

Individual Income Tax Returns, 2000

by David Campbell and Michael Parisi

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

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

Adjusted Gross Income and Selected Sources of Income

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

principal components of income and of the statutory adjustments to AGI are presented in Figure B and Table 1.

The largest component of AGI, salaries and wages, increased 7.8 percent to \$4.5 trillion for 2000, the largest percentage increase since 1988. Net capital gain (less losses) increased \$87.8 billion to \$630.5 billion, the smallest dollar amount increase since 1996. Taxable interest income increased 13.5 percent to \$199.3 billion for 2000, the largest percentage increase since 1995. Dividends experienced double-digit growth for the second consecutive year, increasing 11.0 percent for 2000 to \$147.0 billion. As a low unemployment rate continued for most of 2000, unemployment compensation declined 3.5 percent to \$16.9 billion [2].

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

Losses

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

Statutory Adjustments

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

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

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Figure A

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

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

Item	1999		2000		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	127,075	5,855,468	129,374	6,365,377	8.7
Taxable income.....	102,846	4,136,120	105,259	4,544,242	9.9
Total income tax.....	94,546	877,401	96,818	980,645	11.8
Alternative minimum tax.....	1,018	6,478	1,304	9,601	48.2

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

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

Figure B

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

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

Item	1999		2000		Increase in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) ¹.....	127,075	5,855,468	129,374	6,365,377	509,909	8.7
Salaries and wages.....	108,184	4,132,473	110,169	4,456,167	323,694	7.8
Taxable interest.....	67,219	175,675	68,046	199,322	23,646	13.5
Dividends.....	32,226	132,466	34,141	146,988	14,522	11.0
Business or profession net income (less loss).....	17,312	208,414	17,600	213,865	5,451	2.6
Net capital gain (less loss).....	27,701	542,758	29,521	630,542	87,784	16.2
Capital gain distributions.....	17,012	59,473	17,546	79,079	19,606	33.0
Net gain (less loss), sales of property other than capital assets.....	1,733	-1,712	1,700	-919	793	46.3
Taxable Social Security benefits.....	9,459	75,079	10,609	89,964	14,885	19.8
Total rent and royalty net income (less loss) ²	9,924	25,636	9,620	28,166	2,530	9.9
Partnership and S corporation net income (less loss).....	6,277	211,072	6,300	212,914	1,842	0.9
Estate and trust net income (less loss).....	556	9,884	596	11,006	1,122	11.4
Farm net income (less loss).....	2,046	-6,243	2,062	-9,035	-2,792	-44.7
Unemployment compensation.....	6,776	17,531	6,478	16,913	-617	-3.5
Taxable pensions and annuities.....	21,344	304,311	21,765	325,828	21,517	7.1
Taxable Individual Retirement Arrangement distributions.....	8,129	87,141	8,732	98,967	11,826	13.6
Other net income (less loss) ³	n.a.	22,880	n.a.	25,370	2,490	10.9
Gambling earnings.....	1,428	15,142	1,403	16,762	1,620	10.7

n.a.--Not available.

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

² Includes farm rental net income (less loss).

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

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Figure C

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

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

Item	1999		2000		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	199,679	n.a.	224,063	12.2
Business or profession net loss.....	4,147	25,332	4,287	30,733	21.3
Net capital loss ¹	5,203	9,847	6,875	13,742	39.6
Net loss, sales of property other than capital assets.....	898	8,270	873	8,364	1.1
Total rent and royalty net loss ²	4,413	27,165	4,268	27,684	1.9
Partnership and S corporation net loss.....	2,122	58,686	2,121	72,511	23.6
Estate and trust net loss.....	40	1,092	39	1,128	3.3
Farm net loss.....	1,321	15,444	1,359	17,305	12.0
Net operating loss ³	579	49,635	527	48,096	-3.1
Other net loss ⁴	216	4,209	225	4,499	6.9

n.a. - Not available.

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

² Includes farm rental net loss.

³ See footnote 5 of this article for a definition of net operating loss.

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

Figure D

Selected Statutory Adjustments, Tax Years 1999 and 2000

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

Item	1999		2000		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	22,660	56,699	23,197	58,610	3.4
Payments to an Individual Retirement Arrangement.....	3,687	7,883	3,505	7,477	-5.2
Moving expenses adjustment.....	986	2,231	957	2,138	-4.2
Student loan interest deduction.....	4,137	2,255	4,478	2,639	17.1
Self-employment tax deduction.....	14,030	16,690	14,300	17,393	4.2
Self-employed health insurance deduction.....	3,492	6,755	3,565	7,569	12.1
Payments to a self-employed retirement (Keogh) plan.....	1,264	11,928	1,288	12,475	4.6
Forfeited interest penalty.....	805	236	863	287	21.3
Alimony paid.....	611	7,248	657	7,460	2.9
Other adjustments ¹	n.a.	1,473	n.a.	1,171	-20.5

n.a.--Not available.

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

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

Deductions

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

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

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

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

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

Figure E

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

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

Item	1999		2000		Percentage change	
	Number of returns ¹	Amount	Number of returns ¹	Amount	Number of returns ¹	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation.....	40,244	773,342	42,534	860,427	5.7	11.3
Medical and dental expenses after 7.5 percent AGI limitation.....	5,884	35,376	6,513	39,251	10.7	11.0
Taxes paid.....	39,564	265,365	41,824	294,712	5.7	11.1
Interest paid ²	33,706	291,553	35,405	322,932	5.0	10.8
Home mortgage interest.....	33,268	272,149	34,914	299,963	4.9	10.2
Charitable contributions.....	35,523	125,799	37,525	140,682	5.6	11.8
Other than cash contributions.....	19,292	38,287	21,244	47,256	10.1	23.4
Casualty and theft losses.....	92	1,325	83	1,039	-10.4	-21.6
Miscellaneous deductions after 2 percent AGI limitation.....	9,277	44,730	10,108	51,241	9.0	14.6
Gambling losses and other unlimited miscellaneous deductions.....	1,082	9,195	1,054	10,571	-2.6	15.0
Itemized deductions in excess of limitation.....	5,465	31,966	6,030	38,066	10.3	19.1
Total itemized deductions after limitation.....	40,244	741,377	42,534	822,361	5.7	10.9
Total standard deduction.....	85,755	463,960	85,671	470,821	-0.1	1.5
Total deductions (after itemized deduction limitation).....	126,000	1,205,337	128,205	1,293,181	1.8	7.3

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

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

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

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

Taxable Income and Total Income Tax

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

income level at which the rate increases from 26 percent to 28 percent are not indexed for inflation, while the regular income tax brackets and sizes of personal exemptions are inflation-adjusted. Thus,

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

year-to-year inflation may cause more taxpayers to be affected by the AMT and the amount of AMT liability to increase.

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

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

Tax Credits

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

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Figure F

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

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

Tax year, item	Total	Size of adjusted gross income									
		Under \$1 ¹	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tax Year 2000:											
Number of returns.....	129,374	1,146	25,604	23,773	18,362	23,960	25,673	8,083	2,136	396	240
Long-term capital gain (less loss).....	567,802	10	-274	1,050	2,141	6,892	30,290	56,422	76,748	54,551	339,973
Adjusted gross income (less deficit).....	6,365,377	-58,600	130,179	354,845	453,765	936,496	1,782,159	1,066,342	613,756	269,021	817,414
Total income tax.....	980,645	124	2,231	14,408	29,533	85,969	215,549	184,035	146,454	76,022	226,320
Long-term capital gain less loss as a percentage of adjusted gross income (less deficit).....	8.9	-0.0	-0.2	0.3	0.5	0.7	1.7	5.3	12.5	20.3	41.6
Tax as a percentage of adjusted gross income (less deficit).....	15.4	(²)	1.7	4.1	6.5	9.2	12.1	17.3	23.9	28.3	27.7
Tax Year 1999:											
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	(²)	1.7	4.1	6.7	9.2	12.1	17.4	24.0	28.4	27.9
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2000 over 1999.....	0.4	(³)	--	--	-0.2	--	--	-0.1	-0.1	-0.1	-0.2

¹ Includes returns with adjusted gross deficit.

² Percentage not computed.

³ Difference not computed.

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

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

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

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

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Figure G

Selected Tax Credits, Tax Years 1999 and 2000

[Money amounts are in thousands of dollars]

Item	1999		2000		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits ¹	36,621,595	35,892,344	37,736,095	37,722,293	3.0	5.1
Child care credit.....	6,182,193	2,675,147	6,368,101	2,793,860	3.0	4.4
Earned income credit ²	5,352,300	1,918,065	5,416,246	1,968,680	1.2	2.6
Foreign tax credit.....	3,266,544	4,941,010	3,935,699	5,990,360	20.5	21.2
General business credit.....	287,658	783,920	275,114	764,253	-4.4	-2.5
Minimum tax credit.....	166,010	996,461	199,554	1,287,661	20.2	29.2
Child tax credit.....	26,016,019	19,398,625	26,404,521	19,689,359	1.5	1.5
Education credit.....	6,436,654	4,772,443	6,815,316	4,851,178	5.9	1.6

¹ Includes credits not shown separately.

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

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

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

Figure H

Earned Income Credit, Tax Years 1999 and 2000

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

Item	1999		2000		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	19,259	31,901	19,277	32,296	0.1	1.2
EIC for returns with no qualifying children.....	3,222	645	3,405	704	5.7	9.2
EIC for returns with one qualifying child.....	7,803	12,006	7,692	12,081	-1.4	0.6
EIC for returns with two or more qualifying children.....	8,234	19,251	8,180	19,512	-0.7	1.4
Refundable earned income credit (EIC)	16,050	27,604	16,126	27,804	0.5	0.7
EIC for returns with no qualifying children.....	2,039	433	2,292	492	12.4	13.7
EIC for returns with one qualifying child.....	6,497	9,893	6,396	9,925	-1.6	0.3
EIC for returns with two or more qualifying children.....	7,514	17,287	7,438	17,387	-1.0	0.6

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

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

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

Historical Trends in Constant Dollars

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

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

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

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

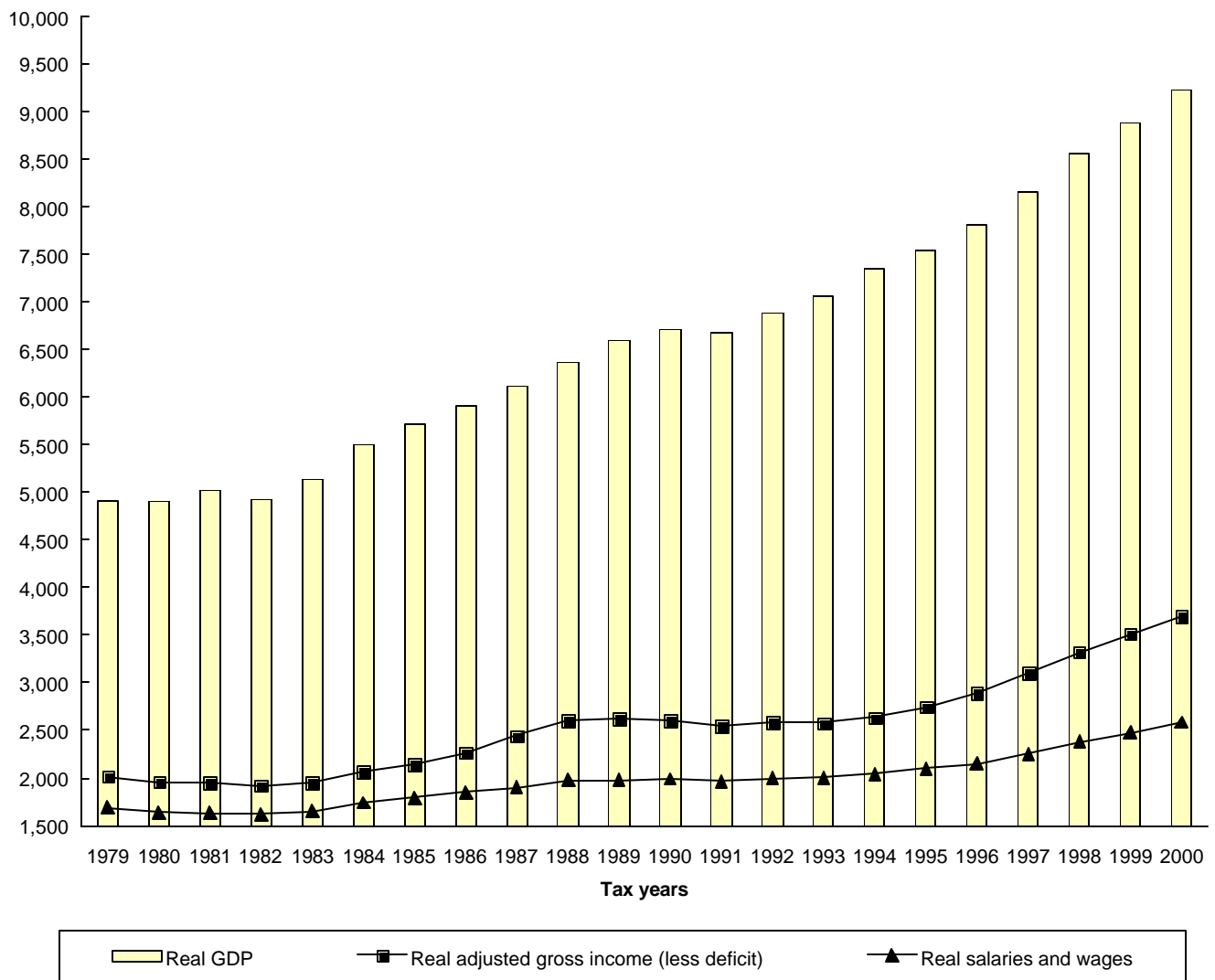
Individual Income Tax Returns, 2000

Figure I

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

Constant 1982-84 dollars
(billions) ²

Real GDP chained 1996
dollars (billions) ³



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

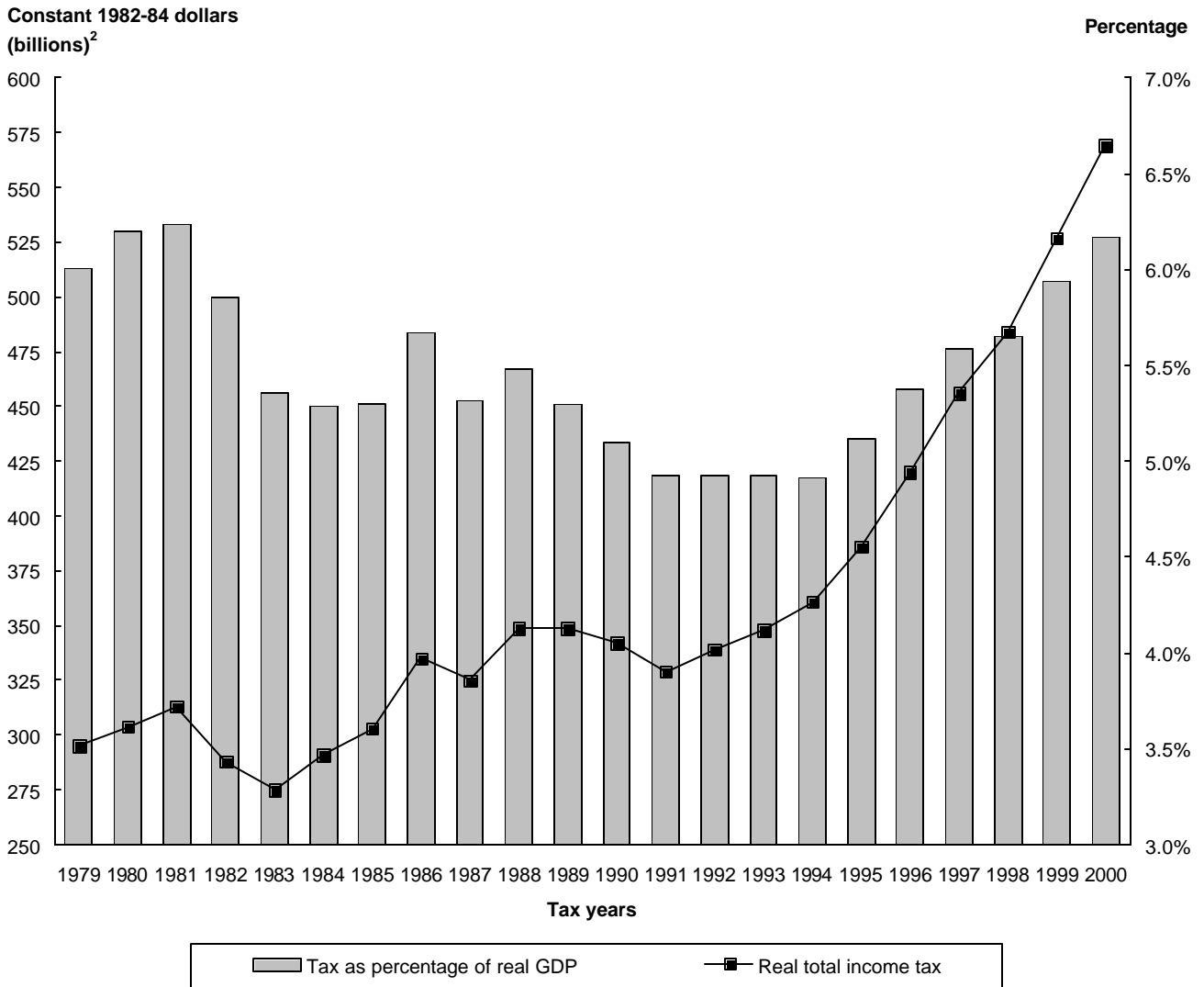
² Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 1 of this article for further details.

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

Individual Income Tax Returns, 2000

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2000¹



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

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

Individual Income Tax Returns, 2000

Figure K

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

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

Tax year	Net capital gain (less loss)				Capital gain distributions ²			
	Number of returns	Current dollars	Constant 1982-84 dollars ¹		Number of returns	Current dollars	Constant 1982-84 dollars ¹	
			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	273,671	23.4	16,070	46,147	28,311	0.7
1999.....	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000.....	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6

N/A - Not applicable.

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

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

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

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

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

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

Individual Income Tax Returns, 2000

Figure L

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

[Money amounts are in millions of dollars]

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) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988.....	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	869	N/A
1989.....	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	670	-22.9
1990.....	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	635	-5.2
1991.....	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	891	40.3
1992.....	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	967	8.5
1993.....	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	1,421	46.9
1994.....	85,134	-6.2	55,607	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.....	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	3,076	23.3
1999.....	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	3,888	26.4
2000.....	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	5,575	43.4

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 ²		Charitable contributions deduction		Total earned income credit	
	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change	Amount (Constant 1982-84 dollars) ¹	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988.....	117,317	N/A	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	4,984	N/A
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	(³)	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	(³)	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.....	172,178	6.4	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	19,381	2.4
1999.....	182,660	6.1	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	19,148	-1.2
2000.....	189,215	3.6	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	18,755	-2.1

N/A - Not applicable.

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

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

³ Percentage not calculated.

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

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

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

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

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

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

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

Summary

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

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

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

Changes in Law

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

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

Earned Income Credit.--The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$2,400 from \$2,350. The maximum credit for taxpayers with no qualifying children increased to \$353. For these taxpayers, earned income and modified AGI had to be less than \$10,380 (up from \$10,200 for 1999). The maximum credit increased to \$3,888 for taxpayers with one qualifying child, and to \$2,353 for taxpayers with two or more qualifying children. To be eligible for the credit, a taxpayer's earned income and modified AGI had to be less than \$27,413 for taxpayers with one qualifying child, or \$31,152 for taxpayers with two or more qualifying children.

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

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

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

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

Data Sources and Limitations

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

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

Notes and References

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

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Figure M

Coefficients of Variation for Selected Items, Tax Year 2000

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

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit).....	129,373,500	0.02	6,365,376,648	0.11
Salaries and wages.....	110,168,714	0.14	4,456,167,438	0.21
Business or profession:				
Net income.....	13,312,586	0.49	244,598,112	0.94
Net loss.....	4,287,423	1.44	30,732,759	1.96
Net capital gain (less loss):				
Net gain.....	22,645,728	0.75	644,284,795	0.39
Net loss.....	6,875,037	1.29	13,742,364	1.40
Taxable Individual Retirement Arrangement distributions.....	8,732,290	1.21	98,966,627	1.91
Taxable pensions and annuities.....	21,765,212	0.71	325,827,702	1.03
Partnership and S Corporation:				
Net income.....	4,179,537	1.35	285,424,865	0.80
Net loss.....	2,120,784	2.15	72,511,266	1.26
Estate and trust:				
Net income.....	556,534	4.11	12,134,000	3.49
Net loss.....	39,026	14.41	1,127,838	4.41
Unemployment compensation.....	6,478,291	1.58	16,913,305	2.16
Taxable Social Security benefits.....	10,608,571	1.00	89,964,021	1.21
Other income:				
Net income.....	5,590,131	1.49	29,869,204	2.36
Net loss.....	225,273	6.39	4,499,046	5.04
Payments to an Individual Retirement Arrangement.....	3,505,033	1.93	7,477,074	2.03
Moving expenses adjustment.....	956,586	4.09	2,137,803	5.72
Self-employment tax deduction.....	14,300,140	0.56	17,392,967	0.92
Self-employed health insurance deduction.....	3,564,624	1.43	7,569,198	1.60
Total statutory adjustments.....	23,197,425	0.59	58,609,518	0.97
Taxable income.....	105,259,292	0.16	4,544,242,424	0.14

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

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

[2] U.S. Department of Labor, Bureau of Labor Statistics, *Household Data Annual Averages*. Employment status of the civilian non-institutional population for 2000 was 4.0 percent, the lowest level since 1969 when it was recorded at 3.5 percent.

[3] For purposes of this article, total negative income is a compilation of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically-filed returns) for which a net loss for an income category was reported by the taxpayer. The Form 1040 income tax return entry for Schedule E, *Supple-*

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

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

taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with “total income tax” (the sum of income tax after credits, tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes) present. Tax on Form 4970 (not in the statistical tables) was \$13.9 million for 2000. This tax, previously part of income tax after credits, was included in “other taxes” for 2000.

- [7] Although long-term capital gains are taxed at the same rate for both the AMT and “ordinary” tax, any increased capital gains may have generated additional State and local income taxes, which are deductible for ordinary tax purposes but added back to income for AMT purposes. This differential treatment of State and local taxes has the effect of raising AMT liability as capital gains realizations increases.
- [8] Returns in the sample were stratified, based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Non-resident Alien Individual)*; Schedule C, *Profit or Loss From Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss From Farming*.

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

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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 ¹	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)
All returns.....	129,373,500	6,365,376,648	110,168,714	4,456,167,438	68,046,458	199,321,670	4,658,345	54,511,136
No adjusted gross income.....	1,146,357	-58,599,965	403,878	10,563,170	582,796	4,075,474	36,670	751,049
\$1 under \$5,000.....	12,802,742	34,203,382	10,098,599	29,596,356	3,665,026	1,667,978	79,019	140,399
\$5,000 under \$10,000.....	12,801,602	95,975,660	10,293,131	71,583,079	3,890,950	3,897,226	106,894	242,069
\$10,000 under \$15,000.....	12,111,065	151,243,464	9,630,005	112,255,381	4,002,362	6,889,136	175,848	860,260
\$15,000 under \$20,000.....	11,661,534	203,601,716	9,582,559	156,830,106	4,219,234	8,288,385	140,524	461,807
\$20,000 under \$25,000.....	9,993,115	224,389,266	8,596,337	180,988,570	3,865,142	6,829,707	108,784	516,994
\$25,000 under \$30,000.....	8,368,758	229,375,741	7,398,725	189,423,121	3,638,928	5,547,818	134,648	646,437
\$30,000 under \$40,000.....	13,547,727	470,892,948	11,998,151	383,485,175	7,173,812	12,274,638	302,525	1,414,101
\$40,000 under \$50,000.....	10,412,090	465,603,449	9,369,328	379,533,037	6,620,517	11,017,578	353,502	2,220,671
\$50,000 under \$75,000.....	17,076,159	1,044,655,055	15,362,675	830,810,966	12,903,092	25,171,361	733,355	4,266,114
\$75,000 under \$100,000.....	8,597,328	737,503,612	7,830,440	581,156,159	7,376,668	18,128,551	572,604	4,358,324
\$100,000 under \$200,000.....	8,083,447	1,066,341,747	7,251,906	769,635,607	7,426,960	29,828,456	1,007,413	8,675,640
\$200,000 under \$500,000.....	2,135,763	613,755,638	1,822,631	357,855,791	2,055,900	20,619,605	596,692	9,991,757
\$500,000 under \$1,000,000.....	396,131	269,020,887	330,405	131,322,016	388,299	10,633,883	171,697	5,357,197
\$1,000,000 under \$1,500,000.....	99,510	120,604,227	82,607	50,457,510	97,876	5,240,478	51,228	2,708,610
\$1,500,000 under \$2,000,000.....	44,582	76,710,836	36,737	30,102,673	44,053	3,386,195	24,692	1,684,348
\$2,000,000 under \$5,000,000.....	66,768	199,393,478	56,025	74,742,777	66,151	8,806,681	41,032	4,081,989
\$5,000,000 under \$10,000,000.....	17,610	120,577,375	14,993	40,648,542	17,517	5,144,122	12,497	2,328,701
\$10,000,000 or more.....	11,215	300,128,133	9,582	75,177,400	11,174	11,874,396	8,721	3,804,670
Taxable returns.....	96,817,603	6,083,262,832	83,452,821	4,172,935,772	59,302,234	186,448,877	4,406,897	52,138,530
Nontaxable returns.....	32,555,897	282,113,816	26,715,893	283,231,666	8,744,224	12,872,792	251,448	2,372,606

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	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns.....	34,140,605	146,987,679	20,921,057	18,309,835	442,336	6,192,307	13,312,586	244,598,112
No adjusted gross income.....	382,302	1,576,463	78,019	208,074	2,176	15,867	126,667	1,722,120
\$1 under \$5,000.....	2,023,694	1,126,432	72,065	37,737	*4,819	*14,123	890,547	2,510,931
\$5,000 under \$10,000.....	1,605,312	1,903,650	149,048	53,026	26,674	123,903	1,506,405	9,308,760
\$10,000 under \$15,000.....	1,622,835	2,667,185	310,093	124,960	48,398	286,961	1,190,394	9,982,938
\$15,000 under \$20,000.....	1,588,165	3,192,758	427,798	177,942	42,742	282,707	871,600	9,048,413
\$20,000 under \$25,000.....	1,416,853	2,491,989	620,716	238,580	34,654	259,634	787,013	8,814,851
\$25,000 under \$30,000.....	1,354,587	2,617,639	730,323	297,989	49,305	451,358	716,830	8,597,985
\$30,000 under \$40,000.....	2,927,116	5,390,865	1,908,249	879,037	66,970	749,674	1,218,636	15,568,007
\$40,000 under \$50,000.....	2,711,887	6,288,365	2,351,898	1,221,519	42,241	527,664	1,094,295	14,438,257
\$50,000 under \$75,000.....	6,303,046	14,571,639	5,745,419	3,215,861	78,978	1,659,309	2,021,910	32,627,113
\$75,000 under \$100,000.....	4,339,704	12,568,533	3,760,130	2,559,848	22,712	552,142	1,056,185	21,558,055
\$100,000 under \$200,000.....	5,429,983	26,866,194	3,498,027	3,422,724	16,169	466,151	1,269,422	48,844,870
\$200,000 under \$500,000.....	1,836,354	23,168,417	954,971	2,143,908	4,868	551,474	449,862	39,114,143
\$500,000 under \$1,000,000.....	368,035	11,465,353	188,745	1,037,528	1,232	160,444	72,998	10,489,374
\$1,000,000 under \$1,500,000.....	94,841	5,162,730	49,897	467,695	158	36,648	17,680	3,349,427
\$1,500,000 under \$2,000,000.....	42,727	3,489,259	23,101	309,811	56	2,916	7,148	1,721,708
\$2,000,000 under \$5,000,000.....	64,803	8,072,349	36,148	737,022	144	36,951	10,435	3,093,439
\$5,000,000 under \$10,000,000.....	17,281	4,694,445	9,821	420,144	24	9,140	2,829	1,484,685
\$10,000,000 or more.....	11,079	9,673,414	6,589	756,430	17	5,241	1,729	2,323,036
Taxable returns.....	30,959,727	140,937,489	19,775,103	17,446,701	352,216	5,623,070	9,246,325	211,143,116
Nontaxable returns.....	3,180,877	6,050,190	1,145,954	863,134	90,120	569,237	4,066,261	33,454,996

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	90,905	968,587	483,901	21,767,169	502,214	13,649,345	15,476,411	640,634,142
No adjusted gross income.....	2,657	36,159	6,029	495,968	8,890	1,149,172	159,916	8,816,056
\$1 under \$5,000.....	*864	*4,736	10,748	5,369	1,733	8,206	648,360	1,268,596
\$5,000 under \$10,000.....	*2,194	*727	12,397	3,811	20,091	57,847	670,085	2,600,356
\$10,000 under \$15,000.....	*3,415	*14,948	7,883	21,079	11,124	40,840	611,134	2,582,823
\$15,000 under \$20,000.....	3,961	12,998	11,853	20,024	9,647	90,710	628,361	3,065,263
\$20,000 under \$25,000.....	4,650	9,470	15,905	25,274	6,065	78,130	576,024	3,202,325
\$25,000 under \$30,000.....	5,105	5,575	4,068	1,958	12,733	64,611	560,498	3,269,684
\$30,000 under \$40,000.....	8,235	36,794	24,729	64,327	22,472	110,645	1,123,379	7,224,670
\$40,000 under \$50,000.....	8,017	12,286	24,508	62,616	19,651	85,134	1,156,013	8,003,449
\$50,000 under \$75,000.....	13,966	44,724	69,774	135,495	55,308	371,977	2,698,530	23,423,406
\$75,000 under \$100,000.....	7,916	25,153	44,767	130,601	43,653	347,424	1,996,964	23,301,135
\$100,000 under \$200,000.....	12,231	88,350	100,733	747,938	128,536	784,221	2,904,419	67,025,708
\$200,000 under \$500,000.....	7,624	32,444	77,222	1,149,698	91,565	1,584,297	1,260,109	84,691,832
\$500,000 under \$1,000,000.....	3,332	232,678	32,915	1,185,112	34,818	1,375,740	287,138	58,197,960
\$1,000,000 under \$1,500,000.....	1,668	25,579	12,124	1,589,018	12,357	849,869	77,825	32,489,035
\$1,500,000 under \$2,000,000.....	974	17,053	6,753	743,181	6,189	506,374	36,067	22,880,585
\$2,000,000 under \$5,000,000.....	2,090	68,732	12,761	2,832,319	11,028	1,587,845	55,906	69,706,443
\$5,000,000 under \$10,000,000.....	990	43,590	4,696	2,395,955	3,523	1,477,499	15,453	49,943,598
\$10,000,000 or more.....	1,015	256,591	4,035	10,157,426	2,831	3,078,806	10,232	168,941,219
Taxable returns.....	70,810	864,836	454,246	21,156,456	465,063	11,672,427	14,242,491	623,767,898
Nontaxable returns.....	20,095	103,751	29,655	610,713	37,151	1,976,918	1,233,920	16,866,244

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

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	2,411,215	104,665,399	77,522	1,201,422	1,400,840	115,698,144	479,680	4,294,716
No adjusted gross income.....	61,025	3,112,960	2,200	52,397	20,986	2,479,694	7,519	304,980
\$1 under \$5,000.....	32,850	107,338	*864	*7,104	22,569	27,401	7,208	16,207
\$5,000 under \$10,000.....	68,588	416,830	*2,151	*1,002	40,131	164,312	17,144	22,884
\$10,000 under \$15,000.....	72,453	343,020	4,364	23,325	39,049	257,060	12,652	5,326
\$15,000 under \$20,000.....	99,874	570,745	*3,827	*13,002	36,720	246,846	13,013	33,210
\$20,000 under \$25,000.....	94,638	642,912	5,598	14,384	39,736	200,114	14,585	35,983
\$25,000 under \$30,000.....	84,600	793,713	*3,194	*5,039	29,813	289,800	11,477	10,713
\$30,000 under \$40,000.....	188,961	1,522,911	6,292	36,130	74,356	490,819	31,065	127,383
\$40,000 under \$50,000.....	192,868	1,863,319	8,017	18,428	85,182	415,507	32,860	130,399
\$50,000 under \$75,000.....	393,265	4,026,275	12,616	58,377	184,605	1,697,661	68,421	273,764
\$75,000 under \$100,000.....	275,653	4,212,077	7,540	35,735	150,824	1,450,940	42,830	187,120
\$100,000 under \$200,000.....	448,465	13,384,593	6,660	48,583	296,113	4,427,573	122,908	537,085
\$200,000 under \$500,000.....	254,387	17,519,311	6,737	46,276	214,286	9,000,787	62,604	620,306
\$500,000 under \$1,000,000.....	78,694	11,763,556	2,699	332,509	82,895	8,727,234	19,715	471,172
\$1,000,000 under \$1,500,000.....	23,718	5,457,556	1,298	32,556	28,651	5,969,055	5,840	189,782
\$1,500,000 under \$2,000,000.....	11,498	4,072,185	716	16,980	14,755	4,827,452	2,740	102,757
\$2,000,000 under \$5,000,000.....	19,293	11,775,438	1,440	65,685	25,188	15,320,128	4,776	422,354
\$5,000,000 under \$10,000,000.....	5,936	7,173,838	658	51,780	8,374	12,481,898	1,318	266,541
\$10,000,000 or more.....	4,448	15,906,824	649	342,130	6,605	47,223,864	1,005	536,750
Taxable returns.....	2,144,497	100,132,775	59,306	1,058,715	1,306,456	112,246,072	435,920	3,846,826
Nontaxable returns.....	266,718	4,532,624	18,216	142,707	94,384	3,452,072	43,760	447,890

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)
All returns.....	10,900,315	63,276,476	827,490	7,445,007	872,562	8,364,141	8,732,290	98,966,627
No adjusted gross income.....	132,348	429,478	34,956	559,504	60,861	2,830,958	46,125	636,400
\$1 under \$5,000.....	513,015	562,887	10,883	36,802	15,605	52,214	118,334	290,091
\$5,000 under \$10,000.....	471,740	894,873	31,923	74,718	18,261	63,655	371,999	1,266,377
\$10,000 under \$15,000.....	410,503	1,094,527	24,865	140,876	30,568	197,660	571,586	2,622,211
\$15,000 under \$20,000.....	408,070	1,291,431	32,719	161,165	24,481	81,856	736,879	3,767,041
\$20,000 under \$25,000.....	360,650	1,020,881	39,589	149,307	38,574	126,955	594,163	3,429,660
\$25,000 under \$30,000.....	361,099	970,636	28,349	126,196	29,484	198,816	462,492	2,924,118
\$30,000 under \$40,000.....	746,445	2,007,711	81,350	459,444	54,845	230,384	954,559	6,354,683
\$40,000 under \$50,000.....	757,536	2,163,918	58,654	325,888	53,665	248,591	781,676	6,324,395
\$50,000 under \$75,000.....	1,813,291	7,234,119	164,796	1,029,127	103,066	347,457	1,717,869	17,102,134
\$75,000 under \$100,000.....	1,425,117	7,249,099	83,916	571,415	89,279	403,212	1,022,744	14,099,431
\$100,000 under \$200,000.....	2,202,182	15,522,571	120,492	1,066,317	171,065	928,565	1,064,289	23,972,086
\$200,000 under \$500,000.....	957,034	12,173,965	71,627	1,026,911	111,046	700,507	235,667	11,186,847
\$500,000 under \$1,000,000.....	206,673	4,600,385	22,316	537,636	39,477	604,060	35,321	2,954,881
\$1,000,000 under \$1,500,000.....	54,500	1,655,021	7,374	197,713	12,004	203,664	8,840	825,423
\$1,500,000 under \$2,000,000.....	25,076	873,578	3,760	138,746	6,001	151,521	3,373	309,925
\$2,000,000 under \$5,000,000.....	38,310	1,786,298	6,649	358,846	9,609	324,094	4,744	617,679
\$5,000,000 under \$10,000,000.....	10,174	731,269	1,854	175,932	2,772	251,677	1,018	153,476
\$10,000,000 or more.....	6,552	1,013,828	1,419	308,464	1,900	418,297	610	129,770
Taxable returns.....	10,095,612	61,199,995	699,296	6,530,135	721,135	5,010,770	7,914,755	94,699,935
Nontaxable returns.....	804,703	2,076,481	128,193	914,873	151,426	3,353,372	817,535	4,266,692

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	23,793,403	552,009,667	21,765,212	325,827,702	4,200,588	45,099,159	4,520,263	30,309,122
No adjusted gross income.....	123,485	2,059,221	107,947	931,874	76,912	1,058,201	140,789	2,244,942
\$1 under \$5,000.....	481,295	3,127,169	427,349	1,032,855	93,406	231,757	69,612	368,257
\$5,000 under \$10,000.....	1,310,269	8,451,997	1,275,884	6,370,967	202,376	645,146	137,291	710,856
\$10,000 under \$15,000.....	2,012,257	17,975,475	1,982,654	14,971,807	237,952	1,080,553	190,166	992,013
\$15,000 under \$20,000.....	2,148,961	26,028,427	2,078,029	19,993,850	244,738	1,211,842	195,808	1,051,468
\$20,000 under \$25,000.....	1,732,821	22,849,479	1,660,113	18,573,656	201,396	1,018,754	202,776	987,895
\$25,000 under \$30,000.....	1,394,241	22,336,349	1,326,033	16,260,667	175,642	753,974	200,085	1,180,947
\$30,000 under \$40,000.....	2,678,177	46,375,301	2,508,378	34,377,644	365,984	1,911,769	408,345	2,326,726
\$40,000 under \$50,000.....	2,257,897	41,887,298	2,083,775	29,805,439	338,282	2,051,647	419,921	2,368,486
\$50,000 under \$75,000.....	4,237,542	103,399,838	3,799,078	65,821,051	759,769	5,006,254	886,893	5,192,837
\$75,000 under \$100,000.....	2,367,667	72,688,035	2,045,614	43,764,366	439,877	3,832,811	587,214	3,541,159
\$100,000 under \$200,000.....	2,303,590	107,525,755	1,910,453	51,914,489	662,648	9,359,416	763,201	5,558,841
\$200,000 under \$500,000.....	583,472	54,431,680	438,830	16,393,192	290,380	8,234,506	242,676	2,482,334
\$500,000 under \$1,000,000.....	100,491	12,087,950	75,704	2,996,386	66,855	3,561,077	46,523	609,105
\$1,000,000 under \$1,500,000.....	25,488	3,749,048	19,221	925,454	18,976	1,486,998	12,174	235,777
\$1,500,000 under \$2,000,000.....	11,410	1,910,871	8,442	443,683	8,514	856,587	5,262	110,035
\$2,000,000 under \$5,000,000.....	16,973	3,150,727	12,421	764,204	12,061	1,608,781	8,068	200,950
\$5,000,000 under \$10,000,000.....	4,502	1,043,245	3,201	270,209	2,970	642,386	2,107	73,766
\$10,000,000 or more.....	2,865	931,803	2,085	215,907	1,851	546,701	1,353	72,729
Taxable returns.....	20,737,732	524,420,677	18,884,566	308,693,055	3,579,473	41,805,822	3,865,605	24,784,525
Nontaxable returns.....	3,055,672	27,588,990	2,880,645	17,134,647	621,114	3,293,337	654,658	5,524,597

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)
All returns.....	1,103,851	7,997,803	36,033	100,895	506,784	3,540,463	121,128	502,828
No adjusted gross income.....	23,887	212,851	858	9,321	5,674	50,839	3,991	52,353
\$1 under \$5,000.....	21,309	14,249	--	--	*7,726	*6,889	*3,880	*27,639
\$5,000 under \$10,000.....	41,641	47,391	*2,883	*5,646	37,939	110,670	*4,705	*17,736
\$10,000 under \$15,000.....	75,420	172,830	*2,633	*236	48,440	237,444	*7,820	*32,556
\$15,000 under \$20,000.....	49,473	133,446	--	--	38,269	197,063	6,495	35,925
\$20,000 under \$25,000.....	57,534	127,664	*925	*13,664	38,213	244,193	*5,654	*28,512
\$25,000 under \$30,000.....	39,892	112,802	*3,903	*228	32,157	180,747	11,633	25,591
\$30,000 under \$40,000.....	88,973	239,541	*1,232	*18,212	48,413	236,000	16,154	55,503
\$40,000 under \$50,000.....	87,925	212,968	*1,400	*1,690	36,355	151,403	11,989	36,729
\$50,000 under \$75,000.....	203,477	700,804	*5,406	*6,027	71,253	563,198	25,773	66,656
\$75,000 under \$100,000.....	115,471	542,663	*3,483	*5,735	46,013	350,107	9,758	43,021
\$100,000 under \$200,000.....	169,864	1,247,393	7,560	5,207	75,125	789,809	7,944	33,846
\$200,000 under \$500,000.....	82,389	1,318,971	4,373	11,321	16,035	331,160	3,390	16,737
\$500,000 under \$1,000,000.....	24,567	815,069	704	8,366	3,074	56,002	1,276	20,308
\$1,000,000 under \$1,500,000.....	7,323	411,232	258	1,934	1,025	11,452	282	2,199
\$1,500,000 under \$2,000,000.....	3,870	246,868	129	6,515	379	7,074	156	2,086
\$2,000,000 under \$5,000,000.....	6,678	616,623	177	3,123	483	9,497	171	1,981
\$5,000,000 under \$10,000,000.....	2,340	308,090	59	2,050	139	3,425	40	2,061
\$10,000,000 or more.....	1,818	516,346	51	1,621	71	3,490	17	1,388
Taxable returns.....	964,152	7,556,313	30,014	62,299	437,701	3,242,335	109,317	408,859
Nontaxable returns.....	139,699	441,490	6,019	38,596	69,083	298,128	11,811	93,970

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	5,352,098	55,850,086	4,268,385	27,684,444	4,179,537	285,424,865	2,120,784	72,511,266
No adjusted gross income.....	92,451	1,246,684	145,223	2,306,996	35,823	1,282,403	173,450	25,512,604
\$1 under \$5,000.....	116,591	239,432	69,810	356,181	68,772	166,826	43,363	524,490
\$5,000 under \$10,000.....	262,617	772,030	137,191	663,039	97,350	452,463	59,629	619,368
\$10,000 under \$15,000.....	336,944	1,442,182	194,111	925,697	103,340	701,149	85,766	881,708
\$15,000 under \$20,000.....	305,373	1,509,480	195,807	1,033,703	105,630	895,537	82,998	1,040,934
\$20,000 under \$25,000.....	276,363	1,371,329	198,891	1,014,528	118,635	1,022,415	75,026	800,709
\$25,000 under \$30,000.....	230,076	1,024,282	205,455	1,161,369	117,310	1,521,588	74,680	786,672
\$30,000 under \$40,000.....	468,327	2,366,270	409,880	2,183,084	215,334	2,600,470	168,342	1,700,887
\$40,000 under \$50,000.....	432,398	2,406,419	420,074	2,414,534	263,621	3,348,507	146,292	1,698,942
\$50,000 under \$75,000.....	963,834	6,178,666	893,056	5,085,958	663,855	10,329,173	345,139	2,922,307
\$75,000 under \$100,000.....	564,131	4,710,235	587,486	3,504,007	516,352	9,194,271	201,772	2,015,437
\$100,000 under \$200,000.....	822,186	11,268,360	640,272	4,367,981	945,548	35,453,108	383,599	5,008,540
\$200,000 under \$500,000.....	339,663	9,721,171	125,560	1,534,094	631,523	59,853,019	187,969	5,857,485
\$500,000 under \$1,000,000.....	82,398	4,373,008	27,194	499,568	177,547	42,162,829	51,407	4,244,952
\$1,000,000 under \$1,500,000.....	23,684	1,894,864	7,330	201,465	49,907	22,015,433	14,170	1,762,661
\$1,500,000 under \$2,000,000.....	10,827	1,100,444	3,311	109,697	22,657	14,186,524	6,905	1,284,795
\$2,000,000 under \$5,000,000.....	16,561	2,218,509	5,326	194,564	32,659	33,220,664	12,592	4,088,172
\$5,000,000 under \$10,000,000.....	4,591	943,534	1,456	60,049	8,373	17,689,767	4,281	2,769,652
\$10,000,000 or more.....	3,084	1,063,186	952	67,930	5,300	29,328,718	3,403	8,990,950
Taxable returns.....	4,581,343	51,970,696	3,612,864	22,203,786	3,861,825	281,523,849	1,704,880	42,891,643
Nontaxable returns.....	770,755	3,879,390	655,521	5,480,659	317,712	3,901,017	415,904	29,619,622

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)
All returns.....	556,534	12,134,000	39,026	1,127,838	703,083	8,270,319	1,358,701	17,305,037
No adjusted gross income.....	8,274	134,546	2,326	451,352	22,812	222,541	100,386	3,283,352
\$1 under \$5,000.....	18,087	26,198	*7	*327	39,353	106,693	28,636	189,147
\$5,000 under \$10,000.....	20,835	58,895	*2,930	*976	66,899	286,790	57,089	551,471
\$10,000 under \$15,000.....	22,419	119,662	*972	*157	57,507	341,119	70,966	587,381
\$15,000 under \$20,000.....	19,297	59,947	--	--	55,500	390,379	80,764	691,049
\$20,000 under \$25,000.....	18,151	99,873	*183	*4,001	45,819	397,145	90,089	754,844
\$25,000 under \$30,000.....	19,044	54,707	*2,968	*1,443	42,401	480,533	73,991	692,435
\$30,000 under \$40,000.....	33,431	362,130	*3,187	*27,055	59,546	595,835	171,105	1,389,711
\$40,000 under \$50,000.....	29,755	190,826	2,914	7,903	69,368	795,855	150,225	1,316,373
\$50,000 under \$75,000.....	93,972	691,992	7,447	16,859	126,381	1,725,195	246,088	2,653,663
\$75,000 under \$100,000.....	57,355	647,804	1,886	17,040	50,815	794,729	123,119	1,262,433
\$100,000 under \$200,000.....	122,505	1,593,769	4,542	25,422	47,414	1,294,147	111,674	1,668,008
\$200,000 under \$500,000.....	59,766	1,780,955	5,465	70,906	13,784	485,581	38,733	1,033,716
\$500,000 under \$1,000,000.....	18,446	1,481,367	1,599	42,943	3,579	175,057	9,134	456,942
\$1,000,000 under \$1,500,000.....	6,008	597,360	720	46,773	766	35,606	2,725	196,583
\$1,500,000 under \$2,000,000.....	2,493	393,890	400	22,490	375	38,290	1,193	97,104
\$2,000,000 under \$5,000,000.....	4,380	1,265,420	760	91,392	537	60,259	1,917	239,666
\$5,000,000 under \$10,000,000.....	1,298	927,380	343	96,584	143	32,038	498	104,174
\$10,000,000 or more.....	1,017	1,647,279	378	204,215	82	12,524	369	136,985
Taxable returns.....	516,686	11,858,667	31,131	674,312	512,383	6,934,269	1,063,698	12,141,834
Nontaxable returns.....	39,848	275,333	7,895	453,526	190,700	1,336,050	295,003	5,163,202

Footnotes at end of table.

Individual Income Tax Returns, 2000

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 ²	
			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)
All returns.....	6,478,291	16,913,305	13,627,723	186,586,863	10,608,571	89,964,021	358,392	15,239,672
No adjusted gross income.....	15,702	43,619	81,696	1,004,920	673	11,958	109,604	2,897,186
\$1 under \$5,000.....	172,475	248,673	389,945	3,806,652	5,150	16,094	56,894	2,358,502
\$5,000 under \$10,000.....	551,338	1,185,497	648,290	7,527,708	10,036	53,290	15,595	546,919
\$10,000 under \$15,000.....	787,543	1,818,274	885,473	10,603,113	39,953	139,381	18,672	911,600
\$15,000 under \$20,000.....	726,011	1,860,047	901,546	11,968,619	176,587	198,811	13,142	496,506
\$20,000 under \$25,000.....	618,827	1,551,792	1,010,001	13,707,397	727,236	808,161	*5,880	*379,805
\$25,000 under \$30,000.....	521,592	1,380,652	1,009,318	13,481,636	948,426	1,966,391	13,740	612,391
\$30,000 under \$40,000.....	811,040	2,193,946	1,855,898	23,543,861	1,854,954	7,621,554	12,402	501,257
\$40,000 under \$50,000.....	656,152	1,922,365	1,440,264	18,028,471	1,440,264	10,549,948	13,537	705,606
\$50,000 under \$75,000.....	991,327	2,653,930	2,532,105	35,015,940	2,532,105	27,887,603	24,528	1,084,980
\$75,000 under \$100,000.....	339,520	1,046,741	1,239,103	19,464,937	1,239,103	16,542,579	12,264	707,368
\$100,000 under \$200,000.....	253,316	869,193	1,176,023	19,721,638	1,176,023	16,763,164	35,305	2,132,401
\$200,000 under \$500,000.....	29,766	122,668	345,975	6,464,928	345,975	5,495,124	18,690	1,345,768
\$500,000 under \$1,000,000.....	2,733	11,527	70,979	1,386,991	70,979	1,178,927	4,819	332,494
\$1,000,000 under \$1,500,000.....	373	1,648	18,099	373,434	18,099	317,415	1,414	97,932
\$1,500,000 under \$2,000,000.....	225	1,281	7,825	161,564	7,825	137,328	616	43,123
\$2,000,000 under \$5,000,000.....	295	1,203	10,911	232,045	10,911	197,236	917	61,210
\$5,000,000 under \$10,000,000.....	42	171	2,680	57,380	2,680	48,773	226	14,613
\$10,000,000 or more.....	13	79	1,592	35,627	1,592	30,283	147	10,014
Taxable returns.....	4,877,470	13,277,984	12,099,008	167,216,517	10,374,666	88,915,072	149,704	7,990,415
Nontaxable returns.....	1,600,821	3,635,321	1,528,714	19,370,346	233,905	1,048,949	208,688	7,249,258

Size of adjusted gross income	Other income ²				Net operating loss ²		Gambling earnings ²	
	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)
All returns.....	5,590,131	29,869,204	225,273	4,499,046	527,417	48,096,275	1,402,640	16,762,038
No adjusted gross income.....	62,521	666,525	20,196	1,042,096	283,585	43,089,233	8,405	81,046
\$1 under \$5,000.....	244,956	418,481	14,858	86,895	31,980	241,906	21,435	49,398
\$5,000 under \$10,000.....	286,200	714,163	6,000	33,258	44,698	319,867	49,151	157,201
\$10,000 under \$15,000.....	310,119	712,728	7,904	106,791	35,305	250,221	79,747	247,840
\$15,000 under \$20,000.....	288,978	796,919	10,965	157,586	24,663	235,905	90,790	304,038
\$20,000 under \$25,000.....	250,223	630,622	8,119	38,572	19,469	173,392	74,353	338,526
\$25,000 under \$30,000.....	218,913	469,624	4,213	74,783	12,377	151,893	81,102	406,395
\$30,000 under \$40,000.....	508,915	1,323,020	13,281	129,243	21,349	395,338	150,358	669,112
\$40,000 under \$50,000.....	461,567	1,050,734	12,660	91,961	13,869	243,471	147,376	767,916
\$50,000 under \$75,000.....	1,075,042	2,815,596	27,891	220,851	7,964	211,663	298,599	1,729,728
\$75,000 under \$100,000.....	645,377	2,073,482	18,312	182,216	9,875	245,443	156,440	1,299,989
\$100,000 under \$200,000.....	801,426	4,471,841	47,405	658,751	13,209	581,616	183,816	2,984,700
\$200,000 under \$500,000.....	306,356	4,380,760	22,276	777,095	5,881	395,562	44,258	2,692,829
\$500,000 under \$1,000,000.....	75,048	2,139,362	6,561	279,936	1,490	344,074	10,567	1,110,910
\$1,000,000 under \$1,500,000.....	21,146	1,047,392	1,727	109,139	620	209,042	2,794	699,989
\$1,500,000 under \$2,000,000.....	9,334	656,900	814	53,860	306	157,854	1,138	374,865
\$2,000,000 under \$5,000,000.....	15,657	1,638,758	1,309	137,262	514	295,111	1,676	884,033
\$5,000,000 under \$10,000,000.....	4,766	1,055,135	423	74,182	147	155,891	420	733,098
\$10,000,000 or more.....	3,587	2,807,162	360	244,569	116	398,795	215	1,230,426
Taxable returns.....	4,836,592	27,449,451	174,074	3,142,885	123,261	11,567,116	1,202,858	15,292,270
Nontaxable returns.....	753,539	2,419,753	51,199	1,356,162	404,156	36,529,159	199,781	1,469,767

Footnotes at end of table.

Individual Income Tax Returns, 2000

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

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

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	656,724	7,460,164	65,415	120,330	170,105	1,008,208	4,411	42,400
No adjusted gross income.....	10,752	273,199	*1,779	*1,489	2,743	14,973	--	--
\$1 under \$5,000.....	3,252	35,722	*972	*292	*6,795	*18,324	**1,381	**6,437
\$5,000 under \$10,000.....	14,916	60,758	--	--	*8,952	*40,295	--	--
\$10,000 under \$15,000.....	17,609	84,444	*3,575	*4,020	*7,690	*32,636	--	--
\$15,000 under \$20,000.....	25,239	195,908	*2,888	*6,944	*4,827	*11,564	**	**
\$20,000 under \$25,000.....	27,336	197,492	*4,648	*5,355	*10,457	*40,548	--	--
\$25,000 under \$30,000.....	34,801	220,766	*2,260	*3,124	*5,734	*29,923	*1,951	*12,217
\$30,000 under \$40,000.....	65,964	380,763	*8,895	*14,114	18,032	106,262	--	--
\$40,000 under \$50,000.....	61,618	376,519	*5,823	*8,385	18,012	63,031	--	--
\$50,000 under \$75,000.....	133,993	1,022,262	6,554	12,918	27,870	61,266	*337	*1,899
\$75,000 under \$100,000.....	82,487	733,413	5,088	11,634	28,258	118,975	--	--
\$100,000 under \$200,000.....	107,368	1,382,759	13,760	30,847	23,748	237,691	*153	*1,209
\$200,000 under \$500,000.....	51,398	1,354,639	7,748	17,330	5,517	150,593	*307	*8,217
\$500,000 under \$1,000,000.....	11,869	566,613	905	2,361	1,011	39,478	*163	*3,552
\$1,000,000 under \$1,500,000.....	3,062	166,719	311	918	194	24,979	*41	*3,542
\$1,500,000 under \$2,000,000.....	1,548	100,561	103	299	103	2,496	*28	*1,480
\$2,000,000 under \$5,000,000.....	2,359	172,438	85	242	107	10,781	43	3,290
\$5,000,000 under \$10,000,000.....	716	60,113	16	50	32	1,281	*5	*255
\$10,000,000 or more.....	436	75,073	*3	*9	20	3,113	*3	*302
Taxable returns.....	613,045	6,856,783	58,629	110,351	147,370	917,759	2,688	34,006
Nontaxable returns.....	43,678	603,380	6,786	9,979	22,736	90,449	*1,723	*8,394

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)
All returns.....	85,670,504	456,084,883	11,330,554	14,735,998	42,534,320	822,360,510	252,332,427	690,109,474
No adjusted gross income.....	--	--	--	--	--	--	2,344,635	6,527,161
\$1 under \$5,000.....	12,616,620	44,443,865	709,127	869,768	185,173	2,133,138	8,651,310	24,183,623
\$5,000 under \$10,000.....	12,330,806	60,985,089	1,406,246	1,718,261	467,842	5,257,582	16,188,206	45,278,791
\$10,000 under \$15,000.....	11,267,762	60,031,865	1,901,929	2,368,280	841,274	9,646,982	19,782,920	55,340,639
\$15,000 under \$20,000.....	10,447,064	57,873,654	1,647,081	2,163,095	1,214,471	13,541,912	21,020,417	58,812,909
\$20,000 under \$25,000.....	8,455,222	47,128,078	1,069,823	1,457,881	1,529,850	17,382,730	18,735,895	52,422,684
\$25,000 under \$30,000.....	6,553,512	36,826,060	716,238	939,365	1,811,190	20,034,800	16,076,545	44,985,177
\$30,000 under \$40,000.....	9,198,395	53,423,946	1,107,002	1,443,269	4,345,285	50,901,254	27,425,887	76,747,324
\$40,000 under \$50,000.....	5,774,652	35,664,865	770,084	1,005,570	4,637,438	58,045,007	23,603,924	66,054,832
\$50,000 under \$75,000.....	6,371,514	41,656,641	1,161,792	1,551,260	10,704,645	155,777,901	43,660,347	122,201,271
\$75,000 under \$100,000.....	1,624,995	11,064,310	486,226	702,594	6,972,333	121,230,747	24,005,664	67,192,154
\$100,000 under \$200,000.....	833,332	5,675,165	294,972	431,037	7,249,967	175,201,318	22,928,678	63,691,790
\$200,000 under \$500,000.....	141,373	942,115	47,210	67,617	1,994,390	84,614,841	6,124,607	6,671,119
\$500,000 under \$1,000,000.....	34,534	229,334	8,158	11,590	361,512	29,659,832	1,110,381	(³)
\$1,000,000 under \$1,500,000.....	10,474	70,930	2,531	3,451	89,027	11,970,414	278,717	(³)
\$1,500,000 under \$2,000,000.....	3,884	26,112	944	1,327	40,698	7,148,217	125,448	(³)
\$2,000,000 under \$5,000,000.....	5,076	34,180	1,008	1,389	61,691	17,722,035	187,027	(³)
\$5,000,000 under \$10,000,000.....	963	6,492	132	177	16,647	10,770,346	49,819	(³)
\$10,000,000 or more.....	328	2,183	50	67	10,886	31,321,453	31,998	(³)
Taxable returns.....	57,239,938	303,623,031	8,878,125	11,520,116	39,550,580	767,001,120	186,097,159	504,875,114
Nontaxable returns.....	28,430,566	152,461,853	2,452,429	3,215,882	2,983,740	55,359,390	66,235,268	185,234,360

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

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

¹ Not included in adjusted gross income.

² Other income includes all items reported on line 21 of Form 1040 such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income 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 2000) 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.

³ No exemption allowed at these income levels.

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

Individual Income Tax Returns, 2000

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)	
All returns.....	129,373,500	105,259,292	4,544,242,424	105,277,967	1,018,218,948	37,736,095	37,722,293	6,368,101	2,793,860
No adjusted gross income.....	1,146,357	--	--	8,982	119,734	6,238	2,843	--	--
\$1 under \$5,000.....	12,802,742	2,321,208	2,310,589	2,306,720	341,790	95,134	2,661	*156	*110
\$5,000 under \$15,000.....	12,801,602	6,107,118	13,321,617	6,108,110	2,010,981	1,127,389	119,210	*948	*313
\$10,000 under \$15,000.....	12,111,065	8,189,810	38,330,697	8,187,940	5,715,892	1,748,162	543,285	88,501	17,250
\$15,000 under \$20,000.....	11,661,534	10,583,580	75,723,066	10,587,124	11,298,102	3,659,081	2,062,219	348,769	137,170
\$20,000 under \$25,000.....	9,993,115	9,584,511	108,031,449	9,585,730	16,117,022	3,417,623	2,985,607	461,503	206,660
\$25,000 under \$30,000.....	8,368,758	8,232,553	127,600,390	8,235,579	19,048,031	2,946,703	2,646,627	487,681	222,087
\$30,000 under \$40,000.....	13,547,727	13,409,907	289,468,391	13,412,548	44,376,600	4,677,401	4,149,372	754,563	320,347
\$40,000 under \$50,000.....	10,412,090	10,376,300	305,175,955	10,377,952	49,609,099	4,193,202	3,869,712	756,058	322,973
\$50,000 under \$75,000.....	17,076,159	17,024,958	724,730,198	17,030,433	123,561,626	7,613,359	7,822,679	1,588,515	690,981
\$75,000 under \$100,000.....	8,597,328	8,585,344	537,645,034	8,588,253	104,177,139	4,383,507	4,378,863	972,303	442,693
\$100,000 under \$200,000.....	8,083,447	8,076,672	821,705,724	8,078,754	186,527,101	2,830,097	2,516,827	751,767	357,122
\$200,000 under \$500,000.....	2,135,763	2,132,711	521,942,794	2,134,488	147,957,882	713,804	1,545,166	134,238	63,363
\$500,000 under \$1,000,000.....	396,131	395,408	239,349,218	395,862	77,103,255	183,416	1,092,388	16,249	9,101
\$1,000,000 under \$1,500,000.....	99,510	99,287	108,725,941	99,433	35,762,333	53,957	627,967	3,322	1,743
\$1,500,000 under \$2,000,000.....	44,582	44,504	69,595,617	44,552	22,951,157	26,096	437,527	1,297	726
\$2,000,000 under \$5,000,000.....	66,768	66,648	181,760,398	66,707	59,309,335	40,596	1,095,368	1,659	896
\$5,000,000 under \$10,000,000.....	17,610	17,575	109,905,445	17,596	34,965,071	11,887	638,432	359	196
\$10,000,000 or more.....	11,215	11,199	268,919,902	11,207	77,266,795	8,442	1,185,540	212	130
Taxable returns.....	96,817,603	96,790,894	4,503,227,232	96,817,427	1,012,045,191	29,275,555	31,548,535	5,283,333	2,301,376
Nontaxable returns.....	32,555,897	8,468,398	41,015,192	8,460,539	6,173,757	8,460,539	6,173,757	1,084,768	492,484

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)	
All returns.....	155,796	32,608	26,404,521	19,689,359	6,815,316	4,851,178	42,681	91,866
No adjusted gross income.....	2,064	1,532	3,422	1,194	764	105	--	--
\$1 under \$5,000.....	*1,982	*702	*956	*405	--	--	--	--
\$5,000 under \$10,000.....	37,910	3,877	*4,027	*1,220	204,750	43,279	--	--
\$10,000 under \$15,000.....	70,662	18,324	744,434	170,261	517,744	266,540	--	--
\$15,000 under \$20,000.....	33,861	7,459	2,563,593	1,019,340	534,426	353,028	--	--
\$20,000 under \$25,000.....	*9,317	*715	2,599,350	1,485,328	531,009	386,202	*972	*82
\$25,000 under \$30,000.....	--	--	2,301,691	1,604,681	531,883	371,428	*926	*1,130
\$30,000 under \$40,000.....	--	--	3,790,306	2,967,741	954,373	753,156	*1,911	*1,185
\$40,000 under \$50,000.....	--	--	3,381,893	2,842,051	887,176	589,191	*7,932	*11,788
\$50,000 under \$75,000.....	--	--	6,205,416	5,538,997	1,491,841	1,308,650	17,142	51,491
\$75,000 under \$100,000.....	--	--	3,274,469	2,911,011	1,161,349	779,599	*11,060	*24,834
\$100,000 under \$200,000.....	--	--	1,534,966	1,147,129	--	--	*2,729	*1,339
\$200,000 under \$500,000.....	--	--	--	--	--	--	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$1,500,000.....	--	--	--	--	--	--	--	--
\$1,500,000 under \$2,000,000.....	--	--	--	--	--	--	*8	*17
\$2,000,000 under \$5,000,000.....	--	--	--	--	--	--	--	--
\$5,000,000 under \$10,000,000.....	--	--	--	--	--	--	--	--
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
Taxable returns.....	83,753	19,194	19,995,745	16,223,275	5,829,812	4,162,347	23,748	36,594
Nontaxable returns.....	72,043	13,414	6,408,776	3,466,084	985,504	688,831	18,933	55,272

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	5,416,246	1,968,680	199,554	1,287,661	3,935,699	5,990,360	275,114	764,253
No adjusted gross income.....	--	--	--	--	87	2	--	--
\$1 under \$5,000.....	--	--	*711	*70	88,484	1,250	*948	*81
\$5,000 under \$10,000.....	801,599	68,211	*2,930	*65	83,551	2,242	--	--
\$10,000 under \$15,000.....	286,441	60,352	*724	*387	116,963	9,470	*2,878	*447
\$15,000 under \$20,000.....	1,336,755	527,911	*1,096	*643	113,879	13,018	*3,857	*1,709
\$20,000 under \$25,000.....	1,674,876	880,416	*849	*902	108,093	13,754	6,333	7,045
\$25,000 under \$30,000.....	1,207,323	417,137	*904	*498	80,437	10,238	7,892	5,968
\$30,000 under \$40,000.....	109,252	14,653	3,951	2,134	217,827	47,834	12,953	18,518
\$40,000 under \$50,000.....	--	--	4,249	927	245,156	59,619	19,759	29,820
\$50,000 under \$75,000.....	--	--	19,772	12,471	608,271	112,490	39,674	56,890
\$75,000 under \$100,000.....	--	--	13,851	17,992	497,623	128,995	31,367	59,982
\$100,000 under \$200,000.....	--	--	69,028	85,987	951,893	750,889	79,213	159,294
\$200,000 under \$500,000.....	--	--	50,361	199,786	541,000	1,137,757	42,114	118,212
\$500,000 under \$1,000,000.....	--	--	17,101	225,543	156,386	761,159	14,701	76,924
\$1,000,000 under \$1,500,000.....	--	--	5,244	136,245	47,352	440,439	4,717	40,074
\$1,500,000 under \$2,000,000.....	--	--	2,564	97,203	23,368	307,240	2,408	25,935
\$2,000,000 under \$5,000,000.....	--	--	4,220	260,738	36,514	741,865	3,949	72,252
\$5,000,000 under \$10,000,000.....	--	--	1,216	115,465	10,925	473,486	1,267	39,321
\$10,000,000 or more.....	--	--	783	130,605	7,890	978,612	1,085	51,779
Taxable returns.....	2,068,415	747,708	195,759	1,252,046	3,874,960	5,840,820	256,327	731,792
Nontaxable returns.....	3,347,831	1,220,971	3,795	35,615	60,739	149,541	18,787	32,460

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)
All returns.....	5,073	21,948	26,742	44,500	49,245	100,696	96,815,794	980,496,655
No adjusted gross income.....	**	**	--	--	--	--	5,608	116,892
\$1 under \$5,000.....	--	--	**949	**41	*948	*3	2,299,944	339,129
\$5,000 under \$10,000.....	--	--	--	--	*343	*3	5,531,486	1,891,770
\$10,000 under \$15,000.....	--	--	**	**	*925	*254	6,927,830	5,172,606
\$15,000 under \$20,000.....	--	--	--	--	*1,982	*755	7,548,195	9,235,884
\$20,000 under \$25,000.....	--	--	--	--	*1,982	*3,665	7,565,852	13,131,415
\$25,000 under \$30,000.....	--	--	--	--	*2,913	*2,739	7,297,191	16,401,405
\$30,000 under \$40,000.....	--	--	*2,944	*84	*3,008	*10,836	13,002,470	40,227,229
\$40,000 under \$50,000.....	**	**	*4,871	*1,391	*3,277	*1,935	10,250,253	45,739,387
\$50,000 under \$75,000.....	--	--	*1,388	*93	7,830	8,541	16,960,828	115,738,948
\$75,000 under \$100,000.....	--	--	*2,283	*1,948	*6,378	*4,905	8,580,510	99,798,276
\$100,000 under \$200,000.....	**155	**319	8,479	1,523	9,532	13,071	8,076,542	184,010,274
\$200,000 under \$500,000.....	2,385	8,556	2,739	6,322	5,641	10,628	2,133,889	146,412,716
\$500,000 under \$1,000,000.....	1,379	3,439	1,748	7,870	2,504	8,352	395,754	76,010,867
\$1,000,000 under \$1,500,000.....	629	1,821	424	4,218	577	3,425	99,414	35,134,366
\$1,500,000 under \$2,000,000.....	233	1,539	209	1,663	362	3,203	44,543	22,513,630
\$2,000,000 under \$5,000,000.....	203	3,657	466	6,133	604	9,827	66,690	58,213,967
\$5,000,000 under \$10,000,000.....	55	1,990	124	2,813	258	5,155	17,591	34,326,639
\$10,000,000 or more.....	33	614	118	10,402	181	13,398	11,206	76,081,256
Taxable returns.....	5,073	21,948	25,680	44,382	42,293	91,802	96,815,794	980,496,655
Nontaxable returns.....	--	--	*1,062	*118	6,952	8,894	--	--

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	1,304,197	9,600,840	96,817,603	980,645,201	18,762,983	39,485,472	4,334,527	3,414,692
No adjusted gross income.....	3,823	100,636	5,714	123,842	167,627	270,598	24,426	22,568
\$1 under \$5,000.....	*789	*1,249	2,299,944	339,129	933,404	408,704	42,464	3,984
\$5,000 under \$10,000.....	2,268	6,882	5,531,503	1,891,860	1,712,772	1,446,417	98,313	23,539
\$10,000 under \$15,000.....	*4,221	*3,327	6,927,830	5,172,606	1,492,895	1,653,886	166,158	39,450
\$15,000 under \$20,000.....	1,502	2,433	7,548,195	9,235,884	1,186,233	1,589,812	218,150	70,895
\$20,000 under \$25,000.....	*1,333	*6,883	7,565,852	13,131,415	1,098,273	1,497,953	267,574	86,352
\$25,000 under \$30,000.....	*2,212	*1,377	7,297,191	16,401,405	1,002,261	1,520,387	252,739	88,176
\$30,000 under \$40,000.....	12,493	14,323	13,002,482	40,229,243	1,800,541	2,803,922	559,112	245,000
\$40,000 under \$50,000.....	20,064	19,820	10,250,253	45,739,387	1,681,947	2,693,357	563,623	277,389
\$50,000 under \$75,000.....	121,906	168,366	16,960,863	115,745,997	3,022,021	6,256,244	966,916	736,230
\$75,000 under \$100,000.....	177,433	244,174	8,580,658	99,803,213	1,682,518	4,056,348	586,434	623,372
\$100,000 under \$200,000.....	437,004	1,531,783	8,077,869	184,034,909	1,986,446	7,600,858	506,494	894,970
\$200,000 under \$500,000.....	416,198	3,340,500	2,134,046	146,454,328	740,932	4,575,736	72,005	253,769
\$500,000 under \$1,000,000.....	66,860	1,438,572	395,756	76,021,565	152,510	1,259,122	6,455	33,633
\$1,000,000 under \$1,500,000.....	14,832	467,551	99,415	35,149,292	40,981	438,470	1,687	5,364
\$1,500,000 under \$2,000,000.....	6,462	321,882	44,543	22,521,143	18,802	245,814	611	3,651
\$2,000,000 under \$5,000,000.....	9,988	759,863	66,693	58,226,583	28,481	461,426	946	4,210
\$5,000,000 under \$10,000,000.....	2,741	399,690	17,592	34,332,526	8,291	234,317	255	1,446
\$10,000,000 or more.....	2,070	771,530	11,206	76,090,875	6,047	472,098	164	694
Taxable returns.....	1,299,030	9,597,529	96,817,603	980,645,201	13,967,060	33,873,437	3,812,736	3,244,128
Nontaxable returns.....	5,168	3,311	--	--	4,795,923	5,612,035	521,791	170,564

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)
All returns.....	14,300,140	34,778,824	265,007	35,753	259,906	795,638	3,147,876	2,523,703
No adjusted gross income.....	143,050	233,158	*711	*8	4,949	11,812	56,947	25,738
\$1 under \$5,000.....	869,380	395,080	23,855	694	*3,883	*8,866	474,671	130,012
\$5,000 under \$10,000.....	1,577,727	1,415,291	46,034	2,383	2,145	4,677	1,059,937	780,037
\$10,000 under \$15,000.....	1,249,459	1,576,929	61,773	10,131	9,726	27,109	610,635	715,870
\$15,000 under \$20,000.....	945,960	1,485,407	25,249	10,002	7,242	22,615	454,880	540,825
\$20,000 under \$25,000.....	830,917	1,398,078	12,711	1,920	5,801	11,505	321,490	257,556
\$25,000 under \$30,000.....	748,400	1,421,578	*14,854	*1,954	5,395	8,478	154,801	72,375
\$30,000 under \$40,000.....	1,257,046	2,531,799	19,714	2,316	10,744	23,393	14,515	1,288
\$40,000 under \$50,000.....	1,154,337	2,395,153	16,808	2,518	4,313	17,120	--	--
\$50,000 under \$75,000.....	2,091,014	5,425,352	24,904	1,135	19,185	85,111	--	--
\$75,000 under \$100,000.....	1,118,088	3,420,447	*9,010	*1,153	7,427	6,829	--	--
\$100,000 under \$200,000.....	1,458,547	6,564,831	*9,147	*1,527	56,726	116,164	--	--
\$200,000 under \$500,000.....	640,758	4,128,446	--	--	68,883	187,870	--	--
\$500,000 under \$1,000,000.....	130,708	1,128,035	*194	*5	27,467	93,056	--	--
\$1,000,000 under \$1,500,000.....	34,955	368,395	*41	*8	8,439	34,130	--	--
\$1,500,000 under \$2,000,000.....	15,781	202,441	--	--	4,338	20,425	--	--
\$2,000,000 under \$5,000,000.....	22,925	327,471	*3	(')	7,839	50,306	--	--
\$5,000,000 under \$10,000,000.....	6,536	140,668	--	--	2,795	25,107	--	--
\$10,000,000 or more.....	4,551	220,266	--	--	2,610	41,066	--	--
Taxable returns.....	10,080,911	29,499,346	177,028	25,785	226,139	648,265	--	--
Nontaxable returns.....	4,219,229	5,279,478	87,979	9,968	33,767	147,373	3,147,876	2,523,703

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	99,472,412	1,017,470,509	119,371,325	1,051,594,465	113,733,442	763,901,388	13,326,668	221,621,893
No adjusted gross income.....	149,951	362,895	387,115	2,193,723	294,722	1,112,655	95,148	823,570
\$1 under \$5,000.....	3,032,237	616,912	9,591,959	2,257,617	9,369,215	1,927,402	210,439	296,001
\$5,000 under \$10,000.....	6,159,121	2,556,617	10,463,765	6,253,019	10,109,974	5,663,336	402,080	493,429
\$10,000 under \$15,000.....	7,263,400	6,106,627	10,516,054	11,273,288	9,978,918	10,180,220	658,508	978,014
\$15,000 under \$20,000.....	7,790,965	10,280,912	10,856,582	17,401,395	10,277,530	15,943,225	813,466	1,354,974
\$20,000 under \$25,000.....	7,779,447	14,349,093	9,596,322	22,018,698	9,158,737	20,277,737	712,348	1,588,716
\$25,000 under \$30,000.....	7,454,327	17,816,882	8,168,147	24,443,566	7,817,095	22,692,049	644,522	1,647,968
\$30,000 under \$40,000.....	13,132,818	42,991,406	13,285,087	55,081,274	12,695,660	50,678,954	1,258,092	4,119,525
\$40,000 under \$50,000.....	10,283,618	48,418,390	10,280,564	58,935,250	9,814,727	53,730,061	1,117,939	4,875,553
\$50,000 under \$75,000.....	16,992,480	121,992,186	16,903,412	139,642,043	16,148,717	124,886,724	2,346,511	14,003,378
\$75,000 under \$100,000.....	8,584,637	103,859,528	8,548,689	109,889,688	8,170,721	96,012,742	1,476,909	12,925,044
\$100,000 under \$200,000.....	8,079,396	191,635,766	8,027,316	188,415,580	7,502,553	150,492,058	2,199,885	33,792,028
\$200,000 under \$500,000.....	2,134,597	151,030,064	2,114,677	138,762,674	1,861,839	90,023,015	992,879	41,962,328
\$500,000 under \$1,000,000.....	395,875	77,280,687	393,176	69,501,992	332,894	38,281,578	232,453	25,446,840
\$1,000,000 under \$1,500,000.....	99,449	35,587,762	98,933	31,812,848	82,705	15,514,260	66,205	12,648,209
\$1,500,000 under \$2,000,000.....	44,559	22,766,957	44,332	20,129,962	36,750	9,252,945	30,798	8,264,195
\$2,000,000 under \$5,000,000.....	66,722	58,688,009	66,456	51,735,338	55,907	22,727,045	46,755	20,740,318
\$5,000,000 under \$10,000,000.....	17,601	34,566,843	17,546	30,815,033	15,057	12,347,413	12,980	11,687,561
\$10,000,000 or more.....	11,214	76,562,973	11,193	71,031,476	9,720	22,157,969	8,750	23,974,241
Taxable returns.....	96,809,221	1,014,512,911	92,963,366	1,026,988,598	88,154,525	742,921,108	12,335,396	218,500,841
Nontaxable returns.....	2,663,191	2,957,598	26,407,959	24,605,867	25,578,917	20,980,280	991,272	3,121,052

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)
All returns.....	1,610,938	63,396,711	1,640,582	2,184,849	395,555	90,578	50,698	399,047
No adjusted gross income.....	19,481	156,647	3,084	5,134	25,146	8,159	2,303	87,557
\$1 under \$5,000.....	65,243	31,025	*218	*378	11,501	2,533	*1,923	*278
\$5,000 under \$10,000.....	65,884	91,746	*230	*309	25,782	4,200	--	--
\$10,000 under \$15,000.....	55,724	102,972	*1,982	*4,664	27,465	3,709	*4,010	*3,710
\$15,000 under \$20,000.....	63,862	96,095	*51	*63	30,819	4,833	*3,941	*2,205
\$20,000 under \$25,000.....	53,459	136,314	*2,971	*1,294	21,550	6,989	*2,828	*7,647
\$25,000 under \$30,000.....	55,125	89,782	*2,094	*1,613	37,856	9,932	*2,028	*2,221
\$30,000 under \$40,000.....	102,092	230,601	*748	*646	50,841	9,292	*6,643	*42,257
\$40,000 under \$50,000.....	98,763	279,383	*2,024	*2,369	34,819	8,362	*5,970	*39,522
\$50,000 under \$75,000.....	193,071	717,898	59,264	16,545	65,746	12,734	*2,985	*4,764
\$75,000 under \$100,000.....	147,049	727,348	391,238	217,034	33,235	6,528	*4,615	*993
\$100,000 under \$200,000.....	320,671	3,111,080	799,691	928,430	23,180	8,529	6,525	83,455
\$200,000 under \$500,000.....	218,549	6,035,143	294,783	734,837	5,269	1,476	4,928	5,874
\$500,000 under \$1,000,000.....	76,317	5,610,105	48,534	154,210	1,125	1,635	1,018	7,623
\$1,000,000 under \$1,500,000.....	26,155	3,601,572	13,735	45,287	497	462	339	3,057
\$1,500,000 under \$2,000,000.....	12,869	2,591,407	5,950	19,996	126	83	157	1,335
\$2,000,000 under \$5,000,000.....	22,776	8,225,626	9,610	34,037	358	683	284	7,630
\$5,000,000 under \$10,000,000.....	7,679	6,764,137	2,691	11,262	126	150	108	4,511
\$10,000,000 or more.....	6,167	24,797,832	1,683	6,739	114	289	91	94,406
Taxable returns.....	1,467,757	63,026,414	1,629,400	2,171,425	284,370	62,291	41,418	306,519
Nontaxable returns.....	143,180	370,296	11,182	13,424	111,185	28,287	9,280	92,529

Footnotes at end of table.

Individual Income Tax Returns, 2000

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)
All returns.....	1,104,143	977,641	16,125,542	27,803,959	95,921,082	196,198,780	93,000,030	167,577,365
No adjusted gross income.....	177,324	200,591	54,076	60,297	538,660	2,262,526	511,736	2,013,952
\$1 under \$5,000.....	10,537	6,857	2,479,032	1,709,956	9,739,391	3,820,170	9,674,662	3,759,845
\$5,000 under \$10,000.....	15,455	8,740	4,131,202	7,281,273	10,362,928	11,883,884	10,279,167	11,798,610
\$10,000 under \$15,000.....	23,520	25,799	3,438,424	9,449,171	9,759,311	15,924,209	9,601,263	15,697,538
\$15,000 under \$20,000.....	49,568	56,261	3,347,043	6,529,204	9,457,657	15,222,647	9,285,551	14,990,528
\$20,000 under \$25,000.....	211,644	157,906	1,905,655	2,325,848	8,174,040	11,696,810	8,007,257	11,446,266
\$25,000 under \$30,000.....	255,681	222,860	730,693	443,555	6,646,719	9,049,412	6,526,391	8,847,475
\$30,000 under \$40,000.....	225,904	175,392	39,418	4,656	10,476,699	16,080,795	10,229,922	15,608,376
\$40,000 under \$50,000.....	85,855	70,218	--	--	7,765,945	14,652,812	7,536,430	14,158,180
\$50,000 under \$75,000.....	48,616	52,969	--	--	12,122,068	28,580,556	11,655,083	27,245,371
\$75,000 under \$100,000.....	29	43	--	--	5,347,660	15,405,310	5,080,940	14,261,562
\$100,000 under \$200,000.....	*10	*5	--	--	4,353,221	18,688,302	3,867,368	15,273,952
\$200,000 under \$500,000.....	--	--	--	--	912,831	10,609,574	625,588	6,012,179
\$500,000 under \$1,000,000.....	--	--	--	--	157,682	5,314,537	78,343	2,119,718
\$1,000,000 under \$1,500,000.....	--	--	--	--	42,157	2,572,956	17,761	847,770
\$1,500,000 under \$2,000,000.....	--	--	--	--	18,859	1,692,362	7,239	520,765
\$2,000,000 under \$5,000,000.....	--	--	--	--	29,975	4,191,067	10,706	1,154,639
\$5,000,000 under \$10,000,000.....	--	--	--	--	8,848	2,601,069	2,834	635,735
\$10,000,000 or more.....	--	--	--	--	6,431	5,949,784	1,790	1,184,905
Taxable returns.....	14,342	16,887	--	--	67,899,190	144,382,964	65,203,891	116,509,574
Nontaxable returns.....	1,089,801	960,754	16,125,542	27,803,959	28,021,892	51,815,817	27,796,139	51,067,791

Size of adjusted gross income	Overpayment--continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credit to 2001 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)
All returns.....	4,255,216	28,621,415	30,624,423	134,944,362	5,813,524	1,441,719
No adjusted gross income.....	39,271	248,575	101,035	179,844	19,592	3,228
\$1 under \$5,000.....	87,929	60,325	2,012,351	469,517	16,044	1,406
\$5,000 under \$10,000.....	134,978	85,274	1,850,621	915,793	152,089	8,633
\$10,000 under \$15,000.....	231,033	226,670	2,002,815	1,321,318	208,280	16,793
\$15,000 under \$20,000.....	258,225	232,119	2,108,992	1,569,670	276,599	21,323
\$20,000 under \$25,000.....	259,666	250,544	1,764,799	1,602,889	287,196	25,485
\$25,000 under \$30,000.....	177,271	201,937	1,700,606	1,821,480	319,761	29,707
\$30,000 under \$40,000.....	379,139	472,419	3,021,350	3,906,471	557,772	54,702
\$40,000 under \$50,000.....	344,539	494,632	2,621,393	4,151,604	546,751	71,509
\$50,000 under \$75,000.....	693,115	1,335,185	4,919,956	11,040,037	1,104,593	152,139
\$75,000 under \$100,000.....	406,607	1,143,748	3,233,443	9,497,249	798,826	122,109
\$100,000 under \$200,000.....	697,539	3,414,350	3,704,985	22,177,940	943,617	269,456
\$200,000 under \$500,000.....	371,015	4,597,395	1,213,817	23,159,410	433,284	282,447
\$500,000 under \$1,000,000.....	96,578	3,194,819	236,361	13,249,211	94,784	155,978
\$1,000,000 under \$1,500,000.....	29,269	1,725,186	56,700	6,404,193	23,298	56,323
\$1,500,000 under \$2,000,000.....	13,789	1,171,597	25,454	4,361,584	10,265	32,227
\$2,000,000 under \$5,000,000.....	22,599	3,036,428	36,345	11,211,442	15,023	67,703
\$5,000,000 under \$10,000,000.....	7,103	1,965,334	8,655	6,384,609	3,668	31,730
\$10,000,000 or more.....	5,556	4,764,879	4,748	11,520,102	2,082	38,821
Taxable returns.....	3,877,660	27,873,389	28,794,419	133,314,430	5,515,570	1,411,852
Nontaxable returns.....	377,555	748,026	1,830,003	1,629,932	297,954	29,867

* 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.

† Less than \$500.

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

Individual Income Tax Returns, 2000

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns.....	42,534,320	822,360,510	6,030,417	38,066,131	6,513,104	39,251,004	6,513,104	60,138,116
Under \$5,000.....	185,173	2,133,138	--	--	102,588	746,588	102,588	768,644
\$5,000 under \$10,000.....	467,842	5,257,582	--	--	268,606	1,749,230	268,606	1,906,068
\$10,000 under \$15,000.....	841,274	9,646,982	--	--	522,045	3,698,685	522,045	4,193,857
\$15,000 under \$20,000.....	1,214,471	13,541,912	--	--	621,768	3,598,293	621,768	4,416,973
\$20,000 under \$25,000.....	1,529,850	17,382,730	--	--	582,517	3,249,117	582,517	4,236,765
\$25,000 under \$30,000.....	1,811,190	20,034,800	--	--	574,938	2,769,630	574,938	3,955,115
\$30,000 under \$35,000.....	2,146,335	24,919,429	--	--	597,341	2,970,842	597,341	4,424,995
\$35,000 under \$40,000.....	2,198,950	25,981,825	--	--	494,344	2,175,310	494,344	3,568,321
\$40,000 under \$45,000.....	2,416,255	29,297,001	--	--	451,145	1,987,465	451,145	3,424,864
\$45,000 under \$50,000.....	2,221,183	28,748,006	--	--	371,045	1,810,004	371,045	3,130,984
\$50,000 under \$55,000.....	2,233,609	30,303,570	--	--	283,333	2,001,210	283,333	3,115,379
\$55,000 under \$60,000.....	2,283,792	32,196,179	--	--	291,066	1,794,836	291,066	3,050,138
\$60,000 under \$75,000.....	6,187,245	93,278,153	74,835	11,093	605,275	3,424,358	605,275	6,452,983
\$75,000 under \$100,000.....	6,972,333	121,230,747	57,219	33,609	434,841	2,729,312	434,841	5,500,800
\$100,000 under \$200,000.....	7,249,967	175,201,318	3,324,258	2,806,796	278,840	3,366,150	278,840	6,015,001
\$200,000 under \$500,000.....	1,994,390	84,614,841	1,994,006	9,457,684	30,611	969,548	30,611	1,594,042
\$500,000 under \$1,000,000.....	361,512	29,659,832	361,268	5,907,383	2,325	168,826	2,325	284,485
\$1,000,000 under \$1,500,000.....	89,027	11,970,414	88,982	2,836,520	322	26,163	322	55,337
\$1,500,000 under \$2,000,000.....	40,698	7,148,217	40,662	1,875,807	91	6,797	91	18,284
\$2,000,000 under \$5,000,000.....	61,691	17,722,035	61,669	4,910,560	**63	**8,640	**63	**25,081
\$5,000,000 under \$10,000,000.....	16,647	10,770,346	16,636	2,931,973	--	--	--	--
\$10,000,000 or more.....	10,886	31,321,453	10,883	7,294,704	**	**	**	**
Taxable returns.....	39,550,580	767,001,120	6,025,379	38,026,749	5,047,421	23,716,222	5,047,421	42,475,081
Nontaxable returns.....	2,983,740	55,359,390	5,038	39,382	1,465,683	15,534,782	1,465,683	17,663,035

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)	
All returns.....	6,513,104	20,887,112	41,823,554	294,711,547	35,423,007	191,767,087	37,110,606	93,298,821
Under \$5,000.....	102,588	22,056	156,863	335,742	76,861	66,035	129,453	256,650
\$5,000 under \$10,000.....	268,606	156,838	420,204	864,143	226,893	205,448	334,972	598,481
\$10,000 under \$15,000.....	522,045	495,171	743,650	1,433,953	467,415	322,961	594,696	1,032,123
\$15,000 under \$20,000.....	621,768	818,680	1,152,817	2,320,364	791,733	547,901	953,356	1,593,678
\$20,000 under \$25,000.....	582,517	987,648	1,478,961	3,157,207	1,156,362	978,432	1,198,602	1,953,972
\$25,000 under \$30,000.....	574,938	1,185,485	1,729,389	4,031,585	1,390,253	1,487,559	1,354,417	2,244,844
\$30,000 under \$35,000.....	597,341	1,454,153	2,092,603	5,331,618	1,709,440	2,240,274	1,728,363	2,722,040
\$35,000 under \$40,000.....	494,344	1,393,011	2,160,214	6,231,441	1,816,827	2,864,181	1,808,102	2,969,665
\$40,000 under \$45,000.....	451,145	1,437,398	2,378,761	7,527,477	2,059,588	3,554,951	2,031,397	3,573,864
\$45,000 under \$50,000.....	371,045	1,320,981	2,197,260	7,665,693	1,867,063	3,891,202	1,903,623	3,337,819
\$50,000 under \$55,000.....	283,333	1,114,169	2,196,679	8,342,101	1,883,219	4,379,694	1,959,475	3,540,054
\$55,000 under \$60,000.....	291,066	1,255,302	2,263,917	9,112,106	1,982,158	4,919,142	2,025,157	3,758,410
\$60,000 under \$75,000.....	605,275	3,028,626	6,129,137	28,329,327	5,382,112	15,857,737	5,564,519	11,206,917
\$75,000 under \$100,000.....	434,841	2,771,488	6,944,641	40,520,952	6,005,095	23,503,377	6,394,238	15,459,987
\$100,000 under \$200,000.....	278,840	2,648,851	7,213,302	66,817,363	6,329,717	42,268,192	6,716,278	22,437,750
\$200,000 under \$500,000.....	30,611	624,494	1,987,720	40,794,807	1,753,529	29,472,576	1,864,757	10,530,772
\$500,000 under \$1,000,000.....	2,325	115,659	359,655	17,014,261	325,068	13,788,809	342,275	2,969,178
\$1,000,000 under \$1,500,000.....	322	29,174	88,547	7,337,682	81,047	6,310,023	83,969	941,572
\$1,500,000 under \$2,000,000.....	91	11,487	40,475	4,620,745	37,020	4,063,140	38,276	499,424
\$2,000,000 under \$5,000,000.....	**63	**16,440	61,408	11,404,625	56,545	10,372,037	58,513	927,829
\$5,000,000 under \$10,000,000.....	--	--	16,548	6,663,493	15,141	6,255,008	15,787	361,586
\$10,000,000 or more.....	**	**	10,802	14,854,864	9,920	14,418,408	10,382	382,207
Taxable returns.....	5,047,421	18,758,859	39,085,129	286,460,189	33,545,441	189,328,187	34,759,414	88,028,178
Nontaxable returns.....	1,465,683	2,128,253	2,738,426	8,251,358	1,877,566	2,438,901	2,351,191	5,270,642

Footnotes at end of table.

Individual Income Tax Returns, 2000

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

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

Footnotes at end of table.

Individual Income Tax Returns, 2000

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

* 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.

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

Individual Income Tax Returns, 2000

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

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

Footnotes at end of table.

