,000.....	*9,381	*1,811	2,524,943	1,457,121	480,201	336,065	--	--
\$25,000 under \$30,000.....	--	--	2,254,796	1,564,461	511,027	394,504	*2,924	*3,135
\$30,000 under \$40,000.....	--	--	3,839,744	3,045,530	882,348	648,002	*2,981	*4,582
\$40,000 under \$50,000.....	--	--	3,302,472	2,817,677	806,629	557,758	*7,780	*10,499
\$50,000 under \$75,000.....	--	--	6,195,150	5,585,032	1,546,534	1,498,865	20,653	62,759
\$75,000 under \$100,000.....	--	--	3,054,879	2,658,859	978,622	679,585	*6,133	*17,632
\$100,000 under \$200,000.....	--	--	1,418,260	1,047,482	--	--	*6,729	*3,656
\$200,000 under \$500,000.....	--	--	--	--	--	--	**151	**752
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 or more.....	--	--	--	--	--	--	**	**
<b>Taxable returns.....</b>	<b>115,889</b>	<b>23,885</b>	<b>19,740,847</b>	<b>16,107,631</b>	<b>5,491,978</b>	<b>4,131,423</b>	<b>36,562</b>	<b>75,434</b>
<b>Nontaxable returns.....</b>	<b>65,923</b>	<b>9,744</b>	<b>6,275,172</b>	<b>3,290,994</b>	<b>944,676</b>	<b>641,020</b>	<b>10,787</b>	<b>27,582</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Tax credits--continued							
	Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
<b>All returns.....</b>	<b>5,352,300</b>	<b>1,918,065</b>	<b>166,010</b>	<b>996,461</b>	<b>3,266,544</b>	<b>4,941,010</b>	<b>287,658</b>	<b>783,920</b>
No adjusted gross income.....	--	--	*3	*1	*4	*116	--	--
\$1 under \$5,000.....	**	**	*2,939	*184	110,470	1,600	*956	*460
\$5,000 under \$10,000.....	**847,636	**69,127	**7	**2	64,305	1,437	--	--
\$10,000 under \$15,000.....	300,370	64,808	**	**	64,721	3,072	*4,662	*3,250
\$15,000 under \$20,000.....	1,368,937	548,090	*962	*133	91,942	14,412	4,841	2,002
\$20,000 under \$25,000.....	1,734,781	907,866	*52	*63	89,429	24,074	*2,882	*2,066
\$25,000 under \$30,000.....	1,038,808	324,496	*93	*110	77,830	6,325	6,365	9,048
\$30,000 under \$40,000.....	61,767	3,679	4,452	4,083	187,845	47,443	13,853	18,091
\$40,000 under \$50,000.....	--	--	7,643	13,206	204,566	61,762	20,414	25,866
\$50,000 under \$75,000.....	--	--	10,833	11,824	529,818	118,431	53,600	86,788
\$75,000 under \$100,000.....	--	--	11,033	12,986	415,909	129,488	30,868	55,736
\$100,000 under \$200,000.....	--	--	51,873	71,852	753,863	441,645	73,257	137,198
\$200,000 under \$500,000.....	--	--	48,355	210,528	450,130	1,024,512	46,631	129,881
\$500,000 under \$1,000,000.....	--	--	15,720	196,608	128,668	656,282	15,406	89,021
\$1,000,000 or more.....	--	--	12,047	474,881	97,043	2,410,411	13,922	224,513
<b>Taxable returns.....</b>	<b>2,111,989</b>	<b>751,230</b>	<b>164,190</b>	<b>968,723</b>	<b>3,226,858</b>	<b>4,840,266</b>	<b>268,258</b>	<b>745,434</b>
<b>Nontaxable returns.....</b>	<b>3,240,311</b>	<b>1,166,835</b>	<b>1,820</b>	<b>27,738</b>	<b>39,686</b>	<b>100,744</b>	<b>19,400</b>	<b>38,486</b>

Size of adjusted gross income	Tax credits--continued						Income tax after credits	
	Empowerment zone employment credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>All returns.....</b>	<b>4,752</b>	<b>26,728</b>	<b>19,385</b>	<b>31,512</b>	<b>52,466</b>	<b>107,048</b>	<b>94,511,758</b>	<b>870,919,411</b>
No adjusted gross income.....	--	--	--	--	*3	*1	*13	*191
\$1 under \$5,000.....	--	--	--	--	--	--	2,463,718	349,767
\$5,000 under \$10,000.....	--	--	--	--	--	--	5,581,923	1,860,952
\$10,000 under \$15,000.....	--	--	--	--	--	--	7,056,839	5,289,572
\$15,000 under \$20,000.....	--	--	*941	*1	--	--	7,710,155	9,440,398
\$20,000 under \$25,000.....	--	--	--	--	*3,965	*7,435	7,732,620	13,444,826
\$25,000 under \$30,000.....	--	--	--	--	*3,695	*2,955	7,438,753	16,915,725
\$30,000 under \$40,000.....	--	--	*150	*367	*3,788	*6,706	12,800,998	39,683,013
\$40,000 under \$50,000.....	--	--	*3,288	*5,532	*2,356	*7,708	9,738,522	43,443,906
\$50,000 under \$75,000.....	--	--	*2,698	*935	8,783	3,423	16,670,723	113,055,796
\$75,000 under \$100,000.....	--	--	*2,110	*677	*10,920	*8,343	7,797,862	91,570,544
\$100,000 under \$200,000.....	**	**	5,629	3,207	8,411	3,763	7,093,635	161,086,028
\$200,000 under \$500,000.....	**2,251	**5,637	2,069	2,055	6,048	15,199	1,873,835	128,231,249
\$500,000 under \$1,000,000.....	1,510	11,759	1,139	3,841	2,303	9,518	347,533	65,988,014
\$1,000,000 or more.....	992	9,332	1,361	14,897	2,193	41,998	204,627	180,559,429
<b>Taxable returns.....</b>	<b>4,752</b>	<b>26,728</b>	<b>18,383</b>	<b>26,779</b>	<b>46,990</b>	<b>89,767</b>	<b>94,511,758</b>	<b>870,919,411</b>
<b>Nontaxable returns.....</b>	<b>--</b>	<b>--</b>	<b>*1,002</b>	<b>*4,733</b>	<b>5,476</b>	<b>17,281</b>	<b>--</b>	<b>--</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Alternative minimum tax		Total income tax		All other taxes			
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans	
					Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
<b>All returns.....</b>	<b>1,018,063</b>	<b>6,477,697</b>	<b>94,546,080</b>	<b>877,401,489</b>	<b>18,292,436</b>	<b>37,579,060</b>	<b>4,076,050</b>	<b>3,074,825</b>
No adjusted gross income.....	4,829	109,076	4,842	109,267	170,082	266,662	18,942	22,132
\$1 under \$5,000.....	*1,906	*3,588	2,464,729	353,355	1,023,872	429,890	48,581	9,024
\$5,000 under \$10,000.....	*129	*5,894	5,582,051	1,866,846	1,684,531	1,428,054	114,317	23,586
\$10,000 under \$15,000.....	2,985	6,743	7,058,131	5,296,315	1,347,427	1,489,399	143,274	35,001
\$15,000 under \$20,000.....	*2,235	*4,238	7,711,411	9,444,636	1,250,542	1,555,435	246,293	58,044
\$20,000 under \$25,000.....	*539	*2,384	7,733,012	13,447,210	1,099,650	1,551,535	230,651	96,842
\$25,000 under \$30,000.....	5,319	28,832	7,442,202	16,944,557	1,018,268	1,446,730	265,907	91,266
\$30,000 under \$40,000.....	11,688	12,857	12,802,035	39,695,871	1,837,944	2,823,696	517,010	235,014
\$40,000 under \$50,000.....	22,447	19,781	9,741,580	43,463,696	1,562,557	2,601,232	482,378	255,718
\$50,000 under \$75,000.....	83,050	148,447	16,676,288	113,204,249	2,993,478	6,084,743	990,494	705,921
\$75,000 under \$100,000.....	143,729	248,555	7,803,395	91,819,100	1,563,969	4,229,992	509,504	529,615
\$100,000 under \$200,000.....	334,533	1,138,963	7,098,067	162,224,990	1,847,321	7,023,657	434,436	799,740
\$200,000 under \$500,000.....	322,600	2,042,634	1,875,383	130,273,941	664,073	4,073,200	65,775	183,656
\$500,000 under \$1,000,000.....	53,912	976,542	348,002	66,964,769	137,752	1,116,030	5,493	18,347
\$1,000,000 or more.....	28,163	1,729,163	204,951	182,292,689	90,970	1,458,807	2,995	10,919
<b>Taxable returns.....</b>	<b>1,018,063</b>	<b>6,477,697</b>	<b>94,546,080</b>	<b>877,401,489</b>	<b>13,579,204</b>	<b>32,419,494</b>	<b>3,579,948</b>	<b>2,915,688</b>
<b>Nontaxable returns.....</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4,713,232</b>	<b>5,159,566</b>	<b>496,101</b>	<b>159,137</b>

Size of adjusted gross income	All other taxes--continued						Earned income credit used to offset all other taxes	
	Self-employment tax		Social Security taxes on tip income		Household employment tax		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>All returns.....</b>	<b>14,029,609</b>	<b>33,372,365</b>	<b>254,489</b>	<b>29,477</b>	<b>286,175</b>	<b>759,438</b>	<b>3,137,122</b>	<b>2,378,860</b>
No adjusted gross income.....	146,045	227,446	*6	*( 1 )	8,400	15,431	53,563	22,665
\$1 under \$5,000.....	936,958	416,505	37,037	1,579	*3,872	*2,736	525,770	153,987
\$5,000 under \$10,000.....	1,529,532	1,388,136	45,678	4,681	7,152	11,580	1,036,279	743,809
\$10,000 under \$15,000.....	1,133,704	1,442,801	42,637	3,088	10,007	7,565	568,121	649,408
\$15,000 under \$20,000.....	996,190	1,491,659	19,769	3,278	2,825	1,582	482,373	502,346
\$20,000 under \$25,000.....	857,359	1,425,494	25,801	2,871	6,836	25,875	311,253	241,178
\$25,000 under \$30,000.....	739,616	1,344,298	22,559	4,985	2,034	5,362	154,984	65,051
\$30,000 under \$40,000.....	1,319,630	2,558,609	29,939	3,066	11,054	24,424	*4,780	*417
\$40,000 under \$50,000.....	1,099,759	2,318,841	*7,096	*229	9,577	25,291	--	--
\$50,000 under \$75,000.....	2,027,879	5,336,187	14,798	4,378	20,774	33,450	--	--
\$75,000 under \$100,000.....	1,090,067	3,674,801	*6,999	*547	11,326	20,814	--	--
\$100,000 under \$200,000.....	1,395,451	6,050,936	*2,161	*776	73,868	166,163	--	--
\$200,000 under \$500,000.....	562,525	3,692,147	--	--	70,467	192,934	--	--
\$500,000 under \$1,000,000.....	119,724	1,006,774	--	--	23,980	76,222	--	--
\$1,000,000 or more.....	75,169	997,730	*9	*( 1 )	24,002	150,009	--	--
<b>Taxable returns.....</b>	<b>9,899,794</b>	<b>28,510,349</b>	<b>149,272</b>	<b>20,155</b>	<b>255,358</b>	<b>632,706</b>	<b>--</b>	<b>--</b>
<b>Nontaxable returns.....</b>	<b>4,129,815</b>	<b>4,862,015</b>	<b>105,217</b>	<b>9,322</b>	<b>30,817</b>	<b>126,732</b>	<b>3,137,122</b>	<b>2,378,860</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Total tax liability		Tax payments					
			Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
<b>All returns.....</b>	<b>97,138,402</b>	<b>912,463,971</b>	<b>117,050,440</b>	<b>948,386,646</b>	<b>111,193,931</b>	<b>695,526,980</b>	<b>13,169,356</b>	<b>196,915,946</b>
No adjusted gross income.....	152,287	349,957	357,633	1,773,180	263,579	821,809	82,503	725,420
\$1 under \$5,000.....	3,235,626	629,156	9,902,110	2,185,848	9,650,664	1,927,989	232,379	216,501
\$5,000 under \$10,000.....	6,200,376	2,550,927	10,606,566	6,498,039	10,251,095	5,861,979	427,288	590,365
\$10,000 under \$15,000.....	7,340,722	6,133,042	10,764,504	11,373,739	10,174,108	10,340,816	705,708	962,338
\$15,000 under \$20,000.....	7,947,896	10,488,944	10,980,671	17,643,930	10,313,478	16,007,699	916,708	1,557,981
\$20,000 under \$25,000.....	7,964,172	14,731,025	9,625,799	22,020,938	9,101,557	20,077,885	831,564	1,815,410
\$25,000 under \$30,000.....	7,585,566	18,286,044	8,200,948	24,824,387	7,827,481	22,901,768	676,738	1,776,786
\$30,000 under \$40,000.....	12,910,264	42,477,493	13,030,879	53,869,290	12,432,975	49,431,618	1,269,055	4,188,460
\$40,000 under \$50,000.....	9,769,928	46,056,802	9,755,702	55,640,631	9,319,549	50,643,918	1,116,916	4,710,163
\$50,000 under \$75,000.....	16,695,662	119,286,021	16,611,776	137,677,554	15,866,874	123,165,194	2,284,270	13,897,791
\$75,000 under \$100,000.....	7,805,293	96,046,520	7,757,284	100,532,662	7,358,450	86,505,951	1,432,470	12,867,893
\$100,000 under \$200,000.....	7,101,716	169,248,635	7,044,273	165,234,432	6,549,974	130,509,964	1,969,353	31,141,993
\$200,000 under \$500,000.....	1,875,780	134,347,140	1,863,056	122,425,076	1,622,168	78,438,070	878,608	37,497,440
\$500,000 under \$1,000,000.....	348,093	68,080,799	345,146	60,542,200	291,056	33,444,023	202,511	21,761,309
\$1,000,000 or more.....	205,021	183,751,467	204,093	166,144,739	170,923	65,448,298	143,284	63,206,094
<b>Taxable returns.....</b>	<b>94,538,892</b>	<b>909,814,893</b>	<b>90,733,144</b>	<b>925,619,973</b>	<b>85,675,936</b>	<b>675,793,878</b>	<b>12,218,789</b>	<b>194,236,665</b>
<b>Nontaxable returns.....</b>	<b>2,599,511</b>	<b>2,649,078</b>	<b>26,317,296</b>	<b>22,766,673</b>	<b>25,517,995</b>	<b>19,733,102</b>	<b>950,568</b>	<b>2,679,281</b>

Size of adjusted gross income	Tax payments--continued							
	Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
<b>All returns.....</b>	<b>1,510,206</b>	<b>53,984,319</b>	<b>1,377,613</b>	<b>1,712,649</b>	<b>426,878</b>	<b>95,029</b>	<b>37,879</b>	<b>151,723</b>
No adjusted gross income.....	15,589	122,823	4,604	6,644	27,399	8,687	2,080	87,797
\$1 under \$5,000.....	65,024	35,490	*1,315	*1,627	20,282	3,826	*2,970	*414
\$5,000 under \$10,000.....	45,091	41,035	*1,730	*670	29,835	3,297	*2,015	*693
\$10,000 under \$15,000.....	52,709	64,781	*2,024	*54	35,263	5,511	*956	*239
\$15,000 under \$20,000.....	46,632	69,443	*3,969	*1,957	41,740	6,849	--	--
\$20,000 under \$25,000.....	58,452	119,765	*73	*178	33,390	7,699	--	--
\$25,000 under \$30,000.....	58,406	135,365	*2,519	*1,687	30,258	7,796	*941	*986
\$30,000 under \$40,000.....	103,267	236,322	*999	*2,302	46,416	8,741	*4,737	*1,846
\$40,000 under \$50,000.....	85,073	271,428	*3,621	*4,260	36,079	7,948	*3,830	*2,914
\$50,000 under \$75,000.....	167,936	572,825	58,292	20,046	70,283	14,678	*5,670	*7,020
\$75,000 under \$100,000.....	164,996	929,888	350,727	206,658	26,375	4,063	*4,444	*18,209
\$100,000 under \$200,000.....	303,086	2,800,887	663,984	764,902	22,010	12,148	5,585	4,539
\$200,000 under \$500,000.....	208,583	5,991,852	213,015	487,355	5,420	1,889	3,601	8,470
\$500,000 under \$1,000,000.....	70,798	5,211,833	43,543	122,611	1,101	766	425	1,659
\$1,000,000 or more.....	64,567	37,380,581	27,198	91,698	1,027	1,131	625	16,937
<b>Taxable returns.....</b>	<b>1,410,231</b>	<b>53,762,601</b>	<b>1,366,559</b>	<b>1,696,798</b>	<b>304,215</b>	<b>66,167</b>	<b>32,827</b>	<b>63,865</b>
<b>Nontaxable returns.....</b>	<b>99,975</b>	<b>221,718</b>	<b>11,054</b>	<b>15,851</b>	<b>122,663</b>	<b>28,862</b>	<b>5,051</b>	<b>87,858</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Tax payments--continued		Earned income credit, refundable portion		Overpayment			
	Additional child tax credit				Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
<b>All returns.....</b>	<b>985,579</b>	<b>812,404</b>	<b>16,049,812</b>	<b>27,604,182</b>	<b>94,827,237</b>	<b>182,049,186</b>	<b>91,600,741</b>	<b>155,513,635</b>
No adjusted gross income.....	109,043	124,275	50,555	51,494	455,954	1,758,308	423,357	1,481,696
\$1 under \$5,000.....	*6,089	*2,900	2,589,101	1,851,381	10,050,818	3,864,502	9,958,167	3,791,380
\$5,000 under \$10,000.....	6,832	4,555	4,150,368	7,640,475	10,548,442	12,395,606	10,443,411	12,257,034
\$10,000 under \$15,000.....	19,989	17,816	3,519,299	9,496,424	9,976,271	15,914,068	9,783,034	15,723,738
\$15,000 under \$20,000.....	49,277	54,739	3,323,892	6,187,296	9,645,137	14,757,001	9,417,110	14,528,880
\$20,000 under \$25,000.....	212,651	151,436	1,760,566	2,037,943	8,078,742	11,080,542	7,889,567	10,843,294
\$25,000 under \$30,000.....	266,300	222,105	627,213	337,501	6,732,241	8,654,456	6,594,845	8,437,589
\$30,000 under \$40,000.....	234,699	172,307	28,818	1,667	10,213,584	15,295,754	9,957,198	14,813,890
\$40,000 under \$50,000.....	57,660	45,704	--	--	7,331,134	13,566,907	7,077,322	13,027,607
\$50,000 under \$75,000.....	21,162	13,884	--	--	12,138,244	28,202,226	11,631,022	26,863,045
\$75,000 under \$100,000.....	1,855	2,617	--	--	4,862,090	13,787,744	4,528,010	12,505,719
\$100,000 under \$200,000.....	*22	*66	--	--	3,784,286	15,711,807	3,285,262	12,392,805
\$200,000 under \$500,000.....	--	--	--	--	783,925	8,483,618	520,164	4,317,376
\$500,000 under \$1,000,000.....	--	--	--	--	136,201	4,185,539	61,682	1,468,586
\$1,000,000 or more.....	--	--	--	--	90,168	14,391,109	30,588	3,060,996
<b>Taxable returns.....</b>	<b>11,388</b>	<b>9,432</b>	<b>--</b>	<b>--</b>	<b>67,001,976</b>	<b>132,297,299</b>	<b>64,011,591</b>	<b>106,481,674</b>
<b>Nontaxable returns.....</b>	<b>974,191</b>	<b>802,972</b>	<b>16,049,812</b>	<b>27,604,182</b>	<b>27,825,261</b>	<b>49,751,886</b>	<b>27,589,150</b>	<b>49,031,961</b>

Size of adjusted gross income	Overpayment--continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credit to 2000 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)
<b>All returns.....</b>	<b>4,514,663</b>	<b>26,535,551</b>	<b>29,200,902</b>	<b>119,091,512</b>	<b>5,285,114</b>	<b>1,149,865</b>
No adjusted gross income.....	44,228	276,612	99,000	165,592	21,118	2,970
\$1 under \$5,000.....	120,174	73,121	2,127,828	459,976	14,236	1,242
\$5,000 under \$10,000.....	153,601	138,572	1,752,616	822,134	142,683	10,242
\$10,000 under \$15,000.....	265,449	190,330	1,941,818	1,197,892	225,226	14,872
\$15,000 under \$20,000.....	326,215	228,121	2,021,838	1,424,085	239,326	19,834
\$20,000 under \$25,000.....	286,639	237,248	1,852,801	1,658,871	279,149	22,867
\$25,000 under \$30,000.....	214,674	216,869	1,612,644	1,622,262	271,181	21,925
\$30,000 under \$40,000.....	381,884	481,864	3,042,570	3,827,378	530,751	49,982
\$40,000 under \$50,000.....	360,238	539,300	2,519,592	4,001,556	537,145	52,889
\$50,000 under \$75,000.....	736,289	1,339,181	4,594,161	9,926,640	1,005,801	123,115
\$75,000 under \$100,000.....	462,775	1,282,025	2,931,582	9,409,513	662,381	107,958
\$100,000 under \$200,000.....	675,341	3,319,001	3,300,978	19,950,392	861,317	224,406
\$200,000 under \$500,000.....	331,805	4,166,242	1,079,609	20,621,125	361,251	215,443
\$500,000 under \$1,000,000.....	86,507	2,716,953	210,048	11,843,109	86,299	118,971
\$1,000,000 or more.....	68,843	11,330,113	113,817	32,160,988	47,249	163,151
<b>Taxable returns.....</b>	<b>4,129,991</b>	<b>25,815,625</b>	<b>27,402,270</b>	<b>117,633,918</b>	<b>5,013,058</b>	<b>1,125,869</b>
<b>Nontaxable returns.....</b>	<b>384,672</b>	<b>719,925</b>	<b>1,798,632</b>	<b>1,457,594</b>	<b>272,056</b>	<b>23,996</b>

\* 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.

<sup>1</sup> Less than \$500.

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

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Number of returns	Total itemized deductions in taxable income	Itemized deductions in excess of limitation		Medical and dental expenses deduction		Medical and dental expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>40,244,305</b>	<b>741,376,847</b>	<b>5,465,467</b>	<b>31,965,547</b>	<b>5,884,418</b>	<b>35,375,998</b>	<b>5,884,418</b>	<b>53,885,106</b>
Under \$5,000.....	181,984	2,059,633	--	--	121,353	678,884	121,353	704,559
\$5,000 under \$10,000.....	449,351	5,909,706	--	--	269,331	2,794,566	269,331	2,952,286
\$10,000 under \$15,000.....	828,262	8,806,912	--	--	482,968	3,028,326	482,968	3,486,674
\$15,000 under \$20,000.....	1,220,145	13,265,694	--	--	595,004	3,635,485	595,004	4,418,165
\$20,000 under \$25,000.....	1,504,577	15,865,714	--	--	564,001	2,791,904	564,001	3,744,027
\$25,000 under \$30,000.....	1,738,793	18,625,692	--	--	515,451	2,308,262	515,451	3,371,036
\$30,000 under \$35,000.....	2,027,851	22,357,195	--	--	500,229	2,274,480	500,229	3,490,672
\$35,000 under \$40,000.....	2,205,349	25,812,068	--	--	444,803	2,328,304	444,803	3,580,258
\$40,000 under \$45,000.....	2,171,101	25,857,728	--	--	348,444	1,614,144	348,444	2,725,646
\$45,000 under \$50,000.....	2,114,082	26,418,076	--	--	302,989	1,759,882	302,989	2,836,482
\$50,000 under \$55,000.....	2,320,792	30,313,409	--	--	287,307	1,237,955	287,307	2,365,069
\$55,000 under \$60,000.....	2,209,762	30,171,560	--	--	229,727	1,385,679	229,727	2,370,496
\$60,000 under \$75,000.....	6,210,753	91,880,408	71,904	10,065	573,555	3,711,006	573,555	6,577,230
\$75,000 under \$100,000.....	6,373,141	109,484,166	52,585	33,306	385,873	2,468,648	385,873	4,954,114
\$100,000 under \$200,000.....	6,435,275	152,802,468	3,088,660	2,634,493	235,169	2,460,856	235,169	4,726,083
\$200,000 under \$500,000.....	1,750,664	72,773,885	1,750,224	8,516,120	26,029	732,780	26,029	1,282,519
\$500,000 under \$1,000,000.....	315,694	25,712,309	315,477	5,174,359	1,763	122,396	1,763	209,119
\$1,000,000 or more.....	186,729	63,260,224	186,618	15,597,204	421	42,442	421	90,669
<b>Taxable returns.....</b>	<b>37,532,174</b>	<b>692,819,118</b>	<b>5,460,577</b>	<b>31,937,888</b>	<b>4,541,288</b>	<b>20,606,654</b>	<b>4,541,288</b>	<b>37,283,497</b>
<b>Nontaxable returns.....</b>	<b>2,712,131</b>	<b>48,557,729</b>	<b>4,890</b>	<b>27,659</b>	<b>1,343,131</b>	<b>14,769,343</b>	<b>1,343,131</b>	<b>16,601,609</b>

Size of adjusted gross income	Medical and dental expenses limitation		Taxes paid deduction					
	Number of returns	Amount	Total		State and local income taxes		Real estate taxes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>All returns.....</b>	<b>5,883,477</b>	<b>18,509,108</b>	<b>39,564,240</b>	<b>265,365,133</b>	<b>33,609,458</b>	<b>169,162,512</b>	<b>35,420,134</b>	<b>86,650,534</b>
Under \$5,000.....	120,412	25,675	161,517	367,907	77,954	70,930	137,313	280,400
\$5,000 under \$10,000.....	269,331	157,721	386,866	741,809	194,818	116,841	317,105	580,631
\$10,000 under \$15,000.....	482,968	458,349	738,072	1,428,037	456,782	288,044	591,021	1,048,097
\$15,000 under \$20,000.....	595,004	782,680	1,156,979	2,291,217	844,105	562,290	941,412	1,555,603
\$20,000 under \$25,000.....	564,001	952,124	1,425,832	3,088,618	1,100,340	945,586	1,159,572	1,932,667
\$25,000 under \$30,000.....	515,451	1,062,775	1,688,770	4,022,759	1,380,259	1,474,614	1,399,973	2,268,685
\$30,000 under \$35,000.....	500,229	1,216,192	1,975,490	4,969,406	1,617,176	2,052,743	1,677,649	2,585,921
\$35,000 under \$40,000.....	444,803	1,251,954	2,151,026	6,271,703	1,852,999	2,884,971	1,861,454	3,046,330
\$40,000 under \$45,000.....	348,444	1,111,502	2,140,435	6,598,053	1,830,049	3,237,072	1,853,929	2,968,297
\$45,000 under \$50,000.....	302,989	1,076,600	2,083,059	7,152,571	1,816,260	3,599,727	1,816,933	3,178,197
\$50,000 under \$55,000.....	287,307	1,127,114	2,301,409	8,772,071	2,046,657	4,628,395	2,052,715	3,690,291
\$55,000 under \$60,000.....	229,727	984,818	2,194,910	8,849,261	1,933,757	4,787,224	1,984,038	3,634,205
\$60,000 under \$75,000.....	573,555	2,866,224	6,158,281	28,533,198	5,358,161	16,007,062	5,646,353	11,223,189
\$75,000 under \$100,000.....	385,873	2,485,466	6,340,861	37,486,929	5,483,919	21,661,726	5,876,060	14,172,674
\$100,000 under \$200,000.....	235,169	2,265,227	6,415,432	59,509,965	5,626,183	37,165,343	5,995,194	20,260,557
\$200,000 under \$500,000.....	26,029	549,739	1,744,842	35,352,168	1,536,733	25,556,318	1,634,287	9,011,510
\$500,000 under \$1,000,000.....	1,763	86,723	314,502	15,008,056	283,635	12,162,059	298,116	2,592,771
\$1,000,000 or more.....	421	48,227	185,958	34,921,406	169,670	31,961,568	177,010	2,620,509
<b>Taxable returns.....</b>	<b>4,541,288</b>	<b>16,676,843</b>	<b>37,070,871</b>	<b>258,337,596</b>	<b>31,927,464</b>	<b>167,296,067</b>	<b>33,239,984</b>	<b>81,936,678</b>
<b>Nontaxable returns.....</b>	<b>1,342,190</b>	<b>1,832,265</b>	<b>2,493,369</b>	<b>7,027,537</b>	<b>1,681,994</b>	<b>1,866,446</b>	<b>2,180,149</b>	<b>4,713,856</b>

Footnotes at end of table.



# Individual Income Tax Returns, 1999

## 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]

Size of adjusted gross income	Taxes paid deduction--continued				Interest paid deduction			
	Personal property taxes		Other taxes		Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns.....</b>	<b>19,018,794</b>	<b>7,866,732</b>	<b>3,364,360</b>	<b>1,685,354</b>	<b>33,705,780</b>	<b>291,552,907</b>	<b>33,267,570</b>	<b>272,148,740</b>
Under \$5,000.....	56,277	12,343	10,296	4,234	120,684	829,036	116,769	805,869
\$5,000 under \$10,000.....	168,578	40,679	18,423	3,657	268,774	1,711,842	261,692	1,651,203
\$10,000 under \$15,000.....	315,116	82,566	45,247	9,331	482,234	2,762,047	477,672	2,688,807
\$15,000 under \$20,000.....	461,852	130,858	74,807	42,466	816,489	4,707,315	806,105	4,649,495
\$20,000 under \$25,000.....	588,013	168,439	93,220	41,927	1,080,993	6,636,099	1,065,256	6,505,394
\$25,000 under \$30,000.....	772,830	226,956	109,725	52,504	1,338,560	7,839,343	1,332,418	7,780,165
\$30,000 under \$35,000.....	884,573	280,882	127,714	49,860	1,627,959	9,635,865	1,613,200	9,516,605
\$35,000 under \$40,000.....	1,011,906	307,504	148,949	32,899	1,856,180	11,483,548	1,845,411	11,306,125
\$40,000 under \$45,000.....	1,055,716	330,504	171,989	62,180	1,848,044	11,781,110	1,841,380	11,584,118
\$45,000 under \$50,000.....	1,037,837	327,370	158,274	47,278	1,772,568	11,701,091	1,763,850	11,515,732
\$50,000 under \$55,000.....	1,129,563	404,964	160,563	48,421	2,033,601	13,943,385	2,020,889	13,752,089
\$55,000 under \$60,000.....	1,106,145	388,095	166,886	39,737	1,934,719	13,373,956	1,922,933	13,198,231
\$60,000 under \$75,000.....	3,063,013	1,143,773	514,035	159,174	5,490,793	40,772,228	5,456,028	40,196,094
\$75,000 under \$100,000.....	3,195,306	1,394,671	631,022	257,858	5,586,606	46,445,493	5,540,026	45,580,597
\$100,000 under \$200,000.....	3,164,238	1,685,068	663,188	398,997	5,563,395	61,224,253	5,453,543	58,846,947
\$200,000 under \$500,000.....	792,698	588,633	200,043	195,707	1,468,179	26,059,353	1,391,443	23,128,442
\$500,000 under \$1,000,000.....	136,214	163,406	43,602	89,820	262,327	7,692,318	233,784	5,509,492
\$1,000,000 or more.....	78,920	190,022	26,377	149,306	153,677	12,954,624	125,170	3,933,335
<b>Taxable returns.....</b>	<b>17,995,043</b>	<b>7,510,958</b>	<b>3,197,168</b>	<b>1,593,892</b>	<b>31,656,605</b>	<b>272,951,941</b>	<b>31,246,451</b>	<b>254,994,109</b>
<b>Nontaxable returns.....</b>	<b>1,023,750</b>	<b>355,774</b>	<b>167,192</b>	<b>91,462</b>	<b>2,049,176</b>	<b>18,600,966</b>	<b>2,021,119</b>	<b>17,154,631</b>

Size of adjusted gross income	Interest paid deduction--continued						Number of returns	Amount		
	Home mortgage interest--continued				Deductible points				Investment interest deduction	
	Paid to financial institutions		Paid to individuals		Number of returns	Amount			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	(29)	(30)			(31)	(32)
<b>All returns.....</b>	<b>32,700,138</b>	<b>265,137,203</b>	<b>1,880,786</b>	<b>7,011,537</b>	<b>2,701,991</b>	<b>1,794,196</b>	<b>1,917,989</b>	<b>17,609,971</b>		
Under \$5,000.....	114,876	771,154	*6,727	*34,716	5,529	3,523	9,067	19,644		
\$5,000 under \$10,000.....	259,657	1,609,610	9,799	41,593	15,304	15,261	19,914	45,379		
\$10,000 under \$15,000.....	462,144	2,607,953	29,373	80,854	18,156	13,535	14,699	59,705		
\$15,000 under \$20,000.....	784,744	4,503,209	48,451	146,286	48,738	22,381	26,705	35,439		
\$20,000 under \$25,000.....	1,036,964	6,340,120	51,981	165,274	57,165	48,170	30,842	82,535		
\$25,000 under \$30,000.....	1,302,789	7,607,849	70,234	172,316	50,093	27,032	23,434	32,145		
\$30,000 under \$35,000.....	1,593,988	9,315,239	59,273	201,365	73,000	63,428	42,543	55,833		
\$35,000 under \$40,000.....	1,790,203	10,998,616	94,011	307,509	131,128	87,101	37,919	90,321		
\$40,000 under \$45,000.....	1,808,333	11,285,240	77,638	298,878	113,564	115,599	41,003	81,393		
\$45,000 under \$50,000.....	1,739,790	11,295,415	74,288	220,317	101,662	89,957	29,829	95,403		
\$50,000 under \$55,000.....	1,979,927	13,389,237	95,785	362,852	116,090	65,297	56,716	125,999		
\$55,000 under \$60,000.....	1,899,226	12,910,632	97,091	287,600	149,927	112,017	44,671	63,708		
\$60,000 under \$75,000.....	5,371,384	39,079,479	321,365	1,116,615	413,394	235,683	151,155	340,450		
\$75,000 under \$100,000.....	5,461,390	44,366,710	348,216	1,213,887	521,473	329,394	257,721	535,501		
\$100,000 under \$200,000.....	5,375,839	57,382,963	365,370	1,463,984	638,424	346,966	539,483	2,030,340		
\$200,000 under \$500,000.....	1,366,921	22,520,951	105,489	607,492	197,081	168,685	381,406	2,762,226		
\$500,000 under \$1,000,000.....	229,481	5,351,392	17,499	158,100	34,326	28,113	116,799	2,154,714		
\$1,000,000 or more.....	122,482	3,801,437	8,197	131,898	16,938	22,053	94,082	8,999,236		
<b>Taxable returns.....</b>	<b>30,716,652</b>	<b>248,495,762</b>	<b>1,773,875</b>	<b>6,498,347</b>	<b>2,575,809</b>	<b>1,645,943</b>	<b>1,819,328</b>	<b>16,311,889</b>		
<b>Nontaxable returns.....</b>	<b>1,983,486</b>	<b>16,641,442</b>	<b>106,910</b>	<b>513,189</b>	<b>126,183</b>	<b>148,253</b>	<b>98,662</b>	<b>1,298,082</b>		

Footnotes at end of table.

# Individual Income Tax Returns, 1999

## 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]

Size of adjusted gross income	Charitable contributions deduction							
	Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns.....</b>	<b>35,523,471</b>	<b>125,798,548</b>	<b>34,206,914</b>	<b>88,276,422</b>	<b>19,292,367</b>	<b>38,286,580</b>	<b>337,892</b>	<b>15,995,474</b>
Under \$5,000.....	106,813	73,776	96,568	99,961	29,544	13,490	6,112	25,663
\$5,000 under \$10,000.....	284,888	358,161	270,437	373,946	115,185	50,114	19,184	79,790
\$10,000 under \$15,000.....	589,011	888,954	556,875	819,981	239,004	135,719	22,836	65,754
\$15,000 under \$20,000.....	921,434	1,410,177	884,682	1,208,974	378,922	315,305	22,512	68,976
\$20,000 under \$25,000.....	1,165,980	1,791,447	1,097,748	1,532,871	528,483	367,409	21,534	67,107
\$25,000 under \$30,000.....	1,379,669	2,400,377	1,311,127	2,035,794	638,691	356,533	20,052	661,847
\$30,000 under \$35,000.....	1,701,239	3,136,260	1,616,436	2,518,907	862,125	912,347	24,900	94,084
\$35,000 under \$40,000.....	1,837,436	3,087,779	1,740,866	2,496,822	931,303	537,395	25,183	471,067
\$40,000 under \$45,000.....	1,899,307	3,347,208	1,801,038	2,735,979	992,855	540,533	18,787	130,288
\$45,000 under \$50,000.....	1,802,373	3,300,248	1,719,406	2,673,749	922,469	628,656	20,895	143,071
\$50,000 under \$55,000.....	2,028,091	3,747,260	1,958,327	3,097,981	1,049,726	662,929	8,217	12,708
\$55,000 under \$60,000.....	1,985,898	3,812,691	1,908,190	3,086,733	1,083,358	689,618	4,450	65,360
\$60,000 under \$75,000.....	5,616,525	12,241,463	5,367,917	10,144,948	3,087,751	1,946,858	32,444	496,458
\$75,000 under \$100,000.....	5,924,532	15,697,220	5,754,777	12,655,398	3,456,963	3,075,561	28,419	676,466
\$100,000 under \$200,000.....	6,115,139	22,726,560	5,981,630	18,061,990	3,757,637	4,979,527	31,130	1,518,651
\$200,000 under \$500,000.....	1,678,196	14,176,319	1,658,164	10,530,488	962,203	4,136,022	18,736	3,532,942
\$500,000 under \$1,000,000.....	305,239	6,357,526	302,285	3,993,651	165,190	2,917,345	6,361	1,954,707
\$1,000,000 or more.....	181,701	27,245,122	180,442	10,208,251	90,959	16,021,218	6,142	5,930,534
<b>Taxable returns.....</b>	<b>33,594,495</b>	<b>121,782,501</b>	<b>32,381,877</b>	<b>84,893,489</b>	<b>18,481,142</b>	<b>37,449,675</b>	<b>254,607</b>	<b>14,663,913</b>
<b>Nontaxable returns.....</b>	<b>1,928,976</b>	<b>4,016,047</b>	<b>1,825,037</b>	<b>3,382,933</b>	<b>811,225</b>	<b>836,905</b>	<b>83,286</b>	<b>1,331,561</b>

Size of adjusted gross income	Casualty or theft loss deduction	Miscellaneous deductions subject to 2-percent AGI limitation						
		Total after AGI limitation		Unreimbursed employee business expense		Tax preparation fees		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns.....</b>	<b>92,231</b>	<b>1,324,841</b>	<b>9,276,943</b>	<b>44,730,274</b>	<b>12,039,824</b>	<b>45,804,927</b>	<b>14,093,047</b>	<b>3,562,063</b>
Under \$5,000.....	*957	*6,990	55,921	99,290	9,982	13,791	46,532	20,211
\$5,000 under \$10,000.....	*4,994	*27,401	108,383	231,514	40,008	128,946	142,104	34,714
\$10,000 under \$15,000.....	*1,861	*84,684	182,223	545,653	127,007	425,468	250,446	39,735
\$15,000 under \$20,000.....	*7,051	*84,552	278,931	998,512	226,121	876,591	390,577	73,429
\$20,000 under \$25,000.....	*3,966	*15,132	363,675	1,349,023	353,616	1,285,775	480,909	73,577
\$25,000 under \$30,000.....	*3,770	*27,758	457,725	1,771,240	503,438	1,706,786	605,306	90,719
\$30,000 under \$35,000.....	*4,809	*19,121	534,009	2,041,063	603,036	2,094,645	702,392	118,286
\$35,000 under \$40,000.....	*10,665	*73,096	573,052	2,369,120	719,877	2,494,559	780,131	117,651
\$40,000 under \$45,000.....	11,908	94,886	570,912	2,274,776	732,802	2,441,985	778,166	113,444
\$45,000 under \$50,000.....	*2,769	*14,013	542,471	2,255,644	714,642	2,460,363	747,115	117,475
\$50,000 under \$55,000.....	*4,080	*270,706	570,778	2,105,989	775,365	2,372,177	858,869	136,770
\$55,000 under \$60,000.....	*6,758	*126,737	567,879	2,317,485	787,799	2,654,405	826,539	143,775
\$60,000 under \$75,000.....	14,093	169,819	1,389,259	5,720,517	2,153,396	6,864,375	2,227,217	393,551
\$75,000 under \$100,000.....	*6,138	*49,027	1,404,139	6,267,736	2,068,857	7,478,222	2,225,592	475,563
\$100,000 under \$200,000.....	6,365	74,913	1,319,176	7,757,332	1,808,897	8,776,487	2,237,856	771,907
\$200,000 under \$500,000.....	1,812	94,991	293,148	3,326,898	358,265	2,793,847	620,434	458,113
\$500,000 under \$1,000,000.....	191	35,740	42,750	1,086,497	39,724	526,698	109,904	161,828
\$1,000,000 or more.....	45	55,576	22,512	2,211,987	16,993	409,807	63,477	221,314
<b>Taxable returns.....</b>	<b>69,563</b>	<b>618,965</b>	<b>8,654,509</b>	<b>42,116,094</b>	<b>11,582,194</b>	<b>43,824,267</b>	<b>13,269,383</b>	<b>3,367,620</b>
<b>Nontaxable returns.....</b>	<b>22,669</b>	<b>705,877</b>	<b>622,434</b>	<b>2,614,180</b>	<b>457,629</b>	<b>1,980,661</b>	<b>823,663</b>	<b>194,443</b>

Footnotes at end of table.

# Individual Income Tax Returns, 1999

**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]

Size of adjusted gross income	Unlimited miscellaneous deductions					
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
<b>All returns.....</b>	<b>1,081,788</b>	<b>9,194,694</b>	<b>789,115</b>	<b>7,943,136</b>	<b>304,593</b>	<b>1,251,558</b>
Under \$5,000.....	*447	*3,750	*447	*1,972	*8	*1,778
\$5,000 under \$10,000.....	11,994	44,413	*8,148	*39,365	*3,847	*5,048
\$10,000 under \$15,000.....	15,382	69,211	11,531	54,248	*3,850	*14,963
\$15,000 under \$20,000.....	43,008	138,437	27,552	91,083	16,412	47,354
\$20,000 under \$25,000.....	47,564	193,491	33,869	163,874	15,027	29,617
\$25,000 under \$30,000.....	51,212	255,954	45,002	245,452	*6,210	*10,502
\$30,000 under \$35,000.....	67,759	280,999	48,757	207,866	19,003	73,133
\$35,000 under \$40,000.....	44,636	198,518	29,762	183,727	15,777	14,791
\$40,000 under \$45,000.....	45,242	147,552	31,942	120,861	14,240	26,691
\$45,000 under \$50,000.....	52,135	234,627	33,887	204,894	18,248	29,733
\$50,000 under \$55,000.....	58,545	236,045	48,798	227,026	10,834	9,019
\$55,000 under \$60,000.....	62,258	305,751	45,101	255,650	18,964	50,102
\$60,000 under \$75,000.....	136,282	742,242	109,094	631,983	31,181	110,260
\$75,000 under \$100,000.....	175,027	1,102,420	132,277	988,163	42,792	114,257
\$100,000 under \$200,000.....	201,722	1,683,081	139,225	1,446,677	62,846	236,405
\$200,000 under \$500,000.....	50,331	1,547,796	32,142	1,317,706	18,509	230,090
\$500,000 under \$1,000,000.....	10,833	584,135	7,105	504,813	3,865	79,321
\$1,000,000 or more.....	7,412	1,426,272	4,476	1,257,777	2,980	168,495
<b>Taxable returns.....</b>	<b>1,002,370</b>	<b>8,343,256</b>	<b>727,356</b>	<b>7,304,944</b>	<b>286,514</b>	<b>1,038,311</b>
<b>Nontaxable returns.....</b>	<b>79,418</b>	<b>851,438</b>	<b>61,759</b>	<b>638,192</b>	<b>18,079</b>	<b>213,246</b>

\* 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.



# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income (less deficit)	EIC salaries and wages		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns.....</b>	<b>3,222,299</b>	<b>16,370,473</b>	<b>2,643,920</b>	<b>13,914,424</b>	<b>62,376</b>	<b>24,201</b>	<b>880,997</b>	<b>3,112,992</b>	<b>3,222,299</b>	<b>17,051,617</b>
No adjusted gross income.....	48,859	-1,222,345	17,756	91,642	*970	*472	42,116	73,526	48,859	165,640
\$1 under \$1,000.....	162,459	86,850	113,384	81,318	--	--	60,900	36,864	162,459	118,182
\$1,000 under \$2,000.....	223,115	344,700	166,934	252,782	*1,983	*2,645	66,705	104,242	223,115	359,668
\$2,000 under \$3,000.....	302,708	767,081	239,055	593,687	*2,981	*3,414	88,769	162,939	302,708	760,040
\$3,000 under \$4,000.....	303,381	1,066,656	231,216	766,737	*3,926	*1,158	98,231	288,555	303,381	1,056,450
\$4,000 under \$5,000.....	353,108	1,602,526	290,696	1,207,299	*6,897	*1,505	95,296	346,019	353,108	1,554,823
\$5,000 under \$6,000.....	360,582	1,980,052	292,525	1,431,446	*9,948	*2,184	120,191	469,680	360,582	1,903,309
\$6,000 under \$7,000.....	374,720	2,428,539	311,850	1,826,900	*9,938	*3,908	101,400	505,876	374,720	2,336,684
\$7,000 under \$8,000.....	383,893	2,874,471	327,069	2,236,397	*2,981	*380	93,679	477,748	383,893	2,714,525
\$8,000 under \$9,000.....	335,201	2,851,686	298,701	2,285,721	*12,887	*5,984	70,350	381,816	335,201	2,673,520
\$9,000 under \$10,000.....	316,438	3,006,921	297,869	2,610,086	*8,900	*2,416	35,663	222,316	316,438	2,834,819
\$10,000 under \$11,000.....	57,832	583,336	56,866	530,409	*966	*134	*7,698	*43,412	57,832	573,955
\$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.....	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns.....</b>	<b>3,222,299</b>	<b>644,529</b>	<b>885,682</b>	<b>67,696</b>	<b>536,267</b>	<b>121,169</b>	<b>728,745</b>	<b>153,140</b>	<b>2,038,665</b>	<b>423,694</b>
No adjusted gross income.....	48,859	8,284	--	--	--	--	33,518	5,960	16,292	2,325
\$1 under \$1,000.....	162,459	8,774	--	--	--	--	31,755	2,985	131,461	5,789
\$1,000 under \$2,000.....	223,115	27,468	--	--	--	--	61,379	8,366	165,034	19,102
\$2,000 under \$3,000.....	302,708	57,149	--	--	--	--	79,055	14,915	230,462	42,234
\$3,000 under \$4,000.....	303,381	77,618	--	--	--	--	90,486	22,155	222,518	55,463
\$4,000 under \$5,000.....	353,108	113,644	--	--	--	--	92,484	27,117	274,186	86,527
\$5,000 under \$6,000.....	360,582	117,037	--	--	--	--	111,446	33,309	269,463	83,729
\$6,000 under \$7,000.....	374,720	101,359	*1,927	*6	--	--	95,819	22,761	295,288	78,592
\$7,000 under \$8,000.....	383,893	75,973	303,466	21,291	*2,642	*75	87,999	12,525	301,997	42,157
\$8,000 under \$9,000.....	335,201	40,862	273,596	33,241	234,793	26,156	27,754	2,486	71,596	5,135
\$9,000 under \$10,000.....	316,438	15,860	256,687	12,723	248,827	74,358	14,179	548	55,416	2,589
\$10,000 under \$11,000.....	57,832	500	50,006	435	*50,006	*20,581	*2,873	*13	*4,953	*52
\$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.....	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

# Individual Income Tax Returns, 1999

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

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income (less deficit)	EIC salaries and wages		Nontaxable earned income		EIC self-employment income (less loss)		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>All returns.....</b>	<b>7,802,846</b>	<b>105,248,004</b>	<b>7,313,841</b>	<b>96,263,948</b>	<b>1,030,641</b>	<b>1,087,057</b>	<b>1,101,555</b>	<b>6,865,521</b>	<b>7,802,846</b>	<b>104,216,525</b>
No adjusted gross income.....	19,457	-735,667	8,766	108,155	*1,634	*1,303	12,205	81,091	19,457	190,549
\$1 under \$1,000.....	58,236	36,961	56,090	52,229	--	--	*4,639	*6,544	58,236	45,685
\$1,000 under \$2,000.....	160,024	242,541	150,555	248,256	*3,997	*2,386	12,321	10,467	160,024	261,109
\$2,000 under \$3,000.....	214,482	524,534	206,010	544,710	--	--	14,258	25,056	214,482	569,766
\$3,000 under \$4,000.....	215,419	762,566	197,997	694,771	*3,965	*412	26,847	90,544	215,419	785,728
\$4,000 under \$5,000.....	252,122	1,132,797	224,401	969,605	*5,948	*5,710	45,098	156,720	252,122	1,132,034
\$5,000 under \$6,000.....	336,668	1,856,386	304,656	1,566,906	*8,897	*2,848	53,190	252,776	336,668	1,822,530
\$6,000 under \$7,000.....	352,486	2,298,647	297,660	1,778,965	*13,717	*5,913	89,854	454,556	352,486	2,239,435
\$7,000 under \$8,000.....	341,267	2,564,536	289,394	2,009,633	*23,731	*10,547	84,725	486,917	341,267	2,507,097
\$8,000 under \$9,000.....	355,434	3,018,483	307,545	2,478,877	*19,776	*41,909	85,841	470,282	355,434	2,991,068
\$9,000 under \$10,000.....	320,013	3,029,413	297,515	2,599,682	*7,860	*920	48,704	318,412	320,013	2,919,014
\$10,000 under \$11,000.....	301,227	3,163,857	274,697	2,760,046	29,610	39,313	43,665	308,811	301,227	3,108,169
\$11,000 under \$12,000.....	370,567	4,260,947	345,613	3,712,097	24,756	36,169	55,625	381,811	370,567	4,130,078
\$12,000 under \$13,000.....	399,508	4,992,937	380,640	4,487,144	39,527	37,147	42,928	299,729	399,508	4,824,020
\$13,000 under \$14,000.....	359,255	4,849,473	339,487	4,360,367	36,520	45,230	49,425	407,469	359,255	4,813,066
\$14,000 under \$15,000.....	366,254	5,306,012	348,870	4,905,801	58,393	65,355	42,471	302,454	366,254	5,273,610
\$15,000 under \$16,000.....	392,021	6,084,519	371,726	5,481,673	69,540	71,982	51,758	401,674	392,021	5,955,329
\$16,000 under \$17,000.....	372,667	6,148,415	359,265	5,781,030	50,191	42,394	36,974	210,804	372,667	6,034,228
\$17,000 under \$18,000.....	353,552	6,179,735	338,644	5,650,012	87,217	117,831	43,556	351,463	353,552	6,119,307
\$18,000 under \$19,000.....	316,966	5,861,006	304,483	5,317,472	63,039	87,505	37,832	365,364	316,966	5,770,341
\$19,000 under \$20,000.....	329,643	6,413,466	320,035	5,981,369	65,221	72,851	36,541	283,451	329,643	6,337,671
\$20,000 under \$25,000.....	1,288,116	28,800,684	1,266,915	26,951,468	334,540	340,831	139,213	931,336	1,288,116	28,223,636
\$25,000 and over.....	327,463	8,455,757	322,876	7,823,680	82,560	58,499	43,884	280,877	327,463	8,163,056

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns.....</b>	<b>7,802,846</b>	<b>12,005,739</b>	<b>2,949,602</b>	<b>1,269,031</b>	<b>1,116,664</b>	<b>798,433</b>	<b>1,013,290</b>	<b>843,612</b>	<b>6,497,190</b>	<b>9,893,096</b>
No adjusted gross income.....	19,457	30,605	--	--	--	--	10,755	8,869	18,943	21,736
\$1 under \$1,000.....	58,236	13,872	--	--	--	--	*1,741	*399	58,022	13,473
\$1,000 under \$2,000.....	160,024	84,920	--	--	--	--	*9,469	*1,984	160,024	82,936
\$2,000 under \$3,000.....	214,482	180,522	--	--	--	--	12,326	3,804	214,482	176,718
\$3,000 under \$4,000.....	215,419	259,665	--	--	--	--	25,150	14,299	215,410	245,365
\$4,000 under \$5,000.....	252,122	381,045	--	--	--	--	47,132	27,105	252,122	353,940
\$5,000 under \$6,000.....	336,668	619,576	--	--	--	--	55,102	38,640	336,668	580,936
\$6,000 under \$7,000.....	352,486	742,447	--	--	--	--	86,101	74,594	351,522	667,852
\$7,000 under \$8,000.....	341,267	768,920	--	--	--	--	88,670	75,881	341,267	693,039
\$8,000 under \$9,000.....	355,434	805,450	--	--	--	--	81,917	78,957	354,493	726,492
\$9,000 under \$10,000.....	320,013	729,607	*3,965	*311	--	--	52,351	50,867	319,047	678,429
\$10,000 under \$11,000.....	301,227	681,267	*2,952	*821	--	--	41,829	50,059	300,876	630,386
\$11,000 under \$12,000.....	370,567	835,402	*12,895	*3,771	--	--	59,254	65,384	368,648	766,247
\$12,000 under \$13,000.....	399,508	902,401	53,411	11,920	--	--	42,032	47,284	397,601	843,197
\$13,000 under \$14,000.....	359,255	754,926	89,143	19,424	*956	*58	59,458	63,744	345,817	671,758
\$14,000 under \$15,000.....	366,254	707,347	63,204	21,450	--	--	41,602	47,733	344,073	638,164
\$15,000 under \$16,000.....	392,021	692,232	200,545	35,760	--	--	52,472	54,117	370,434	602,355
\$16,000 under \$17,000.....	372,667	603,537	238,014	71,747	--	--	38,014	25,041	361,215	506,749
\$17,000 under \$18,000.....	353,552	504,812	224,493	92,541	--	--	50,576	38,244	333,341	374,026
\$18,000 under \$19,000.....	316,966	404,212	240,451	131,024	*9,774	*2,389	38,103	28,129	286,487	245,059
\$19,000 under \$20,000.....	329,643	377,975	299,296	161,574	27,649	4,802	34,768	21,683	283,815	194,718
\$20,000 under \$25,000.....	1,288,116	875,429	1,210,996	671,974	769,959	435,998	82,024	26,333	466,189	177,122
\$25,000 and over.....	327,463	49,571	310,237	46,712	308,326	355,186	*2,444	*462	16,693	2,397

Footnotes at end of table.

