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**Internal
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Individual Income Tax Returns 2008

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Douglas H. Shulman
Commissioner

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

Rosemary D. Marcus
Director,
Research, Analysis and Statistics

Additional unpublished information from individual income tax returns is available on a reimbursable basis.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

M. Susan Boehmer
Director,
Statistics of Income Division

David P. Paris
Chief,
Individual Statistics Branch

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2008. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 142.5 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2008.

Table A on the following pages presents selected income and tax items for Tax Years 2004 through 2008 as they appear on the forms and provides the percentage change for each item between 2007 and 2008. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year

comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2008, the number of individual tax returns filed decreased by 0.5 million, or 0.4 percent. Adjusted gross income (AGI) fell \$424.9 billion, or 4.9 percent from 2007 to 2008, compared to the 8.2 percent increase recorded from 2006 to 2007. Total tax liability decreased 6.2 percent to \$1.1 trillion. Several components of AGI showed large decreases between 2007 and 2008. The most notable of these were capital gains distributions reported on form 1040, which decreased 77.5 percent, and net capital gains less loss, which decreased 47.9 percent. Conversely, unemployment compensation increased 48.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2008, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics

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

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars

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

Item [1]	Current dollars					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	132,226,042	134,372,678	138,394,754	*** 142,978,806	142,450,569	-0.4
Electronically filed returns	68,380,152	73,471,852	80,095,643	87,851,490	95,243,204	8.4
Form 1040 returns	80,603,689	81,497,559	83,805,545	86,300,563	84,317,993	-2.3
Electronically filed returns	34,900,171	39,465,536	43,470,129	47,982,634	51,906,024	8.2
Form 1040A returns	30,572,631	31,326,141	32,018,556	33,507,223	36,280,305	8.3
Electronically filed returns	20,771,324	22,224,396	23,888,067	25,420,635	28,761,499	13.1
Form 1040EZ returns	21,049,722	21,548,977	** 22,570,653	23,171,020	21,852,270	-5.7
Electronically filed returns	* 12,708,657	11,781,921	12,737,447	14,448,221	14,575,681	0.9
Salaries and wages						
Number of returns	112,369,812	114,070,880	116,379,376	120,844,802	119,578,500	-1.0
Amount	4,921,806,344	5,155,407,373	5,469,370,119	5,842,269,820	5,950,634,829	1.9
Taxable interest						
Number of returns	57,605,888	59,249,357	62,401,235	64,505,131	62,449,609	-3.2
Amount	125,474,158	162,432,720	222,707,445	268,058,182	223,291,064	-16.7
Tax-exempt interest						
Number of returns	4,416,851	4,497,973	6,038,822	6,321,596	6,453,113	2.1
Amount	52,031,763	57,693,924	72,970,971	79,351,341	79,821,721	0.6
Ordinary dividends						
Number of returns	30,687,178	31,175,376	31,619,775	32,006,152	31,043,113	-3.0
Amount	146,838,808	166,482,004	199,359,146	237,052,127	219,330,668	-7.5
Qualified dividends						
Number of returns	24,549,867	25,853,686	26,584,184	27,145,274	26,409,275	-2.7
Amount	110,500,411	118,980,474	137,195,800	155,872,285	158,975,193	2.0
State income tax refunds						
Number of returns	23,621,296	22,110,769	22,964,214	23,592,999	22,819,648	-3.3
Amount	22,735,928	22,204,760	24,206,006	27,046,648	27,569,478	1.9
Alimony received						
Number of returns	439,608	457,488	441,514	457,308	436,700	-4.5
Amount	7,262,338	7,979,270	8,120,381	8,759,334	8,779,355	0.2
Business or profession net income, less loss						
Number of returns	20,252,079	21,057,329	21,656,409	22,629,468	22,111,687	-2.3
Amount	247,217,287	269,701,056	281,527,260	279,736,260	264,234,283	-5.5
Net capital gain less loss						
Number of returns	22,388,659	22,040,458	22,069,069	22,143,812	20,409,219	-7.8
Amount	471,735,648	663,057,140	771,045,623	895,673,984	466,578,810	-47.9
Capital gain distributions reported on Form 1040						
Number of returns	2,878,263	4,155,219	4,599,135	5,012,429	3,321,856	-33.7
Amount	1,925,990	4,958,078	8,416,731	11,981,884	2,693,831	-77.5
Sales of property other than capital assets, net gain less loss						
Number of returns	1,749,934	1,777,203	1,778,803	1,751,136	1,722,608	-1.6
Amount	2,502,516	3,662,932	4,201,647	4,356,742	-7,811,362	-279.3
Total IRA distributions						
Number of returns	9,516,936	10,024,085	10,635,115	11,395,793	12,052,397	5.8
Amount	131,491,539	146,906,503	165,503,242	189,848,217	216,258,321	13.9
Taxable IRA distributions						
Number of returns	8,913,846	9,387,189	9,965,065	10,683,225	11,259,424	5.4
Amount	101,672,181	112,277,199	124,705,552	147,959,327	162,150,226	9.6
Total pensions and annuities						
Number of returns	25,130,018	25,352,088	26,511,367	27,678,148	28,011,742	1.2
Amount	627,664,241	685,308,391	780,831,489	851,528,103	844,774,212	-0.8
Taxable pensions and annuities						
Number of returns	23,123,390	23,247,374	24,098,220	25,180,637	25,540,246	1.4
Amount	394,285,849	420,144,855	450,454,465	490,581,465	506,269,008	3.2
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,191,999	15,510,991	15,624,588	16,184,703	16,273,369	0.5
Amount	357,378,135	447,047,895	466,087,829	453,450,913	418,055,577	-7.8
Farm net income less loss						
Number of returns	2,004,898	1,981,249	1,958,273	1,977,943	1,948,054	-1.5
Amount	-13,239,205	-12,168,786	-15,331,319	-14,693,259	-14,846,610	-1.0
Unemployment compensation						
Number of returns	9,094,911	7,887,700	7,378,438	7,622,280	9,532,896	25.1
Amount	32,740,272	27,857,367	26,523,665	29,415,079	43,674,694	48.5
Social security benefits (received)						
Number of returns	14,759,589	15,510,458	20,609,364	22,587,781	24,066,883	6.5
Amount	231,873,220	252,239,705	339,754,476	382,324,621	415,587,419	8.7
Taxable social security benefits						
Number of returns	11,691,859	12,660,754	13,749,185	15,011,961	15,015,435	[6]
Amount	110,462,387	124,829,069	144,403,839	167,186,633	168,110,210	0.6

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign earned income exclusion [2]						
Number of returns	295,313	303,940	329,264	343,077	371,885	8.4
Amount	15,446,376	16,275,890	18,154,653	19,888,233	22,891,602	15.1
Net operating loss [2]						
Number of returns	829,838	862,791	916,899	922,895	920,078	-0.3
Amount	75,011,556	79,451,741	80,795,920	86,369,141	97,019,034	12.3
Other income, less loss [2]						
Number of returns	5,891,550	6,811,025	6,176,952	6,607,358	6,786,526	2.7
Amount	23,197,673	26,863,382	29,938,461	36,140,255	34,267,297	-5.2
Total income						
Number of returns	131,924,074	134,114,986	137,228,802	142,586,333	141,788,473	-0.6
Amount	6,886,851,809	7,531,892,210	8,144,688,302	8,810,738,960	8,384,459,552	-4.8
Educator expenses						
Number of returns	3,402,468	3,503,719	3,166,931	3,654,214	3,753,395	2.7
Amount	858,457	877,796	805,568	925,997	947,072	2.3
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	105,135	100,111	120,468	135,102	129,275	-4.3
Amount	252,597	285,073	368,258	420,756	416,104	-1.1
Health savings account deduction						
Number of returns	90,857	215,781	358,968	592,526	835,619	41.0
Amount	190,732	510,690	868,560	1,500,881	2,209,984	47.2
Moving expenses						
Number of returns	1,096,436	1,134,137	1,082,576	1,119,044	1,113,455	-0.5
Amount	2,952,043	3,076,563	3,159,251	2,903,022	3,003,231	3.5
One-half of self-employment tax						
Number of returns	15,920,203	16,694,655	17,074,708	17,840,382	17,411,224	-2.4
Amount	21,109,366	22,733,881	23,925,376	24,759,998	24,286,264	-1.9
Keogh retirement plan						
Number of returns	1,201,332	1,256,900	1,228,299	1,191,135	1,010,421	-15.2
Amount	19,295,952	21,268,404	22,011,551	22,262,415	20,261,952	-9.0
Self-employed health insurance						
Number of returns	3,883,687	3,901,082	3,804,190	3,838,721	3,617,716	-5.8
Amount	18,457,063	19,645,889	20,302,533	21,283,306	21,193,681	-0.4
Penalty on early withdrawal of savings						
Number of returns	780,327	805,625	1,164,171	1,164,446	1,310,949	12.6
Amount	209,833	265,870	429,850	352,592	389,043	10.3
Alimony paid adjustment						
Number of returns	574,001	588,463	585,286	599,587	580,015	-3.3
Amount	8,470,128	8,954,038	9,115,764	9,496,674	9,621,349	1.3
Total taxpayer IRA adjustment						
Number of returns	3,330,763	3,256,066	3,230,531	3,299,773	2,739,675	-17.0
Amount	10,028,607	12,003,037	12,533,506	12,876,504	11,665,532	-9.4
Student loan interest deduction						
Number of returns	7,527,249	8,072,896	8,540,900	9,091,081	9,135,508	0.5
Amount	4,398,734	5,052,720	6,156,865	7,463,755	7,730,515	3.6
Tuition and fees deduction						
Number of returns	4,710,253	4,696,013	4,015,828	4,543,382	4,576,654	0.7
Amount	10,589,279	10,846,990	9,620,615	10,578,961	11,001,733	4.0
Domestic production activities deduction						
Number of returns	N/A	336,959	421,128	478,999	501,755	4.8
Amount	N/A	2,360,983	3,303,121	6,780,483	7,011,197	3.4
Archer MSA deduction						
Number of returns	32,334	18,808	18,668	10,972	8,921	-18.7
Amount	66,602	41,341	35,106	21,748	16,796	-22.8
Foreign housing deductions						
Number of returns	3,352	2,417	3,942	5,238	6,862	31.0
Amount	59,899	70,962	83,632	98,011	129,783	32.4
Other adjustments						
Number of returns	188,210	257,014	137,296	139,569	151,165	8.3
Amount	1,107,387	1,402,311	1,073,988	1,295,091	1,715,146	32.4
Total statutory adjustments						
Number of returns	32,153,965	33,591,124	33,980,524	36,050,434	35,773,805	-0.8
Amount	98,046,679	109,396,547	113,845,357	123,020,191	121,599,382	-1.2
Adjusted gross income or loss (AGI)						
Amount	6,788,805,130	7,422,495,663	8,030,842,945	8,687,718,769	8,262,860,170	-4.9
Total itemized deductions						
Number of returns	46,335,237	47,755,427	49,123,555	50,544,470	48,167,223	-4.7
Amount	998,238,457	1,121,810,935	1,229,237,288	1,333,036,542	1,322,276,380	-0.8
Total standard deduction						
Number of returns	84,016,753	84,841,222	86,583,732	90,510,904	91,780,792	1.4
Amount	560,932,618	580,747,711	607,464,186	654,181,656	695,487,631	6.3

Footnotes at end of table.

Individual Returns 2008

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
Basic standard deduction						
Number of returns	84,016,753	84,841,222	86,583,732	90,510,904	91,780,792	1.4
Amount	545,082,218	564,186,053	590,487,763	635,824,934	663,412,108	4.3
Additional standard deduction						
Number of returns	10,985,079	10,996,440	11,261,327	11,703,100	12,523,644	7.0
Amount	15,850,401	16,561,658	16,976,422	18,356,722	19,941,237	8.6
AGI less deductions						
Number of returns	116,042,570	118,115,885	120,676,830	125,121,755	123,533,612	-1.3
Amount	5,360,753,836	5,859,016,944	6,340,706,374	6,871,049,690	6,485,665,094	-5.6
Number of exemptions	263,896,304	269,043,070	275,256,944	282,613,371	282,928,837	0.1
Exemption amount	800,690,043	839,904,186	891,911,609	943,171,372	980,976,976	4.0
Taxable income						
Number of returns	102,737,959	104,330,653	106,667,402	110,533,209	107,994,637	-2.3
Amount	4,670,165,637	5,137,165,874	5,579,145,443	6,063,263,892	5,652,925,474	-6.8
Tax from table, rate schedules, etc.						
Number of returns	102,721,593	104,321,332	106,658,774	110,522,670	107,149,531	-3.1
Amount	871,227,853	972,706,955	1,061,247,534	1,155,415,243	1,081,261,635	-6.4
Additional taxes						
Number of returns	9,884	10,595	12,787	13,249	13,735	3.7
Amount	85,611	23,740	43,250	13,823	21,864	58.2
Alternative minimum tax						
Number of returns	3,096,299	4,004,756	3,966,540	4,108,964	3,935,248	-4.2
Amount	13,029,239	17,421,071	21,564,586	24,109,512	25,649,084	6.4
Income tax before credits						
Number of returns	102,740,921	104,345,964	106,688,255	110,547,299	107,201,197	-3.0
Amount	884,342,703	990,151,766	1,082,855,370	1,179,538,578	1,106,932,583	-6.2
Child care credit						
Number of returns	6,316,649	6,500,596	6,466,792	6,491,844	6,587,103	1.5
Amount	3,337,984	3,462,104	3,486,637	3,483,152	3,526,697	1.3
Credit for elderly or disabled						
Number of returns	107,914	101,627	98,261	89,767	75,488	-15.9
Amount	18,740	14,127	14,571	12,469	10,070	-19.2
Education credits						
Number of returns	7,180,884	7,057,251	7,725,138	7,435,044	7,740,979	4.1
Amount	6,016,805	6,119,631	7,022,420	6,910,412	7,632,594	10.5
Residential energy credit						
Number of returns	N/A	N/A	4,344,189	4,326,398	225,733	-94.8
Amount	N/A	N/A	1,000,149	1,007,577	216,687	-78.5
Foreign tax credit						
Number of returns	4,700,259	5,398,046	6,418,317	7,642,644	6,708,279	-12.2
Amount	6,757,994	9,361,989	10,958,470	15,435,196	16,572,321	7.4
Child tax credit						
Number of returns	25,988,711	25,950,568	25,741,511	25,889,333	25,173,769	-2.8
Amount	32,300,455	32,047,620	31,741,551	31,556,282	30,537,638	-3.2
Retirement savings contributions credit						
Number of returns	5,288,732	5,293,605	5,192,133	5,862,206	5,961,299	1.7
Amount	1,011,506	944,531	893,957	976,846	977,386	0.1
Adoption credit						
Number of returns	71,136	84,793	93,369	94,128	88,628	-5.8
Amount	301,890	319,558	351,184	396,039	353,493	-10.7
General business credit						
Number of returns	248,506	251,386	386,681	230,821	303,756	31.6
Amount	635,391	877,850	1,302,464	845,539	1,649,280	95.1
Prior year minimum tax credit						
Number of returns	274,596	290,376	359,098	395,359	415,592	5.1
Amount	902,000	1,081,252	1,032,247	1,034,675	945,226	-8.6
Total credits [3]						
Number of returns	39,841,978	40,526,374	44,397,533	46,084,671	42,392,934	-8.0
Amount	51,599,346	54,571,100	58,141,809	62,630,766	62,626,419	[6]
Income tax after credits						
Number of returns	90,876,672	92,343,186	94,509,890	98,369,138	95,188,516	-3.2
Amount	832,743,358	935,580,666	1,024,713,561	1,116,907,812	1,044,306,164	-6.5
Self-employment tax						
Number of returns	15,920,203	16,694,655	17,074,708	17,840,382	17,411,224	-2.4
Amount	42,210,737	45,459,427	47,842,244	49,511,062	48,564,239	-1.9
Recapture taxes						
Number of returns	41,161	15,206	12,536	17,924	18,909	5.5
Amount	173,122	299,191	320,788	413,740	372,938	-9.9
Social security, Medicare tax on tip income not reported						
Number of returns	517,609	335,818	355,457	194,630	178,990	-8.0
Amount	107,929	79,220	73,109	30,331	26,725	-11.9

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
Tax on qualified retirement plans						
Number of returns	4,924,584	4,822,297	5,148,030	5,550,175	5,734,262	3.3
Amount	3,640,374	3,820,152	4,347,720	5,004,547	5,273,134	5.4
Advanced earned income credit payments						
Number of returns	142,639	122,078	129,124	138,647	140,253	1.2
Amount	62,360	58,167	62,149	69,336	78,248	12.9
Household employment taxes						
Number of returns	243,702	228,381	225,441	222,146	218,804	-1.5
Amount	885,832	936,858	917,524	914,059	966,299	5.7
Total tax liability [4]						
Number of returns	98,115,557	99,880,223	102,363,945	106,650,214	103,776,175	-2.7
Amount	879,962,609	986,460,793	1,078,601,440	1,173,264,964	1,100,039,736	-6.2
Income tax withheld						
Number of returns	116,312,978	118,161,380	120,500,889	125,583,890	124,388,369	-1.0
Amount	731,734,362	782,659,594	843,094,979	912,563,316	932,116,047	2.1
Estimated tax payments						
Number of returns	10,996,504	11,053,213	11,128,072	11,523,634	11,153,666	-3.2
Amount	188,770,357	221,001,524	252,998,613	284,119,655	285,930,452	0.6
Earned income credit						
Number of returns	22,270,550	22,751,904	23,042,200	24,583,940	24,756,744	0.7
Amount	40,024,074	42,410,290	44,387,566	48,539,994	50,669,263	4.4
Nontaxable combat pay election						
Number of returns	10,024	21,973	8,323	6,642	10,590	59.4
Amount	9,283	328,268	90,997	109,650	139,757	27.5
Additional child tax credit						
Number of returns	14,528,434	15,219,712	15,590,592	15,884,285	18,160,498	14.3
Amount	14,450,019	15,495,160	16,248,889	16,690,219	20,426,787	22.4
Payment with an extension request						
Number of returns	1,518,779	1,627,572	1,758,125	1,773,576	1,486,081	-16.2
Amount	59,268,206	77,833,848	86,530,919	96,167,969	65,144,561	-32.3
Excess social security tax withheld						
Number of returns	1,242,604	1,383,240	1,443,437	1,544,389	1,464,021	-5.2
Amount	1,727,641	2,023,314	2,288,807	2,519,084	2,468,691	-2.0
Other payments:						
Form 2439						
Number of returns	9,608	19,812	84,547	39,521	90,333	128.6
Amount	33,754	52,976	52,199	119,959	145,091	21.0
Form 4136						
Number of returns	345,020	340,769	318,754	305,765	317,783	3.9
Amount	86,378	101,712	85,905	88,950	95,267	7.1
Form 8885						
Number of returns	16,314	13,380	22,397	22,550	8,749	-61.2
Amount	23,595	27,078	27,567	39,343	23,039	-41.4
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	N/A	151,643	288,093	90.0
Amount	N/A	N/A	N/A	508,074	2,508,066	393.6
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	N/A	1,203,566	[7]
Amount	N/A	N/A	N/A	N/A	8,373,054	[7]
Total payments						
Number of returns	124,989,700	126,781,067	134,948,299	135,128,289	135,007,847	-0.1
Amount	1,036,118,363	1,141,605,497	1,249,879,508	1,361,454,082	1,379,724,464	1.3
Overpayment, total						
Number of returns	103,706,648	104,778,359	109,915,823	110,611,578	114,698,578	3.7
Amount	255,064,839	272,110,056	295,796,995	316,924,652	378,739,410	19.5
Overpayment refunded						
Number of returns	100,674,244	101,870,385	107,001,071	107,687,030	111,683,923	3.7
Amount	221,371,474	232,975,616	250,941,390	267,872,391	324,121,135	21.0
Refund credited to next year						
Number of returns	4,314,593	4,055,960	3,978,421	4,061,974	4,861,285	19.7
Amount	33,693,366	39,134,446	44,855,606	49,052,261	54,618,276	11.3
Tax due at time of filing						
Number of returns	24,452,350	25,659,937	26,694,105	28,599,646	22,714,746	-20.6
Amount	99,683,779	118,232,296	126,289,889	130,607,837	100,277,626	-23.2
Tax penalty						
Number of returns	5,641,853	5,882,477	6,496,924	7,549,807	6,355,582	-15.8
Amount	774,697	1,266,944	1,770,962	1,872,302	1,222,944	-34.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	132,226,042	134,372,678	138,394,754	*** 142,978,806	142,450,569	-0.4
Electronically filed returns	68,380,152	73,471,852	80,095,643	87,851,490	95,243,204	8.4
Form 1040 returns	80,603,689	81,497,559	83,805,545	86,300,563	84,317,993	-2.3
Electronically filed returns	34,900,171	39,465,536	43,470,129	47,982,634	51,906,024	8.2
Form 1040A returns	30,572,631	31,326,141	32,018,556	33,507,223	36,280,305	8.3
Electronically filed returns	20,771,324	22,224,396	23,888,067	25,420,635	28,761,499	13.1
Form 1040EZ returns	21,049,722	21,548,977	** 22,570,653	23,171,020	21,852,270	-5.7
Electronically filed returns	* 12,708,657	11,781,921	12,737,447	14,448,221	14,575,681	0.9
Salaries and wages						
Number of returns	112,369,812	114,070,880	116,379,376	120,844,802	119,578,500	-1.0
Amount	3,406,094,356	3,450,741,214	3,546,932,632	3,683,650,580	3,613,014,468	-1.9
Taxable interest received						
Number of returns	57,605,888	59,249,357	62,401,235	64,505,131	62,449,609	-3.2
Amount	86,833,327	108,723,373	144,427,656	169,015,247	135,574,417	-19.8
Tax-exempt interest						
Number of returns	4,416,851	4,497,973	6,038,822	6,321,596	6,453,113	2.1
Amount	36,008,140	38,617,084	47,322,290	50,032,371	48,464,919	-3.1
Ordinary dividends in AGI						
Number of returns	30,687,178	31,175,376	31,619,775	32,006,152	31,043,113	-3.0
Amount	101,618,552	111,433,738	129,286,087	149,465,402	133,169,804	-10.9
Qualified dividends in AGI						
Number of returns	24,549,867	25,853,686	26,584,184	27,145,274	26,409,275	-2.7
Amount	76,470,873	79,638,871	88,972,633	98,280,129	96,524,100	-1.8
State income tax refund						
Number of returns	23,621,296	22,110,769	22,964,214	23,592,999	22,819,648	-3.3
Amount	15,734,206	14,862,624	15,697,799	17,053,372	16,739,209	-1.8
Alimony received						
Number of returns	439,608	457,488	441,514	457,308	436,700	-4.5
Amount	5,025,839	5,340,877	5,266,136	5,522,909	5,330,513	-3.5
Business or profession net income, less loss						
Number of returns	20,252,079	21,057,329	21,656,409	22,629,468	22,111,687	-2.3
Amount	171,084,628	180,522,795	182,572,802	176,378,474	160,433,687	-9.0
Net capital gain less loss						
Number of returns	22,388,659	22,040,458	22,069,069	22,143,812	20,409,219	-7.8
Amount	326,460,656	443,813,347	500,029,587	564,737,695	283,290,109	-49.8
Capital gain distributions reported on Form 1040						
Number of returns	2,878,263	4,155,219	4,599,135	5,012,429	3,321,856	-33.7
Amount	1,332,865	3,318,660	5,458,321	7,554,782	1,635,599	-78.4
Sales of property other than capital assets, net gain less loss						
Number of returns	1,749,934	1,777,203	1,778,803	1,751,136	1,722,608	-1.6
Amount	1,731,845	2,451,762	2,724,804	2,747,000	-4,742,782	-272.7
Total IRA distributions						
Number of returns	9,516,936	10,024,085	10,635,115	11,395,793	12,052,397	5.8
Amount	90,997,605	98,330,993	107,330,248	119,702,533	131,304,384	9.7
Taxable IRA distributions in AGI						
Number of returns	8,913,846	9,387,189	9,965,065	10,683,225	11,259,424	5.4
Amount	70,361,371	75,152,074	80,872,602	93,290,875	98,451,868	5.5
Total pensions and annuities						
Number of returns	25,130,018	25,352,088	26,511,367	27,678,148	28,011,742	1.2
Amount	434,369,717	458,707,089	506,375,804	536,902,965	512,916,947	-4.5
Taxable pensions and annuities in AGI						
Number of returns	23,123,390	23,247,374	24,098,220	25,180,637	25,540,246	1.4
Amount	272,862,179	281,221,456	292,123,518	309,319,965	307,388,590	-0.6
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,191,999	15,510,991	15,624,588	16,184,703	16,273,369	0.5
Amount	247,320,509	299,228,845	302,261,887	285,908,520	253,828,523	-11.2
Farm net income less loss						
Number of returns	2,004,898	1,981,249	1,958,273	1,977,943	1,948,054	-1.5
Amount	-9,162,080	-8,145,104	-9,942,490	-9,264,350	-9,014,335	2.7
Unemployment compensation in AGI						
Number of returns	9,094,911	7,887,700	7,378,438	7,622,280	9,532,896	25.1
Amount	22,657,628	18,646,163	17,200,820	18,546,708	26,517,726	43.0
Social security benefits (received)						
Number of returns	14,759,589	15,510,458	20,609,364	22,587,781	24,066,883	6.5
Amount	160,465,896	168,835,144	220,333,642	241,062,182	252,329,945	4.7
Taxable social security benefits in AGI						
Number of returns	11,691,859	12,660,754	13,749,185	15,011,961	15,015,435	[6]
Amount	76,444,558	83,553,594	93,647,107	105,414,018	102,070,559	-3.2

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign earned income exclusion [2]						
Number of returns	295,313	303,940	329,264	343,077	371,885	8.4
Amount	10,689,534	10,894,170	11,773,446	12,539,869	13,898,969	10.8
Net operating loss [2]						
Number of returns	829,838	862,791	916,899	922,895	920,078	-0.3
Amount	51,911,111	53,180,550	52,396,835	54,457,214	58,906,517	8.2
Other income, net gain less loss [2]						
Number of returns	5,891,550	6,811,025	6,176,952	6,607,358	6,786,526	2.7
Amount	16,053,753	17,980,845	19,415,344	22,787,046	20,805,888	-8.7
Total income						
Number of returns	131,924,074	134,114,986	137,228,802	142,586,333	141,788,473	-0.6
Amount	4,765,987,411	5,041,427,182	5,281,899,029	5,555,320,908	5,090,746,540	-8.4
Educator expenses						
Number of returns	3,402,468	3,503,719	3,166,931	3,654,214	3,753,395	2.7
Amount	594,088	587,548	522,418	583,857	575,029	-1.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	105,135	100,111	120,468	135,102	129,275	-4.3
Amount	174,808	190,812	238,818	265,294	252,644	-4.8
Health savings account deduction						
Number of returns	90,857	215,781	358,968	592,526	835,619	41.0
Amount	131,994	341,827	563,268	946,331	1,341,824	41.8
Moving expenses						
Number of returns	1,096,436	1,134,137	1,082,576	1,119,044	1,113,455	-0.5
Amount	2,042,936	2,059,279	2,048,801	1,830,405	1,823,455	-0.4
One-half of self-employment tax						
Number of returns	15,920,203	16,694,655	17,074,708	17,840,382	17,411,224	-2.4
Amount	14,608,558	15,216,788	15,515,808	15,611,600	14,745,758	-5.5
Keogh retirement plan						
Number of returns	1,201,332	1,256,900	1,228,299	1,191,135	1,010,421	-15.2
Amount	13,353,600	14,235,880	14,274,676	14,036,832	12,302,339	-12.4
Self-employed health insurance						
Number of returns	3,883,687	3,901,082	3,804,190	3,838,721	3,617,716	-5.8
Amount	12,773,054	13,149,859	13,166,364	13,419,487	12,868,052	-4.1
Penalty on early withdrawal of savings						
Number of returns	780,327	805,625	1,164,171	1,164,446	1,310,949	12.6
Amount	145,213	177,959	278,761	222,315	236,213	6.3
Alimony paid adjustment						
Number of returns	574,001	588,463	585,286	599,587	580,015	-3.3
Amount	5,861,680	5,993,332	5,911,650	5,987,815	5,841,742	-2.4
Total taxpayer IRA adjustment						
Number of returns	3,330,763	3,256,066	3,230,531	3,299,773	2,739,675	-17.0
Amount	6,940,212	8,034,161	8,128,084	8,118,855	7,082,897	-12.8
Student loan interest deduction						
Number of returns	7,527,249	8,072,896	8,540,900	9,091,081	9,135,508	0.5
Amount	3,044,107	3,382,008	3,992,779	4,706,025	4,693,695	-0.3
Tuition and fees deduction						
Number of returns	4,710,253	4,696,013	4,015,828	4,543,382	4,576,654	0.7
Amount	7,328,221	7,260,368	6,239,050	6,670,215	6,679,862	0.1
Domestic production activities deduction						
Number of returns	N/A	336,959	421,128	478,999	501,755	4.8
Amount	N/A	1,580,310	2,142,102	4,275,210	4,256,950	-0.4
Archer MSA deduction						
Number of returns	32,334	18,808	18,668	10,972	8,921	-18.7
Amount	46,091	27,671	22,767	13,712	10,198	-25.6
Foreign housing deductions						
Number of returns	3,352	2,417	3,942	5,238	6,862	31.0
Amount	41,453	47,498	54,236	61,798	78,800	27.5
Other adjustments						
Number of returns	188,210	257,014	137,296	139,569	151,165	8.3
Amount	766,358	938,629	696,490	816,577	1,041,376	27.5
Total statutory adjustments						
Number of returns	32,153,965	33,591,124	33,980,524	36,050,434	35,773,805	-0.8
Amount	67,852,373	73,223,927	73,829,674	77,566,325	73,830,833	-4.8
Adjusted gross income or loss (AGI)						
Amount	4,698,135,038	4,968,203,255	5,208,069,355	5,477,754,583	5,016,915,707	-8.4
Total itemized deductions						
Number of returns	46,335,237	47,755,427	49,123,555	50,544,470	48,167,223	-4.7
Amount	690,822,462	750,877,467	797,170,744	840,502,233	802,839,332	-4.5
Total standard deduction						
Number of returns	84,016,753	84,841,222	86,583,732	90,510,904	91,780,792	1.4
Amount	388,188,663	388,720,021	393,945,646	412,472,671	422,275,429	2.4

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(7)	(8)	(9)	(10)	(11)	(12)
Basic standard deduction						
Number of returns	84,016,753	84,841,222	86,583,732	90,510,904	91,780,792	1.4
Amount	377,219,528	377,634,574	382,936,292	400,898,445	402,800,308	0.5
Additional standard deduction						
Number of returns	10,985,079	10,996,440	11,261,327	11,703,100	12,523,644	7.0
Amount	10,969,136	11,085,447	11,009,353	11,574,226	12,107,612	4.6
AGI less deductions						
Number of returns	116,042,570	118,115,885	120,676,830	125,121,755	123,533,612	-1.3
Amount	3,709,864,246	3,921,698,088	4,112,001,540	4,332,313,802	3,937,865,874	-9.1
Number of exemptions	263,896,304	269,043,070	275,256,944	282,613,371	282,928,837	0.1
Exemption amount	554,110,756	562,184,863	578,412,198	594,685,607	595,614,436	0.2
Taxable income						
Number of returns	102,737,959	104,330,653	106,667,402	110,533,209	107,994,637	-2.3
Amount	3,231,948,538	3,438,531,375	3,618,122,855	3,822,991,105	3,432,255,904	-10.2
Tax from table, rate schedules, etc.						
Number of returns	102,721,593	104,321,332	106,658,774	110,522,670	107,149,531	-3.1
Amount	602,925,850	651,075,606	688,227,973	728,508,980	656,503,725	-9.9
Additional taxes						
Number of returns	9,884	10,595	12,787	13,249	13,735	3.7
Amount	59,246	15,890	28,048	8,716	13,275	52.3
Alternative minimum tax						
Number of returns	3,096,299	4,004,756	3,966,540	4,108,964	3,935,248	-4.2
Amount	9,016,774	11,660,690	13,984,816	15,201,458	15,573,214	2.4
Income tax before credits						
Number of returns	102,740,921	104,345,964	106,688,255	110,547,299	107,201,197	-3.0
Amount	612,001,871	662,752,186	702,240,837	743,719,154	672,090,214	-9.6
Child care credit						
Number of returns	6,316,649	6,500,596	6,466,792	6,491,844	6,587,103	1.5
Amount	2,310,024	2,317,339	2,261,113	2,196,187	2,141,285	-2.5
Credit for elderly or disabled						
Number of returns	107,914	101,627	98,261	89,767	75,488	-15.9
Amount	12,969	9,456	9,449	7,862	6,114	-22.2
Education credits						
Number of returns	7,180,884	7,057,251	7,725,138	7,435,044	7,740,979	4.1
Amount	4,163,879	4,096,139	4,554,099	4,357,132	4,634,240	6.4
Residential energy credit						
Number of returns	N/A	N/A	4,344,189	4,326,398	225,733	-94.8
Amount	N/A	N/A	648,605	635,294	131,565	-79.3
Foreign tax credit						
Number of returns	4,700,259	5,398,046	6,418,317	7,642,644	6,708,279	-12.2
Amount	4,676,812	6,266,392	7,106,660	9,732,154	10,062,126	3.4
Child tax credit						
Number of returns	25,988,711	25,950,568	25,741,511	25,889,333	25,173,769	-2.8
Amount	22,353,256	21,450,884	20,584,663	19,896,773	18,541,371	-6.8
Retirement savings contributions credit						
Number of returns	5,288,732	5,293,605	5,192,133	5,862,206	5,961,299	1.7
Amount	700,004	632,216	579,739	615,918	593,434	-3.7
Adoption credit						
Number of returns	71,136	84,793	93,369	94,128	88,628	-5.8
Amount	208,920	213,894	227,746	249,709	214,628	-14.0
General business credit						
Number of returns	248,506	251,386	386,681	230,821	303,756	31.6
Amount	439,717	587,584	844,659	533,127	1,001,384	87.8
Prior year minimum tax credit						
Number of returns	274,596	290,376	359,098	395,359	415,592	5.1
Amount	624,221	723,730	669,421	652,380	573,908	-12.0
Total credits [3]						
Number of returns	39,841,978	40,526,374	44,397,533	46,084,671	42,392,934	-8.0
Amount	35,708,890	36,526,841	37,705,453	39,489,764	38,024,541	-3.7
Income tax less credits [1]						
Number of returns	90,876,672	92,343,186	94,509,890	98,369,138	95,188,516	-3.2
Amount	576,292,981	626,225,345	664,535,383	704,229,390	634,065,673	-10.0
Self-employment tax						
Number of returns	15,920,203	16,694,655	17,074,708	17,840,382	17,411,224	-2.4
Amount	29,211,583	30,427,997	31,026,099	31,217,567	29,486,484	-5.5
Recapture taxes						
Number of returns	41,161	15,206	12,536	17,924	18,909	5.5
Amount	119,808	200,262	208,034	260,870	226,435	-13.2
Social security, Medicare tax on tip income not reported						
Number of returns	517,609	335,818	355,457	194,630	178,990	-8.0
Amount	74,691	53,025	47,412	19,124	16,226	-15.2

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2004-2008, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2007 to 2008
	2004	2005	2006	2007	2008	
	(7)	(8)	(9)	(10)	(11)	(12)
Tax on qualified retirement plans						
Number of returns	4,924,584	4,822,297	5,148,030	5,550,175	5,734,262	3.3
Amount	2,519,290	2,556,996	2,819,533	3,155,452	3,201,660	1.5
Advanced earned income credit payments						
Number of returns	142,639	122,078	129,124	138,647	140,253	1.2
Amount	43,156	38,934	40,304	43,718	47,509	8.7
Household employment taxes						
Number of returns	243,702	228,381	225,441	222,146	218,804	-1.5
Amount	613,033	627,080	595,022	576,330	586,702	1.8
Total tax liability [1,4]						
Number of returns	98,115,557	99,880,223	102,363,945	106,650,214	103,776,175	-2.7
Amount	608,970,664	660,281,655	699,482,127	739,763,533	667,905,122	-9.7
Income tax withheld						
Number of returns	116,312,978	118,161,380	120,500,889	125,583,890	124,388,369	-1.0
Amount	506,390,562	523,868,537	546,754,202	575,386,706	565,947,812	-1.6
Estimated tax payments						
Number of returns	10,996,504	11,053,213	11,128,072	11,523,634	11,153,666	-3.2
Amount	130,636,925	147,926,054	164,071,733	179,142,279	173,606,832	-3.1
Earned income credit [1]						
Number of returns	22,270,550	22,751,904	23,042,200	24,583,940	24,756,744	0.7
Amount	27,698,321	28,387,075	28,785,711	30,605,293	30,764,580	0.5
Nontaxable combat pay election						
Number of returns	10,024	21,973	8,323	6,642	10,590	59.4
Amount	6,424	219,724	59,012	69,136	84,855	22.7
Additional child tax credit						
Number of returns	14,528,434	15,219,712	15,590,592	15,884,285	18,160,498	14.3
Amount	10,000,013	10,371,593	10,537,542	10,523,467	12,402,421	17.9
Payment with an extension request						
Number of returns	1,518,779	1,627,572	1,758,125	1,773,576	1,486,081	-16.2
Amount	41,016,060	52,097,622	56,116,030	60,635,542	39,553,468	-34.8
Excess social security tax withheld						
Number of returns	1,242,604	1,383,240	1,443,437	1,544,389	1,464,021	-5.2
Amount	1,195,599	1,354,293	1,484,311	1,588,325	1,498,902	-5.6
Other payments:						
Form 2439						
Number of returns	9,608	19,812	84,547	39,521	90,333	128.6
Amount	23,359	35,459	33,851	75,636	88,094	16.5
Form 4136						
Number of returns	345,020	340,769	318,754	305,765	317,783	3.9
Amount	59,777	68,080	55,710	56,084	57,843	3.1
Form 8885						
Number of returns	16,314	13,380	22,397	22,550	8,749	-61.2
Amount	16,329	18,124	17,877	24,806	13,988	-43.6
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	N/A	151,643	288,093	90.0
Amount	N/A	N/A	N/A	320,349	1,522,809	375.4
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	N/A	1,203,566	[7]
Amount	N/A	N/A	N/A	N/A	5,083,821	[7]
Total payments [1]						
Number of returns	124,989,700	126,781,067	134,948,299	135,128,289	135,007,847	-0.1
Amount	717,036,929	764,126,839	810,557,398	858,419,976	837,719,772	-2.4
Overpayment, total						
Number of returns	103,706,648	104,778,359	109,915,823	110,611,578	114,698,578	3.7
Amount	176,515,460	182,135,245	191,826,845	199,826,388	229,957,140	15.1
Overpayment refunded						
Number of returns	100,674,244	101,870,385	107,001,071	107,687,030	111,683,923	3.7
Amount	153,198,252	155,940,841	162,737,607	168,898,103	196,794,860	16.5
Refund credited to next year						
Number of returns	4,314,593	4,055,960	3,978,421	4,061,974	4,861,285	19.7
Amount	23,317,208	26,194,408	29,089,239	30,928,286	33,162,281	7.2
Tax due at time of filing						
Number of returns	24,452,350	25,659,937	26,694,105	28,599,646	22,714,746	-20.6
Amount	68,985,314	79,138,083	81,900,058	82,350,465	60,885,019	-26.1
Tax penalty						
Number of returns	5,641,853	5,882,477	6,496,924	7,549,807	6,355,582	-15.8
Amount	536,122	848,021	1,148,484	1,180,518	742,528	-37.1

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3. N/A = Not applicable.

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

[7] Percentage not computed.

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

* Includes Form 1040 Telefile.

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

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

[5] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2008 CPI-U = 215.3; 2007 CPI-U = 207.3; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9

[6] Less than 0.05.

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

Figure 1--General Filing Requirements			
Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$8,950 \$10,300
	Head of household	under 65 65 or older	\$11,500 \$12,850
Married with a child and living apart from spouse during the last six months of 2008	Head of household	under 65 65 or older	\$11,500 \$12,850
Married and living with spouse at the end of 2008 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$17,900 \$18,950
		65 or older (both spouses)	\$20,000
	Married, separate return	any age	\$3,500
Married, not living with spouse at the end of 2008 (or on the date spouse died)	Married, joint or separate return	any age	\$3,500
Widowed in 2006 or 2007 and not remarried in 2008	Single	under 65 65 or older	\$8,950 \$10,300
	Head of household	under 65 65 or older	\$11,500 \$12,850
	Qualifying widow(er) with dependent child	under 65 65 or older	\$14,400 \$15,450

are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Requirements for Filing

The filing requirements for Tax Year 2008 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a

parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2008 if he or she:

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

Figure 2.-Filing Requirements for Children and Other Dependents

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

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

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

- Earned income was more than \$5,450, or
- Unearned income was over \$900, or
- Gross income was more than the larger of (a) \$900 or (b) earned income (up to \$5,150) plus \$300.

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

- Earned income was more than \$6,800 (\$8,150 if 65 or older and blind), or
- Unearned income was more than \$2,250 (\$3,600 if 65 or older and blind), or
- Gross income was more than \$2,250 (\$3,600 if 65 or older and blind), or the total of earned income (up to \$5,150) plus \$1,650 (\$3,000 if 65 or older and blind), whichever is larger.

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

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$5,450, or
- Unearned income was over \$900, or
- Gross income was more than the larger of \$900 or earned income (up to \$5,150) plus \$300.

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

- Earned income was more than \$6,500 (\$7,550 if 65 or older and blind), or
- Unearned income was more than \$1,950 (\$3,000 if 65 or older and blind), or
- Gross income was more than \$1,950 (\$3,000 if 65 or older and blind), or the total of earned income (up to \$5,150) plus \$1,350 (\$2,400 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

2. Received any advanced earned income credit (AEIC) payments.
3. Had net earnings from self-employment of at least \$400; or
4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

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

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2008 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2008. In Tax Year 2007, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,750. For 2008, the limit was 15 percent of a taxpayer's earned income that exceeded \$8,500.

Alternative Minimum Tax

For Tax Year 2008, the alternative minimum tax exemption rose to \$69,950 for a married couple filing a joint return, up from \$66,250 in 2007, and to \$46,200 for singles and heads of household, up from \$44,350, and to \$34,975 from \$33,125 for a married person filing separately.

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 \$2,950 from \$2,900. The maximum credit for taxpayers with no qualifying children increased to \$438 from \$428. For these taxpayers, earned income and AGI had to be less than \$12,880 (\$15,880 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$64 to \$2,917 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,824 from \$4,716. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$33,995 (\$36,995 for married filing jointly) for one qualifying child, or less than \$38,646 (\$41,646 for married filing jointly) for two or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,500 the deduction for each exemption to which the taxpayer was entitled for 2008, an increase from the \$3,400 allowed for 2007. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$156,400 to \$159,950 for single filers; \$234,600 to \$239,950 for married persons filing jointly and surviving spouses; \$195,500 to \$199,950 for heads of household; and \$117,300 to \$119,975 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$282,450 for single filers; \$362,450 for married persons filing jointly and surviving spouses; \$322,450 for heads of household; and \$181,225 for married persons filing separately. For 2008, a taxpayer could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than \$2,333. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First Time Homebuyer Credit

New for tax year 2008, a taxpayer may have claimed this credit if they bought a home after April 8, 2008, and before December 1, 2009, and did not own a main home during the prior 3 years. Taxpayers were allowed to claim this credit in tax year 2008 or 2009 and if their modified adjusted gross income was below \$95,000 (\$170,000 if married filing jointly). For homes purchased in 2008, the credit operates much like an interest-free loan. Taxpayers generally had to repay the credit over a 15-year period. For homes purchased in 2009, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

General Business Credit

For 2008, part II of the general business credit was expanded to accommodate all of the general business credits that are allowed against alternative minimum tax.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,900 (\$5,800 if family coverage), an increase from \$2,850 (\$5,650 if family coverage) in 2007. These limits were \$900 higher if the taxpayer was age 55 or older (\$1,800 if both spouses were 55 or older). For 2007, these limits were \$800 and \$1,600 respectively.

Heartland Disaster Tax Relief Act of 2008

Temporary tax relief was enacted as a result of severe storms, tornadoes, or flooding affecting Midwestern disaster areas after May 19, 2008 and before August 1, 2008. Major provisions provided by this relief act included:

- (1) Suspended limits for certain personal casualty losses and cash contributions;
- (2) An additional exemption amount if a taxpayer provided housing for a person displaced by the Midwestern disaster;
- (3) An election to use your 2007 earned income to figure your 2008 EIC and additional child tax credit.

Individual Retirement Arrangement Deduction

For 2008, a taxpayer (both taxpayers for taxpayers filing jointly), may have been able to take an IRA deduction up to \$5,000 (\$6,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. For taxpayers covered by a retirement plan, the IRA deduction phased out between \$53,000 and \$63,000 of modified AGI for single filers (\$85,000 and \$105,000 for married filing jointly or qualifying widow(er)). This was up from \$52,000 and \$62,000 for single filers (\$83,000 and \$103,000 for married filing jointly or qualifying widow(er)) in 2007. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$159,000 and \$169,000, up from \$156,000 and

\$166,000 in 2007. A taxpayer may have been able to deduct an additional \$3,000 if they were a participant in a 401(k) plan and their employer was in bankruptcy in an earlier year.

Itemized Deductions

If a taxpayer's AGI was greater than \$159,950 (\$79,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$156,400 (\$78,200 if married filing separately) for 2007, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold. For tax year 2008, the amount by which the deduction was reduced was only 1/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years). For tax year 2007 and 2006, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied.

Qualified Dividends and Net Capital Gain

For tax year 2008, the 5 percent tax rate on qualified dividends and net capital gain was reduced to zero.

Real Estate Tax and Net Disaster Loss Deduction

New for 2008, a taxpayer could increase their standard deduction by the amount they paid for certain state and local real estate taxes and their net disaster loss. A taxpayer could have increased their standard deduction by the state and local real estate taxes paid, up to \$500 (\$1,000 if married filing jointly). The real estate taxes must be taxes that would have been deductible on Schedule A if a taxpayer had itemized their deductions. A

taxpayer's net disaster loss was figured by taking their personal casualty losses from a federally declared disaster minus any personal casualty gains. A total of \$12.1 billion were deducted due to the addition of these two new provisions. Most of this (\$11.3 billion) was deducted by 15.7 million taxpayers for real estate taxes paid.

Recovery Rebate credit

A taxpayer was able to take this credit only if they had not received an economic stimulus payment in tax year 2007 or their economic stimulus payment was less than \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child the taxpayer had for 2008. This credit was figured like the economic stimulus payment the previous year except the amounts are based on tax year 2008 instead of tax year 2007. The maximum credit was \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child.

Residential Energy Credits

The credit for nonbusiness energy property expired and did not apply for 2008.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2008, to \$102,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$97,500 for 2007.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2008, from \$10,700 to \$10,900.

For single filers and married persons filing separately, the standard deduction rose from \$5,350 to \$5,450; and for heads of household, from \$7,850 to \$8,000. The amount of standard deduction for a dependent was the greater of \$900 or the dependent's earned income plus \$300 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,050 or \$1,350 depending on marital status.

Tax on Child's Investment Income

New for 2008, Form 8615, in addition to being used to figure the tax of certain children who are under 18, was required to figure the tax for a child with investment income of more than \$1,800 if the child:

- (1) Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
- (2) Was a full-time student over age 18 and under age 24 at the end of 2008 and did not have earned income that was more than half of the child's support.

The 1979 Income Concept: A Retrospective Income Definition

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

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

Figure 3.-Calculation of the 1979 Income Concept for 2008

1979 Total Income Concept=

Income or Loss:

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

Deductions:

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

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2008.

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

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

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

[5] Not fully included in AGI for Tax Year 2008.

[6] Not included in AGI for Tax Year 2008.

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

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

Comparison of AGI with 1979 Income Concept

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

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2008

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

Size of income	Income				Salaries and wages			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	142,450,569	8,262,860	142,450,569	8,482,238	119,578,500	5,950,635	119,578,500	5,950,635
Under \$10,000	26,268,333	-42,352	25,412,555	-57,207	18,751,226	122,516	18,405,200	116,715
\$10,000 under \$20,000	22,778,058	339,856	23,119,865	345,701	18,007,041	254,845	18,230,049	259,075
\$20,000 under \$30,000	18,609,828	461,556	19,563,537	485,128	16,116,657	378,495	16,576,700	391,481
\$30,000 under \$40,000	14,554,280	506,107	15,211,592	528,477	12,919,079	420,338	13,178,855	432,351
\$40,000 under \$50,000	11,087,123	496,891	11,293,119	505,785	9,823,938	406,847	9,948,687	412,601
\$50,000 under \$60,000	8,811,047	482,690	8,570,131	469,554	7,753,729	384,617	7,616,849	383,874
\$60,000 under \$70,000	7,241,185	469,582	6,915,660	447,973	6,437,186	371,866	6,238,067	367,823
\$70,000 under \$80,000	6,035,391	451,667	5,665,970	423,933	5,391,081	353,238	5,153,302	346,452
\$80,000 under \$90,000	4,812,938	408,032	4,481,037	380,168	4,307,932	318,652	4,094,811	309,431
\$90,000 under \$100,000	4,025,385	381,720	3,722,865	353,033	3,642,945	301,245	3,433,240	289,081
\$100,000 under \$125,000	6,680,719	742,674	6,295,548	700,612	6,065,915	589,403	5,819,404	569,027
\$125,000 under \$150,000	3,610,820	492,859	3,627,212	494,626	3,291,974	383,624	3,319,870	385,207
\$150,000 under \$175,000	2,178,986	352,130	2,161,218	348,833	1,984,998	268,384	1,966,125	262,083
\$175,000 under \$200,000	1,380,816	257,440	1,393,138	259,683	1,243,341	190,559	1,260,101	183,888
\$200,000 under \$300,000	2,314,988	554,659	2,524,065	605,630	2,074,502	389,512	2,237,277	390,512
\$300,000 under \$400,000	773,215	265,648	924,312	318,006	677,162	170,087	790,474	176,952
\$400,000 under \$500,000	388,545	173,120	468,872	208,856	338,206	106,456	400,744	109,999
\$500,000 under \$1,000,000	577,618	392,535	725,634	492,349	487,403	209,789	605,407	225,061
\$1,000,000 under \$1,500,000	140,635	169,852	171,236	207,075	116,152	75,983	138,625	79,283
\$1,500,000 under \$2,000,000	59,460	102,398	68,897	118,567	48,331	41,063	55,858	43,159
\$2,000,000 under \$5,000,000	86,329	257,484	97,941	290,300	70,890	92,937	79,298	95,721
\$5,000,000 under \$10,000,000	21,390	146,343	22,520	153,057	17,684	45,160	18,281	45,695
\$10,000,000 and over	13,480	399,969	13,646	402,099	11,129	75,020	11,278	75,163
Size of income	Taxable interest received				Ordinary dividends received			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	62,449,609	223,291	62,449,609	223,291	31,043,113	219,331	31,043,113	219,331
Under \$10,000	6,974,214	16,265	6,574,078	17,096	3,407,860	8,828	3,213,852	9,318
\$10,000 under \$20,000	5,714,149	9,458	5,707,252	9,524	2,388,222	4,859	2,385,093	5,006
\$20,000 under \$30,000	5,250,379	8,918	5,799,216	11,228	2,082,704	4,810	2,353,251	6,037
\$30,000 under \$40,000	5,110,827	8,547	5,589,684	10,619	2,072,575	4,659	2,403,278	6,556
\$40,000 under \$50,000	4,897,510	8,515	5,111,928	10,274	2,082,968	5,287	2,236,684	6,380
\$50,000 under \$60,000	4,673,874	8,798	4,599,274	9,019	2,039,124	5,820	2,020,899	6,637
\$60,000 under \$70,000	4,302,126	9,033	4,081,440	8,226	1,980,342	6,355	1,811,988	6,336
\$70,000 under \$80,000	3,902,648	9,019	3,611,166	7,335	1,872,723	6,385	1,683,376	5,844
\$80,000 under \$90,000	3,310,860	7,282	3,027,076	6,250	1,625,800	6,219	1,460,108	4,868
\$90,000 under \$100,000	2,890,701	6,860	2,651,604	5,442	1,452,112	5,292	1,274,939	4,748
\$100,000 under \$125,000	5,213,129	13,231	4,890,887	11,755	2,878,595	12,136	2,657,025	10,796
\$125,000 under \$150,000	2,980,067	8,944	2,991,285	8,706	1,801,541	9,773	1,773,855	8,743
\$150,000 under \$175,000	1,891,459	7,533	1,875,812	6,743	1,214,887	7,462	1,203,629	6,641
\$175,000 under \$200,000	1,227,246	6,020	1,236,682	5,392	846,592	6,358	840,799	6,076
\$200,000 under \$300,000	2,122,935	14,420	2,303,655	14,418	1,589,821	16,347	1,697,982	15,941
\$300,000 under \$400,000	735,217	7,940	878,489	8,167	595,523	9,446	699,327	9,361
\$400,000 under \$500,000	371,904	5,199	447,738	5,469	319,135	6,994	372,941	7,130
\$500,000 under \$1,000,000	562,214	14,443	703,607	14,972	497,886	18,282	617,409	18,760
\$1,000,000 under \$1,500,000	138,920	6,842	168,680	7,104	125,726	8,735	149,047	8,945
\$1,500,000 under \$2,000,000	58,812	4,498	67,873	4,424	54,489	5,807	63,181	5,781
\$2,000,000 under \$5,000,000	85,695	11,831	96,170	11,764	80,782	16,282	89,760	16,524
\$5,000,000 under \$10,000,000	21,283	6,982	22,408	6,744	20,540	10,253	21,373	10,172
\$10,000,000 and over	13,441	22,712	13,606	22,623	13,165	32,944	13,314	32,730

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2008—Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	22,111,687	264,234	22,111,687	264,234	23,731,075	469,273	23,731,075	469,273
Under \$10,000	4,248,481	-477	3,919,755	-3,508	2,878,086	14,183	2,739,495	15,122
\$10,000 under \$20,000	3,608,205	28,400	3,634,257	26,347	1,667,381	810	1,679,509	784
\$20,000 under \$30,000	2,067,566	15,544	2,163,090	14,335	1,495,441	590	1,665,840	547
\$30,000 under \$40,000	1,718,685	11,956	1,799,277	11,096	1,441,178	1,012	1,670,496	1,413
\$40,000 under \$50,000	1,506,642	11,641	1,563,223	10,966	1,484,922	1,077	1,607,043	1,573
\$50,000 under \$60,000	1,325,085	11,108	1,321,004	10,538	1,458,614	1,575	1,467,958	2,329
\$60,000 under \$70,000	1,148,436	10,837	1,127,734	10,501	1,390,908	2,477	1,296,266	2,485
\$70,000 under \$80,000	1,009,129	9,937	1,002,597	10,057	1,357,758	2,652	1,218,104	2,591
\$80,000 under \$90,000	816,631	8,896	781,088	8,876	1,221,979	2,949	1,086,735	2,730
\$90,000 under \$100,000	708,168	7,626	709,510	8,097	1,061,493	2,975	930,834	2,836
\$100,000 under \$125,000	1,304,731	19,508	1,219,832	17,531	2,124,866	7,137	1,969,299	6,668
\$125,000 under \$150,000	743,887	15,365	763,494	14,583	1,378,630	6,118	1,320,104	6,530
\$150,000 under \$175,000	469,170	12,773	480,919	12,408	997,871	6,309	1,000,924	5,537
\$175,000 under \$200,000	322,382	11,368	323,634	10,947	729,203	6,257	718,332	5,751
\$200,000 under \$300,000	564,416	28,765	631,437	30,632	1,408,439	20,215	1,471,866	19,478
\$300,000 under \$400,000	216,757	16,302	261,383	19,608	557,669	14,945	631,316	14,808
\$400,000 under \$500,000	101,264	8,368	120,596	9,912	298,564	11,991	338,078	11,574
\$500,000 under \$1,000,000	152,066	16,952	191,188	20,249	482,208	39,288	585,503	39,059
\$1,000,000 under \$1,500,000	33,773	5,823	43,828	6,593	126,614	25,505	147,500	25,438
\$1,500,000 under \$2,000,000	14,993	3,091	17,235	3,404	54,591	18,054	62,717	18,394
\$2,000,000 under \$5,000,000	21,870	5,284	26,700	5,719	80,863	57,702	88,405	58,051
\$5,000,000 under \$10,000,000	5,637	2,261	6,166	2,375	20,572	43,949	21,370	44,042
\$10,000,000 and over	3,712	2,906	3,739	2,969	13,225	181,502	13,383	181,532

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,545,382	32,940	10,545,382	32,940	7,909,487	366,965	7,909,487	366,965
Under \$10,000	1,129,604	-8,619	1,097,751	-9,348	782,441	-93,221	767,928	-93,874
\$10,000 under \$20,000	897,186	-671	902,436	-537	418,185	-302	411,092	-791
\$20,000 under \$30,000	862,872	-725	961,179	-248	437,300	1,142	440,272	976
\$30,000 under \$40,000	813,385	-858	879,033	-672	421,589	1,188	436,275	937
\$40,000 under \$50,000	777,821	-1,398	829,645	-870	377,380	817	424,055	1,337
\$50,000 under \$60,000	759,635	-928	720,113	-454	426,931	2,969	416,616	2,615
\$60,000 under \$70,000	690,615	-662	655,581	-583	414,299	2,969	423,801	2,585
\$70,000 under \$80,000	641,666	-541	615,689	-12	380,289	3,660	350,704	3,307
\$80,000 under \$90,000	565,173	497	524,522	319	333,553	3,593	348,766	4,225
\$90,000 under \$100,000	497,085	259	453,751	197	320,871	3,757	286,770	3,248
\$100,000 under \$125,000	936,199	1,308	849,894	864	680,689	10,939	625,793	9,307
\$125,000 under \$150,000	579,530	2,595	543,435	2,875	481,763	10,966	478,940	9,744
\$150,000 under \$175,000	283,514	3,259	289,662	2,728	372,977	9,976	353,429	10,039
\$175,000 under \$200,000	185,467	2,561	187,967	2,113	289,702	10,744	290,502	10,424
\$200,000 under \$300,000	377,408	7,048	422,587	6,818	663,735	35,845	670,668	33,981
\$300,000 under \$400,000	162,881	4,032	184,237	3,945	323,806	29,242	338,418	28,002
\$400,000 under \$500,000	92,372	2,915	98,094	3,077	194,635	25,139	204,048	24,637
\$500,000 under \$1,000,000	162,376	7,635	188,582	7,473	348,597	75,920	381,620	78,476
\$1,000,000 under \$1,500,000	49,756	3,380	55,743	3,325	98,805	39,366	107,950	40,737
\$1,500,000 under \$2,000,000	23,494	2,072	25,690	2,143	44,270	25,355	48,669	26,531
\$2,000,000 under \$5,000,000	38,531	4,775	40,717	4,785	67,662	62,387	72,495	64,322
\$5,000,000 under \$10,000,000	10,867	2,040	11,080	2,028	17,978	32,473	18,526	33,291
\$10,000,000 and over	7,943	2,965	7,995	2,974	12,029	72,041	12,150	72,906

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2008—Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	2,400,259	54,766	2,400,259	54,766	604,448	18,150	604,448	18,150
Under \$10,000	204,179	9,539	291,168	20,428	49,310	-1,613	47,141	-1,731
\$10,000 under \$20,000	85,474	1,346	77,080	907	32,868	133	34,272	172
\$20,000 under \$30,000	74,856	1,054	85,442	974	34,878	209	42,232	217
\$30,000 under \$40,000	79,703	1,110	91,460	912	33,935	219	34,979	256
\$40,000 under \$50,000	84,457	1,011	80,372	877	33,436	225	34,818	236
\$50,000 under \$60,000	79,057	1,390	80,979	766	29,541	293	36,384	530
\$60,000 under \$70,000	84,245	919	67,220	658	25,704	261	25,252	283
\$70,000 under \$80,000	73,908	966	79,611	790	27,312	344	26,276	283
\$80,000 under \$90,000	62,900	735	68,984	914	31,925	439	29,469	383
\$90,000 under \$100,000	74,967	803	72,218	879	27,991	404	24,612	270
\$100,000 under \$125,000	205,644	2,456	188,570	2,412	59,880	767	55,264	813
\$125,000 under \$150,000	204,067	2,760	220,786	2,640	41,959	715	38,226	633
\$150,000 under \$175,000	233,897	3,628	189,823	2,093	30,982	697	28,139	758
\$175,000 under \$200,000	157,555	2,503	129,777	1,378	21,958	544	19,159	358
\$200,000 under \$300,000	306,572	5,585	277,428	3,768	48,108	1,794	48,863	1,782
\$300,000 under \$400,000	125,705	2,719	123,498	2,139	18,492	682	19,605	676
\$400,000 under \$500,000	72,513	1,905	71,213	1,286	12,164	627	13,413	608
\$500,000 under \$1,000,000	107,490	4,146	116,340	2,971	22,612	1,926	24,162	2,011
\$1,000,000 under \$1,500,000	31,946	1,741	34,525	1,387	7,326	1,221	7,710	1,172
\$1,500,000 under \$2,000,000	15,621	1,108	16,379	767	3,345	719	3,579	782
\$2,000,000 under \$5,000,000	23,571	2,562	25,500	1,950	6,778	2,148	6,905	2,209
\$5,000,000 under \$10,000,000	6,860	1,556	6,856	943	2,102	1,184	2,129	1,221
\$10,000,000 and over	5,072	3,223	5,031	2,928	1,843	4,211	1,860	4,229

Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	30,221,099	668,419	32,854,493	1,061,033	35,773,805	121,599	17,090,639	94,850
Under \$10,000	2,704,090	15,901	2,533,065	16,538	4,621,264	7,539	328,810	3,591
\$10,000 under \$20,000	4,171,020	40,634	4,274,655	42,860	4,485,401	6,341	731,382	5,339
\$20,000 under \$30,000	3,346,464	44,635	4,107,142	59,504	3,295,112	6,148	1,197,488	7,828
\$30,000 under \$40,000	2,951,081	47,627	3,612,958	67,429	3,190,628	6,219	1,557,444	8,967
\$40,000 under \$50,000	2,631,055	48,917	2,966,544	64,157	2,887,773	6,313	1,631,273	8,164
\$50,000 under \$60,000	2,361,379	50,101	2,342,081	56,902	2,649,850	6,387	1,561,382	7,948
\$60,000 under \$70,000	2,021,986	47,938	2,002,022	51,665	2,238,295	5,350	1,506,691	7,028
\$70,000 under \$80,000	1,846,903	48,614	1,689,385	49,543	1,849,215	5,072	1,344,419	6,053
\$80,000 under \$90,000	1,536,144	43,488	1,439,953	44,529	1,546,197	4,133	1,144,915	5,174
\$90,000 under \$100,000	1,243,207	40,694	1,175,984	39,957	1,417,944	4,193	1,014,474	4,420
\$100,000 under \$125,000	2,073,381	72,054	2,063,495	76,925	2,826,659	10,953	1,926,865	9,009
\$125,000 under \$150,000	1,103,751	45,417	1,260,609	59,128	1,657,915	6,672	1,087,891	5,280
\$150,000 under \$175,000	679,262	30,359	787,356	43,510	785,944	4,917	640,776	3,826
\$175,000 under \$200,000	398,436	19,736	520,504	35,014	466,784	3,846	389,961	2,203
\$200,000 under \$300,000	666,972	36,943	1,033,004	91,766	852,543	10,033	607,211	4,004
\$300,000 under \$400,000	195,528	13,156	401,385	56,155	336,372	5,674	181,991	1,696
\$400,000 under \$500,000	89,227	6,161	192,240	36,226	181,100	3,637	79,640	783
\$500,000 under \$1,000,000	129,488	9,284	306,500	84,911	298,442	7,863	114,557	1,709
\$1,000,000 under \$1,500,000	31,691	2,516	71,214	33,344	78,453	2,796	20,607	547
\$1,500,000 under \$2,000,000	13,234	1,065	26,212	12,961	34,583	1,437	8,514	263
\$2,000,000 under \$5,000,000	18,954	1,955	36,331	28,879	51,148	2,828	11,212	523
\$5,000,000 under \$10,000,000	4,821	642	7,574	6,125	13,371	1,163	2,041	213
\$10,000,000 and over	3,024	581	4,279	3,005	8,812	2,084	1,092	281

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2008—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	48,167,223	1,322,276	48,154,431	1,260,524	107,994,637	5,652,925	107,994,637	5,652,925
Under \$10,000	1,018,836	16,268	1,115,066	19,159	3,972,614	6,302	3,997,237	8,040
\$10,000 under \$20,000	2,065,322	32,889	2,287,426	32,087	13,778,651	73,151	13,801,979	74,407
\$20,000 under \$30,000	2,979,656	47,082	3,383,828	49,212	16,438,825	181,859	17,212,484	196,479
\$30,000 under \$40,000	3,886,361	61,809	4,220,683	63,760	14,031,759	263,133	14,587,765	289,430
\$40,000 under \$50,000	4,198,969	71,336	4,232,006	68,531	10,880,515	289,670	11,041,846	312,375
\$50,000 under \$60,000	4,056,020	74,585	3,931,946	68,012	8,719,878	297,490	8,431,132	304,004
\$60,000 under \$70,000	3,965,162	77,432	3,769,542	70,017	7,196,296	301,399	6,828,571	295,832
\$70,000 under \$80,000	3,661,659	76,585	3,418,502	67,833	6,001,379	299,450	5,609,884	287,408
\$80,000 under \$90,000	3,279,115	72,610	3,065,381	64,653	4,785,516	275,845	4,426,034	258,870
\$90,000 under \$100,000	2,980,394	69,785	2,727,154	60,584	4,013,552	262,767	3,691,984	244,088
\$100,000 under \$125,000	5,468,054	139,718	5,084,998	125,176	6,663,698	524,995	6,247,243	487,579
\$125,000 under \$150,000	3,152,285	93,567	3,108,034	87,204	3,600,925	358,976	3,613,225	352,884
\$150,000 under \$175,000	1,991,763	66,202	1,926,732	60,233	2,173,024	262,581	2,146,922	250,081
\$175,000 under \$200,000	1,289,780	48,536	1,257,519	45,049	1,378,211	194,338	1,386,554	183,958
\$200,000 under \$300,000	2,196,781	100,768	2,306,534	98,609	2,308,891	431,352	2,503,125	429,039
\$300,000 under \$400,000	740,815	44,977	854,994	46,500	770,101	215,420	916,176	223,837
\$400,000 under \$500,000	374,023	27,679	427,544	28,266	387,140	143,247	464,386	147,052
\$500,000 under \$1,000,000	551,398	57,837	678,665	62,234	574,638	332,577	717,731	351,765
\$1,000,000 under \$1,500,000	135,285	23,250	161,084	24,216	139,649	146,685	169,651	152,249
\$1,500,000 under \$2,000,000	57,336	13,783	66,424	14,132	59,064	88,994	68,502	92,617
\$2,000,000 under \$5,000,000	83,943	33,506	94,931	33,925	85,673	225,389	96,264	231,122
\$5,000,000 under \$10,000,000	20,953	18,715	21,967	17,971	21,237	129,066	22,380	130,528
\$10,000,000 and over	13,312	53,359	13,472	53,160	13,402	348,239	13,562	349,282
Size of income	Total tax credits				Total income tax			
	2008 Adjusted Gross Income		1979 Income Concept		2008 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	55,228,850	75,352	55,228,850	75,352	90,660,104	1,031,581	90,660,104	1,031,581
Under \$10,000	710,231	53	713,142	93	3,117,686	667	3,182,652	963
\$10,000 under \$20,000	8,087,989	2,408	8,059,625	2,418	9,529,676	5,078	9,542,829	5,217
\$20,000 under \$30,000	9,582,655	5,714	9,875,739	5,881	10,757,411	15,440	11,465,695	16,984
\$30,000 under \$40,000	7,219,318	6,867	7,343,586	7,011	10,755,171	25,552	11,334,321	28,881
\$40,000 under \$50,000	5,325,248	6,568	5,330,476	6,526	9,308,560	31,402	9,489,452	34,923
\$50,000 under \$60,000	4,023,718	6,094	3,982,168	6,075	7,877,586	35,573	7,614,483	36,756
\$60,000 under \$70,000	3,488,667	5,914	3,389,601	5,778	6,786,542	37,804	6,442,895	37,304
\$70,000 under \$80,000	3,214,930	5,494	3,052,842	5,283	5,794,616	38,632	5,406,498	37,503
\$80,000 under \$90,000	2,640,048	4,598	2,458,941	4,420	4,683,761	36,335	4,322,971	34,681
\$90,000 under \$100,000	2,046,638	3,907	1,971,091	3,720	3,954,407	36,209	3,630,755	34,045
\$100,000 under \$125,000	3,472,578	5,874	3,381,445	5,748	6,610,504	80,784	6,180,869	74,923
\$125,000 under \$150,000	1,788,428	2,357	1,774,628	2,242	3,588,507	62,615	3,588,756	61,557
\$150,000 under \$175,000	1,116,503	1,181	1,058,295	1,179	2,167,126	49,639	2,130,195	47,113
\$175,000 under \$200,000	504,023	470	541,257	545	1,375,150	39,232	1,376,761	36,775
\$200,000 under \$300,000	891,612	1,569	995,943	1,618	2,304,179	97,964	2,489,861	95,673
\$300,000 under \$400,000	356,145	1,320	409,191	1,377	768,999	56,118	913,000	56,854
\$400,000 under \$500,000	200,341	1,128	230,498	1,140	386,722	39,617	462,592	39,711
\$500,000 under \$1,000,000	338,985	2,817	414,525	3,055	574,263	93,899	715,353	98,094
\$1,000,000 under \$1,500,000	91,394	1,495	104,893	1,572	139,843	41,880	169,703	43,172
\$1,500,000 under \$2,000,000	40,553	928	46,246	955	59,052	25,385	68,421	26,376
\$2,000,000 under \$5,000,000	61,387	2,624	66,581	2,726	85,735	63,391	96,134	64,949
\$5,000,000 under \$10,000,000	16,366	1,507	16,929	1,524	21,236	34,806	22,372	35,246
\$10,000,000 and over	11,092	4,465	11,209	4,466	13,374	83,558	13,535	83,881

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

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

measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2008 using AGI and the 1979 Income Concept, classified by size of 2008 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels

between the two income measures. For 2008, 1979 Concept income was 2.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$392.6 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 5.0 percent for 2008; income for the \$200,000 and above group decreased 12.5 percent. Total income tax for all returns decreased 7.5 percent in 2008 after an increase of 9.0 percent in 2007; and total income tax reported for the \$200,000 and above income group decreased 12.0 percent for 2008, down significantly from the 11.9 percent increase for 2007. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2008 are shown in Figure 4.

For the population as a whole, average tax rates for 2008 (based on the 1979 Income Concept) were 0.3 percentage point lower than those for 2007. Between 1986 and 2008, the average tax rates declined in all income categories except the \$1 million or more category.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2008

Size of 2008 AGI	Total income tax as a percentage of adjusted gross income																						
	1986 (1)	1987 (2)	1988 (3)	1989 (4)	1990 (5)	1991 (6)	1992 (7)	1993 (8)	1994 (9)	1995 (10)	1996 (11)	1997 (12)	1998 (13)	1999 (14)	2000 (15)	2001 (16)	2002 (17)	2003 (18)	2004 (19)	2005 (20)	2006 (21)	2007 (22)	2008 (23)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.6	12.7	12.8	12.5
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.5	2.3	2.0	1.9	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.0	0.7	0.6	0.6	0.6	0.6	0.5
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6	5.5	5.4	5.0
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9	6.8	6.7	6.3
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8	7.7	7.6	7.4
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4	8.4	8.3	8.1
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8	8.7	8.8	8.6
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4	9.2	9.1	8.9
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1	9.9	9.7	9.5
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5	11.3	11.1	10.9
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4	13.3	13.0	12.7
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8	14.5	14.2	14.1
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.1	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.6	18.1	17.7	17.7
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6	21.3	21.0	21.1
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9	22.8	22.7	22.9
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6	23.4	23.9
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0	22.5	22.1	23.1
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3	12.4	12.5	12.2
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0	3.9	3.5
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9	5.8	5.5
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3	7.3	6.9
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1	8.1	7.8
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6	8.5	8.3
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9	9.0	8.8
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2	9.3	9.1
\$90,000 under \$100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	14.5	14.0	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0	9.8	9.6
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1	10.9	10.7
\$125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7	12.5	12.4
\$150,000 under \$175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8	13.7	13.4	13.5
\$175,000 under \$200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5	14.2	14.2
\$200,000 under \$300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.5	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9	15.7	15.8
\$300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	20.4	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8	17.9
\$400,000 under \$500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8	19.2	19.0
\$500,000 under \$1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2	19.6	19.9
\$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3	21.1	21.7

Total income tax as a percentage of 1979 Income Concept

Size of 2008 income

Size of 2008 income	Total income tax as a percentage of 1979 Income Concept																						
	1986 (24)	1987 (25)	1988 (26)	1989 (27)	1990 (28)	1991 (29)	1992 (30)	1993 (31)	1994 (32)	1995 (33)	1996 (34)	1997 (35)	1998 (36)	1999 (37)	2000 (38)	2001 (39)	2002 (40)	2003 (41)	2004 (42)	2005 (43)	2006 (44)	2007 (45)	2008 (46)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3	12.4	12.5	12.2
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0	3.9	3.5
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9	5.8	5.5
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3	7.3	6.9
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1	8.1	7.8
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6	8.5	8.3
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9	9.0	8.8
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1																	

Section 2

Description of the Sample

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2009.

All returns processed during 2009 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (142,580,866 returns) reported in Table C and the estimated total of all returns (142,450,569)

reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2008. While most of the returns processed during Calendar Year 2009 were for Tax Year 2008, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2009 and 2010. Returns for prior years were used in place of 2008 returns received and processed after December 31, 2009. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2009.

Sample Design and Selection

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

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

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

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

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2009 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

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

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2008, 0.16 percent of the sample returns were unavailable.

Method of Estimation

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

Sampling Variability and Confidence Intervals

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

sample approximates the average of the estimates calculated from all possible samples.

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

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

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

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$27.569 billion, and its related coefficient of variation, CV(X), is 0.69 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$27.569 \times 10^9) \cdot (0.0069) \\ &= \$0.190 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

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

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68

percent confidence interval is from \$27.379 billion to \$27.759 billion, the 95 percent confidence interval is from \$27.189 billion to \$27.949 billion, and the 99 percent confidence interval is from \$26.999 billion to \$28.139 billion.

Table Presentation

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

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

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2007 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 29, 2008 on the BEA web site (<http://www.bea.gov/>).

References

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- [2] Schirm, A. L., and Czajka, J. L. (1991),

“Alternative Designs for a Cross Sectional Sample of Individual Tax Returns: the Old and the New,” Proceedings of the Section on Survey Research Methods, American Statistical Association, 163-168.

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

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2008

Description of the sample strata	Degree of interest [2]	Description of the sample strata										Number of returns			
		Form 1040, with Form 1116 or Form 2555					Form 1040, with Schedule C but without Form 1116 or Form 2555					Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ	
		Population counts (2)	Sample counts (3)	Population counts (4)	Sample counts (5)	Population counts (6)	Sample counts (7)	Population counts (8)	Sample counts (9)	Population counts (10)	Sample counts (11)	Population counts [1]	Sample counts		
Grand total		5,745,516	67,447	21,722,882	59,340	1,368,619	6,492	113,710,875	162,377	142,580,866	32,592	142,547,892	295,656		
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total															
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total															
Other Returns, total															
		Number of Returns by type of form attached													
Total		5,745,516	67,447	21,722,882	59,340	1,368,619	6,492	113,710,875	162,377	142,580,866	32,592	142,547,892	295,656		
Indexed Negative Income [3]															
Under \$10,000 or more	All	456	456	1,029	1,029	144	144	1,182	1,182	2,811	2,811	2,811	2,811		
\$10,000 under \$10,000,000	All	860	860	1,724	1,724	260	260	2,202	2,202	5,046	5,046	5,046	5,046		
\$2,000,000 under \$5,000,000	All	3,590	1,182	6,543	2,172	959	336	7,834	2,699	18,926	6,389	18,926	6,389		
\$1,000,000 under \$2,000,000	All	7,462	1,203	13,451	2,126	2,358	388	15,571	2,436	38,842	6,153	38,842	6,153		
\$500,000 under \$1,000,000	All	16,922	552	32,988	1,138	5,730	200	36,138	1,145	91,778	3,035	91,778	3,035		
\$250,000 under \$500,000	All	33,620	350	74,321	715	11,769	115	80,568	806	200,278	1,986	200,278	1,986		
\$120,000 under \$250,000	All	60,376	287	155,147	788	19,156	120	172,644	886	407,323	2,081	407,323	2,081		
\$60,000 under \$120,000	All	70,010	196	201,319	649	20,470	72	249,179	785	540,978	1,702	540,978	1,702		
Under \$60,000	All	61,200	108	473,691	888	28,417	51	800,133	1,469	1,363,441	2,516	1,363,441	2,516		
Indexed Positive Income [3]															
Under \$30,000	1									31,485,356		31,485,356			
Under \$30,000	2	274,562	270	3,046,298	2,977	83,668	77	28,296,966	28,208	31,701,514	31,532	31,701,514	31,532		
Under \$30,000	3-4	212,182	315	4,805,497	7,413	106,177	192	6,355,132	9,747	11,478,988	17,667	11,478,988	17,667		
\$30,000 under \$60,000	1-2	691,524	678	1,978,448	2,028	171,290	168	21,950,763	21,915	24,782,025	24,789	24,782,025	24,789		
\$30,000 under \$60,000	3-4	528,015	846	3,758,970	5,841	244,505	401	6,194,112	10,003	10,725,602	17,091	10,725,602	17,091		
\$60,000 under \$120,000	1-3	1,085,559	1,091	2,301,810	2,299	217,320	242	11,353,034	11,257	14,957,723	14,889	14,957,723	14,889		
\$60,000 under \$120,000	4	650,212	966	2,483,674	3,822	174,911	225	2,812,052	4,279	6,120,849	9,292	6,120,849	9,292		
\$120,000 under \$250,000	1-3	337,092	634	401,367	756	82,868	188	1,265,376	2,473	2,086,703	4,051	2,086,703	4,051		
\$120,000 under \$250,000	4	822,634	2,741	1,337,403	4,564	88,221	296	1,816,816	5,888	4,065,074	13,489	4,065,074	13,489		
\$250,000 under \$500,000	All	511,639	3,662	463,861	3,366	73,527	517	592,030	4,199	1,641,057	11,744	1,641,057	11,744		
\$500,000 under \$1,000,000	All	230,080	5,675	134,302	3,397	27,545	642	157,455	3,908	549,382	13,622	549,382	13,622		
\$1,000,000 under \$2,000,000	All	93,022	11,189	35,861	4,417	7,029	829	45,529	5,638	181,441	22,073	181,441	22,073		
\$2,000,000 under \$5,000,000	All	44,770	14,457	11,754	3,807	1,836	590	16,142	5,175	74,502	24,029	74,502	24,029		
\$5,000,000 under \$10,000,000	All	11,812	11,812	2,336	2,336	299	299	3,174	3,174	17,621	17,621	17,621	17,621		
\$10,000,000 or more	All	7,917	7,917	1,088	1,088	140	140	1,487	1,487	10,632	10,632	10,632	10,632		

[1] This population includes an estimated 130,297 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

[2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4181 to represent a base year of 1991.

Section 3

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

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Table 1.1 Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns							
	Number of returns (21)	Percent of total (22)	Adjusted gross income less deficit		Number of returns (26)	Percent of total (27)	Adjusted gross income less deficit					
			Amount (23)	Percent of total (24)			Amount (28)	Percent of total (29)				
Accumulated from Smallest Size of Adjusted Gross Income												
No adjusted gross income	2,489,989	1.7	-163,765,199	[2]	3,495	[3]	-3,102,299	[2]				
\$1 under \$5,000	11,638,707	8.2	30,564,125	0.4	502,422	0.6	1,519,825	[3]				
\$1 under \$10,000	23,778,344	16.7	121,413,484	1.5	3,114,191	3.4	21,345,112	0.3				
\$1 under \$15,000	35,480,401	24.9	267,790,121	3.2	7,349,414	8.1	74,697,758	1.0				
\$1 under \$20,000	46,556,403	32.7	461,269,146	5.6	12,643,867	13.9	167,594,288	2.2				
\$1 under \$25,000	56,422,650	39.6	682,909,100	8.3	18,074,648	19.9	289,806,326	3.8				
\$1 under \$30,000	65,166,231	45.7	922,825,495	11.2	23,401,278	25.8	436,220,763	5.8				
\$1 under \$40,000	79,720,511	56.0	1,428,932,207	17.3	34,156,449	37.7	812,055,277	10.7				
\$1 under \$50,000	90,807,634	63.7	1,925,822,736	23.3	43,465,009	47.9	1,229,877,344	16.2				
\$1 under \$75,000	110,004,095	77.2	3,105,836,740	37.6	61,127,053	67.4	2,319,323,951	30.6				
\$1 under \$100,000	121,733,580	85.5	4,119,514,150	49.9	72,561,921	80.0	3,308,091,926	43.6				
\$1 under \$200,000	135,584,921	95.2	5,964,617,406	72.2	86,303,207	95.2	5,139,419,249	67.8				
\$1 under \$500,000	139,061,668	97.6	6,958,043,986	84.2	89,763,106	99.0	6,127,998,014	80.8				
\$1 under \$1,000,000	139,639,286	98.0	7,350,579,062	89.0	90,337,370	99.6	6,518,233,774	86.0				
\$1 under \$1,500,000	139,779,920	98.1	7,520,431,171	91.0	90,477,212	99.8	6,687,130,135	88.2				
\$1 under \$2,000,000	139,839,381	98.2	7,622,828,729	92.3	90,536,264	99.9	6,788,831,319	89.5				
\$1 under \$5,000,000	139,925,710	98.2	7,880,313,122	95.4	90,621,999	100.0	7,044,564,917	92.9				
\$1 under \$10,000,000	139,947,100	98.2	8,026,656,600	97.1	90,643,235	100.0	7,189,866,919	94.8				
\$1 or more	139,960,581	98.3	8,426,625,369	102.0	90,656,609	100.0	7,586,563,894	100.0				
All returns	142,450,569	100.0	8,262,860,170	100.0	90,660,104	100.0	7,583,461,595	100.0				
	Taxable returns—continued											
Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax			
	Number of returns (30)	Amount (31)	Percent of total (32)	Number of returns (33)	Amount (34)	Percent of total (35)	Amount (36)	Total (37)	Percent of (38)	Adjusted gross income less deficit (39)	Average total income tax (dollars) (40)	
No adjusted gross income	—	—	[2]	3,495	69,278	[3]	69,278	[3]	[2]	[2]	19,822	
\$1 under \$5,000	501,405	686,306	[3]	502,422	76,716	[3]	76,716	[3]	[2]	[2]	153	
\$1 under \$10,000	3,110,413	5,779,094	0.1	3,114,191	597,821	0.1	597,821	0.1	10.3	5.0	192	
\$1 under \$15,000	7,343,644	23,043,325	0.4	7,349,414	2,157,438	0.2	2,157,438	0.2	9.4	2.9	294	
\$1 under \$20,000	12,637,385	64,776,339	1.2	12,643,867	5,675,982	0.6	5,675,982	0.6	8.8	3.4	449	
\$1 under \$25,000	18,067,539	125,646,492	2.3	18,074,648	12,007,224	1.2	12,007,224	1.2	9.6	4.1	664	
\$1 under \$30,000	23,394,118	207,850,582	3.8	23,401,278	21,115,579	2.0	21,115,579	2.0	10.2	4.8	902	
\$1 under \$40,000	34,149,082	435,638,194	7.9	34,156,254	46,667,407	4.5	46,667,416	4.5	10.7	5.7	1,366	
\$1 under \$50,000	43,456,884	700,581,105	12.8	43,464,814	78,069,066	7.6	78,069,075	7.6	11.1	6.3	1,796	
\$1 under \$75,000	61,115,084	1,417,490,773	25.8	61,126,858	170,721,458	16.5	170,721,467	16.5	12.0	7.4	2,793	
\$1 under \$100,000	72,545,664	2,097,250,142	38.2	72,561,726	262,623,000	25.5	262,623,009	25.5	12.5	7.9	3,619	
\$1 under \$200,000	86,279,980	3,433,855,395	62.6	86,303,012	494,893,419	48.0	494,893,428	48.0	14.4	9.6	5,734	
\$1 under \$500,000	89,735,402	4,221,883,866	76.9	89,762,911	688,592,587	66.8	688,592,596	66.8	16.3	11.2	7,671	
\$1 under \$1,000,000	90,307,960	4,553,318,561	83.0	90,337,174	782,491,886	75.9	782,491,959	75.9	17.2	12.0	8,662	
\$1 under \$1,500,000	90,447,192	4,699,613,959	85.6	90,477,016	824,372,122	79.9	824,372,195	79.9	17.5	12.3	9,111	
\$1 under \$2,000,000	90,506,025	4,788,287,472	87.3	90,536,068	849,757,239	82.4	849,757,313	82.4	17.7	12.5	9,386	
\$1 under \$5,000,000	90,591,373	5,012,877,170	91.3	90,621,803	913,147,616	88.5	913,147,831	88.5	18.2	13.0	10,076	
\$1 under \$10,000,000	90,612,524	5,141,453,346	93.7	90,643,039	947,953,214	91.9	947,953,429	91.9	18.4	13.2	10,458	
\$1 or more	90,625,862	5,487,574,374	100.0	90,656,413	1,031,511,430	100.0	1,031,511,645	100.0	18.8	13.6	11,378	
All returns	90,625,862	5,487,574,374	100.0	90,656,909	1,031,580,708	100.0	1,031,580,923	100.0	18.8	13.6	11,379	

Footnotes at end of table.

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

Size of adjusted gross income	All returns													
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
All returns, total	142,450,569	8,262,860,170	980,976,976	48,167,223	1,322,276,380	695,487,631	107,994,637	5,652,925,474	90,659,908	1,031,580,708	90,660,104	1,031,580,923		
No adjusted gross income	2,489,989	-163,765,199	13,162,310	--	--	--	--	--	3,495	69,278	3,495	69,278		
\$1 under \$5,000	11,638,707	30,564,124	32,561,927	412,196	6,818,338	11,223,857	720,341	817,956	502,422	76,716	502,422	76,716		
\$5,000 under \$10,000	12,139,638	90,849,360	52,553,637	606,640	9,449,701	11,531,209	74,987,655	5,484,255	2,611,769	521,105	2,611,769	521,105		
\$10,000 under \$15,000	11,702,056	146,376,637	69,108,791	902,786	14,248,393	10,797,948	6,155,465	23,111,770	4,235,223	1,559,617	4,235,223	1,559,617		
\$15,000 under \$20,000	11,076,002	193,479,026	70,670,796	1,162,536	18,640,336	9,913,466	73,243,369	50,039,575	5,294,453	3,518,545	5,294,453	3,518,545		
\$20,000 under \$25,000	9,866,247	221,639,954	66,765,397	1,361,007	21,222,995	8,504,217	64,540,119	77,438,979	5,430,781	6,331,242	5,430,781	6,331,242		
\$25,000 under \$30,000	8,743,581	239,916,395	59,898,470	1,618,649	25,859,340	7,124,794	54,211,111	104,419,992	5,326,630	9,108,355	5,326,630	9,108,355		
\$30,000 under \$40,000	14,554,280	506,106,712	101,326,912	3,886,361	61,808,549	10,667,138	84,533,090	263,132,647	10,754,976	25,551,828	10,755,171	25,551,837		
\$40,000 under \$50,000	11,087,123	496,890,528	80,104,196	4,198,969	71,336,099	6,885,836	58,162,943	289,669,727	9,308,560	31,401,659	9,308,560	31,401,659		
\$50,000 under \$75,000	19,196,461	1,180,014,004	154,697,822	9,896,667	190,913,629	9,298,435	19,044,060	748,729,452	17,662,044	92,652,392	17,662,044	92,652,392		
\$75,000 under \$100,000	11,729,485	1,013,677,410	106,728,983	8,045,685	180,082,629	3,682,799	40,144,781	688,222,430	11,434,868	91,901,542	11,434,868	91,901,542		
\$100,000 under \$200,000	13,851,341	1,845,103,256	136,371,488	11,901,882	348,022,985	1,949,444	22,091,036	1,340,890,194	13,741,286	232,270,420	13,741,286	232,270,420		
\$200,000 under \$500,000	3,476,747	993,426,581	30,964,265	3,311,619	173,424,131	164,976	1,857,962	790,018,422	3,459,899	193,699,168	3,459,899	193,699,168		
\$500,000 under \$1,000,000	577,618	392,535,075	3,944,583	551,398	57,836,633	26,216	282,615	332,577,165	574,263	93,899,298	574,263	93,899,363		
\$1,000,000 under \$1,500,000	140,635	169,852,110	952,077	135,285	23,249,955	5,349	58,100	146,685,193	139,843	41,880,236	139,843	41,880,236		
\$1,500,000 under \$2,000,000	59,460	102,397,558	391,877	57,336	13,783,108	2,121	21,634	88,993,612	59,052	25,385,118	59,052	25,385,118		
\$2,000,000 under \$5,000,000	86,329	257,484,393	561,747	83,943	33,506,168	2,382	33,365	225,389,176	85,735	63,390,377	85,735	63,390,518		
\$5,000,000 under \$10,000,000	21,390	146,343,478	135,791	20,953	18,714,652	434	4,195	129,065,855	21,236	34,805,598	21,236	34,805,598		
\$10,000,000 or more	13,480	399,968,769	85,904	13,312	53,356,739	168	1,580	348,239,073	13,374	83,558,216	13,374	83,558,216		
Taxable returns, total	90,660,104	7,583,461,595	591,876,083	40,644,136	1,125,710,942	50,004,278	386,048,711	5,487,574,374	90,659,908	1,031,580,708	90,660,104	1,031,580,923		
No adjusted gross income	3,495	-3,102,299	27,419	--	--	--	--	--	3,495	69,278	3,495	69,278		
\$1 under \$5,000	502,422	1,519,825	8,123	7,606	11,002	494,168	821,671	686,306	502,422	76,716	502,422	76,716		
\$5,000 under \$10,000	2,611,769	19,825,286	1,003,910	23,886	63,207	2,586,743	13,683,083	5,092,789	2,611,769	521,105	2,611,769	521,105		
\$10,000 under \$15,000	4,235,223	53,352,646	11,654,768	161,671	1,239,404	4,073,552	23,201,642	17,264,231	4,235,223	1,559,617	4,235,223	1,559,617		
\$15,000 under \$20,000	5,294,453	92,896,530	18,665,507	409,004	3,810,243	4,885,449	28,692,855	41,733,014	5,294,453	3,518,545	5,294,453	3,518,545		
\$20,000 under \$25,000	5,430,781	122,212,038	22,425,527	637,214	6,843,265	4,792,544	32,099,072	60,870,152	5,430,781	6,331,242	5,430,781	6,331,242		
\$25,000 under \$30,000	5,326,630	146,414,437	23,086,616	904,014	10,910,863	4,422,478	30,215,926	82,204,091	5,326,630	9,108,355	5,326,630	9,108,355		
\$30,000 under \$40,000	10,755,171	375,834,514	55,760,307	2,642,589	34,619,980	8,111,801	59,696,571	267,787,612	10,754,976	25,551,828	10,755,171	25,551,837		
\$40,000 under \$50,000	9,308,560	417,822,067	55,074,630	3,295,490	48,800,093	6,010,751	49,011,683	284,942,911	9,308,560	31,401,659	9,308,560	31,401,659		
\$50,000 under \$75,000	17,662,044	1,089,446,600	131,688,095	8,826,535	156,342,714	8,834,507	84,574,547	716,909,668	17,662,044	92,652,392	17,662,044	92,652,392		
\$75,000 under \$100,000	11,434,868	988,767,974	102,576,366	7,781,647	166,781,647	3,652,219	39,810,944	679,759,369	11,434,868	91,901,542	11,434,868	91,901,542		
\$100,000 under \$200,000	13,741,286	1,831,327,323	135,040,763	11,799,637	338,035,791	1,941,645	22,015,808	1,336,605,253	13,741,286	232,270,420	13,741,286	232,270,420		
\$200,000 under \$500,000	3,459,900	988,578,765	30,821,205	3,297,063	168,578,871	162,697	1,833,036	788,028,471	3,459,899	193,699,168	3,459,899	193,699,168		
\$500,000 under \$1,000,000	574,263	390,235,760	3,925,535	548,745	55,373,841	25,518	275,259	331,434,695	574,263	93,899,298	574,263	93,899,363		
\$1,000,000 or more	319,240	1,068,330,120	2,116,290	309,035	134,300,020	10,199	116,615	934,255,813	319,240	249,019,545	319,240	249,019,686		
Nontaxable returns, total	51,790,465	679,398,575	389,100,893	7,523,088	196,565,438	41,776,522	309,438,919	165,351,100	--	--	--	--		

Footnotes at end of table

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

Size of adjusted gross income	Returns of married persons filing jointly												Total income tax	
	Number of returns (14)	Adjusted gross income less deficit (15)	Exemption amount (16)		Total itemized deductions (17)		Standard deduction (18)		Taxable income (19)		Income tax after credits (20)		Number of returns (25)	Amount (26)
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	53,655,844	5,417,393,018	566,041,313	27,973,756	919,484,978	24,932,896	292,731,421	45,146,093	3,845,228,930	39,683,132	734,117,595	39,683,132	734,117,801	
No adjusted gross income	748,538	-108,690,887	7,287,342	--	--	--	8,270,860	--	--	1,801	39,412	1,801	39,412	
\$1 under \$5,000	804,848	2,121,321	7,042,176	99,730	2,413,689	705,118	12,080,288	--	--	* 13	* 414	* 13	* 414	
\$5,000 under \$10,000	1,170,377	9,030,928	10,957,030	134,186	3,049,144	1,036,191	17,373,153	* 648	* 152	* 655	* 182	* 655	* 182	
\$10,000 under \$15,000	1,673,127	21,127,350	16,864,548	195,795	4,313,641	1,476,684	20,667,466	* 648	* 1,657	* 338	* 477	* 338	* 477	
\$15,000 under \$20,000	2,088,789	36,207,390	21,139,495	301,332	6,646,257	1,757,457	20,667,466	163,082	158,718	116,621	11,368	116,621	11,368	
\$20,000 under \$25,000	2,211,761	49,710,690	23,275,279	379,350	7,653,843	1,832,411	21,381,226	1,141,141	3,274,589	745,647	219,958	745,647	219,958	
\$25,000 under \$30,000	2,047,192	56,430,828	22,073,418	448,593	9,453,890	1,598,599	18,605,569	1,578,947	9,468,621	827,933	526,061	827,933	526,061	
\$30,000 under \$40,000	4,227,821	148,096,166	46,187,072	1,062,171	22,104,538	3,165,650	36,847,589	3,856,406	45,996,917	2,182,737	2,605,387	2,182,737	2,605,387	
\$40,000 under \$50,000	4,115,704	185,331,939	44,789,165	1,328,790	27,876,385	2,786,914	32,321,773	3,981,668	81,865,264	2,854,330	5,930,846	2,854,330	5,930,846	
\$50,000 under \$75,000	10,574,313	659,777,280	113,090,896	4,888,286	104,473,023	5,706,048	66,868,744	10,470,310	378,170,276	9,295,400	36,443,628	9,295,400	36,443,628	
\$75,000 under \$100,000	8,736,550	758,230,859	92,582,349	5,715,072	130,830,944	3,021,458	35,927,377	8,698,674	499,911,878	8,478,886	57,653,746	8,478,886	57,653,746	
\$100,000 under \$200,000	11,541,140	1,544,584,759	125,787,272	9,855,274	291,366,047	1,685,864	20,390,600	11,520,313	1,108,363,961	11,449,186	182,723,389	11,449,186	182,723,389	
\$200,000 under \$500,000	2,989,267	853,894,954	29,313,369	2,856,872	148,533,363	132,390	1,649,699	2,981,733	676,293,796	2,976,732	164,107,909	2,976,732	164,107,909	
\$500,000 under \$1,000,000	490,022	333,038,194	3,700,887	489,888	48,716,298	20,154	243,478	487,793	281,896,290	487,791	80,212,539	487,791	80,212,603	
\$1,000,000 under \$1,500,000	118,048	142,605,231	888,872	113,734	19,013,466	4,314	51,674	117,313	123,380,552	117,540	35,595,168	117,540	35,595,168	
\$1,500,000 under \$2,000,000	49,495	85,233,107	363,657	47,966	11,207,220	1,529	18,070	49,207	74,190,903	49,235	21,379,643	49,235	21,379,643	
\$2,000,000 under \$5,000,000	70,796	211,010,808	516,440	69,060	27,022,568	1,737	29,435	70,293	184,921,326	70,387	52,419,969	70,387	52,420,111	
\$5,000,000 under \$10,000,000	17,288	118,300,948	124,002	17,009	14,836,873	279	3,260	17,184	104,622,340	17,185	28,414,762	17,185	28,414,763	
\$10,000,000 or more	10,786	311,351,171	78,044	10,688	39,973,778	98	1,159	10,733	272,711,689	10,716	65,832,735	10,716	65,832,735	
Taxable returns, total	39,683,132	5,144,835,913	393,668,791	24,234,201	804,251,610	15,447,130	183,686,819	39,671,802	3,768,207,917	39,683,132	734,117,595	39,683,132	734,117,801	
No adjusted gross income	1,801	-2,078,423	19,357	--	--	--	--	--	--	1,801	39,412	1,801	39,412	
\$1 under \$5,000	* 13	* 39	201	12	1,102	**	--	--	--	* 13	* 414	* 13	* 414	
\$5,000 under \$10,000	* 655	* 5,580	4,649	655	3,566	--	--	* 648	* 152	* 655	* 182	* 655	* 182	
\$10,000 under \$15,000	* 338	* 3,863	2,363	40	3,200	** 299	** 3,557	--	--	* 338	* 477	* 338	* 477	
\$15,000 under \$20,000	116,621	2,222,437	811,659	4,123	51,002	112,489	1,244,723	116,570	117,170	116,621	11,368	116,621	11,368	
\$20,000 under \$25,000	745,647	16,871,546	5,297,649	39,786	554,831	705,861	8,638,792	745,639	2,380,331	745,647	219,958	745,647	219,958	
\$25,000 under \$30,000	827,933	22,853,792	5,940,495	134,450	2,113,232	693,484	8,530,867	827,884	6,272,221	827,933	526,061	827,933	526,061	
\$30,000 under \$40,000	2,182,737	77,111,883	16,695,901	449,979	7,820,225	1,732,758	20,800,688	2,182,736	31,795,078	2,182,737	2,605,387	2,182,737	2,605,387	
\$40,000 under \$50,000	2,854,330	129,186,923	24,722,354	772,996	14,315,005	2,081,334	24,403,608	2,854,209	65,751,431	2,854,330	5,930,846	2,854,330	5,930,846	
\$50,000 under \$75,000	9,295,400	583,829,656	92,166,827	4,007,132	77,713,090	5,288,288	62,154,302	9,295,237	351,799,826	9,295,400	36,443,628	9,295,400	36,443,628	
\$75,000 under \$100,000	8,478,886	736,489,917	88,620,057	5,485,106	120,237,765	2,993,780	35,612,317	8,477,509	492,146,753	8,478,886	57,653,746	8,478,886	57,653,746	
\$100,000 under \$200,000	11,449,186	1,533,150,838	124,545,878	9,788,907	283,771,104	1,680,279	20,327,891	11,447,387	1,104,646,496	11,449,186	182,723,389	11,449,186	182,723,389	
\$200,000 under \$500,000	2,976,732	850,294,144	29,194,221	2,845,727	145,095,439	131,005	1,630,065	2,973,509	674,803,822	2,976,732	164,107,909	2,976,732	164,107,909	
\$500,000 under \$1,000,000	487,791	331,522,890	3,685,177	488,044	46,969,057	19,747	237,937	486,438	281,191,152	487,791	80,212,539	487,791	80,212,603	
\$1,000,000 or more	265,063	863,370,828	1,962,004	257,244	105,602,992	7,819	102,072	264,036	757,303,485	265,063	203,642,277	265,063	203,642,420	
Nontaxable returns, total	13,972,712	272,557,105	172,372,522	3,739,556	115,233,368	9,485,765	109,044,602	5,474,292	77,021,012	--	--	--	--	

Footnotes at end of table

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

Size of adjusted gross income	Returns of married persons filing separately												Total income tax					
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns		Amount	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)					
All returns, total	2,717,037	152,731,619	12,883,342	1,184,876	27,917,375	1,432,223	7,988,195	2,276,425	117,481,529	2,104,690	23,637,611	2,104,690	23,637,611					
No adjusted gross income	89,030	-9,974,969	398,360	--	--	--	--	--	--	255	2,860	255	2,860					
\$1 under \$5,000	144,689	333,625	576,155	17,843	147,487	125,174	680,914	* 2,300	* 1,940	* 1,297	* 65	* 1,297	* 65					
\$5,000 under \$10,000	169,896	1,258,061	690,564	25,888	183,579	142,218	789,478	32,027	39,473	24,916	3,333	24,916	3,333					
\$10,000 under \$15,000	156,767	1,977,771	685,564	26,553	335,849	129,540	723,203	129,406	452,429	92,126	32,882	92,126	32,882					
\$15,000 under \$20,000	214,514	3,768,665	962,569	42,508	430,752	172,006	958,454	197,402	1,508,460	169,215	129,245	169,215	129,245					
\$20,000 under \$25,000	207,811	4,688,466	985,288	53,303	572,009	153,485	858,619	199,070	2,315,338	171,218	227,522	171,218	227,522					
\$25,000 under \$30,000	225,041	6,210,855	1,065,958	70,366	843,501	154,537	862,326	220,315	3,494,073	199,007	382,105	199,007	382,105					
\$30,000 under \$40,000	425,138	14,752,360	2,146,749	167,777	1,956,680	256,580	1,435,695	419,521	9,263,128	389,866	1,062,520	389,866	1,062,520					
\$40,000 under \$50,000	339,337	15,102,578	1,761,475	176,219	2,318,048	** 269,459	** 1,515,018	336,876	10,146,590	323,631	1,289,219	323,631	1,289,219					
\$50,000 under \$75,000	412,336	25,093,283	2,087,839	302,316	4,876,787	**	**	410,871	17,556,451	405,405	2,777,584	405,405	2,777,584					
\$75,000 under \$100,000	153,956	13,255,572	802,174	138,595	2,810,214	14,359	80,174	151,953	9,597,796	152,249	1,883,806	152,249	1,883,806					
\$100,000 under \$200,000	131,314	17,082,684	593,338	119,698	3,566,613	11,603	64,359	129,996	12,922,622	129,281	3,028,696	129,281	3,028,696					
\$200,000 under \$500,000	32,848	9,684,109	102,157	30,217	1,815,798	2,484	14,301	32,508	7,954,869	32,296	2,228,485	32,296	2,228,485					
\$500,000 under \$1,000,000	7,150	4,948,073	22,563	6,659	911,536	489	4,015	7,049	4,078,966	6,858	1,117,989	6,858	1,117,989					
\$1,000,000 under \$1,500,000	2,255	2,756,447	6,544	2,173	526,015	82	474	2,216	2,338,884	2,199	624,678	2,199	624,678					
\$1,500,000 under \$2,000,000	1,244	2,148,604	4,001	1,158	309,735	84	478	1,231	1,845,901	1,209	476,583	1,209	476,583					
\$2,000,000 under \$5,000,000	2,360	7,159,459	7,639	2,266	1,327,857	90	508	2,335	6,154,006	2,316	1,657,722	2,316	1,657,722					
\$5,000,000 under \$10,000,000	698	4,864,969	2,227	673	845,920	22	125	686	4,120,179	682	1,074,936	682	1,074,936					
\$10,000,000 or more	674	27,641,008	2,199	664	4,138,992	10	55	663	23,720,424	665	5,637,380	665	5,637,380					
Taxable returns, total	2,104,690	153,929,860	9,407,859	1,046,588	24,334,212	1,049,644	5,885,849	2,101,254	115,043,039	2,104,690	23,637,611	2,104,690	23,637,611					
No adjusted gross income	255	-292,431	989	--	--	--	--	--	--	255	2,860	255	2,860					
\$1 under \$5,000	* 1,297	* 5,202	4,408	648	141	--	--	* 1,297	* 653	* 1,297	* 65	* 1,297	* 65					
\$5,000 under \$10,000	24,916	207,143	76,131	7,520	8,067	16,255	88,549	24,916	34,396	24,916	3,333	24,916	3,333					
\$10,000 under \$15,000	92,126	1,160,806	331,075	7,154	25,377	84,972	479,455	92,126	324,889	92,126	32,882	92,126	32,882					
\$15,000 under \$20,000	169,215	2,985,920	639,538	24,964	167,876	144,252	806,129	169,215	1,382,378	169,215	129,245	169,215	129,245					
\$20,000 under \$25,000	171,218	3,853,184	662,513	41,528	383,973	128,666	723,297	170,599	2,109,322	171,218	227,522	171,218	227,522					
\$25,000 under \$30,000	199,007	5,486,948	810,310	58,921	599,725	139,948	782,644	199,006	3,294,303	199,007	382,105	199,007	382,105					
\$30,000 under \$40,000	389,866	13,537,925	1,800,698	148,022	1,528,824	241,062	1,349,136	389,866	8,859,130	389,866	1,062,520	389,866	1,062,520					
\$40,000 under \$50,000	323,631	14,391,638	1,574,456	163,500	1,965,386	** 266,471	** 1,498,733	323,631	9,964,684	323,631	1,289,219	323,631	1,289,219					
\$50,000 under \$75,000	405,405	24,674,212	1,999,384	295,744	4,683,066	**	**	405,405	17,381,593	405,405	2,777,584	405,405	2,777,584					
\$75,000 under \$100,000	152,249	13,101,812	789,244	137,196	2,721,526	14,051	78,495	150,931	9,524,858	152,249	1,883,806	152,249	1,883,806					
\$100,000 under \$200,000	129,281	16,800,712	574,665	118,257	3,378,571	11,020	61,181	128,441	12,809,111	129,281	3,028,696	129,281	3,028,696					
\$200,000 under \$500,000	32,296	9,525,469	100,522	29,860	1,611,031	2,296	13,270	32,123	7,838,455	32,296	2,228,485	32,296	2,228,485					
\$500,000 under \$1,000,000	6,858	4,744,970	21,808	6,453	786,538	405	3,563	6,822	3,947,642	6,858	1,117,989	6,858	1,117,989					
\$1,000,000 or more	7,071	43,736,350	22,117	6,819	6,474,111	245	1,397	7,071	37,571,616	7,071	9,471,299	7,071	9,471,299					
Non taxable returns, total	612,347	-1,196,241	3,475,483	138,288	3,583,163	382,579	2,102,346	175,170	2,438,490	--	--	--	--					

Footnotes at end of table

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

Size of adjusted gross income	Returns of heads of households													
	Number of returns		Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(40)	(41)			(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	21,098,890	673,168,702	190,967,968	4,316,211	88,293,043	16,664,247	134,295,965	13,609,301	316,216,637	6,620,478	38,899,116	6,620,673	38,899,125	
No adjusted gross income	118,433	-5,053,194	1,007,541	--	--	--	--	--	--	390	9,687	390	9,687	
\$1 under \$5,000	793,041	2,374,625	6,740,499	30,689	560,498	762,352	6,111,699	--	--	--	--	--	--	
\$5,000 under \$10,000	1,944,198	15,174,907	16,797,352	52,145	898,392	1,892,053	15,183,865	--	--	* 649	* 1,294	* 649	* 1,294	
\$10,000 under \$15,000	2,952,367	37,070,138	27,269,652	84,337	1,397,368	2,868,030	23,047,912	50,531	83,077	22,581	3,727	22,581	3,727	
\$15,000 under \$20,000	2,821,601	49,183,342	26,152,592	139,858	2,069,125	2,681,742	21,578,445	1,594,491	3,609,570	140,541	39,396	140,541	39,396	
\$20,000 under \$25,000	2,528,088	56,831,706	23,875,645	194,370	2,847,674	2,333,718	18,765,747	2,229,095	12,381,966	194,340	115,220	194,340	115,220	
\$25,000 under \$30,000	2,160,305	59,083,322	20,408,603	291,392	4,470,301	1,868,913	15,061,472	2,052,912	19,651,348	331,708	291,039	331,708	291,039	
\$30,000 under \$40,000	2,921,484	100,434,219	27,119,564	720,439	11,049,879	2,201,046	17,790,475	2,864,500	44,923,139	1,520,486	2,013,280	1,520,681	2,013,289	
\$40,000 under \$50,000	1,752,866	78,340,382	15,485,005	708,120	11,947,270	1,044,746	8,476,740	1,727,982	42,605,295	1,434,913	3,313,190	1,434,913	3,313,190	
\$50,000 under \$75,000	1,968,545	117,626,025	16,662,286	1,141,926	21,611,688	816,619	6,680,286	1,947,168	72,799,235	1,837,327	7,966,090	1,837,327	7,966,090	
\$75,000 under \$100,000	612,698	52,204,432	5,157,610	488,205	11,035,541	144,493	1,185,187	611,221	34,916,287	606,091	5,375,323	606,091	5,375,323	
\$100,000 under \$200,000	439,211	56,382,463	3,688,360	392,723	12,223,126	** 49,605	** 406,244	436,019	40,297,968	436,302	8,091,048	436,302	8,091,048	
\$200,000 under \$500,000	78,148	22,100,954	509,661	75,045	4,018,155	**	**	** 95,379	** 44,948,753	77,571	4,599,013	77,571	4,599,013	
\$500,000 under \$1,000,000	** 17,907	** 31,415,377	** 93,598	** 16,963	** 4,164,046	556	4,788	**	**	10,608	1,738,966	10,608	1,738,966	
\$1,000,000 under \$1,500,000	**	**	**	**	**	184	1,523	**	**	2,973	871,242	2,973	871,242	
\$1,500,000 under \$2,000,000	**	**	**	**	**	81	690	**	**	1,281	538,715	1,281	538,715	
\$2,000,000 under \$5,000,000	**	**	**	**	**	94	772	**	**	1,927	1,394,549	1,927	1,394,549	
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	485	764,561	485	764,561	
\$10,000,000 or more	**	**	**	**	**	15	120	**	**	306	1,772,774	306	1,772,774	
Taxable returns, total	6,620,673	405,289,585	51,894,344	2,883,693	61,543,879	3,736,589	30,418,939	6,615,481	261,728,306	6,620,478	38,899,116	6,620,673	38,899,125	
No adjusted gross income	390	-73,592	3,285	--	--	--	--	--	--	390	9,687	390	9,687	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	* 649	* 4,343	4,545	649	10,115	--	--	--	--	* 649	* 1,294	* 649	* 1,294	
\$10,000 under \$15,000	22,581	305,962	79,032	652	6,782	21,929	181,820	22,581	38,327	22,581	3,727	22,581	3,727	
\$15,000 under \$20,000	140,541	2,499,175	881,163	6,644	69,276	133,897	1,104,124	140,541	444,611	140,541	39,396	140,541	39,396	
\$20,000 under \$25,000	194,340	4,417,496	1,363,151	17,566	217,532	176,773	1,445,472	194,340	1,391,342	194,340	115,220	194,340	115,220	
\$25,000 under \$30,000	331,708	9,224,757	2,250,150	48,714	626,000	282,994	2,306,845	331,708	4,041,762	331,708	291,039	331,708	291,039	
\$30,000 under \$40,000	1,520,681	53,315,722	11,182,419	312,626	4,175,428	1,208,055	9,793,323	1,520,486	28,194,440	1,520,486	2,013,280	1,520,681	2,013,289	
\$40,000 under \$50,000	1,434,913	64,324,573	11,617,903	506,087	7,421,707	928,826	7,541,485	1,434,913	37,743,484	1,434,913	3,313,190	1,434,913	3,313,190	
\$50,000 under \$75,000	1,837,327	110,733,691	15,159,978	1,046,809	18,731,112	790,518	6,457,991	1,836,005	70,404,677	1,837,327	7,966,090	1,837,327	7,966,090	
\$75,000 under \$100,000	606,091	51,661,764	5,092,574	462,616	10,656,072	143,476	1,177,047	605,855	34,736,835	606,091	5,375,323	606,091	5,375,323	
\$100,000 under \$200,000	436,302	56,015,787	3,662,741	389,974	11,852,039	** 49,284	** 403,681	434,289	40,187,948	436,302	8,091,048	436,302	8,091,048	
\$200,000 under \$500,000	77,571	21,929,093	505,638	74,615	3,863,762	**	**	** 94,767	** 44,544,879	77,571	4,599,013	77,571	4,599,013	
\$500,000 under \$1,000,000	** 17,579	** 30,930,815	** 91,764	** 16,741	** 3,914,054	474	4,126	**	**	10,608	1,738,966	10,608	1,738,966	
\$1,000,000 or more	**	**	**	**	**	364	3,023	**	**	6,972	5,341,841	6,972	5,341,841	
Nontaxable returns, total	14,478,218	267,879,117	139,073,625	1,432,518	26,749,164	12,927,657	103,877,026	6,993,819	54,488,331	--	--	--	--	

Footnotes at end of table

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

Size of adjusted gross income	Returns of surviving spouses															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)			
All returns, total	82,276	4,161,525	763,322	35,764	930,321	42,928	486,671	56,378	2,395,375	39,149	384,092	39,149	384,092			
No adjusted gross income	3,585	-173,654	36,607	--	--	--	--	--	--	--	--	--	--			
\$1 under \$5,000	* 2,304	* 5,979	20,698	--	2,304	26,673	--	--	--	--	--	--	--			
\$5,000 under \$10,000	* 1,297	* 9,600	9,076	--	1,297	14,456	--	--	--	--	--	--	--			
\$10,000 under \$15,000	6,704	86,129	65,312	648	8,058	67,217	--	--	--	--	--	--	--			
\$15,000 under \$20,000	7,414	134,374	73,237	2,844	66,951	4,570	51,763	* 648	* 895	--	--	--	--			
\$20,000 under \$25,000	11,853	270,248	107,126	3,917	63,669	7,936	92,316	8,584	28,751	* 2,657	* 402	* 2,657	* 402			
\$25,000 under \$30,000	* 4,901	* 138,547	34,307	1,273	22,391	3,628	40,807	* 4,899	* 41,173	* 2,625	* 798	* 2,625	* 798			
\$30,000 under \$40,000	8,270	281,223	82,839	3,684	78,596	4,586	53,590	* 6,349	* 73,161	* 3,934	* 3,608	* 3,934	* 3,608			
\$40,000 under \$50,000	7,710	343,108	66,284	4,705	102,209	** 9,881	** 109,039	* 7,680	* 144,008	* 4,046	* 11,046	* 4,046	* 11,046			
\$50,000 under \$75,000	14,775	940,185	140,874	7,899	183,191	--	--	14,773	539,383	12,490	49,335	12,490	49,335			
\$75,000 under \$100,000	4,362	360,554	45,578	4,362	114,187	--	--	* 4,360	* 200,891	* 4,317	* 21,679	* 4,317	* 21,679			
\$100,000 under \$200,000	7,264	851,925	63,018	4,596	124,711	** 2,671	** 30,808	7,262	634,594	7,255	99,065	7,255	99,065			
\$200,000 under \$500,000	1,466	414,259	15,773	1,464	103,315	--	--	** 1,823	** 732,520	* 1,457	* 74,474	* 1,457	* 74,474			
\$500,000 under \$1,000,000	** 371	** 499,048	** 2,592	** 370	** 63,045	--	--	--	--	** 220	* 35,860	** 220	* 35,860			
\$1,000,000 under \$1,500,000	**	**	**	**	**	--	--	--	--	** 92	* 29,933	** 92	* 29,933			
\$1,500,000 under \$2,000,000	**	**	**	**	**	--	--	--	--	* 17	* 8,959	* 17	* 8,959			
\$2,000,000 under \$5,000,000	**	**	**	**	**	--	--	--	--	* 25	* 12,683	* 25	* 12,683			
\$5,000,000 under \$10,000,000	**	**	**	**	**	--	--	--	--	* 9	* 17,779	* 9	* 17,779			
\$10,000,000 or more	**	**	**	**	**	--	--	--	--	* 4	* 18,468	* 4	* 18,468			
Taxable returns, total	39,149	3,362,727	343,680	17,385	511,048	21,764	248,418	39,141	2,261,890	39,149	384,092	39,149	384,092			
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--			
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--			
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--			
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--	--	--	--			
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--	--	--	--			
\$20,000 under \$25,000	* 2,657	* 57,862	18,602	--	--	2,657	32,759	* 2,657	* 6,502	* 2,657	* 402	* 2,657	* 402			
\$25,000 under \$30,000	* 2,625	* 75,552	18,372	--	--	2,625	29,371	* 2,625	* 27,808	* 2,625	* 798	* 2,625	* 798			
\$30,000 under \$40,000	* 3,934	* 144,271	39,087	--	--	3,934	46,483	* 3,934	* 58,700	* 3,934	* 3,608	* 3,934	* 3,608			
\$40,000 under \$50,000	* 4,046	* 180,592	27,922	1,041	12,504	** 9,881	** 109,039	* 4,046	* 108,014	* 4,046	* 11,046	* 4,046	* 11,046			
\$50,000 under \$75,000	12,490	794,548	113,373	5,614	103,570	**	**	12,490	500,705	12,490	49,335	12,490	49,335			
\$75,000 under \$100,000	* 4,317	* 356,427	45,119	4,317	111,403	--	--	* 4,317	* 199,905	* 4,317	* 21,679	* 4,317	* 21,679			
\$100,000 under \$200,000	7,255	850,760	62,945	4,588	122,841	** 2,667	** 30,764	7,255	634,209	7,255	99,065	7,255	99,065			
\$200,000 under \$500,000	* 1,457	* 411,469	15,694	1,457	101,131	**	**	** 1,817	** 726,048	* 1,457	* 74,474	* 1,457	* 74,474			
\$500,000 under \$1,000,000	** 367	** 491,246	** 2,567	** 367	** 59,599	--	--	**	**	** 220	* 35,860	** 220	* 35,860			
\$1,000,000 or more	**	**	**	**	**	--	--	**	**	147	87,822	147	87,822			
Nontaxable returns, total	43,128	798,798	419,641	18,379	419,273	21,164	238,252	17,237	133,485	--	--	--	--			

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of single persons													
	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax					
	Number of returns	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	64,896,521	2,015,405,306	14,656,617	285,650,663	48,708,499	259,985,380	46,906,440	1,371,603,003	42,212,460	234,542,295	42,212,461	234,542,295	42,212,461	234,542,295
No adjusted gross income	1,530,402	-39,872,495	4,452,460	-	-	259,985,380	-	1,371,603,003	-	17,318	1,049	17,318	1,049	
\$1 under \$5,000	9,893,845	25,728,575	263,934	3,696,664	9,628,909	39,649,955	718,041	816,017	501,112	76,237	501,112	76,237	501,112	
\$5,000 under \$10,000	8,853,871	65,375,864	394,421	5,318,566	8,459,450	46,919,569	3,219,597	5,444,630	2,585,549	516,296	2,585,549	516,296	2,585,549	
\$10,000 under \$15,000	6,913,092	86,115,249	595,452	8,193,486	6,317,639	35,740,684	5,974,880	22,574,607	4,120,179	1,522,531	4,120,179	1,522,531	4,120,179	
\$15,000 under \$20,000	5,973,684	104,185,254	675,993	9,427,252	5,297,691	29,987,240	5,667,562	44,761,932	4,868,075	3,338,536	4,868,075	3,338,536	4,868,075	
\$20,000 under \$25,000	4,906,735	110,158,844	730,067	10,085,800	4,176,668	23,442,211	4,782,448	59,438,334	4,316,919	5,768,140	4,316,919	5,768,140	4,316,919	
\$25,000 under \$30,000	4,306,143	118,052,842	807,025	11,069,258	3,499,118	19,640,936	4,221,414	71,764,777	3,965,357	7,908,351	3,965,357	7,908,351	3,965,357	
\$30,000 under \$40,000	6,971,566	242,542,744	1,932,290	26,618,856	5,039,276	28,405,740	6,884,982	162,876,303	6,657,953	19,867,032	6,657,953	19,867,032	6,657,953	
\$40,000 under \$50,000	4,871,506	217,772,520	1,981,135	29,092,187	2,890,372	16,428,887	4,826,309	154,908,571	4,691,639	20,857,358	4,691,639	20,857,358	4,691,639	
\$50,000 under \$75,000	6,236,492	376,577,251	3,576,260	59,768,940	2,660,232	15,384,260	6,200,938	279,664,106	6,111,423	45,415,755	6,111,423	45,415,755	6,111,423	
\$75,000 under \$100,000	2,221,940	189,625,993	1,719,452	35,291,743	502,488	2,952,044	2,206,353	143,605,578	2,193,324	26,966,988	2,193,324	26,966,988	2,193,324	
\$100,000 under \$200,000	1,732,412	226,201,425	1,529,591	40,742,488	202,821	1,224,578	1,722,269	178,671,049	1,719,262	38,328,221	1,719,262	38,328,221	1,719,262	
\$200,000 under \$500,000	375,018	107,332,304	348,020	18,953,500	26,997	168,533	372,843	87,836,788	371,843	22,689,286	371,844	22,689,286	371,844	
\$500,000 under \$1,000,000	69,405	47,029,440	64,387	6,959,871	5,018	30,333	68,829	40,312,135	68,787	10,793,944	68,787	10,793,944	68,787	
\$1,000,000 under \$1,500,000	17,222	20,739,499	39,948	3,285,440	769	4,429	17,018	17,655,720	17,039	4,759,215	17,039	4,759,215	17,039	
\$1,500,000 under \$2,000,000	7,401	12,748,129	17,162	1,939,449	428	2,397	7,327	10,995,427	7,310	2,981,217	7,310	2,981,217	7,310	
\$2,000,000 under \$5,000,000	11,182	33,331,157	26,896	4,497,235	461	2,651	11,064	28,992,578	11,081	7,905,454	11,081	7,905,454	11,081	
\$5,000,000 under \$10,000,000	2,899	19,693,642	6,845	2,611,748	118	686	2,870	17,257,460	2,875	4,533,559	2,875	4,533,559	2,875	
\$10,000,000 or more	1,707	52,067,070	3,995	8,098,161	45	246	1,695	44,027,011	1,683	10,296,858	1,683	10,296,858	1,683	
Taxable returns, total	42,212,461	1,876,043,510	12,462,270	235,070,194	29,749,142	165,808,687	42,198,184	1,340,333,221	42,212,460	234,542,295	42,212,461	234,542,295	42,212,461	
No adjusted gross income	1,049	-657,853	3,788	-	-	165,808,687	-	1,340,333,221	-	17,318	1,049	17,318	1,049	
\$1 under \$5,000	501,112	1,514,585	6,946	9,760	500,108	685,653	500,108	685,653	501,112	76,237	501,112	76,237	501,112	
\$5,000 under \$10,000	2,585,549	19,608,220	15,061	41,458	2,570,488	13,594,534	2,583,444	5,058,241	2,585,549	516,296	2,585,549	516,296	2,585,549	
\$10,000 under \$15,000	4,120,179	51,882,015	153,826	1,204,046	4,460,520	23,358,481	4,118,524	16,901,004	4,120,179	1,522,531	4,120,179	1,522,531	4,120,179	
\$15,000 under \$20,000	4,868,075	85,178,998	373,273	3,522,089	4,494,802	25,537,879	4,867,415	39,788,856	4,868,075	3,338,536	4,868,075	3,338,536	4,868,075	
\$20,000 under \$25,000	4,316,919	97,011,950	538,333	5,686,930	3,778,586	21,258,752	4,316,919	54,982,656	4,316,919	5,768,140	4,316,919	5,768,140	4,316,919	
\$25,000 under \$30,000	3,965,357	108,773,389	661,929	7,571,907	3,303,427	18,566,198	3,965,357	68,567,996	3,965,357	7,908,351	3,965,357	7,908,351	3,965,357	
\$30,000 under \$40,000	6,657,953	231,724,712	1,731,961	21,095,503	4,925,992	27,706,941	6,657,942	158,880,263	6,657,953	19,867,032	6,657,953	19,867,032	6,657,953	
\$40,000 under \$50,000	4,691,639	209,738,342	1,851,865	25,085,491	2,839,774	16,147,326	4,691,005	151,375,298	4,691,639	20,857,358	4,691,639	20,857,358	4,691,639	
\$50,000 under \$75,000	6,111,423	369,414,500	3,471,237	55,111,876	2,640,186	15,273,743	6,109,206	276,822,867	6,111,423	45,415,755	6,111,423	45,415,755	6,111,423	
\$75,000 under \$100,000	2,193,324	187,158,054	1,692,412	33,054,881	500,913	2,943,086	2,191,968	143,151,019	2,193,324	26,966,988	2,193,324	26,966,988	2,193,324	
\$100,000 under \$200,000	1,719,262	224,509,226	1,517,911	38,911,236	201,351	1,216,524	1,716,944	178,327,488	1,719,262	38,328,221	1,719,262	38,328,221	1,719,262	
\$200,000 under \$500,000	371,844	106,418,591	345,404	17,907,507	26,440	165,467	371,107	87,521,264	371,843	22,689,286	371,844	22,689,286	371,844	
\$500,000 under \$1,000,000	68,787	46,606,516	63,894	6,459,889	4,892	29,633	68,491	40,118,105	68,787	10,793,944	68,787	10,793,944	68,787	
\$1,000,000 or more	39,988	137,162,265	38,217	19,407,621	1,771	10,122	39,753	118,152,511	39,988	30,476,303	39,988	30,476,303	39,988	
Nontaxable returns, total	22,684,060	139,361,796	2,194,347	50,580,470	18,959,357	94,176,693	4,708,256	31,269,782	--	--	--	--	--	

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

** Data combined to prevent disclosure of taxpayer information.

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

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

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	142,450,569	8,262,860,170	53,655,844	5,417,393,018	2,717,037	152,731,619
Salaries and wages	119,578,500	5,950,634,829	45,555,251	3,779,456,355	2,243,131	101,004,429
Taxable interest	62,449,609	223,291,064	34,090,169	146,598,716	963,347	6,133,780
Tax-exempt interest	6,453,113	79,821,721	3,854,551	52,385,000	86,592	2,288,173
Ordinary dividends	31,043,113	219,330,668	17,829,183	143,398,362	453,045	7,322,569
Qualified dividends	26,409,275	158,975,193	15,251,081	105,174,233	361,716	5,430,324
State income tax refunds	22,819,648	27,569,478	14,051,987	19,585,649	495,537	604,537
Alimony received	436,700	8,779,355	17,363	227,009	7,664	194,716
Business or profession:						
Net income	16,434,476	324,880,224	8,923,891	223,474,683	263,794	6,764,117
Net loss	5,677,211	60,645,941	3,477,683	37,925,215	113,631	2,038,004
Sales of capital assets:						
Net gain in AGI	11,374,213	497,840,732	6,512,528	374,942,231	158,078	19,033,250
Net loss in AGI	12,356,862	28,568,091	7,238,556	17,180,525	170,477	220,495
Sales of property other than capital assets, net gain less loss	1,722,608	-7,811,362	1,258,041	-3,797,620	29,784	-513,005
Taxable IRA distributions	11,259,424	162,150,226	6,625,247	109,705,469	144,712	2,035,666
Taxable pensions and annuities	25,540,246	506,269,008	14,121,399	326,719,523	377,175	7,525,768
Rent and royalty:						
Net income	6,169,878	96,935,938	4,127,692	68,904,219	102,488	2,205,615
Net loss	5,700,277	68,545,036	3,660,105	45,208,548	58,104	1,034,543
Farm rental net income less loss	561,243	4,543,011	350,772	2,873,667	5,024	85,973
Partnership and S Corporation net income less loss	7,909,487	366,965,125	5,659,872	304,566,983	145,989	7,909,479
Estate and trust net income less loss	604,448	18,150,173	312,320	8,275,701	8,501	1,538,880
Farm net income less loss	1,948,054	-14,846,610	1,482,404	-11,739,908	30,838	-462,119
Unemployment compensation	9,532,896	43,874,694	4,289,396	20,872,625	156,098	749,597
Taxable social security benefits	15,015,435	168,110,210	9,496,509	121,692,033	226,312	2,279,691
Other income less loss	6,786,526	34,267,297	3,943,350	21,117,629	115,692	1,299,017
Total statutory adjustments	35,773,805	121,599,382	19,405,897	84,614,298	429,409	2,109,801
Educator expenses deduction	3,753,395	947,072	2,403,567	629,484	54,491	12,719
Certain business expenses of reservists, performing artists, etc.	129,275	416,104	60,300	177,486	4,047	6,877
Health savings account deduction	835,619	2,209,984	583,741	1,805,400	8,957	23,627
Moving expenses adjustment	1,113,455	3,003,231	511,413	1,748,900	21,825	61,473
Deduction for one-half of self-employment tax	17,411,224	24,286,264	9,921,527	17,157,604	272,031	458,674
Payments to a Keogh plan	1,010,421	20,261,952	784,528	16,558,325	12,437	261,961
Self-employed health insurance deduction	3,617,716	21,193,681	2,421,840	16,854,503	51,467	250,998
Penalty on early withdrawal of savings	1,310,949	389,043	716,815	227,256	23,173	9,872
Alimony paid	580,015	9,621,349	217,358	3,584,099	28,323	575,959
IRA payments	2,739,675	11,665,532	1,744,816	8,553,778	25,328	111,864
Student loan interest deduction	9,135,508	7,730,515	4,684,785	4,165,919	--	--
Tuition and fees deduction	4,576,654	11,001,733	2,560,273	6,070,120	--	--
Domestic production activities deduction	501,755	7,011,197	400,147	5,789,397	7,989	206,502
Total itemized deductions	48,167,223	1,322,276,380	27,973,756	919,484,978	1,184,876	27,917,375
Medical and dental expenses deduction	10,155,306	76,386,568	5,377,607	39,577,568	213,829	1,062,436
Taxes paid deduction	47,836,465	467,211,515	27,918,862	341,624,716	1,165,217	9,881,116
Interest paid deduction	39,199,760	497,617,809	24,999,262	354,313,164	822,795	9,218,307
Contributions deduction	39,250,369	172,936,002	24,379,343	126,359,993	832,658	4,481,019
Casualty or theft loss deduction	336,746	4,348,275	197,419	2,806,277	6,485	181,702
Total miscellaneous deductions	13,561,902	120,853,477	6,927,025	68,955,988	329,955	3,676,233
Basic standard deduction	91,780,792	663,412,108	24,932,896	271,584,671	1,432,223	7,769,281
Additional standard deduction	12,523,644	19,941,237	6,381,592	11,581,379	122,295	129,398
Real estate tax and net disaster loss deduction	15,723,821	11,267,483	10,589,510	8,970,477	198,085	88,251
Taxable income	107,994,637	5,652,925,474	45,146,093	3,845,228,930	2,276,425	117,481,529
Alternative minimum tax	3,935,248	25,649,084	2,947,091	20,363,125	162,679	922,395
Total tax credits [1]	55,228,850	75,351,876	26,477,775	49,606,325	844,414	2,004,574
Foreign tax credit	6,708,279	16,572,321	4,266,426	11,685,545	114,167	1,303,079
Child care credit	6,587,103	3,526,697	4,103,280	2,148,875	31,925	18,695
Credit for the elderly or disabled	75,488	10,070	17,673	1,348	3	2
Education credits	7,740,979	7,632,594	3,869,682	4,460,857	--	--
Retirement savings contribution credit	5,961,299	977,386	2,549,312	508,035	81,952	10,367
Child tax credit	25,173,769	30,537,638	15,288,371	21,965,678	358,757	405,433
Residential energy credit	225,733	216,687	136,159	149,284	6,076	6,828
Alternative motor vehicle credit	31,803	48,798	18,334	29,437	652	191
Earned income credit used to offset income tax before credits	3,382,492	970,587	333,010	91,721	--	--
Prior year minimum tax credit	415,592	945,226	323,067	788,725	6,244	13,548
General business credit	303,756	1,649,280	233,001	1,336,804	4,039	43,775
Income tax after credits	90,659,908	1,031,580,708	39,683,132	734,117,595	2,104,690	23,637,611
Total income tax	90,660,104	1,031,580,923	39,683,132	734,117,801	2,104,690	23,637,611
Total tax liability	94,860,968	1,080,063,158	41,462,008	769,377,325	2,185,122	24,711,421
Total tax payments	128,876,663	1,285,952,514	50,174,544	884,107,258	2,366,173	27,760,270
Income tax withheld	124,388,369	932,116,047	48,295,175	616,094,279	2,263,889	15,591,766
Estimated tax payments	11,153,666	285,930,452	6,703,311	216,062,087	172,976	8,809,049
Overpayment refunded	111,683,923	324,121,135	39,453,815	165,239,327	1,733,128	4,677,153
Tax due at time of filing	22,714,746	100,277,626	11,130,429	69,228,080	765,259	3,331,554

Footnotes at end of table.

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

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	21,098,890	673,168,702	82,276	4,161,525	64,896,521	2,015,405,306
Salaries and wages	19,385,130	588,484,845	62,632	2,751,402	52,332,356	1,478,937,798
Taxable interest	3,674,900	5,265,580	55,220	309,673	23,665,973	64,983,314
Tax-exempt interest	148,557	1,544,852	8,179	127,217	2,355,234	23,476,479
Ordinary dividends	1,127,046	5,278,265	34,266	207,018	11,599,574	63,124,454
Qualified dividends	888,947	3,856,620	29,005	93,693	9,878,526	44,420,322
State income tax refunds	2,150,447	2,025,285	16,140	26,254	6,105,537	5,327,752
Alimony received	177,748	3,640,884	--	--	233,924	4,716,748
Business or profession:						
Net income	2,407,178	29,476,021	12,137	119,727	4,827,476	65,045,676
Net loss	564,793	5,123,537	2,028	32,103	1,519,076	15,527,082
Sales of capital assets:						
Net gain in AGI	370,946	11,787,311	14,879	150,925	4,317,782	91,927,015
Net loss in AGI	465,355	1,016,568	12,453	28,960	4,470,021	10,121,544
Sales of property other than capital assets, net gain less loss	59,587	-680,648	1,646	933	373,551	-2,821,022
Taxable IRA distributions	430,240	5,258,640	4,775	47,501	4,054,450	45,102,949
Taxable pensions and annuities	1,480,557	18,504,477	24,664	474,397	9,536,450	153,044,843
Rent and royalty:						
Net income	240,650	2,637,373	7,049	38,376	1,692,000	23,150,355
Net loss	433,216	5,035,660	4,386	63,055	1,544,466	17,203,232
Farm rental net income less loss	12,611	46,566	195	18	192,641	1,536,787
Partnership and S Corporation net income less loss	311,597	10,524,440	3,735	-31,597	1,788,295	43,995,819
Estate and trust net income less loss	20,956	634,580	2,395	97,215	260,277	7,603,796
Farm net income less loss	49,288	-373,451	1,656	-40,039	383,869	-2,231,094
Unemployment compensation	1,706,617	7,313,487	3,657	16,917	3,377,128	14,722,069
Taxable social security benefits	341,953	2,356,188	18,009	135,014	4,932,651	41,647,285
Other income less loss	485,302	2,403,665	5,528	117,442	2,236,654	9,329,545
Total statutory adjustments	4,260,919	8,041,982	26,372	38,639	11,651,208	26,794,662
Educator expenses deduction	358,181	85,943	4,202	1,032	932,954	217,894
Certain business expenses of reservist, performing artists, etc.	12,862	37,717	--	--	52,066	194,024
Health savings account deduction	54,353	91,780	6	35	188,561	289,141
Moving expenses adjustment	97,387	237,273	--	--	482,830	955,585
Deduction for one-half of self-employment tax	2,369,627	2,034,037	11,975	11,249	4,836,064	4,624,700
Payments to a Keogh plan	29,272	406,775	36	625	184,149	3,034,266
Self-employed health insurance deduction	182,558	828,520	749	3,264	961,101	3,256,395
Penalty on early withdrawal of savings	83,332	20,681	2,318	373	485,311	130,861
Alimony paid	** 81,704	** 1,316,874	**	**	252,629	4,144,417
IRA payments	160,780	439,738	1,020	785	807,731	2,559,367
Student loan interest deduction	794,983	604,241	3,660	3,972	3,652,080	2,956,382
Tuition and fees deduction	680,460	1,653,493	7,700	15,598	1,328,221	3,262,522
Domestic production activities deduction	12,920	143,706	18	1,650	80,682	869,942
Total itemized deductions	4,316,211	88,293,043	35,764	930,321	14,656,617	285,650,663
Medical and dental expenses deduction	853,810	3,553,520	14,477	61,943	3,695,583	32,131,101
Taxes paid deduction	4,283,658	24,602,254	35,764	298,339	14,432,964	90,805,089
Interest paid deduction	3,589,178	40,130,540	30,677	406,762	9,757,848	93,549,037
Contributions deduction	3,296,090	8,338,797	30,165	113,777	10,712,113	33,642,416
Casualty or theft loss deduction	44,347	348,329	4	763	88,492	1,011,203
Total miscellaneous deductions	1,661,969	11,683,082	13,211	54,756	4,629,742	36,483,417
Basic standard deduction	16,664,247	133,144,350	42,928	467,182	48,708,499	250,446,623
Additional standard deduction	365,545	497,222	8,096	9,554	5,646,116	7,723,683
Real estate tax and net disaster loss deduction	1,300,939	579,466	21,742	9,935	3,613,544	1,619,354
Taxable income	13,609,301	316,216,637	56,378	2,395,375	46,906,440	1,371,603,003
Alternative minimum tax	292,738	1,056,639	1,305	11,342	531,435	3,295,583
Total tax credits [1]	11,320,506	11,847,263	38,735	46,867	16,547,418	11,846,847
Foreign tax credit	164,273	722,857	9,996	5,162	2,153,417	2,855,678
Child care credit	2,255,985	1,249,534	4,908	1,599	191,004	107,995
Credit for the elderly or disabled	* 2,690	* 147	--	--	* 55,122	* 8,574
Education credit	978,256	894,325	3,668	1,820	2,889,373	2,275,592
Retirement savings contribution credit	1,651,545	256,660	--	--	1,678,490	202,324
Child tax credit	8,409,613	7,257,518	22,828	26,544	1,094,200	882,465
Residential energy credit	33,975	23,653	--	--	49,523	36,923
Alternative motor vehicle credit	* 1,637	* 1,906	--	--	* 11,180	* 17,263
Earned income credit used to offset income tax before credits	1,669,524	664,621	6,245	3,192	1,373,713	211,053
Minimum tax credit	15,525	21,173	1,064	4,807	69,692	116,973
General business credit	10,091	52,749	10	17	56,615	215,935
Income tax after credits	6,620,478	38,899,116	39,149	384,092	42,212,460	234,542,295
Total income tax	6,620,673	38,899,125	39,149	384,092	42,212,461	234,542,295
Total tax liability	6,919,985	40,968,202	44,094	400,470	44,249,759	244,605,739
Total tax payments	18,832,433	73,420,261	72,728	574,753	57,430,785	300,089,973
Income tax withheld	18,627,402	65,605,374	68,616	378,018	55,133,287	234,446,610
Estimated tax payments	295,294	5,980,837	8,934	159,836	3,973,151	54,918,643
Overpayment refunded	19,922,531	75,573,719	68,745	252,363	50,505,704	78,378,572
Tax due at time of filing	945,149	3,649,395	8,657	36,046	9,865,253	24,032,551

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

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

[1] Includes credits not shown separately.

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	142,450,569	8,262,860,170	119,578,500	5,950,634,829	62,449,609	223,291,064	6,453,113	79,821,721	31,043,113	219,330,668	26,409,275	158,975,193
No adjusted gross income	2,489,989	-163,765,199	730,913	23,883,454	1,072,247	11,147,886	131,854	3,081,266	695,147	5,345,297	591,773	3,118,672
\$1 under \$5,000	11,638,707	30,564,124	8,527,532	28,895,710	3,116,080	1,859,031	158,297	331,124	1,494,012	1,517,658	1,274,957	844,313
\$5,000 under \$10,000	12,139,638	90,849,360	9,492,781	69,736,639	2,785,887	3,258,549	139,919	329,035	1,218,701	1,965,306	989,634	1,016,791
\$10,000 under \$15,000	11,702,056	146,376,637	8,890,373	103,999,188	2,920,611	4,680,524	156,124	513,001	1,217,176	2,311,864	1,001,903	1,301,621
\$15,000 under \$20,000	11,076,002	193,479,026	9,116,668	150,846,247	2,793,538	4,777,470	150,937	582,346	1,171,046	2,547,027	967,945	1,514,414
\$20,000 under \$25,000	9,866,247	221,639,954	8,470,576	180,007,445	2,653,548	4,568,577	145,801	640,909	1,067,410	2,385,199	869,991	1,351,631
\$25,000 under \$30,000	8,743,581	239,916,395	7,646,081	198,487,077	2,596,830	4,349,521	151,912	967,688	1,015,294	2,424,480	827,706	1,342,851
\$30,000 under \$40,000	14,554,280	506,106,712	12,919,079	420,337,671	5,110,827	8,547,298	307,571	1,699,698	2,072,575	4,659,018	1,704,783	2,646,656
\$40,000 under \$50,000	11,087,123	496,890,528	9,823,938	406,847,030	4,897,510	8,515,369	353,029	2,339,242	2,082,968	5,286,684	1,730,089	3,226,706
\$50,000 under \$75,000	19,196,461	1,180,014,004	16,993,075	935,297,197	10,949,564	22,548,213	920,070	5,497,018	4,963,040	15,347,072	4,150,883	9,775,739
\$75,000 under \$100,000	11,729,485	1,013,677,410	10,539,797	794,320,811	8,130,645	18,442,746	796,317	5,510,093	4,007,061	14,723,899	3,397,628	9,666,207
\$100,000 under \$200,000	13,851,341	1,845,103,256	12,586,228	1,431,970,077	11,311,900	35,728,753	1,593,403	13,000,774	6,741,615	35,728,175	5,865,478	25,669,046
\$200,000 under \$500,000	3,476,747	993,426,581	3,089,870	666,055,096	3,230,056	27,559,203	959,035	14,684,750	2,504,479	32,785,967	2,282,342	24,700,457
\$500,000 under \$1,000,000	577,618	392,535,075	487,403	209,788,740	562,214	14,442,938	277,327	8,622,550	497,886	18,281,667	464,064	14,077,131
\$1,000,000 under \$1,500,000	140,635	169,852,110	116,152	75,983,094	138,920	6,841,800	81,799	4,020,780	125,726	8,735,321	119,427	6,655,710
\$1,500,000 under \$2,000,000	59,460	102,397,558	48,331	41,062,767	58,812	4,497,784	38,374	2,534,190	54,489	5,807,111	51,555	4,561,103
\$2,000,000 under \$5,000,000	86,329	257,484,393	70,890	92,936,598	85,695	11,830,923	60,939	6,487,329	80,782	16,281,630	76,804	12,815,280
\$5,000,000 under \$10,000,000	21,390	146,343,478	17,684	45,159,641	21,283	6,982,044	16,844	3,321,216	20,540	10,253,389	19,618	8,144,390
\$10,000,000 or more	13,480	399,968,769	11,129	75,020,367	13,441	22,712,435	11,562	5,658,711	13,165	32,943,902	12,695	26,546,473
Taxable returns, total	90,660,104	7,583,461,595	79,244,490	5,243,610,342	48,879,951	190,748,936	5,519,632	68,524,760	24,864,057	192,234,616	21,213,443	141,178,206
No adjusted gross income	3,495	-3,102,299	2,456	340,000	2,589	394,161	836	95,053	1,886	162,206	1,569	98,269
\$1 under \$5,000	502,422	1,519,825	264,292	515,278	385,711	352,627	36,909	28,376	238,882	220,209	208,457	115,963
\$5,000 under \$10,000	2,611,769	19,825,286	2,472,214	18,156,596	633,665	340,721	22,739	12,817	270,799	259,467	233,436	156,252
\$10,000 under \$15,000	4,235,223	53,352,646	3,333,910	39,408,719	1,227,350	1,844,020	52,799	76,653	437,636	530,865	349,749	219,243
\$15,000 under \$20,000	5,294,453	92,896,530	4,380,652	73,146,819	1,406,830	2,446,583	76,051	248,505	560,958	846,731	456,651	436,574
\$20,000 under \$25,000	5,430,781	122,212,038	4,532,564	95,035,478	1,704,113	3,017,055	81,625	292,278	662,210	1,069,661	527,732	518,930
\$25,000 under \$30,000	5,326,630	146,414,437	4,473,293	114,696,065	1,845,025	3,424,765	106,786	546,631	755,800	1,363,623	611,267	680,098
\$30,000 under \$40,000	10,755,171	375,834,514	9,366,528	303,796,760	4,079,471	7,162,878	246,913	1,274,950	1,683,637	3,262,445	1,379,274	1,723,365
\$40,000 under \$50,000	9,308,560	417,822,067	8,181,966	337,010,860	4,224,737	7,466,382	301,070	1,711,188	1,810,990	3,961,820	1,501,736	2,237,651
\$50,000 under \$75,000	17,662,044	1,089,446,608	15,595,716	858,623,068	10,159,659	20,986,553	847,250	4,140,748	4,606,279	12,701,459	3,847,103	7,960,630
\$75,000 under \$100,000	11,434,868	988,767,974	10,301,962	776,691,229	7,925,456	17,605,474	756,538	4,494,078	3,891,551	12,976,515	3,294,767	8,375,088
\$100,000 under \$200,000	13,741,286	1,831,327,323	12,512,178	1,425,295,588	11,214,957	34,168,498	1,553,442	11,468,165	6,663,183	32,782,870	5,790,565	23,382,660
\$200,000 under \$500,000	3,459,900	988,578,785	3,078,783	663,625,659	3,214,904	26,653,325	952,286	14,088,922	2,491,945	31,694,350	2,270,852	23,881,429
\$500,000 under \$1,000,000	574,263	390,235,760	485,100	208,702,503	559,298	13,974,413	275,928	8,409,542	495,354	17,858,058	461,763	13,775,679
\$1,000,000 or more	319,240	1,068,330,120	262,874	328,565,721	316,187	50,911,479	208,460	21,636,855	292,947	72,544,338	278,522	57,616,176
Nontaxable returns, total	51,790,465	679,398,575	40,334,010	707,024,486	13,569,658	32,542,128	933,481	11,296,962	6,179,056	27,096,051	5,195,832	17,796,986

Footnotes at end of table.

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

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession			Capital gain distributions		Sales of capital assets		
	Number of returns	Amount	Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Taxable net gain	
					Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	22,819,648	27,569,478	436,700	8,779,355	16,434,476	324,880,224	5,677,211	60,645,941	3,321,856	2,693,831	8,052,357	495,146,902
No adjusted gross income	109,700	523,319	1,806	77,011	256,134	3,861,795	515,472	17,096,805	28,485	15,826	167,165	16,211,373
\$1 under \$5,000	92,199	58,438	7,854	55,867	1,385,798	3,898,029	134,120	907,366	239,979	97,458	333,525	666,441
\$5,000 under \$10,000	148,796	100,795	23,558	143,506	1,748,345	11,745,937	208,612	1,979,062	168,687	96,780	265,651	882,733
\$10,000 under \$15,000	212,932	121,433	37,981	270,840	1,939,751	19,843,722	224,061	1,780,652	129,707	83,388	290,979	1,157,165
\$15,000 under \$20,000	327,055	182,695	38,984	322,946	1,130,682	12,966,965	313,712	2,630,024	126,164	113,250	266,008	1,341,121
\$20,000 under \$25,000	412,675	223,102	37,447	341,434	784,369	10,618,870	274,480	2,142,507	115,403	67,695	253,343	989,952
\$25,000 under \$30,000	547,688	312,382	33,365	371,667	719,806	9,099,195	288,910	2,031,702	103,846	78,747	265,084	1,155,233
\$30,000 under \$40,000	1,613,651	961,290	58,592	766,781	1,195,063	15,928,479	523,622	3,972,540	250,914	140,780	483,068	2,411,608
\$40,000 under \$50,000	1,959,891	1,248,503	43,640	663,683	1,032,598	15,098,839	474,044	3,457,772	244,652	149,355	497,808	2,599,759
\$50,000 under \$75,000	5,267,855	3,897,016	79,804	1,929,133	2,028,941	32,568,939	953,345	6,146,078	531,307	430,199	1,189,872	8,820,188
\$75,000 under \$100,000	4,433,643	3,908,654	32,425	1,019,960	1,390,591	25,969,913	634,572	3,988,906	450,228	348,281	1,040,687	10,441,558
\$100,000 under \$200,000	6,201,094	7,211,740	33,599	1,614,978	1,987,887	65,336,863	852,284	6,321,968	722,673	691,954	1,809,028	31,373,156
\$200,000 under \$500,000	1,151,041	2,782,140	6,274	712,189	682,651	56,849,721	219,787	3,415,095	182,294	254,134	845,157	50,087,997
\$500,000 under \$1,000,000	193,537	1,269,515	1,007	287,731	115,486	18,230,713	36,581	1,278,398	22,177	51,060	198,284	39,960,452
\$1,000,000 under \$1,500,000	59,501	724,328	113	23,197	24,679	6,375,719	9,094	552,879	3,172	12,392	57,774	25,678,595
\$1,500,000 under \$2,000,000	27,357	507,849	85	16,652	10,745	3,474,268	4,248	383,367	968	16,449	26,060	18,116,373
\$2,000,000 under \$5,000,000	42,254	1,249,281	124	53,481	14,967	6,294,584	6,903	1,010,347	1,042	26,958	42,022	57,784,277
\$5,000,000 under \$10,000,000	11,181	741,839	21	7,693	3,709	2,701,219	1,928	440,110	117	9,376	12,012	43,963,843
\$10,000,000 or more	7,598	1,545,158	20	100,607	2,275	4,016,456	1,437	1,110,342	42	9,751	8,820	181,505,077
Taxable returns, total	20,379,717	24,767,127	317,367	7,453,354	8,701,872	246,820,934	3,730,415	30,442,039	2,718,141	2,274,605	6,449,386	462,688,411
No adjusted gross income	464	4,902	**	**	505	78,058	833	125,911	* 211	* 52	1,034	1,202,772
\$1 under \$5,000	* 2,415	* 3,200	--	--	* 5,561	* 6,376	* 1,298	* 219	47,444	31,082	95,085	167,143
\$5,000 under \$10,000	9,400	7,157	** 1,957	** 16,347	86,342	438,271	14,753	95,521	53,479	27,283	77,478	199,746
\$10,000 under \$15,000	62,699	18,757	15,648	127,450	284,034	2,528,527	57,805	362,362	53,115	17,297	102,341	279,477
\$15,000 under \$20,000	145,343	57,989	24,594	243,241	316,507	3,270,139	120,262	794,551	73,910	66,458	112,210	305,984
\$20,000 under \$25,000	230,525	103,500	21,827	184,421	322,279	3,879,472	130,424	893,011	84,171	38,959	137,866	283,294
\$25,000 under \$30,000	336,431	158,938	16,044	141,363	347,003	4,073,056	144,927	985,219	85,103	49,521	172,388	438,093
\$30,000 under \$40,000	1,188,623	627,619	48,197	581,617	706,511	9,058,819	327,615	2,162,160	215,288	113,474	354,769	1,171,461
\$40,000 under \$50,000	1,609,379	931,956	41,165	620,134	740,869	10,185,770	362,789	2,410,948	222,596	128,712	404,124	1,528,565
\$50,000 under \$75,000	4,806,549	3,400,634	74,675	1,737,196	1,758,221	27,099,500	847,477	5,212,204	507,618	397,621	1,050,684	6,377,360
\$75,000 under \$100,000	4,333,245	3,717,461	32,122	996,376	1,333,597	24,250,269	602,626	3,434,454	445,072	337,621	985,578	8,637,252
\$100,000 under \$200,000	6,166,858	7,076,135	33,531	1,608,667	1,969,440	64,498,009	842,005	6,049,333	720,739	686,016	1,772,725	29,096,855
\$200,000 under \$500,000	1,147,724	2,714,691	6,251	709,516	659,910	56,564,925	217,919	3,300,231	181,933	253,354	839,961	49,048,805
\$500,000 under \$1,000,000	192,721	1,247,301	1,002	287,653	115,008	18,158,348	36,313	1,226,802	22,136	50,379	197,270	39,497,498
\$1,000,000 or more	147,340	4,696,888	353	199,374	56,085	22,731,394	23,370	3,389,072	5,328	74,776	145,872	324,454,105
Nontaxable returns, total	2,439,931	2,802,350	119,333	1,326,001	7,732,604	78,059,290	1,946,796	30,203,902	603,715	419,225	1,602,971	32,458,491

Footnotes at end of table.

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

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	12,356,862	28,568,091	2,511,595	39,035,510	8,527,990	323,796,865	1,625,643	96,636,961	2,426,081	17,897,059	7,213,585	190,136,767
No adjusted gross income	671,617	1,681,931	52,869	1,944,888	418,085	26,236,044	161,054	11,776,166	57,891	921,947	286,133	10,485,586
\$1 under \$5,000	548,698	1,122,706	105,027	131,487	343,288	4,912,228	85,641	2,365,845	101,817	99,541	270,447	2,368,552
\$5,000 under \$10,000	454,279	982,586	77,982	114,626	288,681	4,206,513	62,353	1,937,861	80,778	130,185	216,993	2,057,735
\$10,000 under \$15,000	437,900	949,613	101,576	233,131	248,894	3,920,563	58,029	2,384,950	93,931	235,761	197,340	1,353,264
\$15,000 under \$20,000	416,622	935,460	81,850	294,982	216,899	4,644,454	46,467	1,857,708	81,489	295,382	176,566	2,588,823
\$20,000 under \$25,000	394,476	885,153	80,520	155,608	224,696	4,310,025	47,440	2,196,959	76,670	196,147	184,314	2,047,179
\$25,000 under \$30,000	363,290	815,983	79,212	191,661	218,719	4,007,761	43,936	1,777,168	72,763	165,745	184,284	2,113,835
\$30,000 under \$40,000	707,196	1,540,529	125,185	264,546	439,809	7,864,231	81,573	3,507,744	125,422	299,538	375,367	4,102,727
\$40,000 under \$50,000	742,461	1,672,380	135,285	260,407	463,541	7,377,910	77,082	2,939,391	132,353	266,994	403,345	4,312,690
\$50,000 under \$75,000	1,806,131	4,116,763	358,847	870,284	1,134,042	20,264,598	181,110	8,152,190	341,666	784,111	982,356	11,574,111
\$75,000 under \$100,000	1,470,526	3,295,844	323,880	930,777	1,006,134	22,025,902	153,626	8,151,997	312,073	955,771	888,788	13,202,190
\$100,000 under \$200,000	2,698,869	6,244,055	570,662	2,920,241	1,990,806	51,553,862	352,308	19,265,431	556,528	3,032,768	1,711,236	30,186,193
\$200,000 under \$500,000	1,237,222	3,191,168	302,059	3,208,158	1,086,368	53,873,398	194,881	15,973,552	295,917	2,868,472	945,057	34,450,416
\$500,000 under \$1,000,000	261,737	723,802	66,406	2,361,802	277,382	31,502,166	49,186	7,005,463	56,878	1,689,742	242,414	20,396,306
\$1,000,000 under \$1,500,000	65,668	185,923	20,253	1,281,032	78,678	13,929,189	13,779	1,917,172	16,559	800,726	69,553	9,808,674
\$1,500,000 under \$2,000,000	27,563	78,328	8,698	986,127	34,915	8,618,179	5,482	1,249,981	6,949	489,671	30,848	5,665,947
\$2,000,000 under \$5,000,000	37,799	108,889	14,036	3,339,134	54,017	20,346,272	8,516	2,230,336	11,119	1,549,720	47,599	12,968,064
\$5,000,000 under \$10,000,000	8,444	24,371	4,144	2,696,533	14,068	10,731,988	2,040	793,236	3,118	814,549	12,669	6,693,114
\$10,000,000 or more	4,363	12,607	3,205	16,850,086	8,966	23,471,580	1,158	1,153,811	2,158	2,300,288	8,276	13,761,359
Taxable returns, total	9,356,990	21,515,386	2,047,266	35,426,178	6,617,085	248,451,081	1,115,845	67,515,972	1,966,781	15,386,096	5,722,031	151,976,795
No adjusted gross income	930	2,545	320	60,497	995	732,365	518	515,370	409	21,066	578	131,547
\$1 under \$5,000	27,719	34,218	30,369	29,618	30,455	61,933	* 3,901	* 6,895	28,413	29,658	27,711	37,300
\$5,000 under \$10,000	66,795	90,426	21,352	29,389	40,407	135,091	* 4,854	* 9,294	19,667	27,038	34,667	97,276
\$10,000 under \$15,000	115,207	240,670	34,653	64,682	67,813	365,567	13,822	221,820	32,445	64,607	55,962	129,233
\$15,000 under \$20,000	174,145	346,659	44,918	127,503	86,887	1,798,092	13,811	486,566	43,164	126,592	73,077	1,245,513
\$20,000 under \$25,000	222,419	466,272	43,832	58,932	124,011	1,487,282	21,390	855,879	41,644	86,665	102,372	649,673
\$25,000 under \$30,000	235,561	511,357	56,829	112,112	133,953	1,708,625	25,140	835,547	51,941	81,291	113,808	839,526
\$30,000 under \$40,000	548,953	1,160,664	93,969	202,928	325,791	4,424,439	61,626	2,129,206	93,617	188,910	279,355	2,177,081
\$40,000 under \$50,000	617,934	1,370,983	110,540	165,457	367,768	4,714,686	57,838	1,993,053	109,856	185,872	320,049	2,696,949
\$50,000 under \$75,000	1,646,431	3,724,395	318,979	611,165	996,033	14,438,223	155,290	6,345,550	304,740	616,216	863,264	7,899,517
\$75,000 under \$100,000	1,416,035	3,149,353	315,690	849,476	955,507	17,890,165	142,392	7,119,063	304,314	882,800	829,384	10,396,421
\$100,000 under \$200,000	2,653,913	6,120,794	559,014	2,667,547	1,944,328	50,680,581	342,203	18,223,985	545,652	2,913,281	1,674,478	26,323,239
\$200,000 under \$500,000	1,228,771	3,169,902	300,700	3,119,286	1,077,910	45,872,101	193,348	15,398,924	294,659	2,810,486	938,297	32,008,431
\$500,000 under \$1,000,000	260,291	719,765	66,044	2,301,440	275,772	29,655,163	48,945	6,224,573	56,597	1,603,359	241,027	19,718,952
\$1,000,000 or more	142,884	407,384	50,058	25,026,144	189,454	74,486,768	30,766	7,150,248	39,662	5,748,256	167,984	47,627,137
Non-taxable returns, total	2,999,872	7,052,705	464,329	3,609,332	1,910,905	75,345,784	509,798	29,120,989	459,300	2,510,963	1,481,553	38,159,972

Footnotes at end of table.

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

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

Size of adjusted gross income		Sales of capital assets reported on Form 1040, Schedule D—continued											
		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8624)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
All returns, total	276,362	224,230	2,711,141	456,604	20,047,019	760,264	44,215,855	8,346,165	528,065,348	9,822,021	299,101,415		
No adjusted gross income	9,960	9,472	350,755	12,927	1,435,111	32,493	4,323,871	201,874	18,247,561	550,469	29,239,398		
\$1 under \$5,000	2,500	5,224	27,712	8,953	42,394	16,193	193,821	348,494	785,212	456,615	6,330,522		
\$5,000 under \$10,000	3,845	5,674	17,556	6,178	6,803	15,472	221,398	267,640	1,006,775	370,573	7,166,150		
\$10,000 under \$15,000	5,948	6,140	28,449	11,683	19,454	16,435	177,444	275,886	1,161,308	367,022	6,975,787		
\$15,000 under \$20,000	4,138	3,345	9,849	6,100	11,405	14,484	211,344	254,971	1,401,126	356,157	6,632,788		
\$20,000 under \$25,000	5,306	8,840	7,611	8,311	5,320	17,716	112,975	246,788	1,199,295	318,303	7,236,117		
\$25,000 under \$30,000	6,351	10,456	22,758	9,732	33,671	11,565	112,211	252,995	1,379,174	298,060	5,596,286		
\$30,000 under \$40,000	5,982	15,972	37,150	15,536	78,652	24,439	346,227	476,931	2,898,156	561,832	10,974,133		
\$40,000 under \$50,000	10,087	12,531	11,321	15,894	63,966	24,939	197,557	498,557	2,832,044	581,412	11,872,994		
\$50,000 under \$75,000	24,365	65,428	20,409	37,964	160,472	65,043	591,755	1,193,659	9,932,224	1,446,950	28,883,878		
\$75,000 under \$100,000	23,997	71,597	18,727	42,766	115,529	68,570	802,550	1,055,048	11,703,021	1,153,672	24,702,639		
\$100,000 under \$200,000	55,953	337,399	48,805	107,447	564,298	174,241	2,877,652	1,912,324	36,159,429	2,090,835	54,597,903		
\$200,000 under \$500,000	52,090	429,032	44,533	88,286	1,623,704	146,111	4,807,625	949,141	57,666,026	961,866	46,965,230		
\$500,000 under \$1,000,000	26,946	514,653	15,931	42,518	1,015,144	62,153	4,710,106	238,582	48,208,859	199,290	19,622,355		
\$1,000,000 under \$1,500,000	12,227	413,120	6,033	15,865	601,060	23,446	2,633,535	68,995	28,634,261	50,168	7,748,180		
\$1,500,000 under \$2,000,000	6,497	332,244	3,640	7,540	515,183	12,174	1,951,166	31,310	19,966,440	20,730	4,484,792		
\$2,000,000 under \$5,000,000	13,344	1,192,087	6,501	13,285	1,708,631	22,237	6,005,653	49,462	62,305,144	28,372	9,485,099		
\$5,000,000 under \$10,000,000	4,596	898,394	2,290	197,689	1,575,013	7,018	3,639,372	13,747	46,219,793	6,394	4,149,842		
\$10,000,000 or more	4,230	6,353,520	1,981	3,371	10,471,207	5,536	10,299,557	9,763	178,359,500	3,300	6,437,323		
Taxable returns, total	226,114	10,390,581	185,018	390,848	17,228,872	613,303	34,538,534	6,655,852	487,956,719	7,393,562	217,658,802		
No adjusted gross income	107	4,610	7,256	115	45,383	250	88,754	917	1,257,889	771	975,184		
\$1 under \$5,000	* 652	* 6	* 2,328	* 1,304	* 29	* 1,201	* 15,486	83,976	153,502	25,390	110,789		
\$5,000 under \$10,000	* 1,233	* 21	* 410	* 3,577	* 2,971	* 3,970	* 28,752	78,785	215,124	53,896	251,062		
\$10,000 under \$15,000	* 545	* 89	* 2,977	* 2,303	* 239	6,563	14,704	91,439	225,070	94,682	1,427,018		
\$15,000 under \$20,000	* 1,846	* 10,036	* 71	* 2,321	* 111	6,691	75,177	103,880	308,933	145,218	1,974,353		
\$20,000 under \$25,000	* 1,657	* 2,974	* 775	* 4,628	* 1,742	9,170	13,404	127,322	326,172	179,443	3,417,571		
\$25,000 under \$30,000	* 2,978	* 5,557	18,006	6,891	28,291	5,805	18,573	158,224	448,316	200,138	2,954,708		
\$30,000 under \$40,000	* 3,408	* 8,193	6,845	12,289	51,758	14,616	157,241	347,729	1,418,010	440,861	6,943,036		
\$40,000 under \$50,000	7,122	4,180	6,768	11,969	37,326	16,025	80,836	400,147	1,578,656	488,208	8,422,070		
\$50,000 under \$75,000	18,602	39,148	38,616	31,523	51,832	55,265	250,571	1,048,673	6,959,765	1,335,025	23,499,405		
\$75,000 under \$100,000	19,991	40,699	50,501	40,289	103,853	59,342	502,055	894,338	9,229,195	1,109,855	22,009,365		
\$100,000 under \$200,000	50,483	301,940	188,319	100,282	344,258	160,066	1,836,970	1,868,185	32,782,224	2,057,444	50,037,698		
\$200,000 under \$500,000	50,573	385,459	43,911	87,125	834,254	143,168	4,047,355	942,681	56,091,461	956,145	45,291,366		
\$500,000 under \$1,000,000	26,450	490,905	15,761	42,184	966,117	61,433	4,239,866	237,323	44,890,665	198,196	18,980,720		
\$1,000,000 or more	40,467	9,086,765	20,244	44,048	14,760,708	69,748	23,168,792	172,235	332,071,738	108,310	31,364,457		
Nontaxable returns, total	52,248	604,710	711,991	67,756	2,818,147	146,961	9,677,321	1,690,313	40,108,629	2,428,440	81,442,612		

Footnotes at end of table.

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

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	5,372,864	236,877,136	7,751,036	153,158,065	3,899,085	166,502,854	2,123,726	180,108,472	201,788	3,607,724	1,184,729	139,603,914
No adjusted gross income	115,732	6,338,305	328,849	9,687,709	301,985	20,679,110	111,636	10,416,286	8,497	474,248	36,636	5,829,522
\$1 under \$5,000	241,603	508,940	329,632	2,780,021	201,848	3,744,993	37,885	325,346	5,224	41,559	25,967	82,596
\$5,000 under \$10,000	190,192	782,785	265,285	2,606,182	158,192	4,742,012	42,863	275,599	5,511	25,762	21,565	112,442
\$10,000 under \$15,000	182,311	847,382	271,895	2,903,555	147,630	4,296,843	66,282	336,686	4,859	32,667	25,326	107,258
\$15,000 under \$20,000	155,670	703,150	249,871	2,396,529	160,820	4,475,505	61,715	625,946	4,793	14,935	22,948	140,303
\$20,000 under \$25,000	150,348	842,593	229,085	3,356,126	129,749	4,157,545	49,798	342,255	1,323	9,462	17,907	81,703
\$25,000 under \$30,000	169,511	978,012	216,942	1,955,986	117,084	3,885,496	54,112	357,284	6,111	33,227	23,775	105,841
\$30,000 under \$40,000	304,628	1,829,455	438,016	4,895,978	221,853	6,384,730	112,440	945,670	10,048	54,661	43,684	255,627
\$40,000 under \$50,000	311,375	1,983,535	470,204	5,222,744	205,407	7,240,353	105,454	907,035	6,553	13,571	42,558	186,251
\$50,000 under \$75,000	772,365	6,201,606	1,130,389	13,306,578	534,400	16,640,907	266,605	2,851,346	17,579	87,172	124,479	828,709
\$75,000 under \$100,000	671,559	6,326,721	948,222	11,942,367	422,995	14,069,148	244,755	4,569,085	18,519	161,991	115,614	1,003,188
\$100,000 under \$200,000	1,231,061	21,012,673	1,743,243	27,246,091	772,606	30,585,319	455,633	12,767,734	46,345	324,110	284,261	4,216,895
\$200,000 under \$500,000	621,349	30,957,057	819,012	26,270,206	404,011	25,303,998	298,240	21,897,613	38,875	499,329	217,987	9,062,786
\$500,000 under \$1,000,000	146,864	23,466,944	191,870	12,482,860	76,959	9,230,651	108,404	17,743,094	13,232	347,438	90,590	8,270,711
\$1,000,000 under \$1,500,000	43,213	13,180,195	51,250	5,367,926	20,143	3,292,225	38,809	11,155,792	4,475	127,095	32,572	6,051,214
\$1,500,000 under \$2,000,000	19,417	8,836,345	21,806	3,207,700	8,479	1,806,340	18,628	7,472,452	2,816	134,240	16,224	4,866,597
\$2,000,000 under \$5,000,000	30,760	26,179,797	32,400	7,700,434	11,210	3,078,160	32,929	22,614,686	4,372	321,233	27,484	16,998,677
\$5,000,000 under \$10,000,000	8,671	18,329,530	8,146	3,482,543	2,432	1,253,204	9,909	15,376,772	1,472	265,939	8,526	14,463,625
\$10,000,000 or more	6,235	67,572,111	4,917	6,346,528	1,284	1,636,317	7,627	49,127,795	1,185	639,085	6,627	66,939,968
Taxable returns, total	4,274,006	217,679,028	6,050,882	119,992,685	2,782,244	115,008,263	1,612,187	161,111,186	165,692	2,673,187	979,311	130,340,105
No adjusted gross income	655	313,036	556	120,321	607	770,154	459	644,667	33	6,361	423	407,377
\$1 under \$5,000	55,831	100,621	24,135	80,094	6,186	37,315	* 3,630	* 14,662	* 1,197	* 3,486	6,946	6,648
\$5,000 under \$10,000	55,000	154,746	42,499	126,640	20,576	133,947	* 1,885	* 12,896	* 1,240	* 614	9,037	21,166
\$10,000 under \$15,000	61,777	142,203	74,568	415,066	41,654	1,025,434	12,859	32,902	* 2,303	* 84	7,964	16,231
\$15,000 under \$20,000	64,740	183,289	103,436	753,726	56,576	1,298,730	15,096	77,702	* 1,229	* 53	* 5,823	* 42,734
\$20,000 under \$25,000	73,234	245,858	122,967	1,454,936	73,123	2,053,303	25,571	65,000	* 1,293	* 1,146	8,110	37,863
\$25,000 under \$30,000	106,177	345,649	147,245	1,094,174	71,168	1,931,880	27,760	74,593	4,403	26,105	14,438	21,835
\$30,000 under \$40,000	220,341	990,636	346,577	2,880,428	169,254	4,270,822	69,912	344,502	8,714	9,557	29,201	94,805
\$40,000 under \$50,000	254,559	1,053,471	394,616	3,813,117	172,022	4,875,186	72,341	407,786	5,508	9,790	27,671	63,769
\$50,000 under \$75,000	678,435	4,436,667	1,044,917	10,864,483	487,375	13,592,833	218,184	1,944,055	13,471	55,405	101,249	428,706
\$75,000 under \$100,000	633,860	5,017,603	908,462	10,579,985	403,492	12,603,746	219,235	3,533,785	18,044	116,239	103,148	706,629
\$100,000 under \$200,000	1,198,898	19,085,468	1,718,047	24,763,221	798,684	28,297,437	496,145	11,374,407	42,515	254,081	270,011	3,504,283
\$200,000 under \$500,000	616,967	30,288,077	814,104	25,356,704	401,617	24,512,049	294,509	21,209,397	38,420	467,939	214,689	8,536,245
\$500,000 under \$1,000,000	146,000	22,461,089	190,858	12,069,445	76,615	8,974,747	107,480	17,481,125	13,125	326,940	89,764	8,015,891
\$1,000,000 or more	107,533	132,880,617	117,895	25,620,357	43,296	10,630,677	107,121	103,893,707	14,196	1,395,387	90,835	108,435,924
Nontaxable returns, total	1,098,858	19,198,108	1,700,154	33,165,380	1,116,841	51,494,592	511,539	18,997,286	36,097	934,537	205,418	9,263,809

Footnotes at end of table.

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

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—cont.										Sale of property other than capital assets				Taxable IRA distributions				Pensions and annuities	
	Net long-term partnership/ S-corporation loss					Schedule D capital gain distributions					Net gain		Net loss		Total		Total			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)		
All returns, total	738,746	23,664,372	8,222,468	19,259,874	773,209	12,952,759	949,400	20,764,121	11,259,424	162,150,226	28,011,742	844,774,212								
No adjusted gross income	30,414	3,168,225	247,308	433,341	62,979	1,187,274	122,137	11,354,838	116,943	2,036,905	281,031	8,114,200								
\$1 under \$5,000	13,159	139,901	360,314	244,283	12,291	39,034	17,679	113,599	255,055	628,889	782,202	5,225,502								
\$5,000 under \$10,000	14,444	169,848	254,567	213,604	16,316	85,097	24,698	148,199	509,050	2,088,932	1,313,409	11,446,343								
\$10,000 under \$15,000	21,296	150,771	237,706	244,594	22,103	86,275	27,622	190,328	714,888	3,846,807	1,855,969	19,611,847								
\$15,000 under \$20,000	17,027	88,680	234,604	274,588	26,543	182,057	17,094	286,314	722,479	4,320,977	1,852,630	24,785,197								
\$20,000 under \$25,000	22,355	88,861	224,373	308,622	30,549	167,117	28,215	157,201	621,102	4,085,112	1,604,719	28,018,777								
\$25,000 under \$30,000	11,913	60,721	208,054	277,182	21,500	204,595	22,606	330,499	550,955	4,053,102	1,467,888	25,666,692								
\$30,000 under \$40,000	28,520	242,157	404,571	470,797	44,995	353,495	34,247	286,432	1,040,626	8,714,195	2,710,071	52,420,624								
\$40,000 under \$50,000	31,120	178,241	455,243	537,138	49,366	364,637	47,250	348,738	954,628	9,635,636	2,409,719	53,066,158								
\$50,000 under \$75,000	78,965	635,417	1,162,505	1,836,758	104,941	744,293	93,606	589,646	2,061,064	25,566,131	4,976,445	140,301,687								
\$75,000 under \$100,000	65,539	504,362	1,001,126	1,779,256	93,750	804,318	84,876	470,869	1,466,824	24,177,124	3,487,999	129,057,128								
\$100,000 under \$200,000	168,192	2,284,203	1,947,682	4,003,948	131,743	1,457,037	180,785	1,412,671	1,727,708	44,312,628	4,101,928	220,249,323								
\$200,000 under \$500,000	135,131	3,180,088	1,047,760	4,036,961	83,883	1,433,291	137,927	1,189,486	422,813	21,218,053	954,660	92,529,805								
\$500,000 under \$1,000,000	49,669	2,512,444	259,880	1,679,145	34,808	789,177	58,139	882,084	63,060	4,297,276	135,901	18,829,175								
\$1,000,000 under \$1,500,000	18,026	1,383,609	72,370	669,736	13,291	448,209	19,969	387,500	14,891	1,245,570	33,099	5,287,476								
\$1,500,000 under \$2,000,000	9,185	926,686	32,570	381,220	6,734	258,003	8,939	287,238	6,034	501,607	14,511	2,735,207								
\$2,000,000 under \$5,000,000	15,672	2,763,183	49,869	889,896	11,043	860,457	15,537	782,419	8,178	898,597	20,803	4,613,806								
\$5,000,000 under \$10,000,000	4,709	1,488,044	13,207	375,649	3,607	542,031	4,600	428,694	1,965	268,265	5,266	1,446,344								
\$10,000,000 or more	3,409	3,698,932	8,759	603,157	2,767	2,946,363	3,474	1,157,367	1,160	254,421	3,471	1,368,921								
Taxable returns, total	599,742	17,662,284	6,636,385	16,489,899	545,842	10,485,454	660,682	7,397,436	8,916,709	145,828,111	22,030,794	765,985,547								
No adjusted gross income	149	196,124	636	10,586	268	63,972	613	55,712	102	18,477	739	52,582								
\$1 under \$5,000	* 2,853	* 3,862	60,394	45,539	* 654	* 2,222	* 1,312	* 93	* 2,307	* 3,912	17,808	54,046								
\$5,000 under \$10,000	* 2,099	* 12,143	60,318	48,598	* 649	* 7,238	* 1,297	* 2,185	11,954	43,620	52,190	467,267								
\$10,000 under \$15,000	7,022	11,899	62,047	59,189	* 3,613	* 6,697	* 3,581	* 9,864	280,794	1,405,967	784,616	8,299,202								
\$15,000 under \$20,000	8,345	14,049	101,890	97,414	8,604	45,916	3,508	73,381	337,499	1,936,318	931,256	12,893,066								
\$20,000 under \$25,000	14,283	59,649	121,294	128,915	13,139	66,048	14,946	25,061	427,050	2,739,024	1,149,859	18,208,799								
\$25,000 under \$30,000	4,813	27,735	136,747	131,425	10,760	54,672	12,737	136,159	445,205	3,251,883	1,160,475	21,215,648								
\$30,000 under \$40,000	21,912	108,483	311,724	314,321	22,392	169,053	19,261	137,236	907,308	7,270,251	2,316,144	47,279,012								
\$40,000 under \$50,000	23,278	104,126	384,777	433,780	32,263	215,077	30,561	139,464	879,171	8,749,473	2,193,540	49,182,802								
\$50,000 under \$75,000	66,655	347,287	1,059,983	1,510,942	84,642	603,575	78,430	464,140	1,967,769	24,385,451	4,754,881	136,518,205								
\$75,000 under \$100,000	57,553	302,612	955,331	1,564,393	86,613	681,858	78,528	392,173	1,430,208	23,546,475	3,427,547	126,504,643								
\$100,000 under \$200,000	157,952	1,557,260	1,905,457	3,672,368	127,521	1,388,342	169,926	1,183,057	1,711,594	43,979,028	4,078,928	219,024,068								
\$200,000 under \$500,000	133,177	2,820,102	1,041,295	3,923,169	82,929	1,397,742	136,219	1,090,974	420,966	21,094,719	950,705	92,196,928								
\$500,000 under \$1,000,000	49,106	2,333,037	258,576	1,656,005	34,568	772,550	57,608	813,065	62,777	4,264,767	135,363	18,740,870								
\$1,000,000 or more	50,546	9,763,915	175,913	2,893,255	37,226	5,010,493	52,155	2,874,852	32,004	3,138,746	76,741	15,348,608								
Nontaxable returns, total	139,004	6,002,088	1,586,083	2,769,975	227,367	2,467,305	288,717	13,366,685	2,342,715	16,322,115	5,980,948	78,788,664								

Footnotes at end of table.

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

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

Size of adjusted gross income	Pensions and annuities—cont.		Rent		Net loss (includes nondeductible loss)		Royalty		Farm rental			
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	25,540,246	506,269,008	4,040,040	60,072,010	5,672,498	75,494,386	1,714,045	26,573,738	35,714	208,904	452,563	5,127,721
No adjusted gross income	211,416	2,634,611	117,085	2,208,762	370,706	10,913,382	44,512	536,273	2,801	34,822	9,948	78,537
\$1 under \$5,000	707,019	1,914,307	99,340	306,138	110,573	1,006,539	46,543	76,624	* 519	* 103	11,374	20,451
\$5,000 under \$10,000	1,260,020	6,597,691	164,157	667,485	140,915	1,550,049	46,609	118,481	* 2,061	* 812	17,615	76,707
\$10,000 under \$15,000	1,796,819	14,458,741	183,951	900,405	201,090	1,917,985	74,073	204,731	* 1,145	* 1,795	23,908	128,076
\$15,000 under \$20,000	1,783,785	18,007,237	189,412	1,267,897	198,967	2,056,292	57,147	225,610	* 1,496	* 2,440	28,034	151,305
\$20,000 under \$25,000	1,523,753	17,925,752	191,084	1,294,127	202,052	1,928,526	65,807	228,091	* 1,923	* 5,622	21,770	107,651
\$25,000 under \$30,000	1,382,291	18,570,703	149,845	1,156,796	205,522	2,253,628	55,170	197,965	* 4	* 12	19,056	101,107
\$30,000 under \$40,000	2,535,359	38,913,024	285,222	2,075,222	424,222	4,093,894	108,618	453,977	* 1,316	* 2,224	30,840	232,907
\$40,000 under \$50,000	2,243,621	39,281,721	255,626	2,003,200	438,469	4,389,114	95,169	415,948	1,102	1,031	38,262	259,924
\$50,000 under \$75,000	4,547,466	97,527,478	608,803	5,246,296	977,274	10,418,116	231,180	1,276,934	3,120	9,614	81,568	839,435
\$75,000 under \$100,000	3,130,250	83,585,447	503,772	5,572,680	703,738	7,372,443	196,234	1,359,107	3,504	11,242	54,911	739,494
\$100,000 under \$200,000	3,527,333	123,253,254	810,632	12,911,504	1,139,770	14,652,399	374,458	3,900,128	8,947	17,079	83,825	1,173,097
\$200,000 under \$500,000	740,370	35,042,567	345,324	11,313,028	436,932	8,349,573	192,988	5,238,996	3,237	29,079	23,953	918,572
\$500,000 under \$1,000,000	95,714	4,986,282	81,617	5,300,833	76,176	2,202,241	59,748	3,444,904	2,007	31,153	4,545	147,193
\$1,000,000 under \$1,500,000	23,721	1,270,543	22,594	2,086,573	19,592	746,241	21,864	1,675,954	776	4,651	1,288	69,391
\$1,500,000 under \$2,000,000	10,322	563,292	10,030	1,273,281	8,571	393,014	11,134	1,062,942	377	3,211	494	19,644
\$2,000,000 under \$5,000,000	14,770	1,055,936	15,470	2,585,416	12,632	714,421	20,293	2,674,200	836	22,224	818	34,974
\$5,000,000 under \$10,000,000	3,739	373,805	3,752	937,680	3,253	224,596	6,760	1,248,783	289	12,217	208	15,956
\$10,000,000 or more	2,458	326,619	2,324	964,688	2,043	311,934	5,736	2,234,089	252	12,272	126	13,300
Taxable returns, total	20,004,943	463,596,197	3,065,117	52,062,538	4,089,298	48,661,999	1,390,986	24,954,913	25,836	146,876	359,184	4,602,243
No adjusted gross income	425	19,336	851	67,985	520	64,908	332	49,707	* 27	* 1,361	* 112	* 6,131
\$1 under \$5,000	17,148	34,575	--	--	* 3	* 91	* 3,721	* 3,677	--	--	--	--
\$5,000 under \$10,000	47,862	251,513	* 2,961	* 11,838	* 4,590	* 38,590	* 4,296	* 13,819	--	--	* 648	* 3,174
\$10,000 under \$15,000	765,422	6,642,430	43,000	170,579	37,003	242,835	20,511	34,656	--	--	6,600	27,926
\$15,000 under \$20,000	898,524	9,618,167	66,718	491,054	55,489	418,947	25,703	103,175	* 1,011	* 386	12,901	73,949
\$20,000 under \$25,000	1,096,759	13,933,990	105,927	730,697	87,886	547,687	44,978	156,413	* 619	* 433	15,808	70,966
\$25,000 under \$30,000	1,113,485	16,066,957	105,978	821,310	104,462	1,028,481	37,803	127,471	--	--	17,793	100,455
\$30,000 under \$40,000	2,178,907	35,732,509	211,784	1,506,690	270,280	2,200,712	90,061	370,148	* 1,313	* 2,224	27,209	188,247
\$40,000 under \$50,000	2,055,175	37,170,044	215,673	1,565,063	333,185	2,962,791	83,116	361,352	* 919	* 679	35,245	227,290
\$50,000 under \$75,000	4,358,208	95,247,021	547,190	4,585,608	851,661	8,025,793	214,906	1,224,977	* 2,637	* 2,708	74,619	785,036
\$75,000 under \$100,000	3,078,739	82,638,579	486,946	5,311,185	672,650	6,472,695	188,486	1,271,211	* 3,369	* 10,886	53,796	734,052
\$100,000 under \$200,000	3,507,498	122,818,123	799,902	12,508,114	1,116,103	13,944,323	362,172	3,818,311	8,348	15,718	83,116	1,169,048
\$200,000 under \$500,000	736,898	34,913,052	343,037	11,219,539	434,172	8,203,788	190,666	5,202,586	3,127	28,223	23,878	917,168
\$500,000 under \$1,000,000	95,248	4,955,743	81,264	5,272,155	75,568	2,164,732	59,058	3,431,004	1,970	30,023	4,532	146,189
\$1,000,000 or more	54,646	3,564,156	53,887	7,800,721	45,726	2,345,626	65,174	8,786,405	2,495	54,235	2,926	153,211
Nontaxable returns, total	5,535,302	42,672,811	974,922	8,009,472	1,583,200	26,832,387	323,059	1,618,824	9,878	62,028	93,379	625,478

Footnotes at end of table.

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

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

Size of adjusted gross income	Farm rental—continued			Total rental and royalty			Partnership and S-corporation			Estate and trust		
	Net loss		Net income	Net loss		Net income	Net loss		Net income	Net loss		Net income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	108,679	584,710	5,609,546	90,085,275	4,935,836	57,144,996	4,950,294	542,454,108	2,959,193	175,488,983	556,364	21,897,797
No adjusted gross income	7,114	88,778	145,458	2,615,683	375,956	10,228,719	79,426	3,299,576	395,731	94,555,281	9,787	306,095
\$1 under \$5,000	* 3,587	* 18,311	147,439	388,434	106,946	858,411	65,452	347,420	73,599	1,357,418	19,242	41,274
\$5,000 under \$10,000	* 3,887	* 11,295	216,023	846,470	137,782	1,382,176	90,945	541,518	77,288	1,497,055	12,624	40,824
\$10,000 under \$15,000	7,565	14,075	260,042	1,205,101	191,493	1,687,294	118,116	1,096,087	94,238	1,451,238	16,448	65,012
\$15,000 under \$20,000	* 2,138	* 16,353	254,178	1,613,219	191,473	1,802,403	126,395	1,227,635	79,437	1,174,065	15,651	85,988
\$20,000 under \$25,000	8,476	28,204	257,466	1,575,169	199,482	1,744,668	132,842	1,491,536	79,923	966,920	17,558	107,139
\$25,000 under \$30,000	* 2,921	* 6,580	207,468	1,420,610	198,456	1,976,601	140,735	1,876,698	83,800	1,268,988	15,069	115,013
\$30,000 under \$40,000	** 20,012	** 87,281	399,215	2,724,306	414,171	3,582,113	245,184	3,474,974	176,405	2,287,349	30,627	244,650
\$40,000 under \$50,000	**	**	352,722	2,571,879	425,099	3,969,440	215,608	3,524,154	161,772	2,706,999	30,246	258,051
\$50,000 under \$75,000	14,703	96,434	841,713	7,193,392	941,564	9,390,959	613,233	12,484,802	411,757	4,696,321	61,175	664,047
\$75,000 under \$100,000	16,238	63,293	686,124	7,547,406	684,774	6,723,857	561,208	13,115,003	289,745	3,956,424	71,608	1,142,742
\$100,000 under \$200,000	13,822	75,923	1,131,525	17,715,768	853,186	7,992,247	1,224,414	53,020,334	600,717	10,395,800	146,218	2,784,744
\$200,000 under \$500,000	6,238	42,613	483,005	17,108,124	149,656	3,112,357	887,855	100,955,006	294,321	10,709,223	73,086	3,251,119
\$500,000 under \$1,000,000	957	14,632	124,311	8,794,071	38,065	1,158,925	271,879	82,004,088	76,717	6,083,897	19,378	2,078,999
\$1,000,000 under \$1,500,000	416	6,009	38,729	3,785,266	11,027	405,102	75,392	42,775,875	23,414	3,410,012	6,265	1,336,650
\$1,500,000 under \$2,000,000	217	3,423	18,490	2,337,639	5,004	266,007	33,395	27,635,158	10,875	2,279,707	2,848	788,704
\$2,000,000 under \$5,000,000	273	6,578	30,389	5,254,160	8,142	479,440	48,521	69,322,144	19,140	6,934,899	5,666	2,442,403
\$5,000,000 under \$10,000,000	69	2,377	8,730	2,193,060	2,137	153,447	12,193	36,861,190	5,784	4,387,944	1,615	1,320,238
\$10,000,000 or more	48	2,551	6,518	3,195,509	1,425	230,829	7,501	87,420,912	4,528	15,379,452	1,250	4,824,305
Taxable returns, total	80,703	402,426	4,330,738	80,305,789	3,388,001	33,286,733	4,145,032	526,944,982	1,908,429	63,143,638	463,400	20,968,730
No adjusted gross income	* 4	* 177	1,117	120,525	475	68,284	1,091	368,931	1,443	939,007	248	38,087
\$1 under \$5,000	--	--	* 3,721	* 3,677	* 3	* 91	13,200	26,151	* 2,779	* 22,465	* 5,216	* 13,167
\$5,000 under \$10,000	--	--	7,900	26,318	* 3,938	* 39,762	14,589	58,343	5,932	47,905	* 4,929	* 10,820
\$10,000 under \$15,000	* 1,304	* 477	64,752	232,531	34,262	221,077	36,209	311,174	13,720	107,997	* 5,216	* 30,266
\$15,000 under \$20,000	--	--	97,796	666,193	51,459	328,262	49,736	524,118	24,292	148,276	6,208	31,365
\$20,000 under \$25,000	* 5,547	* 25,252	153,259	935,830	86,089	521,674	62,821	623,744	31,349	207,269	9,484	34,291
\$25,000 under \$30,000	* 2,921	* 6,580	150,742	1,021,434	100,537	900,952	76,913	1,078,104	37,326	313,954	10,863	100,341
\$30,000 under \$40,000	** 19,380	** 86,746	307,141	2,032,942	285,782	2,042,409	149,075	1,826,977	98,542	850,742	22,458	170,734
\$40,000 under \$50,000	**	**	300,806	2,049,761	325,953	2,756,355	156,128	2,374,069	99,593	1,155,748	24,429	231,000
\$50,000 under \$75,000	13,674	68,203	764,480	6,443,413	821,197	7,298,354	525,030	10,314,531	331,988	2,802,764	56,744	628,867
\$75,000 under \$100,000	16,235	63,270	664,340	7,195,769	663,918	5,945,605	527,252	11,940,893	259,870	2,685,499	66,611	1,055,782
\$100,000 under \$200,000	13,509	75,248	1,110,006	17,236,818	831,029	7,507,323	1,200,523	51,949,587	573,742	8,322,628	141,864	2,725,806
\$200,000 under \$500,000	6,202	41,531	479,099	16,979,286	148,132	3,019,606	884,980	100,674,191	289,183	9,353,762	72,418	3,226,172
\$500,000 under \$1,000,000	909	14,196	123,439	8,750,771	37,740	1,136,642	271,082	81,818,840	75,726	5,530,597	19,212	2,037,203
\$1,000,000 or more	1,018	20,746	102,140	16,610,521	27,487	1,500,335	176,404	263,055,331	62,945	30,655,084	17,500	10,634,829
Nontaxable returns, total	27,976	182,284	1,278,808	9,779,486	1,547,836	23,858,263	805,262	15,509,126	1,050,764	112,345,345	92,963	929,066

Footnotes at end of table.

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

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

Size of adjusted gross income	Estate and trust—continued			Farm			Unemployment compensation			Total			Social security benefits																											
	Net loss			Net income			Net loss			Amount			Amount																											
	Number of returns	Amount	(97)	Number of returns	Amount	(98)	Number of returns	Amount	(99)	Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)	Number of returns	Amount	(103)	Number of returns	Amount	(104)	Number of returns	Amount	(105)	Number of returns	Amount	(106)	Number of returns	Amount	(107)	Number of returns	Amount	(108)				
All returns, total	48,085	3,747,624		548,789	11,749,288		1,399,265	26,595,897		9,532,896	43,674,694		24,066,883	415,587,419		15,015,435	168,110,210																							
No adjusted gross income	** 7,648	** 2,000,760		23,593	388,566		121,019	5,776,821		30,613	190,209		934,798	13,247,436		3,580	36,523																							
\$1 under \$5,000	**	**		30,295	74,099		42,695	454,914		192,188	428,345		1,804,182	24,438,449		12,540	34,479																							
\$5,000 under \$10,000	** 1,633	** 4,099		25,138	117,118		38,035	528,408		626,570	2,125,579		2,015,211	29,475,657		30,320	155,300																							
\$10,000 under \$15,000	* 760	* 18,052		33,989	312,878		65,895	720,337		888,787	3,627,808		2,292,564	35,955,560		41,356	138,473																							
\$15,000 under \$20,000	* 8	* 25		28,175	299,287		67,559	946,735		1,002,458	4,432,027		2,008,607	32,528,201		477,171	510,920																							
\$20,000 under \$25,000	**	**		28,739	261,338		62,948	762,243		903,735	4,359,282		1,544,864	25,842,263		1,082,860	1,791,655																							
\$25,000 under \$30,000	* 626	* 9,080		18,307	173,880		54,256	713,908		730,134	3,473,433		1,268,144	21,333,587		1,180,811	3,347,233																							
\$30,000 under \$40,000	3,308	25,665		47,120	510,239		126,236	1,795,556		1,157,971	5,517,597		2,110,022	36,443,623		2,103,511	10,736,725																							
\$40,000 under \$50,000	3,189	33,272		47,251	671,274		113,943	1,504,019		880,020	4,170,977		1,671,025	28,379,759		1,668,855	14,783,005																							
\$50,000 under \$75,000	4,611	39,332		92,278	1,380,702		251,582	3,182,684		1,473,049	7,000,663		3,460,135	60,825,644		3,457,504	45,728,037																							
\$75,000 under \$100,000	5,077	26,426		70,673	1,863,255		187,207	827,862		3,979,331	3,979,331		2,137,363	43,217,829		2,137,361	36,551,746																							
\$100,000 under \$200,000	8,560	61,330		70,876	2,763,760		181,016	3,300,867		710,876	3,772,147		2,139,563	47,114,940		2,139,244	40,031,964																							
\$200,000 under \$500,000	5,678	148,440		24,269	1,862,588		61,518	2,065,813		97,783	525,889		532,839	12,833,074		532,815	10,907,818																							
\$500,000 under \$1,000,000	3,234	152,505		5,337	510,681		15,448	884,926		8,011	52,762		90,978	2,409,159		90,929	2,045,851																							
\$1,000,000 under \$1,500,000	1,061	115,770		1,096	184,038		3,814	301,898		1,634	10,278		23,829	630,137		23,827	535,605																							
\$1,500,000 under \$2,000,000	497	69,397		524	92,090		1,899	191,216		400	3,106		10,960	296,739		10,960	252,123																							
\$2,000,000 under \$5,000,000	1,112	294,126		788	143,552		2,825	441,542		707	4,618		15,316	424,289		15,308	360,442																							
\$5,000,000 under \$10,000,000	487	135,904		198	46,120		826	221,232		82	515		3,971	115,345		3,970	98,042																							
\$10,000,000 or more	593	613,421		142	93,823		542	297,497		17	98		2,511	75,728		2,511	64,369																							
Taxable returns, total	38,269	1,522,661		369,954	9,803,525		960,379	15,693,598		6,160,824	29,147,822		15,674,993	282,262,846		13,727,503	161,544,987																							
No adjusted gross income	** 2,699	** 41,039		302	22,992		185	29,682		* 302	* 1,139		398	9,210		* 46	* 814																							
\$1 under \$5,000	**	**		* 2,193	* 2,207		--	--		* 7,022	* 18,822		33,432	352,581		--	--																							
\$5,000 under \$10,000	** 1,630	** 3,615		* 2,886	* 8,277		* 1,754	* 1,117		57,447	156,073		73,560	703,170		* 5,214	* 35,913																							
\$10,000 under \$15,000	--	--		9,764	84,871		8,781	47,403		313,696	1,385,592		883,232	11,607,644		14,856	61,320																							
\$15,000 under \$20,000	--	--		14,193	136,006		19,125	195,316		457,187	1,945,292		933,514	12,203,867		297,143	311,952																							
\$20,000 under \$25,000	**	**		14,295	120,800		33,306	377,522		468,666	2,289,481		1,070,075	17,349,710		800,220	1,336,190																							
\$25,000 under \$30,000	--	--		10,702	92,458		29,668	279,327		412,416	1,899,656		1,033,572	17,331,756		973,042	2,818,352																							
\$30,000 under \$40,000	* 1,644	* 11,851		30,178	270,252		90,049	962,988		782,739	3,645,015		1,862,841	32,052,972		1,856,771	9,559,588																							
\$40,000 under \$50,000	* 2,947	* 33,102		35,519	469,764		93,139	1,049,703		709,539	3,339,831		1,566,668	26,497,952		1,565,504	13,820,014																							
\$50,000 under \$75,000	* 4,370	* 33,398		79,576	1,199,277		236,798	2,797,390		1,331,480	6,288,697		3,344,943	58,811,048		3,342,314	44,249,738																							
\$75,000 under \$100,000	5,028	25,404		68,549	1,738,744		183,867	2,402,044		806,136	3,852,561		2,084,320	42,133,701		2,084,320	35,639,851																							
\$100,000 under \$200,000	7,760	31,365		69,587	2,735,474		177,321	3,214,768		705,691	3,729,429		2,112,975	46,549,896		2,112,667	39,552,997																							
\$200,000 under \$500,000	5,410	127,209		24,165	1,856,524		61,140	2,030,045		97,674	524,946		529,084	12,739,451		529,084	10,828,548																							
\$500,000 under \$1,000,000	3,133	122,373		5,313	508,592		15,393	874,401		7,996	52,691		90,340	2,392,873		90,293	2,032,054																							
\$1,000,000 or more	3,648	1,093,307		2,734	557,289		9,851	1,431,892		2,835	18,578		56,040	1,527,016		56,030	1,297,654																							
Nontaxable returns, total	9,816	2,224,962		178,835	1,945,763		438,886	10,902,299		3,372,072	14,526,872		8,391,891	133,324,573		1,287,932	6,565,223 </																							

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

Size of adjusted gross income	Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns (109)	Amount (110)	Net income		Net loss		Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
			Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)						
All returns, total	371,885	22,891,602	6,542,600	41,830,868	243,925	7,563,571	920,078	97,019,034	1,889,725	27,196,828	341,992	4,192,002
No adjusted gross income	93,939	4,537,412	118,967	1,327,687	36,148	3,521,046	548,051	87,586,934	23,029	282,880	10,822	1,760,860
\$1 under \$5,000	62,185	3,568,627	324,399	757,397	9,415	139,651	61,905	682,436	42,649	65,458	7,335	13,050
\$5,000 under \$10,000	16,686	680,456	302,169	937,032	8,934	216,556	54,530	511,012	65,193	202,459	14,125	57,004
\$10,000 under \$15,000	17,148	1,191,163	315,501	934,413	10,847	111,311	43,612	719,291	70,101	268,644	14,036	59,820
\$15,000 under \$20,000	16,393	717,361	293,148	1,184,475	8,821	87,643	30,996	340,896	77,174	354,957	16,249	52,700
\$20,000 under \$25,000	9,051	717,073	285,889	967,171	6,864	94,208	21,545	250,721	89,275	393,719	11,332	57,195
\$25,000 under \$30,000	7,218	514,333	256,221	874,370	12,041	105,920	12,948	173,114	88,991	358,736	11,835	228,534
\$30,000 under \$40,000	15,661	1,096,371	444,664	1,475,097	16,097	148,679	25,864	390,543	179,817	883,770	24,306	130,438
\$40,000 under \$50,000	16,437	1,193,971	495,223	1,791,738	13,863	75,606	19,300	294,944	164,594	834,503	31,791	163,964
\$50,000 under \$75,000	21,090	1,384,765	1,021,334	3,256,876	25,477	449,593	37,302	729,596	333,730	2,071,841	70,904	496,031
\$75,000 under \$100,000	13,199	947,924	822,468	3,110,540	15,112	120,876	16,448	456,669	276,019	1,861,050	47,451	199,966
\$100,000 under \$200,000	37,305	2,617,427	1,238,518	7,544,321	34,005	497,527	27,175	873,563	355,927	4,495,600	46,523	401,606
\$200,000 under \$500,000	29,202	2,362,042	433,728	6,319,471	29,012	777,048	13,782	1,032,484	95,635	4,920,391	14,907	163,176
\$500,000 under \$1,000,000	9,699	831,536	109,493	3,298,310	9,289	406,933	3,482	697,200	16,073	2,215,944	6,862	111,598
\$1,000,000 under \$1,500,000	2,847	237,518	30,888	1,433,624	3,180	136,260	1,171	437,739	4,921	1,395,392	3,358	23,334
\$1,500,000 under \$2,000,000	1,335	107,954	14,604	816,692	1,441	74,573	540	145,359	2,232	925,732	2,007	24,044
\$2,000,000 under \$5,000,000	1,735	142,579	23,081	2,396,047	2,216	188,078	934	656,257	3,159	2,063,834	4,499	91,055
\$5,000,000 under \$10,000,000	463	38,329	7,104	1,108,558	677	83,688	261	283,465	744	1,015,814	1,742	56,989
\$10,000,000 or more	293	24,761	5,200	2,297,049	506	328,375	232	756,810	462	2,586,104	1,906	100,838
Taxable returns, total	142,180	9,915,194	4,886,247	35,355,745	154,037	3,126,373	131,535	10,404,863	1,481,468	22,966,633	265,918	2,011,949
No adjusted gross income	* 4	* 442	442	99,583	* 10	* 5,439	3,203	4,805,395	17	437	64	49,841
\$1 under \$5,000	* 1,017	* 997	83,559	184,531	--	--	* 1,969	* 8,379	* 3,261	* 3,563	* 1,023	* 113
\$5,000 under \$10,000	--	--	61,153	184,339	* 660	* 5,232	* 1,315	* 12,588	6,871	14,923	* 1,304	* 1,209
\$10,000 under \$15,000	* 4,557	* 233,022	110,060	245,808	* 2,009	* 4,568	* 4,555	* 57,721	13,767	45,908	* 3,921	* 8,130
\$15,000 under \$20,000	8,335	361,333	135,252	600,502	* 3,363	* 37,296	7,866	45,176	25,099	85,877	10,896	34,805
\$20,000 under \$25,000	* 3,357	* 259,977	159,977	507,782	* 3,315	* 28,862	8,339	103,433	56,435	211,999	9,729	53,035
\$25,000 under \$30,000	* 2,898	* 189,020	156,641	497,216	8,124	51,287	6,100	48,109	49,168	134,449	* 6,534	* 129,340
\$30,000 under \$40,000	11,643	792,452	316,524	968,569	13,524	135,645	8,565	52,875	134,496	624,627	19,043	113,905
\$40,000 under \$50,000	10,870	801,866	404,514	1,429,742	11,434	35,524	9,233	96,986	144,991	673,461	26,519	93,307
\$50,000 under \$75,000	14,575	982,590	915,785	2,843,086	20,627	363,770	24,330	333,408	309,937	1,837,433	63,445	451,322
\$75,000 under \$100,000	10,875	732,023	798,225	2,975,492	13,898	92,360	11,581	320,943	266,307	1,483,886	45,226	196,845
\$100,000 under \$200,000	33,192	2,255,242	1,224,573	7,390,636	32,326	462,781	24,926	727,372	350,100	4,141,903	44,120	397,805
\$200,000 under \$500,000	25,917	2,053,761	430,502	6,210,967	27,908	734,500	13,174	933,047	94,109	4,535,355	14,192	153,943
\$500,000 under \$1,000,000	8,732	743,550	108,770	3,243,206	9,010	384,193	3,356	644,848	15,671	1,959,987	6,651	100,259
\$1,000,000 or more	6,207	508,919	80,271	7,974,286	7,828	784,898	3,022	2,214,584	11,239	7,212,824	13,248	228,090
Nontaxable returns, total	229,705	12,976,408	1,556,354	6,475,123	89,889	4,437,198	788,543	86,614,171	408,256	4,230,195	76,074	2,180,053

Footnotes at end of table.

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

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

Size of adjusted gross income	Statutory adjustments											
	Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	35,773,805	121,599,382	2,739,675	11,665,532	9,135,508	7,730,515	3,753,395	947,072	4,576,654	11,001,733	501,755	7,011,197
No adjusted gross income	568,168	2,557,477	17,735	85,682	79,205	78,845	10,264	2,746	149,643	472,654	4,327	120,398
\$1 under \$5,000	1,699,478	2,011,379	26,971	85,613	142,447	105,846	10,379	2,055	305,935	892,140	4,728	10,041
\$5,000 under \$10,000	2,353,618	2,970,178	40,231	94,940	208,822	160,981	22,981	5,202	404,540	1,088,924	5,144	12,878
\$10,000 under \$15,000	2,557,826	3,372,247	57,345	178,807	315,065	226,032	45,561	9,729	204,751	532,710	7,993	5,954
\$15,000 under \$20,000	1,927,575	2,969,151	84,178	232,413	439,178	352,045	87,515	19,996	195,208	494,817	7,751	13,955
\$20,000 under \$25,000	1,680,530	3,029,713	115,009	380,525	512,877	383,427	100,605	23,509	149,454	364,208	8,474	12,723
\$25,000 under \$30,000	1,614,582	3,118,690	144,702	479,244	559,527	461,393	82,975	18,038	120,238	258,513	7,308	24,921
\$30,000 under \$40,000	3,190,628	6,218,925	316,928	1,084,600	1,211,337	1,028,685	332,790	78,977	239,513	533,965	12,155	46,393
\$40,000 under \$50,000	2,887,773	6,313,089	282,717	1,042,682	1,110,616	986,961	374,279	88,766	225,066	487,059	19,096	40,648
\$50,000 under \$75,000	5,829,045	14,212,506	597,856	2,462,653	2,039,349	1,689,445	817,963	203,629	642,639	1,409,824	54,937	115,264
\$75,000 under \$100,000	3,872,456	10,923,261	419,740	1,799,382	1,286,752	1,277,126	736,313	189,007	361,054	767,824	47,561	135,179
\$100,000 under \$200,000	5,737,302	26,388,147	519,381	2,740,221	1,230,312	979,829	1,004,004	273,726	1,578,615	3,699,097	130,340	482,912
\$200,000 under \$500,000	1,370,015	19,344,208	91,299	767,462	--	--	118,217	29,374	--	--	101,431	838,326
\$500,000 under \$1,000,000	298,442	7,862,595	16,008	141,786	--	--	** 9,549	** 2,319	--	--	42,293	851,829
\$1,000,000 under \$1,500,000	78,453	2,796,118	4,548	42,708	--	--	--	--	--	--	16,434	527,708
\$1,500,000 under \$2,000,000	34,583	1,436,737	2,025	18,271	--	--	--	--	--	--	8,400	398,365
\$2,000,000 under \$5,000,000	51,148	2,828,019	2,464	22,248	--	--	--	--	--	--	15,359	1,217,270
\$5,000,000 under \$10,000,000	13,371	1,163,007	515	4,393	--	--	--	--	--	--	4,652	715,890
\$10,000,000 or more	8,812	2,083,932	222	1,902	--	--	--	--	--	--	3,374	1,440,543
Taxable returns, total	24,275,477	99,648,733	2,330,325	10,204,537	7,321,333	6,268,645	3,328,155	846,906	2,927,754	6,506,019	441,469	6,711,600
No adjusted gross income	1,423	15,548	21	139	* 107	* 51	--	--	220	584	* 3	* 6
\$1 under \$5,000	20,552	2,397	* 1,003	* 600	--	--	--	--	--	--	* 1,197	* 95
\$5,000 under \$10,000	124,452	123,904	* 4,030	* 3,487	* 7,314	* 4,676	* 1,023	* 256	* 3,007	* 11,360	* 559	* 10
\$10,000 under \$15,000	494,210	578,436	9,695	19,079	115,141	81,258	16,685	3,655	35,960	79,827	* 734	* 248
\$15,000 under \$20,000	766,020	1,095,675	44,618	115,757	281,566	218,590	43,606	9,728	51,827	118,562	* 3,714	* 9,772
\$20,000 under \$25,000	854,991	1,365,300	72,748	220,416	334,977	274,717	56,132	12,909	42,191	79,653	4,979	7,746
\$25,000 under \$30,000	947,223	1,660,463	102,799	328,444	399,031	346,755	55,486	12,066	29,896	46,799	3,651	7,818
\$30,000 under \$40,000	2,269,662	4,015,940	251,125	818,656	973,801	829,404	251,750	60,234	107,225	214,712	6,490	24,503
\$40,000 under \$50,000	2,303,249	4,776,995	247,069	910,324	834,661	834,661	307,416	72,913	172,930	347,544	11,456	16,509
\$50,000 under \$75,000	5,220,765	12,356,781	553,281	2,310,056	1,823,045	1,479,056	745,050	185,423	573,680	1,229,546	44,553	87,587
\$75,000 under \$100,000	3,728,855	10,211,120	410,763	1,756,320	1,240,167	1,226,156	720,825	184,954	339,524	697,166	44,777	120,685
\$100,000 under \$200,000	5,696,421	26,056,601	516,548	2,726,177	1,225,100	973,322	1,002,487	273,095	1,571,293	3,680,245	128,577	462,401
\$200,000 under \$500,000	1,364,756	19,288,269	90,970	764,784	118,156	29,357	29,357	29,357	--	--	100,665	834,347
\$500,000 under \$1,000,000	297,365	7,840,877	15,947	141,283	--	--	** 9,537	** 2,316	--	--	42,094	849,593
\$1,000,000 or more	185,533	10,280,426	9,708	89,016	--	--	--	--	--	--	48,001	4,290,281
Nontaxable returns, total	11,498,328	21,950,649	409,350	1,460,995	1,814,176	1,461,869	425,240	100,166	1,648,900	4,495,714	60,286	299,598

Footnotes at end of table.

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

Size of adjusted gross income	Statutory adjustments—continued												Penalty on early withdrawal of savings		Alimony paid	
	Health savings account deduction		Deduction for one-half of self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	835,619	2,209,984	17,411,224	24,286,264	1,113,455	3,003,231	1,010,421	20,261,952	1,310,949	389,043	580,015	9,621,349				
No adjusted gross income	18,719	48,888	294,157	302,601	16,030	73,640	6,989	108,218	28,345	12,960	19,322	507,190				
\$1 under \$5,000	4,827	6,485	1,242,486	291,188	16,894	36,292	* 3,318	* 5,262	62,328	14,601	7,348	69,322				
\$5,000 under \$10,000	4,977	5,584	1,744,961	859,948	25,970	55,516	6,888	35,887	64,256	11,700	7,818	66,046				
\$10,000 under \$15,000	10,323	16,835	1,960,054	1,457,742	40,714	71,292	5,923	82,291	74,827	13,721	10,509	110,470				
\$15,000 under \$20,000	14,476	20,603	1,142,162	970,103	72,388	116,259	8,943	45,607	76,358	15,113	13,472	103,290				
\$20,000 under \$25,000	27,026	40,529	834,568	62,284	62,284	110,363	10,965	54,392	70,850	12,991	9,117	94,475				
\$25,000 under \$30,000	24,082	40,850	724,404	729,627	71,918	128,883	14,970	90,508	67,394	24,081	19,166	174,127				
\$30,000 under \$40,000	59,484	101,572	1,332,920	1,310,864	144,629	241,873	26,346	192,684	135,125	41,138	39,476	307,568				
\$40,000 under \$50,000	58,872	100,393	1,085,585	1,248,483	130,986	278,169	32,574	225,287	95,884	25,233	43,151	380,562				
\$50,000 under \$75,000	137,506	281,975	2,150,562	2,773,080	215,172	532,334	90,460	725,937	228,150	42,884	111,528	1,046,765				
\$75,000 under \$100,000	121,808	297,578	1,501,925	2,286,276	117,042	434,819	88,734	938,271	150,332	46,363	71,383	765,146				
\$100,000 under \$200,000	214,903	658,471	2,240,966	4,941,319	153,188	642,709	307,625	4,778,629	190,415	67,598	139,026	2,002,327				
\$200,000 under \$500,000	100,926	411,592	920,907	3,522,247	41,277	228,201	286,756	7,641,081	53,185	35,383	63,998	1,971,868				
\$500,000 under \$1,000,000	26,771	125,437	210,445	1,220,351	3,436	32,021	78,568	3,204,480	8,486	9,171	14,834	899,293				
\$1,000,000 under \$1,500,000	5,601	27,500	53,267	438,191	748	10,989	20,016	978,120	2,240	4,738	4,094	347,533				
\$1,500,000 under \$2,000,000	2,132	10,343	23,198	224,569	326	4,412	7,579	409,729	1,003	2,339	1,697	165,082				
\$2,000,000 under \$5,000,000	2,507	12,187	33,870	408,480	345	3,647	10,156	571,553	1,362	4,125	2,886	319,413				
\$5,000,000 under \$10,000,000	456	2,157	8,792	150,115	66	1,323	2,249	114,718	361	2,217	736	98,608				
\$10,000,000 or more	224	1,004	5,996	308,703	30	490	1,373	59,298	247	2,687	455	192,264				
Taxable returns, total	712,961	1,941,171	9,678,827	18,242,825	875,689	2,402,548	944,626	19,589,206	970,874	296,595	503,810	8,451,579				
No adjusted gross income	* 6	* 30	771	4,369	* 196	* 770	* 14	* 298	120	150	35	3,942				
\$1 under \$5,000	--	--	12,206	1,383	--	--	--	--	* 6,016	* 140	--	--				
\$5,000 under \$10,000	--	--	98,869	35,314	* 4,661	* 12,992	--	--	* 5,665	* 700	--	--				
\$10,000 under \$15,000	* 1,651	* 534	292,585	195,056	13,986	24,728	--	--	30,166	3,259	* 4,267	* 31,352				
\$15,000 under \$20,000	* 6,977	* 9,545	322,678	254,067	45,940	71,696	* 2,105	* 11,323	38,392	9,921	10,956	76,651				
\$20,000 under \$25,000	17,184	27,428	339,417	301,925	41,258	65,153	* 3,872	* 16,079	46,044	7,611	* 5,353	* 31,986				
\$25,000 under \$30,000	12,713	19,982	349,043	330,526	44,561	65,994	10,641	44,929	42,730	6,941	11,675	116,600				
\$30,000 under \$40,000	42,085	56,547	718,894	708,461	114,533	175,298	21,550	148,291	114,176	34,762	31,907	237,015				
\$40,000 under \$50,000	43,128	66,347	774,541	850,489	107,270	192,505	26,180	185,824	83,668	22,895	36,945	314,009				
\$50,000 under \$75,000	121,660	239,834	1,864,630	2,302,445	189,251	448,455	82,790	677,276	206,227	37,787	106,917	954,253				
\$75,000 under \$100,000	117,175	287,178	1,432,964	2,123,901	115,828	424,008	85,927	895,132	143,720	45,427	69,998	743,862				
\$100,000 under \$200,000	212,247	645,787	2,220,123	4,881,045	152,115	641,123	305,494	4,711,430	187,531	67,184	137,471	1,973,988				
\$200,000 under \$500,000	100,580	409,991	917,701	3,511,170	41,174	227,273	286,254	7,628,185	52,807	34,729	63,701	1,956,923				
\$500,000 under \$1,000,000	26,670	124,927	209,763	1,217,087	3,417	31,848	78,482	3,200,292	8,445	9,100	14,770	893,298				
\$1,000,000 or more	10,885	53,041	124,642	1,525,588	1,500	20,705	41,317	2,130,147	5,166	15,990	9,814	1,117,700				
Nontaxable returns, total	122,658	268,813	7,732,397	6,043,439	237,765	600,683	65,795	672,745	340,075	92,448	76,205	1,169,771				

Footnotes at end of table.

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

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

Size of adjusted gross income	Statutory adjustments—continued										Basic standard deduction		Additional standard deduction		Real estate tax and net disaster loss deduction	
	Self-employed health insurance deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [1]		Amount		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,617,716	21,193,681	129,275	416,104	151,165	1,715,146	91,780,792	663,412,108	12,523,644	19,941,237	15,723,821	11,267,483				
No adjusted gross income	128,010	669,337	* 3,383	* 7,413	4,264	54,008	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000	124,807	404,412	* 3,212	* 14,753	* 650	* 64,203	11,223,857	52,955,968	1,141,833	1,695,530	145,659	86,796				
\$5,000 under \$10,000	149,846	509,006	* 5,621	* 62,080	* 1,568	* 1,583	11,531,209	72,752,075	1,350,722	2,032,599	393,259	200,764				
\$10,000 under \$15,000	172,510	608,025	* 6,000	* 26,967	* 4,328	* 29,728	10,797,948	73,977,900	1,620,248	2,511,811	855,694	454,374				
\$15,000 under \$20,000	147,430	538,589	* 4,328	* 23,244	* 5,674	* 23,118	9,913,466	70,328,851	1,420,713	2,263,162	1,083,498	627,855				
\$20,000 under \$25,000	169,254	679,364	* 3,214	* 11,660	8,572	15,634	8,504,217	62,227,942	982,071	1,596,010	1,157,572	709,405				
\$25,000 under \$30,000	155,721	646,846	* 2,307	* 2,829	10,281	37,642	7,124,794	52,243,638	787,578	1,261,014	1,098,820	689,290				
\$30,000 under \$40,000	252,359	1,161,150	* 6,881	* 22,832	9,508	47,396	10,667,138	80,935,211	1,257,184	2,033,598	2,076,685	1,365,487				
\$40,000 under \$50,000	243,501	1,151,289	8,966	10,390	19,394	246,136	6,885,836	55,343,168	905,400	1,447,359	1,880,184	1,313,093				
\$50,000 under \$75,000	492,237	2,528,690	33,295	95,935	29,594	302,342	9,298,435	83,842,710	1,634,749	2,644,757	3,801,596	2,997,521				
\$75,000 under \$100,000	333,652	1,852,568	17,346	35,937	17,863	94,034	3,682,799	36,889,238	814,774	1,402,443	2,008,274	1,731,229				
\$100,000 under \$200,000	650,665	4,579,638	** 34,922	** 102,065	31,361	447,942	1,949,444	19,935,393	542,024	940,974	1,115,912	998,459				
\$200,000 under \$500,000	403,101	3,681,931	**	**	6,457	161,825	164,976	1,625,798	55,428	93,474	89,508	77,739				
\$500,000 under \$1,000,000	118,165	1,278,908	**	**	940	82,465	26,218	253,652	8,184	13,861	12,565	11,494				
\$1,000,000 under \$1,500,000	33,153	384,224	--	--	338	19,587	5,349	52,744	1,597	2,764	2,520	2,315				
\$1,500,000 under \$2,000,000	14,540	170,614	--	--	123	29,899	2,121	19,942	470	792	951	866				
\$2,000,000 under \$5,000,000	20,828	249,375	--	--	179	9,672	2,382	22,498	536	910	956	843				
\$5,000,000 under \$10,000,000	4,802	57,752	--	--	43	14,049	434	3,908	99	165	132	121				
\$10,000,000 or more	3,134	41,952	--	--	29	33,883	168	1,472	34	55	35	30				
Taxable returns, total	2,555,931	16,367,288	102,658	302,987	114,598	1,408,296	50,004,270	363,445,512	8,125,824	12,865,114	12,425,710	9,099,807				
No adjusted gross income	** 505	** 4,000	--	--	* 3	* 1,209	--	--	--	--	--	--				
\$1 under \$5,000	**	**	* 674	* 177	--	--	494,168	816,095	* 3,009	* 4,063	* 5,027	* 1,513				
\$5,000 under \$10,000	* 4,193	* 21,425	* 1,650	* 33,684	--	--	2,586,743	13,674,795	* 2,956	* 3,763	10,651	4,534				
\$10,000 under \$15,000	38,142	111,314	* 1,672	* 4,411	* 2,004	* 23,714	4,073,552	22,069,101	721,200	972,791	370,416	159,750				
\$15,000 under \$20,000	54,728	162,252	* 3,326	* 20,298	* 1,002	* 7,513	4,885,449	27,482,596	717,451	975,388	503,706	226,331				
\$20,000 under \$25,000	82,780	304,342	* 2,162	* 9,774	* 3,618	* 2,026	4,792,544	30,372,866	806,400	1,274,861	735,512	445,189				
\$25,000 under \$30,000	92,874	325,168	* 2,307	* 2,829	* 5,656	* 5,611	4,422,478	28,560,964	728,442	1,171,908	752,254	472,321				
\$30,000 under \$40,000	155,020	641,100	* 4,675	* 8,586	* 5,856	* 39,188	8,111,801	56,677,476	1,210,787	1,960,962	1,593,541	1,024,612				
\$40,000 under \$50,000	173,263	778,385	* 5,660	* 6,147	14,389	177,495	6,010,751	46,436,630	888,239	1,418,529	1,611,012	1,098,253				
\$50,000 under \$75,000	413,089	2,043,655	32,652	95,577	25,083	264,158	8,834,507	78,972,080	1,626,758	2,630,395	3,629,967	2,857,377				
\$75,000 under \$100,000	307,326	1,649,429	14,003	21,934	17,553	91,257	3,652,219	36,569,237	813,184	1,400,636	1,992,356	1,719,200				
\$100,000 under \$200,000	638,341	4,482,552	** 33,878	** 99,570	31,352	447,899	1,941,645	19,862,326	541,277	940,156	1,114,957	997,623				
\$200,000 under \$500,000	401,592	3,667,360	**	**	6,435	158,815	162,697	1,605,569	55,252	93,194	89,234	77,501				
\$500,000 under \$1,000,000	117,856	1,275,327	**	**	937	82,327	25,518	247,431	8,154	13,813	12,520	11,456				
\$1,000,000 or more	76,225	900,979	**	**	709	107,085	10,199	98,366	2,715	4,656	4,566	4,147				
Nontaxable returns, total	1,061,785	4,826,393	26,617	113,117	36,567	306,850	41,776,522	299,966,595	4,397,820	7,076,123	3,298,111	2,167,676				

Footnotes at end of table.

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

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

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital contraction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
All returns, total	48,167,223	1,322,276,380	282,928,837	980,976,976	10,798	81,185	107,994,637	5,652,925,474	3,935,248	25,649,084	107,201,197	1,106,932,583
No adjusted gross income	--	--	3,776,713	13,162,310	185	445	--	--	4,522	84,315	5,932	84,457
\$1 under \$5,000	412,196	6,818,338	9,328,819	32,561,927	--	--	720,341	817,956	* 14	* 464	521,201	80,276
\$5,000 under \$10,000	606,640	9,449,701	15,046,608	52,553,637	* 545	* 4	3,252,272	5,484,255	* 1,982	* 1,203	3,189,563	555,355
\$10,000 under \$15,000	902,786	14,248,393	19,786,324	69,108,791	* 681	* 3,676	6,155,465	23,111,770	3,678	1,880	6,032,949	2,307,706
\$15,000 under \$20,000	1,162,536	18,640,336	20,224,599	70,670,796	--	--	7,623,186	50,039,575	4,884	4,715	7,541,781	5,178,771
\$20,000 under \$25,000	1,361,007	21,222,995	19,108,425	66,765,397	--	--	8,360,339	77,438,979	3,224	3,592	8,260,637	8,791,179
\$25,000 under \$30,000	1,618,649	25,859,340	17,140,074	59,898,470	* 29	* 57	8,078,487	104,419,992	3,995	8,549	8,034,669	12,362,289
\$30,000 under \$40,000	3,886,361	61,808,549	28,982,457	101,326,912	* 2,601	* 8,052	14,031,759	263,132,647	1,668	6,468	13,962,528	32,418,384
\$40,000 under \$50,000	4,198,969	71,336,099	22,907,964	80,104,196	--	--	10,880,515	289,669,727	5,194	19,507	10,839,367	37,969,239
\$50,000 under \$75,000	9,896,667	190,913,629	44,228,360	154,697,822	* 405	* 3,560	19,044,060	748,729,452	73,921	84,395	18,995,755	107,482,838
\$75,000 under \$100,000	8,045,685	180,082,629	30,510,954	106,728,983	* 1,060	* 2,475	11,672,561	688,222,430	113,642	236,706	11,648,715	103,078,542
\$100,000 under \$200,000	11,901,882	348,022,985	39,019,417	136,371,488	1,253	1,187	13,815,958	1,340,890,194	860,296	2,008,640	13,802,567	242,152,326
\$200,000 under \$500,000	3,311,619	173,424,131	10,201,007	30,954,265	2,103	10,947	3,466,132	790,018,422	2,448,210	13,649,960	3,468,886	197,716,419
\$500,000 under \$1,000,000	551,398	57,836,633	1,726,186	3,944,583	750	8,207	574,638	332,577,165	324,641	4,215,840	576,274	96,716,457
\$1,000,000 under \$1,500,000	135,285	23,249,955	419,439	952,077	371	4,335	139,649	146,685,193	39,051	1,064,623	140,276	43,375,205
\$1,500,000 under \$2,000,000	57,336	13,783,108	172,758	391,877	212	1,191	59,064	88,993,612	14,781	549,649	59,281	26,313,180
\$2,000,000 under \$5,000,000	83,943	33,506,168	249,196	551,747	388	9,395	85,673	225,389,176	21,995	1,317,453	86,057	66,014,714
\$5,000,000 under \$10,000,000	20,953	18,714,652	60,862	135,791	146	21,092	21,237	129,065,855	5,609	672,059	21,321	36,312,123
\$10,000,000 or more	13,312	53,358,739	38,675	85,904	71	6,561	13,402	348,239,073	3,939	1,719,066	13,438	88,023,123
Taxable returns, total	40,644,136	1,125,710,942	171,549,444	591,876,083	8,327	55,546	90,625,862	5,487,574,374	3,918,307	25,562,924	90,659,909	1,088,237,499
No adjusted gross income	--	--	7,894	27,419	--	--	--	--	3,384	77,350	3,495	77,362
\$1 under \$5,000	7,606	11,002	* 2,359	* 8,123	--	--	501,405	686,306	* 14	* 464	502,422	78,778
\$5,000 under \$10,000	23,886	63,207	288,004	1,003,910	* 545	* 4	2,609,008	5,092,789	* 1,971	* 1,110	2,611,769	524,366
\$10,000 under \$15,000	161,671	1,239,404	3,337,395	11,654,788	--	--	4,233,231	17,264,231	* 3,622	* 1,669	4,235,223	1,751,635
\$15,000 under \$20,000	409,004	3,810,243	5,341,610	18,665,507	--	--	5,293,742	41,733,014	4,884	4,715	5,294,453	4,380,195
\$20,000 under \$25,000	637,214	6,843,265	6,415,954	22,425,527	--	--	5,430,153	60,870,152	* 2,902	* 3,134	5,430,781	7,107,346
\$25,000 under \$30,000	904,014	10,910,863	6,605,200	23,086,616	--	--	5,326,579	82,204,091	3,343	7,927	5,326,630	10,085,138
\$30,000 under \$40,000	2,642,589	34,619,980	15,378,894	53,760,307	* 1,624	* 232	10,754,964	227,787,612	1,522	6,265	10,754,976	28,710,445
\$40,000 under \$50,000	3,295,490	48,800,093	15,750,919	55,074,630	--	--	9,307,802	264,942,911	4,374	18,688	9,308,560	35,285,956
\$50,000 under \$75,000	8,826,535	156,342,714	37,649,835	131,689,095	* 96	* 14	17,655,200	716,909,668	69,136	80,060	17,662,044	103,849,164
\$75,000 under \$100,000	7,781,647	166,781,647	29,323,712	102,576,366	* 1,014	* 2,446	11,430,581	679,759,369	110,634	235,509	11,434,868	102,175,071
\$100,000 under \$200,000	11,799,637	338,035,791	38,638,154	135,040,763	* 1,083	* 253	13,734,316	1,336,605,253	856,722	2,001,559	13,741,286	241,624,296
\$200,000 under \$500,000	3,297,063	168,578,871	10,156,023	30,821,205	2,040	2,493	3,455,422	788,028,471	2,446,379	13,630,024	3,459,900	197,217,674
\$500,000 under \$1,000,000	548,745	55,373,841	1,717,606	3,925,535	745	7,896	572,558	331,434,669	324,235	4,205,188	574,263	96,374,955
\$1,000,000 or more	309,035	134,300,020	935,886	2,116,290	1,180	42,209	317,902	934,255,813	85,185	5,309,265	319,240	258,995,117
Nontaxable returns, total	7,523,088	196,565,438	111,379,394	389,100,893	2,471	25,639	17,366,775	165,351,100	16,941	66,160	16,541,287	18,695,084

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

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

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

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	0.01	0.09	0.10	0.16	0.24	0.65	0.90	1.23	0.39	0.66	0.43	0.78
No adjusted gross income	1.34	0.72	2.39	2.56	1.79	1.41	5.24	4.99	2.29	1.83	2.48	2.39
\$1 under \$5,000	0.81	0.94	0.97	1.83	1.66	3.91	7.07	15.02	2.34	3.82	2.52	4.46
\$5,000 under \$10,000	0.80	0.82	0.92	1.05	1.74	3.89	7.50	12.98	2.59	4.59	2.86	5.54
\$10,000 under \$15,000	0.82	0.83	0.96	1.06	1.69	3.57	7.06	15.11	2.60	4.79	2.86	5.72
\$15,000 under \$20,000	0.85	0.85	0.95	1.01	1.72	3.96	7.33	14.29	2.64	5.14	2.90	6.12
\$20,000 under \$25,000	0.91	0.91	1.00	1.04	1.78	4.32	7.32	16.24	2.77	5.55	3.06	6.48
\$25,000 under \$30,000	0.98	0.98	1.05	1.09	1.80	4.61	7.34	22.51	2.83	6.24	3.13	7.26
\$30,000 under \$40,000	0.73	0.74	0.78	0.82	1.27	3.38	5.05	19.39	1.98	4.28	2.18	4.98
\$40,000 under \$50,000	0.81	0.81	0.88	0.92	1.27	3.69	4.75	11.62	1.96	4.51	2.14	5.22
\$50,000 under \$75,000	0.49	0.50	0.54	0.58	0.77	2.45	2.90	6.61	1.21	2.98	1.32	3.53
\$75,000 under \$100,000	0.74	0.74	0.80	0.86	0.93	2.97	3.11	6.58	1.37	3.44	1.49	4.14
\$100,000 under \$200,000	0.51	0.51	0.57	0.61	0.63	2.21	1.92	3.48	0.90	2.49	0.97	2.98
\$200,000 under \$500,000	0.66	0.61	0.74	0.81	0.70	2.35	1.42	2.80	0.83	2.16	0.88	2.54
\$500,000 under \$1,000,000	1.01	0.91	1.16	1.33	1.03	2.56	1.50	2.43	1.10	2.41	1.15	2.84
\$1,000,000 under \$1,500,000	1.25	1.21	1.42	1.84	1.26	2.48	1.67	2.54	1.33	2.87	1.37	3.35
\$1,500,000 under \$2,000,000	0.94	0.95	1.03	1.40	0.95	2.22	1.28	2.98	1.01	2.57	1.04	2.98
\$2,000,000 under \$5,000,000	0.55	0.47	0.64	0.88	0.55	1.09	0.68	1.26	0.57	1.43	0.59	1.69
\$5,000,000 under \$10,000,000	0.62	0.53	0.70	0.99	0.62	0.71	0.69	0.69	0.63	1.36	0.65	1.62
\$10,000,000 or more	0.03	0.03	0.03	--	0.03	0.04	0.04	0.02	0.03	0.01	0.03	--
Taxable returns, total	0.16	0.11	0.20	0.19	0.28	0.73	0.97	1.31	0.44	0.71	0.48	0.83
No adjusted gross income	17.60	3.01	22.44	17.86	16.47	5.13	22.18	32.40	19.53	8.17	19.82	10.90
\$1 under \$5,000	4.15	4.37	5.86	6.77	4.97	7.50	15.12	32.06	5.92	8.72	6.30	10.84
\$5,000 under \$10,000	1.87	1.90	1.92	2.01	3.84	10.26	19.44	37.71	5.66	11.62	6.09	12.50
\$10,000 under \$15,000	1.45	1.46	1.64	1.71	2.70	5.91	12.71	30.65	4.48	9.04	4.99	12.47
\$15,000 under \$20,000	1.29	1.29	1.42	1.48	2.50	5.81	10.70	24.35	3.93	8.17	4.35	9.71
\$20,000 under \$25,000	1.27	1.27	1.39	1.45	2.26	5.44	10.10	24.36	3.60	7.99	4.02	8.66
\$25,000 under \$30,000	1.28	1.28	1.40	1.46	2.17	5.26	8.98	25.90	3.35	6.90	3.71	7.62
\$30,000 under \$40,000	0.88	0.88	0.94	0.99	1.44	3.69	5.77	25.37	2.23	4.73	2.46	5.52
\$40,000 under \$50,000	0.90	0.90	0.98	1.02	1.38	3.98	5.19	13.19	2.12	4.88	2.33	5.35
\$50,000 under \$75,000	0.53	0.54	0.58	0.63	0.81	2.58	3.06	7.61	1.26	3.12	1.38	3.69
\$75,000 under \$100,000	0.76	0.75	0.82	0.87	0.95	3.05	3.22	7.52	1.40	3.62	1.52	4.39
\$100,000 under \$200,000	0.52	0.51	0.57	0.61	0.63	2.29	1.96	3.88	0.90	2.59	0.98	3.12
\$200,000 under \$500,000	0.66	0.62	0.74	0.81	0.70	2.43	1.43	2.90	0.84	2.22	0.88	2.61
\$500,000 under \$1,000,000	1.02	0.92	1.16	1.34	1.03	2.64	1.51	2.50	1.11	2.46	1.15	2.90
\$1,000,000 or more	0.55	0.21	0.64	0.51	0.55	0.46	0.68	0.69	0.58	0.54	0.60	0.62
Nontaxable returns, total	0.28	0.62	0.36	0.56	0.71	1.22	2.62	3.49	1.05	1.93	1.15	2.37

Footnotes at end of table.

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession				Capital gain distributions		Sales of capital assets	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Net income		Net loss		Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
					Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)				
All returns, total	0.51	0.69	3.85	5.51	0.35	0.76	0.95	1.30	1.55	4.25	0.86	0.45
No adjusted gross income	5.51	3.94	43.11	39.41	3.87	4.72	2.31	2.44	13.97	13.14	4.35	1.64
\$1 under \$5,000	9.09	13.36	30.57	67.58	2.14	3.27	6.95	12.65	6.27	9.31	4.67	16.60
\$5,000 under \$10,000	7.14	10.33	16.93	20.63	1.90	2.25	5.64	9.21	7.27	10.04	5.32	11.25
\$10,000 under \$15,000	6.11	10.42	13.13	14.89	1.80	2.18	5.50	8.62	8.15	10.34	5.12	10.97
\$15,000 under \$20,000	4.97	7.74	13.05	14.98	2.42	3.04	4.81	7.16	8.33	20.31	5.40	10.57
\$20,000 under \$25,000	4.51	6.63	13.43	16.08	2.93	3.78	5.21	7.52	8.81	15.35	5.58	12.29
\$25,000 under \$30,000	3.93	7.54	14.44	17.76	3.08	4.29	5.13	8.05	9.25	18.49	5.42	10.02
\$30,000 under \$40,000	2.32	3.42	10.75	13.44	2.36	3.49	3.84	5.57	5.98	11.75	4.00	7.46
\$40,000 under \$50,000	2.09	3.04	12.29	15.27	2.49	3.93	3.95	6.06	5.97	12.81	3.99	7.08
\$50,000 under \$75,000	1.21	1.91	8.94	11.12	1.70	2.87	2.72	4.43	4.05	11.91	2.51	4.34
\$75,000 under \$100,000	1.35	2.02	14.64	17.21	2.15	3.40	3.49	5.54	4.42	10.66	2.75	4.73
\$100,000 under \$200,000	1.00	1.62	13.79	16.24	1.56	2.35	2.72	4.21	3.30	11.78	1.89	3.05
\$200,000 under \$500,000	1.47	2.72	19.78	26.34	1.71	2.27	3.32	5.42	4.05	8.86	1.62	2.56
\$500,000 under \$1,000,000	1.92	3.11	32.57	46.42	2.36	3.10	4.35	5.32	6.64	13.21	1.85	2.58
\$1,000,000 under \$1,500,000	2.06	3.67	40.58	44.74	3.03	4.57	4.92	5.83	9.69	20.42	2.04	2.70
\$1,500,000 under \$2,000,000	1.62	3.12	28.72	70.97	2.99	8.58	3.81	6.22	8.52	50.65	1.50	2.11
\$2,000,000 under \$5,000,000	0.87	1.62	17.41	30.18	1.51	3.20	2.16	2.58	6.62	52.54	0.86	1.02
\$5,000,000 under \$10,000,000	0.88	1.79	23.86	18.19	1.51	3.05	1.99	1.38	8.50	0.76	0.83	0.82
\$10,000,000 or more	0.03	0.02	--	--	0.19	2.92	--	--	--	--	0.05	--
Taxable returns, total	0.54	0.72	4.51	6.19	0.67	0.97	1.23	1.75	1.71	4.93	0.96	0.47
No adjusted gross income	48.72	20.80	**	**	35.68	18.83	45.93	13.25	92.35	73.06	24.65	3.88
\$1 under \$5,000	50.19	75.98	--	--	35.88	50.95	70.60	69.27	13.87	18.73	8.68	10.39
\$5,000 under \$10,000	28.02	33.74	** 57.66	** 57.52	9.14	12.17	22.44	33.45	13.17	20.17	9.73	12.91
\$10,000 under \$15,000	11.75	15.60	20.37	22.94	5.00	6.59	11.15	15.32	13.17	20.75	8.84	14.31
\$15,000 under \$20,000	7.76	10.53	16.19	17.97	4.78	6.29	8.07	11.19	11.26	32.26	8.67	15.45
\$20,000 under \$25,000	6.13	9.89	17.85	20.88	4.68	6.29	7.73	12.14	10.52	19.99	7.78	13.52
\$25,000 under \$30,000	5.05	7.54	20.38	23.86	4.55	6.62	7.40	12.61	10.33	25.28	6.89	12.20
\$30,000 under \$40,000	2.73	3.88	11.87	14.64	3.17	4.88	4.94	7.12	6.53	13.99	4.75	8.45
\$40,000 under \$50,000	2.33	3.33	12.70	15.87	3.02	4.85	4.57	6.93	6.31	14.45	4.48	7.87
\$50,000 under \$75,000	1.28	2.03	9.25	11.34	1.86	3.18	2.92	4.82	4.15	12.47	2.70	4.76
\$75,000 under \$100,000	1.37	2.00	14.75	17.46	2.21	3.54	3.61	5.77	4.45	10.90	2.84	5.11
\$100,000 under \$200,000	1.00	1.63	13.81	16.30	1.57	2.37	2.74	4.30	3.30	11.88	1.92	3.18
\$200,000 under \$500,000	1.47	2.75	19.85	26.44	1.72	2.28	3.35	5.61	4.06	8.89	1.63	2.61
\$500,000 under \$1,000,000	1.93	3.16	32.73	46.43	2.37	3.11	4.38	5.54	6.66	13.39	1.86	2.61
\$1,000,000 or more	0.89	0.82	15.84	11.28	1.48	2.12	2.12	1.41	6.11	22.23	0.86	0.31
Nontaxable returns, total	1.78	2.41	7.49	10.89	0.65	1.19	1.68	1.96	3.74	5.61	2.03	1.84

Footnotes at end of table.

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	0.65	0.69	1.61	1.22	0.77	0.59	1.71	1.35	1.64	3.09	0.85	0.76
No adjusted gross income	2.26	2.38	7.93	3.70	2.91	1.91	4.79	3.20	7.76	9.99	3.63	2.77
\$1 under \$5,000	3.55	3.80	8.39	26.06	4.39	6.79	8.32	9.86	8.54	15.81	4.99	8.54
\$5,000 under \$10,000	4.01	4.27	10.06	18.26	5.05	7.17	9.78	10.43	9.83	19.88	5.68	9.43
\$10,000 under \$15,000	4.15	4.50	8.79	31.32	5.41	6.22	10.33	7.60	9.10	31.02	6.17	9.83
\$15,000 under \$20,000	4.23	4.56	9.78	27.35	5.73	6.41	10.99	10.71	9.76	27.57	6.43	6.90
\$20,000 under \$25,000	4.32	4.64	9.97	26.38	5.59	7.47	10.80	10.39	10.14	23.07	6.26	9.93
\$25,000 under \$30,000	4.53	4.91	10.01	25.03	5.72	7.89	11.52	11.60	10.46	27.60	6.32	10.44
\$30,000 under \$40,000	3.27	3.55	7.86	22.26	4.07	5.41	8.45	8.20	7.79	25.91	4.46	6.92
\$40,000 under \$50,000	3.22	3.50	7.74	17.55	4.04	5.33	9.02	8.84	7.83	17.07	4.37	6.29
\$50,000 under \$75,000	2.02	2.20	4.69	11.56	2.53	3.28	5.78	5.20	4.81	10.13	2.74	4.00
\$75,000 under \$100,000	2.28	2.48	5.08	13.08	2.73	3.38	6.33	5.59	5.17	12.79	2.96	4.08
\$100,000 under \$200,000	1.50	1.62	3.50	8.59	1.73	2.13	4.00	4.01	3.53	13.47	1.88	2.65
\$200,000 under \$500,000	1.29	1.35	2.88	6.96	1.35	1.78	3.38	3.45	2.92	7.45	1.45	2.08
\$500,000 under \$1,000,000	1.62	1.66	3.35	7.61	1.52	1.74	3.89	3.62	3.64	8.96	1.64	2.09
\$1,000,000 under \$1,500,000	1.94	1.98	3.60	8.72	1.71	2.06	4.32	5.58	4.00	12.29	1.84	2.48
\$1,500,000 under \$2,000,000	1.60	1.65	2.77	6.51	1.36	1.93	3.44	5.15	3.07	9.34	1.47	2.23
\$2,000,000 under \$5,000,000	0.95	0.97	1.63	3.16	0.73	0.97	2.12	2.94	1.85	4.36	0.79	1.13
\$5,000,000 under \$10,000,000	1.06	1.07	1.52	1.98	0.76	0.55	2.19	2.08	1.75	3.75	0.81	0.70
\$10,000,000 or more	--	--	0.11	0.01	0.03	0.02	--	--	--	--	0.04	0.03
Taxable returns, total	0.77	0.82	1.77	1.23	0.88	0.70	2.10	1.74	1.82	3.41	0.96	0.84
No adjusted gross income	22.98	24.69	61.66	19.31	19.21	7.53	29.40	10.35	53.95	15.30	20.89	8.69
\$1 under \$5,000	16.74	20.59	15.00	26.12	15.35	38.40	41.89	56.71	15.54	26.12	16.08	39.42
\$5,000 under \$10,000	11.37	13.71	18.94	35.23	13.89	28.16	38.42	68.86	19.63	37.80	15.04	33.56
\$10,000 under \$15,000	8.50	9.38	15.24	33.56	10.94	20.14	22.59	27.37	15.73	33.59	12.28	23.59
\$15,000 under \$20,000	6.81	7.68	13.55	30.42	9.55	8.68	21.53	22.20	13.86	30.89	10.46	6.68
\$20,000 under \$25,000	5.91	6.48	13.87	34.53	7.85	12.90	16.95	18.21	14.14	31.12	8.79	17.22
\$25,000 under \$30,000	5.80	6.35	11.92	22.98	7.58	12.09	15.99	18.42	12.48	24.61	8.32	15.07
\$30,000 under \$40,000	3.78	4.16	9.18	27.66	4.83	7.21	10.09	10.84	9.14	21.57	5.25	9.04
\$40,000 under \$50,000	3.57	3.92	8.64	22.79	4.61	6.66	10.68	11.43	8.67	20.92	4.97	7.71
\$50,000 under \$75,000	2.14	2.34	5.01	10.37	2.73	3.86	6.36	6.08	5.13	10.56	2.96	4.59
\$75,000 under \$100,000	2.34	2.56	5.17	13.90	2.83	3.78	6.63	6.10	5.26	13.49	3.06	4.53
\$100,000 under \$200,000	1.52	1.64	3.55	8.54	1.76	2.31	4.07	4.20	3.58	13.92	1.91	2.89
\$200,000 under \$500,000	1.30	1.36	2.89	7.16	1.35	1.88	3.40	3.57	2.93	7.61	1.46	2.23
\$500,000 under \$1,000,000	1.62	1.67	3.37	7.80	1.53	1.85	3.91	4.07	3.66	9.43	1.65	2.16
\$1,000,000 or more	0.95	0.96	1.59	0.70	0.75	0.50	2.10	1.97	1.82	2.28	0.80	0.64
Nontaxable returns, total	1.34	1.39	3.86	5.42	1.68	1.36	3.04	2.24	3.85	7.16	1.96	1.91

Footnotes at end of table.

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	3.55	1.66	4.37	3.87	3.11	1.26	2.37	1.13	0.82	0.44	0.75	0.68
No adjusted gross income	12.39	5.76	15.31	19.53	11.94	2.42	9.32	2.76	4.01	1.62	2.59	1.82
\$1 under \$5,000	51.23	86.86	31.85	57.22	27.55	69.21	19.96	31.28	4.54	14.34	3.90	5.51
\$5,000 under \$10,000	37.71	62.04	33.26	48.98	32.71	51.19	20.06	31.93	5.27	11.47	4.42	5.76
\$10,000 under \$15,000	36.04	38.84	33.98	57.90	24.47	52.51	19.86	34.69	5.24	9.80	4.53	5.80
\$15,000 under \$20,000	36.16	59.53	40.95	56.97	33.30	49.10	22.94	33.84	5.47	9.71	4.57	5.82
\$20,000 under \$25,000	36.16	38.77	64.78	49.44	28.56	57.03	20.98	51.05	5.58	11.88	4.82	5.69
\$25,000 under \$30,000	32.10	50.11	32.09	46.06	26.13	46.99	23.24	36.84	5.50	9.64	5.01	6.28
\$30,000 under \$40,000	31.76	48.68	26.51	58.73	22.29	63.53	16.42	29.66	3.99	7.21	3.67	4.64
\$40,000 under \$50,000	24.70	33.58	27.09	42.09	20.51	40.00	16.66	24.33	3.96	7.11	3.63	4.42
\$50,000 under \$75,000	15.70	32.34	18.29	34.60	13.50	46.65	10.41	18.13	2.49	4.29	2.26	2.84
\$75,000 under \$100,000	16.15	27.19	19.30	30.19	12.99	31.55	10.38	19.37	2.70	4.51	2.58	3.17
\$100,000 under \$200,000	9.44	33.97	10.78	15.13	7.62	22.49	5.55	8.26	1.80	2.81	1.73	2.07
\$200,000 under \$500,000	5.82	12.11	6.80	10.58	4.78	6.37	3.61	5.09	1.49	2.33	1.50	1.96
\$500,000 under \$1,000,000	4.41	11.41	6.26	9.38	3.94	11.27	3.12	3.61	1.66	2.30	1.89	2.31
\$1,000,000 under \$1,500,000	4.41	20.21	6.09	9.14	4.02	8.82	3.00	3.67	1.84	2.47	2.28	2.85
\$1,500,000 under \$2,000,000	3.72	9.60	5.68	9.47	2.96	9.46	2.72	3.71	1.35	1.99	1.94	2.82
\$2,000,000 under \$5,000,000	1.55	4.57	2.25	5.20	1.65	4.04	1.17	1.69	0.78	0.97	1.13	1.45
\$5,000,000 under \$10,000,000	1.29	3.24	1.83	1.17	1.43	2.18	1.03	0.72	0.77	0.78	1.24	1.18
\$10,000,000 or more	0.08	--	--	--	0.11	0.01	--	--	0.04	0.01	--	--
Taxable returns, total	3.83	1.71	4.83	3.20	3.35	1.23	2.60	1.23	0.92	0.46	0.88	0.85
No adjusted gross income	30.75	10.58	19.13	29.97	14.93	25.27	14.99	12.92	18.09	3.79	27.04	4.01
\$1 under \$5,000	99.92	99.92	70.94	95.80	70.65	73.54	70.69	95.59	9.24	11.09	17.47	26.23
\$5,000 under \$10,000	70.22	57.37	70.92	70.83	45.54	62.02	41.90	62.62	9.62	17.26	12.71	24.62
\$10,000 under \$15,000	99.91	99.91	50.97	63.34	59.04	80.32	32.17	92.81	9.38	14.99	9.35	12.69
\$15,000 under \$20,000	53.70	67.86	84.45	61.95	59.11	68.17	36.65	65.62	8.94	17.54	7.44	10.77
\$20,000 under \$25,000	72.26	63.67	70.72	82.89	41.57	63.92	29.45	48.70	8.03	13.34	6.55	8.08
\$25,000 under \$30,000	50.69	82.88	39.33	57.79	32.75	55.42	33.25	49.23	7.15	12.78	6.27	8.47
\$30,000 under \$40,000	41.62	74.99	29.87	42.95	25.38	91.74	22.23	33.72	4.76	9.14	4.21	5.82
\$40,000 under \$50,000	30.47	46.99	30.70	62.73	23.87	47.94	21.64	38.99	4.48	7.72	4.01	5.42
\$50,000 under \$75,000	18.29	38.58	22.09	25.92	15.37	26.21	11.69	28.13	2.68	4.82	2.38	3.16
\$75,000 under \$100,000	18.46	35.84	19.81	43.94	13.54	34.88	11.54	27.68	2.80	4.92	2.65	3.43
\$100,000 under \$200,000	10.17	37.89	11.52	17.25	8.02	22.45	5.92	10.68	1.83	2.99	1.75	2.20
\$200,000 under \$500,000	6.00	13.47	6.90	11.44	4.85	12.41	3.68	6.03	1.50	2.40	1.50	2.03
\$500,000 under \$1,000,000	4.49	11.96	6.33	10.08	3.97	11.83	3.15	4.01	1.66	2.37	1.90	2.39
\$1,000,000 or more	1.53	1.19	2.20	1.70	1.60	0.71	1.16	0.68	0.77	0.31	1.13	0.92
Nontaxable returns, total	9.15	6.63	10.34	11.70	8.32	4.79	5.66	2.78	1.94	1.65	1.51	1.34

Footnotes at end of table.

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

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	1.05	0.74	0.85	0.94	1.19	1.05	1.47	0.85	4.79	4.26	2.00	0.66
No adjusted gross income	5.46	3.51	3.50	2.82	3.66	2.27	5.03	2.35	17.86	21.66	7.71	2.38
\$1 under \$5,000	5.43	12.61	4.84	7.20	5.73	7.65	13.22	28.02	31.85	57.23	16.80	42.93
\$5,000 under \$10,000	6.22	15.46	5.31	7.88	6.50	7.61	12.26	26.18	34.72	50.02	17.85	36.60
\$10,000 under \$15,000	6.42	15.85	5.40	8.29	6.73	7.72	10.31	18.94	39.06	63.78	16.79	28.18
\$15,000 under \$20,000	6.89	11.11	5.57	7.99	6.48	7.49	10.20	17.58	37.12	56.39	18.29	26.27
\$20,000 under \$25,000	7.06	13.99	5.74	7.67	7.19	7.90	11.49	27.48	69.12	56.01	19.38	33.17
\$25,000 under \$30,000	6.72	11.63	5.99	9.15	7.54	7.83	11.02	20.18	32.08	44.75	16.93	36.95
\$30,000 under \$40,000	4.99	8.30	4.22	6.34	5.58	6.16	7.73	14.85	27.84	59.86	12.83	23.87
\$40,000 under \$50,000	5.00	11.10	4.09	6.30	5.87	5.97	7.95	11.85	28.60	48.12	13.61	30.26
\$50,000 under \$75,000	3.12	5.53	2.57	3.81	3.66	3.88	4.93	8.02	19.93	24.90	7.66	13.95
\$75,000 under \$100,000	3.42	6.06	2.86	4.30	4.15	4.31	5.18	8.25	19.50	31.33	8.09	14.81
\$100,000 under \$200,000	2.29	3.69	1.89	2.72	2.81	2.97	3.39	5.07	11.34	14.83	4.64	8.32
\$200,000 under \$500,000	1.89	3.14	1.61	2.70	2.40	2.85	2.55	3.99	7.43	11.18	3.04	5.82
\$500,000 under \$1,000,000	2.17	3.36	1.91	2.73	3.07	4.29	2.34	3.84	7.07	10.57	2.66	4.69
\$1,000,000 under \$1,500,000	2.36	3.67	2.21	2.99	3.66	5.07	2.42	3.92	7.17	10.76	2.68	4.89
\$1,500,000 under \$2,000,000	1.77	2.98	1.87	3.90	2.77	4.81	1.94	3.47	6.80	10.14	1.95	3.82
\$2,000,000 under \$5,000,000	1.02	1.55	1.02	2.06	1.87	2.84	0.96	1.71	2.83	5.76	1.08	1.84
\$5,000,000 under \$10,000,000	1.00	1.30	1.04	1.45	2.05	1.69	0.89	1.28	2.42	1.52	0.97	1.26
\$10,000,000 or more	0.06	0.02	--	--	--	--	0.05	--	--	--	0.04	--
Taxable returns, total	1.18	0.76	0.97	1.08	1.44	1.34	1.68	0.91	5.30	3.70	2.18	0.69
No adjusted gross income	27.73	7.20	27.38	6.90	30.14	5.00	11.64	4.39	23.96	45.43	17.05	7.57
\$1 under \$5,000	11.08	13.54	17.93	32.07	34.37	45.30	45.52	34.94	70.94	95.80	34.03	70.54
\$5,000 under \$10,000	11.44	22.05	14.38	28.69	19.59	36.92	57.48	76.96	70.92	70.83	28.19	48.38
\$10,000 under \$15,000	11.28	17.49	10.89	17.01	13.24	15.81	24.24	50.30	59.04	69.22	32.30	57.62
\$15,000 under \$20,000	11.25	19.68	8.89	13.33	11.31	14.32	21.24	33.57	69.10	71.14	38.74	55.59
\$20,000 under \$25,000	10.48	19.59	8.03	9.63	9.80	11.63	16.69	27.83	70.72	83.78	29.14	54.86
\$25,000 under \$30,000	8.71	16.55	7.44	12.40	9.91	10.81	16.24	21.78	39.31	56.50	22.06	42.15
\$30,000 under \$40,000	5.97	11.14	4.82	8.06	6.49	7.65	10.05	23.39	31.22	45.54	16.13	25.83
\$40,000 under \$50,000	5.61	9.91	4.50	7.37	6.54	7.20	9.74	15.02	31.59	64.94	16.94	40.06
\$50,000 under \$75,000	3.37	6.27	2.70	4.17	3.86	4.33	5.56	9.36	23.55	26.55	8.76	16.78
\$75,000 under \$100,000	3.55	6.57	2.94	4.63	4.27	4.69	5.58	9.41	19.99	41.55	8.68	17.71
\$100,000 under \$200,000	2.33	3.88	1.91	2.88	2.85	3.11	5.44	5.42	12.15	16.60	4.81	9.47
\$200,000 under \$500,000	1.90	3.21	1.62	2.79	2.41	2.94	2.58	4.12	7.52	11.93	3.08	6.17
\$500,000 under \$1,000,000	2.18	3.51	1.92	2.81	3.08	4.41	2.36	3.90	7.13	11.23	2.68	4.83
\$1,000,000 or more	1.02	0.54	1.03	1.01	1.84	1.96	0.96	0.63	2.77	1.93	1.05	0.46
Nontaxable returns, total	2.42	2.82	1.89	2.05	2.19	1.82	3.17	2.42	11.21	12.60	5.14	2.60

Footnotes at end of table.

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—cont.										Sole of property other than capital assets		Taxable IRA distributions		Pensions and annuities	
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)				
All returns, total	2.53	1.76	0.77	1.98	2.34	2.39	2.21	2.50	0.78	1.29	0.45	1.01				
No adjusted gross income	9.46	3.07	4.00	7.02	6.76	10.09	4.97	3.76	5.74	6.99	4.30	7.97				
\$1 under \$5,000	21.81	40.77	4.42	8.61	21.02	32.73	18.79	28.45	5.85	9.16	3.35	7.29				
\$5,000 under \$10,000	19.91	29.26	5.36	10.68	18.97	30.90	16.19	30.44	4.15	5.82	2.56	6.68				
\$10,000 under \$15,000	17.99	31.45	5.73	15.06	16.91	25.54	15.39	24.77	3.48	4.75	2.15	3.67				
\$15,000 under \$20,000	21.85	31.09	5.73	11.52	15.27	28.95	18.56	28.97	3.44	4.82	2.13	4.26				
\$20,000 under \$25,000	18.66	31.72	5.86	14.09	14.56	20.49	15.09	27.87	3.69	5.21	2.28	12.29				
\$25,000 under \$30,000	23.87	34.92	6.07	14.13	16.24	23.62	17.51	31.62	3.91	5.42	2.39	4.73				
\$30,000 under \$40,000	16.08	30.08	4.29	8.46	10.84	19.45	13.90	31.15	2.82	4.19	1.72	3.03				
\$40,000 under \$50,000	14.89	26.87	4.14	7.60	10.98	18.07	12.17	22.62	2.90	4.38	1.80	2.83				
\$50,000 under \$75,000	9.59	16.99	2.48	5.26	7.52	12.06	8.81	18.08	1.93	2.91	1.19	2.02				
\$75,000 under \$100,000	10.74	18.60	2.73	5.96	8.02	12.46	9.24	16.78	2.33	3.53	1.46	2.34				
\$100,000 under \$200,000	5.77	9.42	1.70	4.06	5.63	9.72	5.56	10.11	1.97	3.01	1.23	2.38				
\$200,000 under \$500,000	3.90	6.12	1.34	7.17	4.70	9.24	3.85	8.00	2.43	4.36	1.59	3.62				
\$500,000 under \$1,000,000	3.49	7.13	1.55	4.34	4.08	8.63	3.33	6.13	3.42	7.14	2.34	4.55				
\$1,000,000 under \$1,500,000	3.53	4.74	1.78	4.36	4.20	13.36	3.40	6.67	4.08	10.49	2.73	5.40				
\$1,500,000 under \$2,000,000	3.33	5.24	1.42	4.95	3.10	8.22	2.65	6.68	4.56	9.62	2.46	5.52				
\$2,000,000 under \$5,000,000	1.45	2.32	0.77	3.26	1.71	4.41	1.49	2.95	2.13	7.19	1.31	2.91				
\$5,000,000 under \$10,000,000	1.32	1.24	0.80	2.82	1.51	3.86	1.34	1.71	1.99	6.30	1.29	3.25				
\$10,000,000 or more	--	--	0.03	--	--	--	0.07	0.04	--	--	0.07	0.01				
Taxable returns, total	2.81	2.01	0.84	2.21	2.76	2.49	2.65	3.31	0.88	1.41	0.52	1.01				
No adjusted gross income	11.97	1.36	24.05	17.75	16.88	14.68	36.14	61.77	16.31	18.72	36.32	40.90				
\$1 under \$5,000	51.40	70.30	10.99	18.94	99.62	32.81	70.22	71.13	59.02	69.41	22.28	35.15				
\$5,000 under \$10,000	60.21	81.84	11.26	16.31	99.77	99.30	70.65	84.03	27.25	40.57	13.23	29.20				
\$10,000 under \$15,000	32.37	64.74	11.64	20.22	43.37	47.17	45.55	69.31	5.66	7.65	3.39	5.24				
\$15,000 under \$20,000	33.73	45.39	8.98	20.49	28.83	72.86	43.54	60.05	5.11	7.28	3.07	5.99				
\$20,000 under \$25,000	23.69	44.91	8.18	22.82	22.47	29.56	21.29	32.79	4.50	6.39	2.73	4.75				
\$25,000 under \$30,000	36.64	57.16	7.70	14.07	23.19	37.03	24.15	53.01	4.40	6.09	2.71	5.36				
\$30,000 under \$40,000	19.13	40.96	4.97	10.28	15.30	26.83	19.20	49.08	3.04	4.49	1.88	3.23				
\$40,000 under \$50,000	17.82	38.45	4.55	8.47	13.56	20.79	15.38	26.58	3.03	4.52	1.89	2.92				
\$50,000 under \$75,000	10.73	23.37	2.62	5.70	8.48	13.98	9.76	21.17	1.98	2.99	1.22	2.07				
\$75,000 under \$100,000	11.81	26.27	2.82	6.16	8.48	13.03	9.76	19.18	2.36	3.60	1.48	2.35				
\$100,000 under \$200,000	6.06	10.87	1.73	4.18	5.78	10.16	5.80	11.01	1.98	3.02	1.24	2.39				
\$200,000 under \$500,000	3.96	6.90	1.35	7.38	4.75	9.48	3.89	8.72	2.44	4.38	1.59	3.63				
\$500,000 under \$1,000,000	3.53	7.67	1.56	4.40	4.11	8.82	3.36	6.65	3.44	7.20	2.35	4.57				
\$1,000,000 or more	1.45	1.06	0.77	1.59	1.67	1.53	1.44	1.38	2.15	4.92	1.30	2.29				
Nontaxable returns, total	5.89	3.63	1.98	4.19	4.57	6.80	4.03	3.44	1.84	2.71	1.13	4.76				

Footnotes at end of table.

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

Size of adjusted gross income	Pensions and annuities—cont.				Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	0.48	0.73	1.15	1.43	1.00	1.21	1.83	2.50	12.03	13.20	3.86	6.08		
No adjusted gross income	4.64	5.64	5.27	5.00	3.17	3.09	8.51	7.60	38.52	29.85	21.39	22.08		
\$1 under \$5,000	3.53	5.71	8.04	11.68	7.48	9.84	12.60	24.80	71.81	77.29	26.28	28.80		
\$5,000 under \$10,000	2.62	3.29	6.21	8.81	6.65	8.86	12.33	21.15	54.16	60.48	20.29	25.47		
\$10,000 under \$15,000	2.19	2.70	5.96	8.26	5.69	7.83	9.99	20.29	88.41	82.43	17.31	25.84		
\$15,000 under \$20,000	2.18	2.72	5.82	8.01	5.70	8.16	11.07	17.61	73.22	83.17	16.03	21.67		
\$20,000 under \$25,000	2.35	2.97	5.77	8.15	5.66	7.39	10.66	23.48	53.00	56.59	17.99	24.25		
\$25,000 under \$30,000	2.46	3.13	6.57	10.13	5.60	7.77	11.54	19.32	62.12	6.35	19.97	22.06		
\$30,000 under \$40,000	1.78	2.34	4.70	6.98	3.93	5.74	8.29	16.78	79.72	94.43	14.98	28.20		
\$40,000 under \$50,000	1.86	2.51	5.02	7.68	3.97	5.44	8.69	15.84	63.69	70.78	13.74	20.71		
\$50,000 under \$75,000	1.24	1.73	3.24	4.96	2.70	3.71	5.62	11.95	42.69	61.49	9.37	14.72		
\$75,000 under \$100,000	1.54	2.13	3.72	5.62	3.33	4.29	6.19	12.01	48.11	68.34	11.86	18.51		
\$100,000 under \$200,000	1.33	1.84	2.64	3.68	2.34	3.03	4.05	7.92	26.82	39.64	8.98	12.87		
\$200,000 under \$500,000	1.82	2.84	2.45	3.84	2.32	3.10	3.32	7.93	22.30	52.15	10.07	18.46		
\$500,000 under \$1,000,000	2.73	5.73	2.79	4.44	2.92	3.93	3.22	7.72	18.47	41.03	12.20	23.96		
\$1,000,000 under \$1,500,000	3.15	7.78	3.13	4.42	3.41	4.60	3.14	7.29	16.09	27.34	13.65	39.28		
\$1,500,000 under \$2,000,000	3.09	7.29	2.48	4.83	2.72	4.62	2.91	7.77	12.56	34.97	11.36	27.53		
\$2,000,000 under \$5,000,000	1.56	4.73	1.48	2.99	1.67	2.71	1.24	4.08	6.35	37.79	6.75	23.66		
\$5,000,000 under \$10,000,000	1.51	4.77	1.47	4.21	1.66	1.81	1.05	2.39	5.38	2.60	6.60	9.35		
\$10,000,000 or more	0.10	0.03	--	--	--	--	0.04	--	--	--	--	--		
Taxable returns, total	0.55	0.78	1.32	1.57	1.21	1.49	2.03	2.63	14.36	16.38	4.32	6.63		
No adjusted gross income	35.49	25.82	33.56	22.71	29.77	7.89	17.63	18.03	39.51	6.42	92.51	95.09		
\$1 under \$5,000	22.83	29.57	--	--	82.43	82.43	40.88	64.49	--	--	--	--		
\$5,000 under \$10,000	13.83	18.23	50.87	55.40	37.72	50.00	41.46	58.67	--	--	99.92	99.92		
\$10,000 under \$15,000	3.44	3.99	12.44	16.59	13.75	18.78	19.51	26.16	--	--	33.43	46.07		
\$15,000 under \$20,000	3.13	3.77	9.98	14.08	11.03	16.31	17.34	26.52	99.15	88.63	23.24	32.40		
\$20,000 under \$25,000	2.80	3.43	7.83	10.81	8.79	11.73	13.29	32.06	99.92	99.92	21.38	29.98		
\$25,000 under \$30,000	2.77	3.42	7.87	12.38	7.96	12.01	14.26	25.72	--	--	20.79	28.24		
\$30,000 under \$40,000	1.94	2.47	5.50	7.90	4.97	7.04	9.13	16.69	79.90	94.43	16.10	23.61		
\$40,000 under \$50,000	1.95	2.60	5.51	8.54	4.62	6.51	9.39	17.11	74.78	97.49	14.32	22.17		
\$50,000 under \$75,000	1.27	1.75	3.45	5.32	2.93	4.10	5.85	12.41	48.98	62.12	9.78	15.34		
\$75,000 under \$100,000	1.56	2.14	3.80	5.76	3.43	4.49	6.37	12.52	49.95	70.56	12.03	18.64		
\$100,000 under \$200,000	1.34	1.84	2.67	3.73	2.37	3.11	4.14	8.05	28.43	42.99	9.05	12.91		
\$200,000 under \$500,000	1.83	2.85	2.46	3.87	2.34	3.16	3.36	7.98	23.09	53.73	10.11	18.49		
\$500,000 under \$1,000,000	2.74	5.76	2.80	4.47	2.95	4.00	3.26	7.75	18.82	42.51	12.23	24.12		
\$1,000,000 or more	1.53	3.35	1.44	1.79	1.60	1.85	1.21	2.11	5.79	15.81	6.60	18.95		
Non-taxable returns, total	1.18	1.69	2.43	3.28	1.86	2.13	4.37	6.40	21.91	21.69	8.58	12.30		

Footnotes at end of table.

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

Size of adjusted gross income	Farm rental—continued			Total rental and royalty			Partnership and S-corporation			Estate and trust											
	Net loss		Number of returns	Net income		Number of returns	Net loss		Number of returns	Net income		Number of returns	Net income								
	Amount	(86)		Amount	(87)		Amount	(88)		Amount	(89)		Amount	(90)	Amount	(91)	Amount	(92)	Amount	(93)	Amount
All returns, total	8.05	10.72	0.98	1.25	1.11	1.40	0.96	1.36	0.57	0.75	3.17	2.62									
No adjusted gross income	26.85	28.41	4.74	4.27	3.16	3.87	6.28	2.79	5.89	1.04	16.73	10.56									
\$1 under \$5,000	47.80	55.67	6.80	11.00	7.66	10.13	9.89	9.30	24.95	13.60	19.72	46.57									
\$5,000 under \$10,000	42.72	60.34	5.49	7.89	6.72	9.40	8.49	9.23	12.23	14.17	23.42	31.24									
\$10,000 under \$15,000	32.31	41.46	5.11	7.76	5.87	8.13	7.48	8.45	11.38	13.55	20.39	25.93									
\$15,000 under \$20,000	51.43	62.70	5.10	7.03	5.81	9.40	7.32	9.33	10.37	13.82	20.84	27.81									
\$20,000 under \$25,000	30.89	39.79	5.10	8.02	5.70	7.56	7.19	9.33	9.33	14.10	20.49	29.69									
\$25,000 under \$30,000	51.11	67.89	5.73	8.85	5.71	7.87	6.79	9.23	8.95	13.74	21.14	31.77									
\$30,000 under \$40,000	** 20.06	** 24.84	4.09	6.42	3.99	5.41	5.15	6.46	6.85	9.50	14.98	21.55									
\$40,000 under \$50,000	**	**	4.35	6.57	4.03	5.20	5.42	6.72	7.32	9.71	15.34	22.24									
\$50,000 under \$75,000	22.70	34.12	2.81	4.53	2.76	3.58	3.27	4.32	4.50	6.48	10.75	15.68									
\$75,000 under \$100,000	22.02	27.32	3.23	5.03	3.37	4.21	3.52	4.82	4.82	7.21	9.91	15.32									
\$100,000 under \$200,000	22.39	38.08	2.27	3.33	2.84	3.71	2.09	3.17	2.61	4.05	6.46	10.03									
\$200,000 under \$500,000	18.61	27.47	2.06	3.68	3.79	5.24	1.50	2.70	1.93	3.23	5.49	9.63									
\$500,000 under \$1,000,000	22.69	34.20	2.24	4.15	4.00	5.32	1.55	2.82	1.84	2.94	5.84	10.94									
\$1,000,000 under \$1,500,000	24.96	50.02	2.38	4.12	4.42	5.55	1.76	3.08	2.18	2.90	5.97	12.62									
\$1,500,000 under \$2,000,000	17.44	38.10	2.08	4.45	3.56	6.51	1.37	2.64	1.72	2.90	4.75	9.43									
\$2,000,000 under \$5,000,000	11.58	19.16	1.02	2.57	2.06	3.85	0.81	1.27	0.97	1.21	2.44	4.67									
\$5,000,000 under \$10,000,000	11.09	14.68	0.94	2.31	1.96	1.83	0.85	1.15	0.97	0.43	2.20	4.04									
\$10,000,000 or more	--	--	0.04	--	--	--	0.03	0.06	--	0.02	0.20	--									
Taxable returns, total	9.41	12.37	1.12	1.36	1.39	1.71	1.03	1.74	0.58	1.09	3.45	2.71									
No adjusted gross income	59.66	80.44	26.10	15.16	31.85	8.21	27.55	24.29	9.44	6.26	44.29	6.96									
\$1 under \$5,000	--	--	40.88	64.49	82.43	82.43	22.52	51.48	26.39	43.79	35.32	42.70									
\$5,000 under \$10,000	--	--	30.65	37.24	40.73	48.89	22.19	36.06	29.45	56.54	38.38	62.84									
\$10,000 under \$15,000	70.65	70.85	10.40	14.18	14.26	19.02	13.51	23.31	17.53	35.47	35.32	40.68									
\$15,000 under \$20,000	--	--	8.42	11.80	11.57	17.31	11.84	17.83	15.83	25.78	35.72	49.77									
\$20,000 under \$25,000	38.76	43.76	6.75	10.91	8.85	11.96	10.79	15.80	14.47	23.35	28.29	39.87									
\$25,000 under \$30,000	51.11	67.89	6.81	10.71	8.10	12.10	9.27	14.28	12.11	23.96	24.89	35.68									
\$30,000 under \$40,000	** 20.46	** 24.99	4.70	6.99	5.04	6.85	6.72	8.90	9.30	13.83	18.05	25.14									
\$40,000 under \$50,000	**	**	4.76	7.21	4.67	6.18	6.45	8.72	8.78	14.41	17.14	24.36									
\$50,000 under \$75,000	23.83	34.67	2.97	4.83	2.99	3.94	3.56	4.90	4.99	8.00	11.21	16.24									
\$75,000 under \$100,000	22.03	27.33	3.30	5.16	3.48	4.37	3.65	5.46	5.05	8.64	10.36	16.24									
\$100,000 under \$200,000	22.81	38.42	2.30	3.38	2.89	3.85	2.12	3.28	2.64	4.56	6.59	10.21									
\$200,000 under \$500,000	18.72	28.13	2.08	3.70	3.83	5.40	1.51	2.74	1.94	3.69	5.54	9.71									
\$500,000 under \$1,000,000	23.47	35.13	2.25	4.17	4.03	5.42	1.55	2.86	1.84	3.22	5.88	11.09									
\$1,000,000 or more	11.30	17.00	1.00	1.41	1.98	2.26	0.79	1.28	0.47	0.47	2.40	2.10									
Nontaxable returns, total	15.54	20.92	2.15	2.97	1.88	2.39	2.69	2.20	3.31	1.02	8.12	8.92									

Footnotes at end of table.

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

Size of adjusted gross income	Estate and trust—continued				Firm				Social security benefits			
	Net loss		Net income		Net loss		Unemployment compensation		Total		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	10.49	3.14	2.80	3.10	1.43	2.03	0.91	1.26	0.49	0.56	0.63	0.76
No adjusted gross income	** 25.97	** 4.72	11.75	10.04	4.42	3.99	12.18	14.51	2.80	2.97	38.10	45.35
\$1 under \$5,000	**	**	15.58	24.49	12.02	20.17	6.84	8.32	2.13	2.47	26.93	29.35
\$5,000 under \$10,000	** 72.13	** 81.62	15.39	22.00	13.09	19.91	3.83	4.88	1.96	2.21	17.34	19.68
\$10,000 under \$15,000	87.37	99.53	14.14	17.97	9.86	15.66	3.19	4.22	1.86	2.06	13.72	20.62
\$15,000 under \$20,000	69.95	1.66	15.00	18.00	9.92	13.91	3.00	4.03	1.99	2.19	4.22	9.34
\$20,000 under \$25,000	**	**	14.65	19.72	10.30	13.79	3.16	4.28	2.27	2.56	2.76	4.01
\$25,000 under \$30,000	98.82	91.24	18.45	23.09	10.94	14.49	3.52	4.85	2.52	2.82	2.62	3.20
\$30,000 under \$40,000	51.06	57.67	11.26	15.39	7.25	11.28	2.78	3.71	1.91	2.14	1.92	2.14
\$40,000 under \$50,000	49.81	63.57	11.41	16.14	7.78	11.19	3.16	4.32	2.13	2.43	2.13	2.33
\$50,000 under \$75,000	42.99	76.18	7.80	10.41	4.89	7.23	2.40	3.26	1.42	1.61	1.42	1.55
\$75,000 under \$100,000	40.57	44.13	8.59	9.48	5.69	7.57	3.28	4.44	1.87	2.05	1.87	2.05
\$100,000 under \$200,000	24.33	26.38	7.16	7.37	5.35	6.79	3.37	4.47	1.71	1.86	1.71	1.86
\$200,000 under \$500,000	19.26	25.13	8.10	8.38	5.60	6.79	5.49	7.21	2.09	2.28	2.09	2.28
\$500,000 under \$1,000,000	14.33	14.45	9.81	11.70	6.46	6.80	11.70	14.27	2.71	2.93	2.71	2.93
\$1,000,000 under \$1,500,000	11.26	17.74	11.67	14.29	6.99	7.27	13.91	17.63	3.10	3.27	3.10	3.27
\$1,500,000 under \$2,000,000	10.14	13.78	10.60	15.19	5.76	7.76	13.22	15.88	2.94	3.28	2.94	3.28
\$2,000,000 under \$5,000,000	4.58	3.75	6.25	8.78	3.32	4.63	8.31	10.67	1.48	1.61	1.48	1.61
\$5,000,000 under \$10,000,000	3.14	0.27	5.16	4.87	3.06	1.65	12.52	15.13	1.39	1.48	1.39	1.48
\$10,000,000 or more	--	--	--	--	--	--	--	--	0.10	0.09	0.10	0.09
Taxable returns, total	12.10	4.31	3.50	3.56	1.94	2.65	1.16	1.59	0.63	0.70	0.66	0.79
No adjusted gross income	** 57.85	** 4.72	62.76	43.42	57.53	25.27	72.96	77.37	28.80	26.39	68.83	46.06
\$1 under \$5,000	**	**	60.97	71.55	--	--	37.77	40.65	16.47	18.25	--	--
\$5,000 under \$10,000	** 72.26	** 92.54	44.58	65.07	57.77	68.07	13.07	19.47	10.34	12.52	41.78	43.64
\$10,000 under \$15,000	--	--	26.64	33.82	28.64	34.23	5.48	7.34	3.11	3.33	23.10	30.73
\$15,000 under \$20,000	--	--	22.31	29.33	19.69	28.06	4.53	6.23	3.00	3.21	5.44	11.87
\$20,000 under \$25,000	**	**	21.05	27.64	14.43	19.92	4.43	6.06	2.78	3.11	3.25	4.69
\$25,000 under \$30,000	--	--	25.02	27.80	15.20	23.42	4.69	6.50	2.83	3.15	2.93	3.54
\$30,000 under \$40,000	72.53	97.81	14.80	23.90	8.74	14.20	3.39	4.54	2.06	2.29	2.06	2.29
\$40,000 under \$50,000	53.61	63.90	12.96	19.31	8.71	11.68	3.52	4.74	2.21	2.52	2.21	2.42
\$50,000 under \$75,000	45.14	89.06	8.48	11.15	5.08	7.78	2.53	3.42	1.45	1.64	1.45	1.59
\$75,000 under \$100,000	40.97	45.90	8.81	9.93	5.76	7.76	3.33	4.52	1.90	2.09	1.90	2.08
\$100,000 under \$200,000	26.24	42.51	7.25	7.44	5.41	6.95	3.38	4.50	1.72	1.88	1.72	1.88
\$200,000 under \$500,000	20.21	29.32	8.13	8.41	5.63	6.91	5.50	7.23	2.10	2.29	2.10	2.29
\$500,000 under \$1,000,000	14.79	18.01	9.86	11.75	6.49	6.88	10.74	14.30	2.73	2.95	2.73	2.95
\$1,000,000 or more	3.84	2.30	5.40	5.80	3.06	2.34	8.49	10.46	1.48	1.54	1.48	1.54
Nontaxable returns, total	20.43	4.38	5.46	6.89	3.19	3.53	1.89	2.16	0.90	1.04	2.38	3.37

Footnotes at end of table.

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

Size of adjusted gross income	Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns (109)	Amount (110)	Net income		Net loss		Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
			Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)						
All returns, total	3.52	3.72	1.02	2.04	4.90	5.23	2.16	1.10	1.94	2.64	4.48	6.89
No adjusted gross income	7.64	8.48	5.68	6.71	13.44	8.49	2.42	1.15	12.55	15.30	17.02	10.69
\$1 under \$5,000	9.97	11.19	4.73	21.13	25.95	35.66	10.00	30.37	12.88	15.36	32.50	41.61
\$5,000 under \$10,000	19.42	22.19	4.91	11.31	25.99	36.59	11.20	14.83	10.27	15.07	21.99	25.94
\$10,000 under \$15,000	19.00	20.79	4.94	7.41	26.65	41.28	12.09	19.67	10.10	13.33	22.84	38.65
\$15,000 under \$20,000	19.94	23.37	5.10	9.22	30.00	37.01	14.13	19.26	9.73	13.29	21.74	31.05
\$20,000 under \$25,000	25.92	26.67	5.32	9.81	32.06	54.05	17.89	24.52	9.31	13.53	25.17	35.07
\$25,000 under \$30,000	29.06	30.41	5.60	10.60	25.29	40.18	21.19	27.71	9.42	13.88	24.55	44.46
\$30,000 under \$40,000	19.97	20.78	4.28	7.99	22.73	30.68	16.16	23.21	6.49	9.70	18.36	36.63
\$40,000 under \$50,000	19.64	20.60	4.04	8.62	24.13	35.31	17.94	21.43	6.98	10.31	15.60	23.58
\$50,000 under \$75,000	16.78	17.41	2.81	6.71	17.21	36.25	12.95	17.01	4.82	7.79	10.63	29.89
\$75,000 under \$100,000	19.14	18.04	3.19	7.76	22.52	24.86	19.48	20.75	5.41	9.44	13.29	19.18
\$100,000 under \$200,000	10.72	10.24	2.41	6.13	12.13	20.09	13.37	12.45	4.51	7.53	12.28	19.18
\$200,000 under \$500,000	8.16	7.82	2.33	6.80	8.19	10.39	11.09	9.92	5.20	8.97	11.28	23.65
\$500,000 under \$1,000,000	7.93	8.00	2.55	8.33	8.16	14.61	11.38	8.40	6.67	11.46	8.46	30.19
\$1,000,000 under \$1,500,000	9.29	9.57	2.81	10.12	8.78	13.37	11.64	7.16	7.41	13.42	7.54	26.96
\$1,500,000 under \$2,000,000	7.07	7.40	2.45	8.06	6.79	13.27	10.13	9.39	5.44	9.46	5.41	10.48
\$2,000,000 under \$5,000,000	4.62	4.69	1.19	4.93	4.01	9.05	5.10	4.43	3.58	6.15	2.68	16.05
\$5,000,000 under \$10,000,000	4.66	4.75	1.08	3.68	3.81	2.15	2.77	0.54	3.64	5.72	1.99	28.54
\$10,000,000 or more	--	--	0.05	0.12	0.50	0.02	--	--	--	--	0.13	0.26
Taxable returns, total	5.58	5.49	1.18	2.29	6.02	6.97	6.48	2.52	2.20	2.99	5.15	10.32
No adjusted gross income	61.63	49.40	26.11	31.12	24.58	24.38	18.65	3.44	36.57	48.37	18.77	4.45
\$1 under \$5,000	99.95	99.95	9.33	10.90	--	--	57.30	43.27	44.66	45.84	99.95	99.95
\$5,000 under \$10,000	--	--	11.19	16.61	98.71	98.31	70.17	72.03	31.96	44.72	70.65	70.87
\$10,000 under \$15,000	37.80	45.08	8.71	13.53	70.57	68.48	40.18	42.23	22.83	25.87	42.66	49.81
\$15,000 under \$20,000	27.51	32.02	7.61	12.60	50.44	64.04	30.82	35.55	17.22	23.40	27.34	40.77
\$20,000 under \$25,000	44.13	44.97	7.23	13.07	51.19	78.55	29.83	40.23	11.85	18.13	27.61	37.58
\$25,000 under \$30,000	45.92	49.11	7.32	14.03	31.44	41.28	32.42	37.31	12.71	16.79	35.66	68.39
\$30,000 under \$40,000	23.45	25.00	5.13	9.77	25.07	33.29	28.78	34.11	7.58	11.31	21.24	41.33
\$40,000 under \$50,000	25.20	25.96	4.51	9.64	27.74	42.02	26.66	28.07	7.48	10.71	17.47	22.46
\$50,000 under \$75,000	20.16	20.90	2.98	7.26	18.97	41.19	16.34	19.48	5.00	7.93	11.17	32.45
\$75,000 under \$100,000	22.16	21.53	3.26	8.01	24.19	28.63	23.95	24.96	5.54	8.99	13.69	19.46
\$100,000 under \$200,000	11.96	11.78	2.43	6.22	12.72	21.54	14.41	14.29	4.56	7.67	12.78	19.36
\$200,000 under \$500,000	9.14	8.87	2.35	6.92	8.50	10.96	11.60	10.96	5.29	9.73	11.84	25.07
\$500,000 under \$1,000,000	8.63	8.76	2.56	8.47	8.40	15.48	11.80	9.08	6.84	12.96	8.72	33.61
\$1,000,000 or more	4.70	4.90	1.20	2.53	3.95	3.14	5.11	1.99	3.56	3.45	2.27	10.04
Nontaxable returns, total	4.67	5.20	2.11	4.36	8.40	7.44	2.28	1.20	4.11	5.04	9.05	9.22

Footnotes at end of table.

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

Size of adjusted gross income	Statutory adjustments											
	Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	0.36	0.65	1.66	1.90	0.96	1.31	1.50	1.58	1.36	1.59	2.68	1.20
No adjusted gross income	2.82	4.20	15.39	17.34	8.46	10.54	21.92	22.58	6.75	7.61	15.35	9.86
\$1 under \$5,000	2.07	5.29	17.28	20.65	7.80	10.93	20.65	29.79	5.49	6.10	37.54	76.63
\$5,000 under \$10,000	1.73	3.34	14.06	18.47	6.47	8.87	19.69	20.14	4.79	5.44	31.66	45.83
\$10,000 under \$15,000	1.65	3.65	11.49	14.06	5.41	7.59	14.33	15.02	6.58	7.46	29.08	29.61
\$15,000 under \$20,000	2.00	3.47	9.90	12.34	4.60	6.25	10.29	10.52	6.71	7.80	29.15	62.91
\$20,000 under \$25,000	2.18	3.70	8.49	10.47	4.27	5.88	9.51	9.69	7.73	9.12	28.13	45.99
\$25,000 under \$30,000	2.24	3.84	7.63	9.22	4.09	5.46	10.51	11.06	8.44	10.21	27.66	39.16
\$30,000 under \$40,000	1.60	2.76	5.19	6.38	2.78	3.73	5.31	5.44	6.03	7.22	19.25	35.51
\$40,000 under \$50,000	1.65	3.32	5.44	6.83	2.87	3.79	4.98	5.11	6.38	7.75	16.71	21.35
\$50,000 under \$75,000	1.11	2.16	3.67	4.53	2.07	2.78	3.30	3.46	3.72	4.41	10.01	12.11
\$75,000 under \$100,000	1.40	2.49	4.38	5.11	2.66	3.44	3.52	3.75	5.03	6.03	10.92	12.25
\$100,000 under \$200,000	1.02	1.72	3.66	3.91	2.67	3.69	2.86	3.08	2.30	2.66	6.04	6.99
\$200,000 under \$500,000	1.20	1.87	5.14	5.37	--	--	5.03	5.22	--	--	4.35	5.34
\$500,000 under \$1,000,000	1.46	2.18	6.47	6.91	--	--	**9.22	**9.37	--	--	3.81	4.47
\$1,000,000 under \$1,500,000	1.71	2.61	7.37	7.90	--	--	**	**	--	--	3.68	4.44
\$1,500,000 under \$2,000,000	1.39	2.52	5.74	6.03	--	--	**	**	--	--	2.76	3.71
\$2,000,000 under \$5,000,000	0.77	1.32	3.92	4.09	--	--	**	**	--	--	1.44	1.81
\$5,000,000 under \$10,000,000	0.79	1.25	4.43	4.64	--	--	**	**	--	--	1.31	1.63
\$10,000,000 or more	0.05	0.22	--	--	--	--	**	**	--	--	--	--
Taxable returns, total	0.48	0.74	1.80	2.03	1.09	1.47	1.59	1.68	1.71	2.02	2.80	1.20
No adjusted gross income	25.43	14.92	33.72	32.90	96.89	99.14	--	--	89.19	84.50	80.60	80.60
\$1 under \$5,000	19.77	31.40	99.95	99.95	--	--	--	--	--	--	70.94	78.73
\$5,000 under \$10,000	7.84	29.80	49.98	66.54	35.82	45.93	99.95	99.95	57.70	57.90	98.78	70.93
\$10,000 under \$15,000	4.05	7.31	29.17	38.53	9.07	13.04	24.32	25.24	16.36	19.16	77.81	68.84
\$15,000 under \$20,000	3.34	5.71	13.91	17.79	5.83	7.98	14.75	15.18	13.70	16.23	46.31	88.15
\$20,000 under \$25,000	3.14	5.19	10.79	12.96	5.34	7.12	12.97	13.28	14.94	18.97	38.23	72.26
\$25,000 under \$30,000	2.99	5.13	9.17	11.04	4.89	6.40	12.91	13.53	17.66	22.37	37.74	46.64
\$30,000 under \$40,000	1.94	3.41	5.92	7.26	3.12	4.20	6.14	6.28	9.33	11.65	28.31	54.13
\$40,000 under \$50,000	1.88	3.86	5.83	7.15	3.17	4.17	5.52	5.66	7.41	9.17	21.14	24.45
\$50,000 under \$75,000	1.19	2.34	3.82	4.70	2.20	2.97	3.46	3.62	3.97	4.74	11.33	13.81
\$75,000 under \$100,000	1.44	2.54	4.43	5.19	2.71	3.51	3.56	3.79	5.22	6.34	11.38	13.09
\$100,000 under \$200,000	1.03	1.74	3.67	3.93	2.68	3.70	2.86	3.08	2.31	2.67	6.10	7.13
\$200,000 under \$500,000	1.21	1.88	5.16	5.39	--	--	5.03	5.23	--	--	4.38	5.36
\$500,000 under \$1,000,000	1.46	2.19	6.49	6.94	--	--	**9.23	**9.39	--	--	3.83	4.48
\$1,000,000 or more	0.76	0.86	3.79	4.12	--	--	**	**	--	--	1.41	0.86
Nontaxable returns, total	0.66	1.46	4.31	5.36	2.18	2.96	4.55	4.77	2.27	2.58	8.99	8.22

Footnotes at end of table.

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

Size of adjusted gross income	Statutory adjustments—continued											
	Health savings account deduction		Deduction for one-half of self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
No adjusted gross income	2.83	2.94	0.39	0.70	2.78	4.15	1.87	1.77	2.46	6.05	3.41	3.20
\$1 under \$5,000	14.15	14.50	3.63	4.89	18.83	41.21	22.91	22.75	12.41	18.23	14.67	12.74
\$5,000 under \$10,000	36.21	52.41	2.31	3.26	22.31	35.10	42.38	48.91	12.10	48.92	30.91	37.83
\$10,000 under \$15,000	38.83	47.28	1.91	2.22	18.86	29.68	29.52	51.68	11.37	25.99	29.18	34.59
\$15,000 under \$20,000	25.89	32.01	1.80	2.14	14.98	19.85	31.78	78.46	10.67	24.00	27.01	46.41
\$20,000 under \$25,000	23.91	32.32	2.41	2.96	11.36	15.69	27.17	56.54	10.62	25.11	23.50	32.97
\$25,000 under \$30,000	17.71	21.44	2.84	3.61	12.14	17.00	25.95	27.30	10.93	21.86	27.33	35.46
\$30,000 under \$40,000	18.31	21.62	3.05	4.13	11.46	15.64	21.48	29.22	11.26	32.69	20.39	23.57
\$40,000 under \$50,000	11.93	14.93	2.32	3.32	8.03	11.55	15.71	19.31	7.96	21.30	14.45	16.52
\$50,000 under \$75,000	12.06	14.61	2.43	3.69	8.36	12.58	14.37	18.32	9.55	22.21	13.91	18.49
\$75,000 under \$100,000	7.75	9.31	1.67	2.68	6.49	9.55	8.58	12.21	6.03	14.50	8.70	11.14
\$100,000 under \$200,000	8.33	9.59	2.08	3.12	8.81	12.04	8.07	10.80	7.61	18.41	10.82	13.57
\$200,000 under \$500,000	5.60	6.02	1.49	2.09	7.19	10.62	3.65	4.34	6.32	16.44	7.07	7.96
\$500,000 under \$1,000,000	4.66	4.81	1.45	1.97	8.68	12.74	2.52	2.89	7.03	18.71	6.26	7.08
\$1,000,000 under \$1,500,000	5.37	5.67	1.75	2.35	15.92	21.88	2.86	3.23	9.66	23.10	6.84	7.61
\$1,500,000 under \$2,000,000	6.60	6.98	2.10	3.07	19.91	40.50	3.53	4.09	10.57	18.82	7.69	8.93
\$2,000,000 under \$5,000,000	5.65	5.98	1.81	3.34	14.81	28.42	2.97	4.33	8.11	16.23	6.30	9.72
\$5,000,000 under \$10,000,000	4.01	4.25	0.99	1.71	11.18	15.29	1.94	2.90	5.23	11.59	3.60	5.15
\$10,000,000 or more	4.99	5.57	0.98	1.72	14.85	21.49	2.07	3.71	5.29	12.68	3.65	4.63
Taxable returns, total	3.06	3.14	0.65	0.88	3.14	4.61	1.90	1.75	2.87	6.75	3.68	3.38
No adjusted gross income	--	--	27.00	16.60	99.23	99.52	47.34	40.69	82.82	81.68	23.67	7.46
\$1 under \$5,000	--	--	24.04	27.29	--	--	--	--	40.80	73.06	--	--
\$5,000 under \$10,000	--	--	8.50	11.10	45.21	62.87	--	--	41.19	79.52	--	--
\$10,000 under \$15,000	72.28	94.08	4.92	6.28	26.10	34.61	--	--	17.44	35.37	43.03	53.30
\$15,000 under \$20,000	36.74	50.97	4.72	5.95	14.43	20.41	49.06	51.07	15.41	36.17	26.81	34.38
\$20,000 under \$25,000	22.31	26.77	4.55	5.95	15.01	21.89	40.79	42.83	13.87	32.18	36.26	36.73
\$25,000 under \$30,000	25.63	29.32	4.51	6.25	14.49	20.24	26.66	34.32	14.20	26.28	25.90	30.75
\$30,000 under \$40,000	14.35	18.40	3.13	4.64	9.05	12.72	17.99	21.03	8.73	23.70	16.12	18.96
\$40,000 under \$50,000	14.27	17.14	2.95	4.49	9.27	13.95	15.99	20.50	10.29	24.03	14.99	19.80
\$50,000 under \$75,000	8.28	10.01	1.82	2.93	6.92	10.28	9.05	12.89	6.35	15.39	8.93	11.51
\$75,000 under \$100,000	8.53	9.85	2.14	3.24	8.86	12.13	8.23	10.19	7.80	18.77	10.93	13.81
\$100,000 under \$200,000	5.66	6.11	1.50	2.11	7.21	10.65	3.67	4.37	6.38	16.54	7.13	8.05
\$200,000 under \$500,000	4.68	4.83	1.45	1.98	8.70	12.79	2.52	2.89	7.07	19.06	6.29	7.14
\$500,000 under \$1,000,000	5.39	5.69	1.76	2.36	16.01	22.00	2.86	3.23	9.71	23.28	6.87	7.66
\$1,000,000 or more	3.68	3.90	0.97	1.11	10.77	22.53	1.84	2.19	5.05	6.98	3.55	3.48
Nontaxable returns, total	7.49	8.61	0.69	1.21	6.09	9.50	9.31	15.57	4.81	13.35	9.20	9.77

Footnotes at end of table.

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

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

Size of adjusted gross income	Statutory adjustments—continued										Additional standard deduction		Real estate tax and net disaster loss deduction	
	Self-employed health insurance deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [1]		Basic standard deduction		Additional standard deduction		Real estate tax and net disaster loss deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)		
No adjusted gross income	1.12	1.24	8.20	13.53	7.31	12.10	0.15	0.20	0.76	0.79	0.68	0.73		
\$1 under \$5,000	5.38	5.94	48.31	56.77	42.39	43.65	--	--	--	--	--	--		
\$5,000 under \$10,000	7.22	9.39	51.58	64.74	99.92	99.92	0.83	0.95	2.76	2.83	7.23	8.02		
\$10,000 under \$15,000	6.49	7.98	38.70	59.70	73.89	99.26	0.82	0.86	2.49	2.56	4.56	4.91		
\$15,000 under \$20,000	6.11	7.40	38.60	45.46	45.61	61.88	0.86	0.89	2.27	2.35	3.15	3.41		
\$20,000 under \$25,000	6.65	7.99	45.61	53.06	41.22	53.69	0.91	0.94	2.43	2.51	2.79	3.05		
\$25,000 under \$30,000	6.17	7.89	51.41	66.24	32.81	45.30	1.00	1.04	2.93	3.06	2.71	2.96		
\$30,000 under \$40,000	6.44	7.74	59.02	79.00	29.83	47.88	1.10	1.14	3.28	3.42	2.79	3.02		
\$40,000 under \$50,000	4.98	6.08	38.10	61.02	29.57	46.87	0.88	0.92	2.55	2.66	2.02	2.17		
\$50,000 under \$75,000	5.08	6.21	32.11	40.35	21.42	43.07	1.08	1.13	3.00	3.14	2.11	2.27		
\$75,000 under \$100,000	3.57	4.34	16.57	24.84	16.82	31.06	0.85	0.89	2.18	2.31	1.44	1.53		
\$100,000 under \$200,000	4.18	5.02	23.39	34.57	21.95	44.32	1.50	1.53	3.13	3.29	2.04	2.13		
\$200,000 under \$500,000	2.58	3.03	** 14.79	** 19.23	15.56	25.02	1.97	2.00	3.63	3.79	2.63	2.71		
\$500,000 under \$1,000,000	2.14	2.43	**	**	18.56	25.78	4.15	4.28	7.07	7.32	5.72	5.96		
\$1,000,000 under \$1,500,000	2.30	2.59	**	**	23.26	33.29	5.55	5.67	10.13	10.24	8.31	8.52		
\$1,500,000 under \$2,000,000	2.64	3.10	--	--	27.82	33.78	7.16	7.32	13.06	13.68	10.55	10.80		
\$2,000,000 under \$5,000,000	2.28	2.45	--	--	22.98	42.60	5.64	5.84	12.10	12.59	8.55	8.75		
\$5,000,000 under \$10,000,000	1.29	1.52	--	--	15.07	27.74	4.17	4.31	8.36	9.04	6.67	6.87		
\$10,000,000 or more	1.35	1.61	--	--	15.82	3.20	5.12	5.30	11.25	12.06	9.70	9.95		
Taxable returns, total	0.08	0.12	**	**	--	--	--	--	--	--	--	--		
No adjusted gross income	1.31	1.40	9.17	16.10	8.33	13.37	0.33	0.35	0.96	1.00	0.77	0.83		
\$1 under \$5,000	** 36.13	** 32.10	--	--	82.43	82.43	--	--	--	--	--	--		
\$5,000 under \$10,000	**	**	99.93	99.93	--	--	4.19	5.08	57.70	57.70	44.70	57.63		
\$10,000 under \$15,000	38.49	45.14	72.28	98.52	--	--	1.88	1.90	51.01	51.78	26.98	27.79		
\$15,000 under \$20,000	13.09	17.14	72.43	77.29	70.67	74.66	1.48	1.48	3.49	3.50	4.90	5.14		
\$20,000 under \$25,000	11.49	14.19	51.15	59.00	99.95	99.95	1.34	1.36	3.49	3.53	4.18	4.36		
\$25,000 under \$30,000	8.89	11.84	60.02	77.70	50.85	60.34	1.36	1.41	3.26	3.39	3.42	3.75		
\$30,000 under \$40,000	8.58	10.70	59.02	79.00	41.21	61.96	1.42	1.47	3.43	3.58	3.37	3.66		
\$40,000 under \$50,000	6.47	7.83	45.24	58.37	36.13	55.42	1.03	1.07	2.61	2.72	2.31	2.47		
\$50,000 under \$75,000	6.13	7.71	41.19	56.26	25.18	55.27	1.17	1.22	3.03	3.17	2.28	2.45		
\$75,000 under \$100,000	3.94	4.85	16.78	24.93	18.36	33.89	0.88	0.92	2.19	2.31	1.47	1.57		
\$100,000 under \$200,000	4.38	5.20	26.06	39.84	22.27	45.57	1.51	1.53	3.13	3.29	2.05	2.13		
\$200,000 under \$500,000	2.61	3.08	** 14.95	** 19.56	15.57	25.02	1.97	2.01	3.63	3.80	2.63	2.71		
\$500,000 under \$1,000,000	2.15	2.44	**	**	18.62	26.27	4.21	4.34	7.09	7.34	5.73	5.98		
\$1,000,000 or more	2.31	2.60	**	**	23.34	33.34	5.68	5.78	10.17	10.27	8.34	8.55		
Nontaxable returns, total	1.26	1.44	**	**	14.40	13.64	4.05	4.21	8.14	8.59	6.26	6.46		
Total	2.30	2.77	18.27	24.83	15.25	28.42	0.34	0.37	1.34	1.39	1.57	1.72		

Footnotes at end of table.

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

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital contraction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
All returns, total	0.27	0.27	0.15	0.15	19.63	19.76	0.13	0.11	0.65	0.70	0.13	0.14
No adjusted gross income	--	--	1.62	1.62	56.59	22.62	--	--	16.86	13.38	14.21	13.36
\$1 under \$5,000	4.23	5.46	1.30	1.30	--	--	3.46	4.53	56.26	78.75	4.07	6.30
\$5,000 under \$10,000	3.51	4.25	1.07	1.07	99.91	99.91	1.66	2.20	56.95	46.46	1.68	2.41
\$10,000 under \$15,000	2.96	3.49	1.00	1.00	95.76	98.36	1.18	1.35	42.74	40.44	1.19	1.42
\$15,000 under \$20,000	2.62	3.23	1.02	1.02	--	--	1.06	1.19	35.56	39.31	1.07	1.23
\$20,000 under \$25,000	2.45	2.77	1.09	1.09	--	--	1.01	1.15	46.95	55.99	1.01	1.19
\$25,000 under \$30,000	2.27	2.51	1.17	1.17	98.26	98.26	1.02	1.14	39.40	36.70	1.03	1.19
\$30,000 under \$40,000	1.45	1.63	0.89	0.89	58.85	97.07	0.75	0.82	56.20	58.84	0.75	0.85
\$40,000 under \$50,000	1.39	1.56	0.99	1.00	--	--	0.82	0.87	32.91	51.66	0.82	0.91
\$50,000 under \$75,000	0.82	1.03	0.84	0.84	79.71	99.45	0.49	0.53	9.10	13.50	0.50	0.57
\$75,000 under \$100,000	0.94	1.07	0.87	0.87	70.60	79.00	0.75	0.76	7.32	21.98	0.75	0.80
\$100,000 under \$200,000	0.69	0.69	0.62	0.63	45.09	60.55	0.52	0.53	2.14	3.30	0.52	0.55
\$200,000 under \$500,000	0.69	0.78	0.76	0.81	28.91	72.26	0.66	0.63	0.73	1.04	0.66	0.63
\$500,000 under \$1,000,000	1.04	1.19	1.18	1.19	30.78	51.49	1.02	0.93	1.53	1.92	1.01	0.94
\$1,000,000 under \$1,500,000	1.28	1.47	1.45	1.47	25.71	45.86	1.26	1.24	2.38	3.12	1.25	1.27
\$1,500,000 under \$2,000,000	0.97	1.55	1.10	1.10	17.44	45.91	0.95	0.97	2.00	3.22	0.95	1.00
\$2,000,000 under \$5,000,000	0.56	0.73	0.65	0.66	9.42	33.24	0.55	0.49	1.22	1.73	0.55	0.51
\$5,000,000 under \$10,000,000	0.63	0.64	0.71	0.72	8.76	40.23	0.62	0.55	1.16	1.23	0.62	0.58
\$10,000,000 or more	0.03	0.06	0.03	0.03	--	--	0.03	0.03	0.06	0.10	0.03	0.04
Taxable returns, total	0.30	0.27	0.20	0.20	20.76	18.92	0.16	0.12	0.65	0.70	0.16	0.14
No adjusted gross income	--	--	20.31	20.32	--	--	--	--	17.92	14.43	17.60	14.43
\$1 under \$5,000	30.85	29.80	57.60	57.79	--	--	4.15	5.11	56.26	78.75	4.15	6.39
\$5,000 under \$10,000	18.24	24.89	5.69	5.70	99.91	99.91	1.87	2.34	57.24	49.76	1.87	2.54
\$10,000 under \$15,000	7.39	7.65	1.65	1.65	--	--	1.45	1.64	43.38	44.19	1.45	1.72
\$15,000 under \$20,000	4.61	4.80	1.36	1.36	--	--	1.29	1.36	35.56	39.31	1.29	1.39
\$20,000 under \$25,000	3.69	3.89	1.36	1.36	--	--	1.27	1.37	51.06	62.68	1.27	1.40
\$25,000 under \$30,000	3.09	3.26	1.38	1.38	--	--	1.28	1.36	42.90	39.12	1.28	1.39
\$30,000 under \$40,000	1.80	1.93	0.96	0.96	72.64	71.86	0.88	0.92	61.18	60.75	0.88	0.95
\$40,000 under \$50,000	1.59	1.72	1.03	1.03	--	--	0.90	0.94	36.16	53.75	0.90	0.97
\$50,000 under \$75,000	0.89	0.98	0.66	0.66	99.48	99.48	0.53	0.56	9.42	14.02	0.53	0.60
\$75,000 under \$100,000	0.97	1.07	0.88	0.88	73.67	79.94	0.76	0.77	7.43	22.09	0.76	0.81
\$100,000 under \$200,000	0.60	0.69	0.63	0.63	50.52	73.03	0.52	0.53	2.15	3.31	0.52	0.55
\$200,000 under \$500,000	0.69	0.80	0.76	0.82	29.78	65.78	0.67	0.63	0.74	1.04	0.66	0.64
\$500,000 under \$1,000,000	1.05	1.24	1.18	1.19	30.99	53.52	1.02	0.94	1.53	1.92	1.02	0.94
\$1,000,000 or more	0.56	0.34	0.67	0.68	9.26	21.97	0.55	0.22	1.17	0.83	0.55	0.24
Non-taxable returns, total	0.98	1.15	0.41	0.41	49.65	47.30	0.66	0.94	15.65	11.50	0.68	1.04

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Other adjustments does not include the foreign housing adjustment.

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

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

Age [1]	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns	142,450,569	8,262,860,170	119,578,500	5,950,634,829	62,449,609	223,291,064	6,453,113	79,821,721	31,043,113	219,330,668	26,409,275	158,975,193		
Under 18	2,708,155	12,520,160	2,035,633	8,369,726	795,381	618,256	86,862	166,855	675,194	1,054,926	622,175	678,324		
18 under 26	23,171,781	378,716,530	22,340,757	361,757,186	4,314,924	2,105,644	163,190	266,897	1,671,093	2,279,333	1,454,778	1,617,503		
26 under 35	24,104,248	1,040,274,498	22,881,196	979,188,471	6,416,509	5,319,534	242,516	1,229,188	2,281,760	4,823,126	1,891,073	3,358,412		
35 under 45	26,519,702	1,815,508,384	24,629,503	1,543,631,391	9,912,861	21,275,579	565,308	4,283,191	4,143,442	17,632,053	3,464,240	11,749,881		
45 under 55	26,272,336	2,149,168,340	24,098,795	1,720,160,218	12,903,033	38,007,101	1,106,207	12,197,357	6,191,251	39,301,708	5,219,625	27,761,619		
55 under 65	19,672,834	1,631,119,861	16,515,402	1,081,000,750	12,124,982	49,614,864	1,383,091	18,213,157	6,403,640	50,530,330	5,412,469	36,807,813		
65 and over	20,001,512	1,235,552,396	7,077,215	256,527,085	15,981,920	106,350,086	2,906,139	43,465,076	9,676,732	103,709,192	8,344,915	77,001,642		
Age [1]	State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions		Sales of capital assets			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns	22,819,648	27,569,477	436,700	8,779,355	16,434,476	324,880,224	5,677,211	60,645,941	3,321,856	2,693,831	8,052,357	495,146,902		
Under 18	13,795	16,420	* 1,003	* 1	58,342	192,573	6,474	27,389	125,623	89,288	175,733	1,584,716		
18 under 26	281,325	179,677	* 1,654	* 2,762	1,272,484	8,467,551	204,396	1,258,405	295,340	137,584	411,509	3,515,547		
26 under 35	3,085,881	2,580,590	13,934	171,716	2,691,115	32,208,073	804,119	6,523,906	332,187	129,848	564,869	13,081,980		
35 under 45	5,785,298	6,655,142	72,578	1,250,424	3,854,849	71,465,529	1,332,299	14,170,597	491,747	288,966	1,062,369	82,558,916		
45 under 55	6,673,387	8,189,349	148,497	3,199,478	4,035,486	98,402,382	1,447,494	16,703,613	617,309	525,884	1,599,667	126,113,517		
55 under 65	4,687,663	6,141,900	128,672	2,853,348	2,846,930	79,329,729	1,145,298	12,765,036	616,026	564,619	1,596,346	117,558,437		
65 and over	2,282,298	3,806,399	70,362	1,301,627	1,675,270	34,814,388	737,132	9,196,996	843,625	957,643	2,641,864	150,733,789		
Age [1]	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
All returns	12,356,862	28,568,091	2,511,595	39,035,510	8,527,990	323,796,865	1,625,643	96,636,961	2,426,081	17,897,059	7,213,585	190,136,767		
Under 18	270,298	564,065	55,261	134,586	197,711	967,259	34,914	202,327	51,133	66,598	160,426	602,116		
18 under 26	574,058	1,012,331	128,787	301,652	371,032	2,706,090	56,926	403,719	129,447	201,051	306,270	1,653,591		
26 under 35	846,540	1,608,383	253,813	2,594,310	599,288	8,972,865	85,786	2,244,090	245,127	1,080,129	512,984	5,614,724		
35 under 45	1,669,679	3,689,164	445,103	13,238,320	1,188,713	38,603,179	249,606	12,444,169	438,424	4,039,039	985,973	21,570,106		
45 under 55	2,492,098	5,765,675	514,689	10,610,568	1,745,461	76,553,666	364,399	25,816,529	503,988	4,683,882	1,462,786	42,189,907		
55 under 65	2,669,054	6,456,564	444,376	5,572,114	1,894,573	87,827,834	369,716	27,381,985	421,354	3,955,639	1,610,900	52,592,121		
65 and over	3,835,136	9,471,909	689,565	6,585,961	2,531,211	108,165,971	464,295	28,144,142	636,607	3,880,721	2,174,246	65,914,203		

Footnotes at end of table.

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

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

Age [1]		Sales of capital assets reported on Form 1040, Schedule D—continued											
		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns	278,362	224,230	2,711,141	458,604	20,047,019	760,264	44,215,855	8,346,165	528,065,348	9,822,021	299,101,415		
Under 18	3,244	5,431	2,821	7,470	62,523	21,297	167,785	191,961	1,663,055	222,493	1,531,786		
18 under 26	2,968	8,793	11,251	11,525	101,218	33,127	657,332	397,229	3,623,530	458,294	2,957,565		
26 under 35	14,782	598,077	79,032	28,617	1,243,997	52,488	1,342,913	515,459	12,004,982	560,129	6,910,108		
35 under 45	42,856	4,762,960	45,682	68,844	6,360,690	96,970	6,023,177	1,015,070	76,770,433	1,203,281	30,383,862		
45 under 55	62,714	2,446,139	57,004	744,267	100,475	5,718,269	154,189	10,050,686	131,847,812	1,927,126	64,204,431		
55 under 65	67,519	1,655,425	50,573	643,254	108,334	3,115,276	178,517	10,364,699	130,148,786	2,143,208	80,963,259		
65 and over	84,280	1,500,251	43,175	740,421	133,339	3,445,046	223,676	15,609,263	172,006,751	3,307,490	112,150,404		

Age [1]		Sales of capital assets reported on Form 1040, Schedule D—continued											
		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns	5,372,864	236,877,136	7,751,036	153,156,065	3,899,085	166,502,854	2,123,726	180,108,472	201,788	3,607,724	139,603,914		
Under 18	125,817	649,171	176,730	965,625	83,070	558,387	15,211	530,871	5,283	4,197	400,665		
18 under 26	272,865	1,380,898	341,860	1,688,744	167,411	1,183,014	26,969	581,694	8,651	16,330	1,586,199		
26 under 35	313,031	4,597,840	459,865	3,879,970	151,506	3,044,103	85,111	4,056,543	13,527	108,541	3,774,093		
35 under 45	614,489	30,149,637	898,728	15,076,725	490,685	16,611,065	256,166	26,061,307	42,394	701,925	24,076,046		
45 under 55	1,042,664	55,244,871	1,471,519	32,339,471	791,355	35,890,695	422,617	45,546,476	49,892	924,339	38,073,964		
55 under 65	1,133,458	59,203,349	1,678,496	41,021,253	862,027	46,308,548	503,774	46,754,391	43,919	873,474	32,473,065		
65 and over	1,870,540	85,651,370	2,723,837	58,166,278	1,353,032	62,907,042	813,878	56,577,189	38,121	978,918	39,219,881		

Age [1]		Sales of capital assets reported on Form 1040, Schedule D—cont.				Taxable IRA distributions				
		Schedule D capital gain distributions		Net gain		Net loss		Amount		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
All returns	738,746	23,664,372	8,222,468	19,259,874	773,209	12,952,759	949,400	20,764,121	11,259,424	162,150,226
Under 18	14,342	104,147	217,972	202,918	* 3,525	* 763	1,665	627	* 4,556	* 12,199
18 under 26	25,701	286,413	332,161	291,676	12,499	80,307	20,831	153,426	80,552	252,306
26 under 35	44,727	731,721	410,685	430,733	55,778	558,690	71,380	1,157,460	314,295	1,916,616
35 under 45	89,755	3,119,629	845,910	1,608,923	125,469	3,187,215	187,791	4,369,275	643,560	6,785,961
45 under 55	164,399	5,824,627	1,505,035	3,723,762	195,626	3,711,052	245,423	6,050,465	980,695	13,557,230
55 under 65	181,758	5,996,466	1,827,534	4,940,357	186,777	2,597,907	223,114	4,834,679	1,811,918	37,191,408
65 and over	218,066	7,601,370	3,083,170	8,061,506	193,535	2,816,825	199,196	4,198,188	7,423,948	102,434,506

Footnotes at end of table.

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

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

Age [1]	Pensions and annuities				Rent				Royalty			
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns	28,011,742	844,774,212	25,540,246	506,269,008	4,040,040	60,072,010	5,672,498	75,494,386	1,714,045	26,573,738	35,714	208,904
Under 18	22,068	285,533	21,065	189,933	* 660	* 24,888	* 3,974	* 3,974	9,593	39,220	**	**
18 under 26	430,136	1,240,901	368,455	756,429	17,196	152,836	47,202	385,224	18,920	215,487	** 1,003	** 5,019
26 under 35	1,429,498	10,960,427	1,064,446	4,957,389	146,826	971,392	540,104	6,699,366	51,750	835,996	4,041	24,823
35 under 45	2,287,698	43,550,800	1,733,411	17,101,506	452,552	4,502,807	1,184,903	17,048,671	140,174	1,574,331	4,839	24,551
45 under 55	3,235,966	98,566,241	2,568,661	37,325,892	827,064	10,833,038	1,559,373	21,948,154	315,808	4,405,680	8,000	52,871
55 under 65	6,544,118	273,633,042	6,023,753	146,558,254	1,008,263	15,788,106	1,301,162	17,973,823	431,217	7,150,882	9,095	38,062
65 and over	14,062,259	416,537,468	13,770,454	299,379,605	1,587,480	27,798,945	1,038,408	11,435,175	746,582	12,352,141	8,736	63,578
	Partnership and S Corporation											
	Total rental and royalty											
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns	452,563	5,127,721	108,679	584,710	5,609,546	90,085,275	4,935,836	57,144,996	4,950,294	542,454,108	2,959,193	175,483,983
Under 18	--	--	--	--	9,633	60,992	* 685	* 852	33,759	526,170	13,380	157,644
18 under 26	* 2,800	* 20,047	**	**	38,234	386,779	43,888	358,818	99,441	2,526,334	54,867	840,000
26 under 35	7,962	33,722	** 1,365	** 4,034	199,230	1,780,139	483,922	5,492,247	405,430	21,394,165	260,659	7,129,842
35 under 45	18,565	54,332	5,465	21,881	572,816	5,924,200	999,349	12,481,037	1,075,660	121,431,337	603,746	30,593,368
45 under 55	53,191	456,205	14,431	85,088	1,093,361	15,247,894	1,322,244	16,216,715	1,349,184	179,215,248	786,933	53,954,958
55 under 65	78,350	644,137	30,747	176,465	1,371,046	23,189,976	1,133,217	13,289,428	1,082,991	135,777,699	674,417	44,077,277
65 and over	291,695	3,919,278	56,672	297,243	2,325,225	43,495,295	952,531	9,305,900	903,829	81,583,156	565,191	38,735,903
	Estate and trust											
	Net income		Net loss		Net income		Net loss		Unemployment compensation		Social security benefits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns	566,364	21,897,797	48,085	3,747,624	548,769	11,749,288	1,399,265	26,595,897	9,532,896	43,674,694	24,066,883	415,587,419
Under 18	16,160	225,305	* 3,563	* 54,109	* 5,059	* 19,374	* 557	* 100	* 6,692	* 18,614	111,547	1,085,950
18 under 26	28,622	553,783	1,818	60,519	27,058	244,027	26,197	296,988	974,392	2,922,405	162,790	1,027,752
26 under 35	32,440	985,821	1,667	149,399	43,869	772,173	75,969	1,195,991	1,962,287	8,552,041	178,154	1,713,194
35 under 45	45,686	2,843,636	2,962	404,810	78,969	1,535,908	197,937	4,063,473	2,384,314	11,012,144	500,257	5,899,274
45 under 55	96,460	3,339,724	8,991	680,325	126,919	3,325,484	367,843	7,119,494	2,303,388	11,535,925	1,024,363	13,943,187
55 under 65	128,776	4,646,920	10,539	813,001	125,686	3,182,632	350,773	7,276,839	1,483,723	7,546,682	3,649,830	51,154,462
65 and over	208,220	9,302,608	18,545	1,585,462	141,209	2,669,690	379,988	6,645,013	418,101	2,086,883	18,439,943	340,763,610

Footnotes at end of table.

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

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

Age [1]	Social security benefits			Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings	
	Taxable					Net income		Net loss					
	Number of returns	Amount	(107)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	15,015,435	168,110,210	(108)	371,885	22,891,602	6,542,600	41,830,868	243,925	7,563,571	920,078	97,019,034	1,889,725	27,196,828
Under 18	5,512	41,663		* 1,019	* 3,443	81,211	396,336	* 1,203	* 303	5,418	68,234	* 652	* 22,820
18 under 26	6,527	17,806		19,683	611,450	508,215	1,767,042	5,776	72,704	16,902	320,258	47,034	406,060
26 under 35	38,798	204,557		77,621	4,639,071	739,516	4,104,975	37,851	798,856	61,926	3,569,531	121,478	973,842
35 under 45	184,377	1,471,311		108,084	6,574,506	1,151,903	7,985,372	55,169	1,544,368	126,535	12,352,516	286,856	3,626,325
45 under 55	517,473	4,400,732		93,965	6,695,170	1,392,505	9,654,749	56,383	1,775,471	189,393	22,988,387	468,246	7,337,778
55 under 65	2,293,948	20,411,815		58,666	3,726,320	1,312,393	9,230,258	45,896	2,417,265	207,788	28,029,056	501,221	8,233,003
65 and over	11,968,800	141,562,336		12,849	641,642	1,356,859	8,692,136	41,648	954,604	312,116	29,691,052	464,238	6,596,999
Statutory adjustments													
Age [1]	Cancellation of debt		Total		IRA Payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(119)	(120)	(119)	(120)	(121)	(122)	(125)	(126)	(127)	(128)	(129)	(130)	
All returns	341,992	4,192,002	35,773,805	121,599,382	2,739,675	11,665,532	9,135,508	7,730,515	3,753,395	947,072	4,576,654	11,001,733	
Under 18	* 28	* 93	78,229	43,232	* 5,663	* 9,444	--	--	--	--	* 2,674	* 7,261	
18 under 26	19,413	137,196	3,650,552	4,794,326	99,287	244,417	1,468,836	1,192,561	189,187	42,451	841,049	2,180,928	
26 under 35	50,203	417,658	7,422,035	11,582,219	257,962	630,911	3,664,335	3,069,694	818,586	203,629	858,720	2,066,631	
35 under 45	71,979	745,647	7,674,933	22,657,076	417,160	1,408,886	1,838,396	1,583,634	920,972	238,058	830,704	1,690,869	
45 under 55	89,624	962,950	8,121,623	36,395,684	745,972	2,952,777	1,328,082	1,142,682	907,589	227,694	1,387,917	3,461,627	
55 under 65	63,564	1,492,366	5,823,189	32,847,572	870,716	4,401,424	725,936	634,141	758,934	196,970	574,023	1,440,624	
65 and over	47,183	436,091	3,003,245	13,279,274	342,914	2,017,673	109,924	107,793	158,128	38,272	81,567	153,794	
Statutory adjustments—continued													
Age [1]	Domestic production activities deduction		Health savings account deduction		Deduction for one-half of self-employment tax		Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	
All returns	501,755	7,011,197	835,619	2,209,984	17,411,224	24,286,264	1,113,455	3,003,231	1,010,421	20,261,952	1,310,949	389,043	
Under 18	885	3,903	--	--	63,280	14,713	--	--	--	--	* 6,212	* 610	
18 under 26	8,003	37,522	35,982	31,209	1,285,796	623,722	162,009	217,433	** 2,250	** 44,717	61,282	2,971	
26 under 35	38,409	225,343	118,165	183,743	2,730,028	2,452,140	386,333	759,390	40,322	483,402	113,106	18,343	
35 under 45	96,500	1,057,311	197,663	496,664	4,055,007	5,763,237	288,812	907,326	191,529	3,684,943	161,994	37,617	
45 under 55	166,901	2,399,734	248,054	696,131	4,321,379	7,204,530	161,493	680,960	326,627	6,590,157	241,213	70,268	
55 under 65	111,453	1,930,978	208,965	728,655	3,128,954	5,703,186	93,303	351,956	318,404	7,082,438	251,953	74,693	
65 and over	79,605	1,356,406	26,790	73,582	1,826,780	2,524,736	21,504	86,167	131,291	2,376,295	475,189	184,541	

Footnotes at end of table.

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

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

Age [1]	Statutory adjustments—continued										Basic standard deduction	
	Alimony paid		Self-employed health insurance deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [2]					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	580,015	9,621,349	3,617,716	21,193,681	129,275	416,104	151,165	1,715,146	91,780,792	663,412,108	151	(152)
Under 18	--	--	--	--	* 2,210	* 7,199	--	--	2,476,935	7,452,372	--	--
18 under 26	* 2,005	* 7,299	** 50,511	** 85,207	14,056	51,064	* 5,668	* 32,880	22,075,227	125,630,776	22,075,227	125,630,776
26 under 35	23,279	144,369	302,763	1,019,275	26,033	80,412	27,706	215,485	17,630,764	129,965,499	17,630,764	129,965,499
35 under 45	89,845	1,126,033	717,738	4,050,542	43,710	175,486	31,673	385,278	14,850,623	117,174,072	14,850,623	117,174,072
45 under 55	188,471	3,541,187	1,036,803	6,822,016	27,616	65,268	39,802	500,214	13,022,363	104,062,909	13,022,363	104,062,909
55 under 65	155,572	3,231,239	939,535	6,584,243	14,403	28,166	34,661	435,592	9,543,165	79,004,432	9,543,165	79,004,432
65 and over	120,843	1,571,223	570,366	2,632,399	* 1,249	* 8,510	11,655	145,697	12,181,725	100,122,048	12,181,725	100,122,048
Age [1]	Additional standard deduction		Real estate tax and net disaster loss deduction		Total itemized deductions		Exemptions		Capital contribution fund reduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(161)	(162)
	12,523,644	19,941,237	15,723,821	11,267,483	48,167,223	1,322,276,380	282,928,837	980,976,976	10,798	81,185	10,798	81,185
	--	--	* 3,450	* 1,348	51,940	721,942	173,432	596,830	* 545	* 4	* 545	* 4
	12,325	15,835	266,569	144,240	890,475	12,799,449	24,680,183	86,211,095	--	--	--	--
	8,895	10,480	1,268,954	867,309	6,225,176	130,857,489	52,965,334	184,808,575	* 28	* 155	* 28	* 155
	22,766	26,925	2,109,663	1,463,619	11,309,472	307,383,930	73,347,727	254,171,629	2,200	20,477	2,200	20,477
	67,631	77,753	3,126,201	2,264,177	12,796,978	363,572,876	63,340,039	218,312,626	2,485	26,155	2,485	26,155
	332,707	360,093	3,316,612	2,493,069	9,701,304	277,720,072	36,957,367	127,640,214	3,131	19,158	3,131	19,158
12,079,320	19,450,151	5,632,371	4,033,721	7,191,877	229,220,623	31,464,755	109,236,006	2,410	15,236	2,410	15,236	
Age [1]	Taxable income		Alternative minimum tax		Income tax before credits							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(163)	(164)	(165)	(166)	(167)	(168)	(167)	(168)	(167)	(168)	(167)	(168)
	107,994,637	5,652,925,474	3,935,248	25,649,084	107,201,197	1,106,932,583						
	915,598	5,179,224	16,053	36,723	788,854	872,233						
	14,374,450	185,607,888	15,119	69,308	14,240,174	25,232,697						
	18,605,904	636,646,207	232,090	1,010,321	18,585,885	106,962,642						
	21,346,759	1,200,662,458	980,785	5,002,212	21,318,433	237,136,428						
	21,938,494	1,541,050,872	1,304,332	7,837,205	21,886,683	321,069,753						
	16,626,168	1,214,407,381	830,560	5,904,290	16,537,689	249,393,704						
14,187,265	869,371,444	556,308	5,789,025	13,843,479	166,265,127							

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

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

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

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

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

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Adjusted Gross Income, Tax Year 2008

(All figures are estimates based on samples)

Age [1]	All returns, total	No adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	142,450,569	2,489,989	11,638,707	12,139,638	11,702,056	11,076,002	9,866,247	8,743,581	14,554,280	11,087,123
Under 18	2,708,155	179,280	1,846,569	496,839	92,473	27,095	19,005	13,204	12,597	11,301
18 under 26	23,171,781	206,078	4,943,908	5,015,331	3,558,484	2,799,476	2,041,375	1,446,482	1,585,397	734,181
26 under 35	24,104,248	242,169	1,116,085	1,708,493	2,098,139	2,219,002	2,155,067	2,010,041	3,425,430	2,413,135
35 under 45	26,519,702	357,536	913,454	1,290,046	1,676,114	1,800,418	1,762,719	1,727,076	2,993,530	2,446,620
45 under 55	26,272,336	450,686	844,376	1,203,841	1,333,426	1,477,212	1,524,026	1,413,241	2,743,065	2,306,871
55 under 65	19,672,834	426,690	709,713	854,785	949,563	987,232	1,045,901	1,039,341	1,969,975	1,752,131
65 and over	20,001,512	627,550	1,264,602	1,570,304	1,993,858	1,765,567	1,318,154	1,094,197	1,824,287	1,422,884
Joint returns and returns of surviving spouses, total	53,738,121	752,123	807,152	1,171,673	1,679,831	2,066,203	2,223,614	2,052,093	4,236,091	4,123,414
Under 26	1,478,673	6,681	41,776	95,365	112,770	145,110	173,633	154,248	230,223	172,514
26 under 35	7,230,039	51,596	73,059	126,277	204,219	301,584	349,572	357,785	748,144	769,833
35 under 45	11,557,619	115,783	78,660	139,317	243,513	316,503	357,447	359,415	808,574	842,933
45 under 55	12,756,740	159,530	110,549	192,465	233,420	297,374	340,097	336,882	783,935	869,088
55 under 65	10,671,479	171,141	165,369	187,730	251,288	302,816	356,572	329,784	692,917	787,755
65 and over	10,043,571	247,392	337,739	430,518	634,622	702,817	646,293	513,979	972,299	681,292
Returns of married persons filing separately, total	2,717,037	88,027	144,669	169,896	156,767	213,850	207,811	225,041	425,138	339,337
Under 26	136,676	* 533	12,679	24,728	19,284	19,340	23,999	12,028	19,068	* 4,007
26 under 35	453,382	13,764	29,053	24,024	25,742	32,666	43,360	36,676	90,935	67,881
35 under 45	682,503	21,373	24,280	30,651	36,290	48,181	51,622	63,302	112,767	102,962
45 under 55	697,338	16,931	37,651	35,904	27,187	48,854	43,849	56,596	110,653	80,701
55 under 65	486,265	20,986	29,238	33,625	28,797	42,367	27,948	37,553	65,645	49,693
65 and over	260,874	14,440	11,768	20,964	19,467	22,441	17,032	18,886	26,070	34,093
Returns of heads of households, total	21,098,890	119,436	793,041	1,944,198	2,952,367	2,822,265	2,528,088	2,160,305	2,921,485	1,752,866
Under 26	2,680,641	* 6,906	222,426	516,371	564,036	487,850	356,841	230,946	196,221	58,733
26 under 35	5,442,061	9,919	214,935	529,512	904,113	836,045	734,440	625,903	834,160	386,706
35 under 45	6,498,064	36,558	203,820	462,677	793,983	815,226	777,880	693,976	977,738	653,678
45 under 55	4,530,941	39,377	100,695	312,282	476,337	485,369	472,049	423,838	627,493	476,566
55 under 65	1,465,658	17,570	33,952	82,098	141,180	134,296	144,614	144,324	229,137	137,460
65 and over	481,526	9,106	* 17,213	41,260	72,718	63,478	42,263	41,318	56,735	39,723
Single returns, total	64,896,521	1,530,402	9,893,845	8,853,871	6,913,092	5,973,684	4,906,735	4,306,143	6,971,566	4,871,506
Under 26	21,583,946	371,238	6,513,596	4,875,706	2,954,867	2,174,271	1,505,907	1,062,464	1,152,482	510,228
26 under 35	10,978,767	166,890	799,038	1,028,679	964,066	1,048,707	1,027,695	989,678	1,752,191	1,188,715
35 under 45	7,781,516	183,822	606,694	657,400	602,328	620,508	575,769	610,382	1,094,451	847,048
45 under 55	8,287,318	234,848	595,481	663,190	596,483	645,615	668,031	595,925	1,220,983	880,516
55 under 65	7,049,432	216,992	481,154	551,332	528,298	507,753	516,767	527,680	982,277	777,224
65 and over	9,215,541	356,613	897,881	1,077,562	1,267,051	976,831	612,566	520,014	769,183	667,775

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Adjusted Gross Income, Tax Year 2008--continued

(All figures are estimates based on samples)

Age [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$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	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	19,196,461	11,729,485	13,851,341	3,476,747	577,618	140,635	59,460	86,329	21,390	13,480
Under 18	3,653	* 1,276	3,252	846	478	* 139	74	52	14	* 8
18 under 26	639,335	138,719	53,671	6,170	1,902	550	202	334	142	46
26 under 35	3,411,737	1,672,298	1,393,561	207,672	20,748	4,618	1,824	2,902	885	441
35 under 45	4,345,430	2,833,023	3,385,583	809,121	122,738	26,348	10,186	14,379	3,285	2,098
45 under 55	4,445,085	3,020,899	4,086,583	1,124,586	192,333	47,535	19,816	28,097	6,567	4,092
55 under 65	3,502,843	2,302,507	3,077,379	826,751	142,915	36,514	15,752	23,429	5,792	3,622
65 and over	2,848,377	1,760,763	1,851,312	501,602	96,504	24,931	11,606	17,136	4,705	3,173
Joint returns and returns of surviving spouses, total	10,589,088	8,740,892	11,548,404	2,990,733	490,244	118,142	49,512	70,821	17,299	10,790
Under 26	246,251	73,118	26,418	* 141	* 320	* 17	* 16	54	11	* 6
26 under 35	1,757,377	1,197,486	1,106,678	165,853	14,005	2,940	1,163	1,682	529	257
35 under 45	2,399,534	2,130,119	2,908,750	703,834	106,151	22,260	8,500	12,044	2,619	1,663
45 under 55	2,456,456	2,261,660	3,456,657	997,441	169,312	41,731	17,146	24,006	5,559	3,433
55 under 65	2,107,515	1,777,028	2,612,844	729,595	125,861	31,943	13,577	19,798	4,939	3,009
65 and over	1,621,955	1,301,481	1,437,057	393,869	74,597	19,251	9,110	13,237	3,641	2,422
Returns of married persons filing separately, total	412,336	155,625	131,314	32,847	7,150	2,255	1,244	2,360	698	674
Under 26	--	1,002	--	--	--	--	--	* 6	--	--
26 under 35	57,790	18,801	10,557	1,708	* 152	124	* 18	95	24	13
35 under 45	103,149	41,073	36,740	7,167	1,382	535	336	432	148	113
45 under 55	130,077	57,406	35,248	11,735	2,444	731	333	681	189	167
55 under 65	80,882	26,059	34,104	5,831	1,836	463	304	613	148	173
65 and over	40,437	11,284	14,665	6,407	1,335	402	253	533	189	208
Returns of heads of households, total	1,958,545	611,028	439,211	78,148	10,818	3,016	1,304	1,966	494	309
Under 26	35,570	* 3,019	* 1,656	* 3	41	--	* 8	* 6	* 8	--
26 under 35	288,195	58,754	16,269	2,784	138	* 8	* 33	97	34	16
35 under 45	726,842	207,888	121,927	21,991	2,411	627	257	397	116	73
45 under 55	613,619	243,881	214,423	35,567	5,809	1,708	667	917	208	137
55 under 65	230,379	79,202	73,019	15,268	1,711	530	277	465	112	64
65 and over	63,941	18,286	11,917	2,535	709	* 143	* 60	85	17	19
Single returns, total	6,236,492	2,221,940	1,732,412	375,018	69,405	17,222	7,401	11,182	2,899	1,707
Under 26	361,167	62,856	28,849	6,871	2,020	671	252	319	136	48
26 under 35	1,308,375	397,257	260,057	37,327	6,453	1,547	611	1,029	298	155
35 under 45	1,115,905	453,943	318,167	76,129	12,794	2,926	1,093	1,505	402	249
45 under 55	1,244,933	457,952	380,255	79,844	14,768	3,364	1,670	2,493	612	355
55 under 65	1,084,067	420,218	357,412	76,056	13,507	3,578	1,594	2,554	593	376
65 and over	1,122,044	429,713	387,673	98,791	19,864	5,136	2,182	3,281	858	524

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

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

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

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

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	48,167,223	5,731,767,164	41,201,953	3,332,242,929	32,639,485	153,056,058	4,452,097	67,808,882	17,951,814	182,169,584	15,557,308	135,574,812		
Under \$5,000	412,196	1,008,784	114,007	1,141,996	287,407	380,752	30,818	116,723	171,893	398,813	144,433	215,299		
\$5,000 under \$10,000	606,640	4,638,164	245,171	2,810,636	381,836	851,579	40,126	164,557	219,294	615,952	191,358	316,869		
\$10,000 under \$15,000	902,786	11,394,818	387,541	5,456,140	537,130	1,231,063	37,167	302,317	273,207	922,243	230,656	500,387		
\$15,000 under \$20,000	1,162,536	20,445,699	663,676	11,250,600	619,667	1,218,576	58,890	309,739	312,406	1,037,913	262,840	586,079		
\$20,000 under \$25,000	1,361,007	30,695,298	904,446	18,693,261	730,579	1,620,998	63,392	319,989	361,129	1,187,030	302,786	675,300		
\$25,000 under \$30,000	1,618,649	44,601,333	1,230,535	32,045,537	782,376	1,549,805	67,281	635,566	362,664	1,303,975	305,208	738,655		
\$30,000 under \$35,000	1,872,412	60,953,061	1,539,465	47,064,194	867,942	1,504,651	63,866	666,553	385,505	1,160,202	323,717	655,061		
\$35,000 under \$40,000	2,013,949	75,532,273	1,696,942	58,606,993	977,140	1,740,337	78,246	432,654	438,337	1,243,652	386,682	676,907		
\$40,000 under \$45,000	2,032,257	86,369,764	1,746,875	68,389,132	1,019,709	1,657,008	96,162	685,015	471,908	1,501,437	391,272	880,584		
\$45,000 under \$50,000	2,166,712	102,865,718	1,876,955	81,732,290	1,155,673	2,040,488	91,531	909,635	509,817	1,591,288	428,917	994,401		
\$50,000 under \$55,000	2,067,942	108,585,633	1,813,959	86,672,861	1,168,253	2,011,283	88,746	466,435	501,921	1,747,889	416,579	1,064,526		
\$55,000 under \$60,000	1,988,078	114,379,302	1,750,639	90,690,758	1,161,935	1,739,447	106,714	946,745	537,952	1,805,170	453,516	1,116,569		
\$60,000 under \$75,000	5,840,646	393,685,208	5,235,028	316,716,302	3,676,995	6,964,938	351,161	2,242,608	1,732,600	5,981,335	1,461,215	3,873,455		
\$75,000 under \$100,000	8,045,685	689,509,534	7,333,445	565,091,637	5,621,696	10,611,078	526,367	3,986,909	2,727,532	10,072,880	2,309,084	6,510,243		
\$100,000 under \$200,000	11,901,882	1,602,470,543	10,971,375	1,276,052,027	9,749,394	27,103,966	1,353,263	11,245,402	5,788,865	29,739,085	5,047,065	21,449,988		
\$200,000 under \$500,000	3,311,619	947,942,264	2,967,171	644,454,049	3,076,107	25,585,491	914,594	14,108,484	2,393,271	31,372,843	2,184,140	23,750,850		
\$500,000 under \$1,000,000	5,511,398	375,019,156	468,233	202,775,784	537,628	13,397,012	268,697	8,442,497	477,560	17,618,342	445,503	13,594,791		
\$1,000,000 under \$1,500,000	1,352,885	163,424,520	112,368	73,684,726	133,680	6,596,821	79,758	3,987,410	121,449	8,519,443	115,449	6,530,190		
\$1,500,000 under \$2,000,000	57,336	98,743,152	46,732	39,677,332	56,793	4,368,973	37,452	2,496,108	52,756	5,651,775	50,031	4,461,315		
\$2,000,000 under \$5,000,000	83,943	250,469,583	69,024	90,469,828	83,406	11,570,238	59,765	6,424,673	78,774	16,025,980	75,001	12,619,462		
\$5,000,000 under \$10,000,000	20,953	143,400,921	17,559	44,419,810	20,858	6,883,078	16,618	3,293,718	20,151	10,031,589	19,272	7,972,019		
\$10,000,000 or more	13,312	395,632,437	11,008	74,357,036	13,283	22,428,473	11,483	5,635,145	13,023	32,640,747	12,576	26,391,263		
Taxable returns, total	40,644,136	5,472,511,665	36,018,335	3,645,866,660	28,455,950	139,260,725	3,974,133	60,249,191	15,826,763	165,569,219	13,721,256	124,185,594		
Nontaxable returns, total	7,523,088	259,255,499	5,183,618	186,356,269	4,183,535	13,795,333	477,984	7,559,691	2,125,051	16,600,366	1,836,052	11,389,218		
Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
													Number of returns	Amount
All returns, total	20,382,079	25,792,606	234,603	6,394,513	10,058,410	191,360,669	14,284,532	420,062,158	1,070,810	649,205	5,339,541	104,900,897		
Under \$5,000	35,669	31,619	* 32	* 252	149,475	172,523	140,122	-82,603	8,474	-32,486	45,975	213,748		
\$5,000 under \$10,000	89,772	72,940	* 2,666	* 19,800	205,441	743,376	188,620	-3,974	19,113	-57,459	86,300	526,443		
\$10,000 under \$15,000	125,405	92,258	7,817	58,502	256,441	1,641,138	233,299	15,930	13,680	-95,337	164,299	1,174,463		
\$15,000 under \$20,000	208,551	132,364	10,256	111,585	317,748	2,120,736	243,058	306,367	17,493	-191,362	176,316	1,357,286		
\$20,000 under \$25,000	284,838	167,870	13,041	120,136	326,033	3,025,528	281,821	79,086	28,081	-61,541	188,737	1,648,506		
\$25,000 under \$30,000	409,342	249,588	19,056	205,769	343,119	2,558,945	300,342	261,345	17,967	-168,364	203,012	1,780,973		
\$30,000 under \$35,000	571,312	338,083	14,402	210,835	362,898	2,544,106	287,773	133,465	15,617	-8,229	184,973	1,908,547		
\$35,000 under \$40,000	747,812	474,174	14,218	182,005	362,149	2,936,892	322,823	156,388	17,400	-43,649	176,975	1,995,889		
\$40,000 under \$45,000	779,668	497,491	13,153	185,373	364,949	2,866,552	349,234	253,122	30,106	-70,889	211,202	2,201,826		
\$45,000 under \$50,000	904,084	606,430	15,291	232,201	392,374	2,898,211	393,881	291,590	21,708	-29,447	216,711	2,576,884		
\$50,000 under \$55,000	912,362	638,088	17,572	343,022	375,398	3,209,422	388,305	366,962	27,071	-41,112	197,026	2,311,851		
\$55,000 under \$60,000	901,816	643,554	11,928	360,076	371,593	3,107,892	418,433	386,040	11,361	-13,830	198,984	2,458,006		
\$60,000 under \$75,000	2,826,625	2,278,996	26,486	727,975	1,088,039	10,186,066	1,268,413	1,646,009	75,803	-36,317	591,247	4,081,735		
\$75,000 under \$100,000	4,112,525	3,710,318	29,158	916,598	1,532,774	16,304,435	2,062,718	4,094,800	116,365	42,315	884,153	15,409,226		
\$100,000 under \$200,000	6,007,571	7,075,414	31,890	1,531,119	2,536,312	51,321,742	4,501,202	18,721,403	262,898	-366,237	1,332,350	35,053,839		
\$200,000 under \$500,000	1,139,117	2,769,318	6,272	712,148	848,903	50,773,869	2,155,188	40,049,964	209,856	37,831	391,695	19,404,799		
\$500,000 under \$1,000,000	191,377	1,258,976	998	286,967	146,979	16,309,972	462,366	35,120,637	89,548	-173,912	58,815	3,973,432		
\$1,000,000 under \$1,500,000	59,049	722,268	113	23,197	32,710	5,655,902	122,112	32,500,955	32,517	34,848	13,917	1,067,813		
\$1,500,000 under \$2,000,000	27,291	507,675	85	16,652	14,485	2,955,559	52,714	16,998,322	15,339	-28,298	5,855	495,485		
\$2,000,000 under \$5,000,000	42,149	1,248,597	124	53,481	21,357	5,060,762	78,831	55,594,355	26,074	51,366	7,925	839,661		
\$5,000,000 under \$10,000,000	1,154	741,635	21	7,693	2,018	2,200,774	20,181	42,852,390	8,121	125,024	1,926	266,215		
\$10,000,000 or more	7,591	1,544,950	19	89,305	3,687	2,768,367	13,078	179,318,605	6,217	1,776,289	1,148	254,250		
Taxable returns, total	18,523,182	23,742,309	185,703	5,719,918	7,754,960	172,312,525	12,410,350	409,731,879	888,484	1,654,223	4,533,446	96,793,864		
Nontaxable returns, total	1,858,897	2,050,297	48,900	674,595	2,303,450	19,048,144	1,874,182	10,330,279	182,325	-1,005,018	806,094	8,107,033		

Footnotes at end of table

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

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

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	11,153,605	277,909,450	3,593,500	72,472,610	3,683,045	45,506,722	264,065	2,596,246	5,605,873	433,483,239	406,426	17,565,019
Under \$5,000	70,669	323,650	33,046	193,162	42,073	468,512	* 2,428	* 2,128	40,657	-576,249	3,155	2,174
\$5,000 under \$10,000	173,688	1,068,325	55,392	315,686	51,417	842,695	* 2,915	* 6,916	152,635	-918,635	2,972	11,698
\$10,000 under \$15,000	334,281	3,022,174	71,753	475,156	90,940	1,154,686	9,080	20,283	69,038	-580,889	2,261	-15,388
\$15,000 under \$20,000	366,579	4,105,891	84,528	650,171	102,939	1,292,696	11,501	76,174	93,103	-335,875	7,264	33,129
\$20,000 under \$25,000	373,863	4,386,136	108,269	757,177	103,958	1,125,129	5,628	17,919	101,269	-36,319	6,769	45,743
\$25,000 under \$30,000	379,815	5,251,821	93,624	750,819	118,455	1,184,475	6,835	39,625	118,475	-214,643	6,455	18,962
\$30,000 under \$35,000	381,909	5,411,237	100,813	892,456	135,651	1,351,348	6,731	35,371	110,869	-4,532	10,380	83,379
\$35,000 under \$40,000	394,102	7,184,625	97,617	733,079	131,115	1,436,902	* 2,529	* 38,094	120,139	161,274	8,668	38,022
\$40,000 under \$45,000	446,512	7,515,609	91,868	775,134	123,850	1,494,088	10,028	30,951	120,948	-155,887	7,678	90,960
\$45,000 under \$50,000	452,736	8,549,920	86,963	814,511	148,608	1,673,567	11,817	75,942	110,576	12,456	13,311	65,969
\$50,000 under \$55,000	440,340	8,288,731	99,744	775,265	148,412	1,737,462	10,350	101,594	135,630	839,365	6,562	12,380
\$55,000 under \$60,000	467,444	9,623,854	98,551	927,573	144,968	1,584,227	10,357	30,409	131,901	522,858	8,144	60,453
\$60,000 under \$75,000	1,273,715	29,312,949	313,389	434,514	434,514	4,980,123	21,772	157,110	419,761	2,896,522	23,298	217,401
\$75,000 under \$100,000	1,937,613	49,818,272	481,206	4,969,372	586,015	6,336,182	43,447	283,536	649,914	6,444,412	52,420	750,638
\$100,000 under \$200,000	2,793,838	94,177,602	1,015,114	15,153,487	929,157	9,251,417	73,451	766,403	1,615,796	37,160,668	128,123	2,237,166
\$200,000 under \$500,000	683,966	31,914,745	515,641	16,168,218	271,746	4,838,111	26,472	673,744	1,133,811	87,111,083	76,280	2,845,225
\$500,000 under \$1,000,000	89,529	4,510,239	133,360	8,471,861	68,125	1,863,306	4,929	118,968	337,464	73,520,262	21,672	1,908,749
\$1,000,000 under \$1,500,000	22,513	1,217,642	42,194	3,769,065	19,969	677,731	1,651	62,122	96,781	38,359,280	7,152	1,151,660
\$1,500,000 under \$2,000,000	10,006	529,958	20,117	2,337,497	9,304	410,587	687	12,861	43,175	24,712,980	3,271	689,082
\$2,000,000 under \$5,000,000	14,381	1,038,796	33,369	5,332,694	14,805	791,481	1,019	26,653	66,278	61,104,707	6,070	2,077,505
\$5,000,000 under \$10,000,000	3,673	367,501	9,615	2,220,867	4,088	289,535	287	13,603	17,700	31,963,358	2,084	1,181,710
\$10,000,000 or more	2,432	309,773	7,327	3,279,033	1,711	376,959	171	5,842	11,936	71,517,044	1,838	4,158,410
Taxable returns, total	9,595,060	261,027,370	3,016,181	66,634,812	2,891,544	33,450,248	225,436	2,445,346	4,737,671	440,490,116	359,635	17,340,264
Nontaxable returns, total	1,558,545	16,882,080	577,320	5,837,798	791,501	12,056,474	38,629	150,946	868,202	-7,006,877	46,791	224,755
Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	764,477	-7,973,923	3,066,975	15,759,743	7,304,102	96,859,686	78,955	5,656,945	3,710,767	25,786,464	16,858,232	86,507,641
Under \$5,000	7,464	-44,429	9,100	28,248	2,015	7,157	* 1,348	* 118,132	28,776	71,097	136,186	367,073
\$5,000 under \$10,000	11,082	-128,905	28,580	144,154	13,744	73,431	* 363	* 31,782	34,965	76,877	204,128	494,935
\$10,000 under \$15,000	18,588	-86,666	58,533	283,796	18,963	67,634	* 1,302	* 85,656	51,894	76,466	270,359	737,390
\$15,000 under \$20,000	14,355	-188,287	82,817	548,749	156,608	232,151	2,012	125,476	64,987	182,976	344,160	790,692
\$20,000 under \$25,000	25,143	-236,055	110,035	667,161	359,638	681,462	1,775	134,412	86,356	234,964	404,503	1,107,501
\$25,000 under \$30,000	24,445	-264,334	141,828	655,588	380,512	1,183,807	4,144	328,191	80,013	128,280	432,641	1,193,309
\$30,000 under \$35,000	23,529	-334,422	147,029	810,797	354,281	1,652,297	20	2,484	87,276	213,988	496,409	1,279,963
\$35,000 under \$40,000	27,601	-275,612	152,065	736,613	366,131	2,365,473	3,112	232,080	98,014	318,009	575,855	1,496,580
\$40,000 under \$45,000	26,228	-357,172	151,699	823,095	323,042	2,806,824	2,334	193,996	122,779	342,820	571,179	1,492,680
\$45,000 under \$50,000	28,158	-132,951	146,382	771,149	339,451	3,510,778	2,550	197,607	117,898	422,190	632,019	1,559,033
\$50,000 under \$55,000	31,486	-352,185	170,358	868,501	328,122	3,866,655	2,628	112,533	119,510	138,183	646,054	1,730,480
\$55,000 under \$60,000	26,542	-329,634	137,028	669,238	340,073	4,394,335	1,288	104,616	130,945	411,644	657,807	1,673,575
\$60,000 under \$75,000	88,117	-744,573	434,406	2,098,346	916,961	13,181,766	3,956	259,122	213,988	906,204	1,899,653	5,101,272
\$75,000 under \$100,000	140,714	-1,078,936	574,285	2,825,269	1,230,362	20,175,837	5,980	394,225	593,759	1,783,805	2,778,298	7,878,729
\$100,000 under \$200,000	170,991	-1,402,913	617,061	3,241,564	1,562,504	29,197,697	18,966	1,243,101	1,088,609	5,406,425	5,028,822	23,133,267
\$200,000 under \$500,000	71,094	-709,477	95,269	517,160	474,358	9,760,748	16,477	1,234,577	1,310,377	5,247,923	1,310,377	18,656,515
\$500,000 under \$1,000,000	17,349	-454,859	7,702	518,115	83,501	1,904,203	5,944	481,345	112,804	2,839,303	287,608	7,663,087
\$1,000,000 under \$1,500,000	4,365	-118,588	1,625	10,267	22,104	503,105	1,871	149,020	32,285	1,279,415	76,467	2,736,748
\$1,500,000 under \$2,000,000	2,186	-101,832	391	3,093	10,550	243,860	963	73,605	15,565	750,773	33,683	1,406,517
\$2,000,000 under \$5,000,000	3,362	-286,484	687	4,537	14,816	350,619	1,284	102,349	24,662	2,090,440	50,083	2,788,059
\$5,000,000 under \$10,000,000	996	-172,860	79	2,885	96,142	382	32	923,601	7,660	923,601	13,184	1,149,968
\$10,000,000 or more	674	-202,749	17	98	3,880	63,703	255	21,607	5,641	1,941,079	8,756	2,071,670
Taxable returns, total	631,090	-6,136,940	2,495,752	12,666,921	6,454,563	91,446,451	62,384	4,413,618	3,203,120	24,088,302	14,088,105	77,772,644
Nontaxable returns, total	133,388	-1,836,983	571,223	3,092,822	849,539	5,413,235	16,571	1,243,327	507,648	1,698,162	2,770,126	8,734,996

Footnotes at end of table

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

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

Size of adjusted gross income	Total itemized deductions												Medical and dental expenses limitation
	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)					
All returns, total	1,322,276,380	6,783,275	17,077,266	10,155,306	76,386,568	10,155,306	117,59,055	10,155,306	117,59,055	10,155,306	41,372,487		
Under \$5,000	6,818,338	--	--	268,281	2,235,820	268,281	2,235,820	268,281	2,235,820	268,281	49,833		
\$5,000 under \$10,000	9,449,701	--	--	392,014	3,173,972	392,014	3,173,972	392,014	3,173,972	392,014	222,430		
\$10,000 under \$15,000	18,648,393	--	--	599,383	4,650,386	599,383	4,650,386	599,383	4,650,386	599,383	565,778		
\$15,000 under \$20,000	18,640,336	--	--	600,180	4,538,242	600,180	4,538,242	600,180	4,538,242	600,180	787,604		
\$20,000 under \$25,000	21,222,995	--	--	636,062	4,941,018	636,062	4,941,018	636,062	4,941,018	636,062	1,072,446		
\$25,000 under \$30,000	25,859,340	--	--	642,918	3,966,696	642,918	3,966,696	642,918	3,966,696	642,918	1,326,263		
\$30,000 under \$35,000	29,367,170	--	--	672,969	3,972,063	672,969	3,972,063	672,969	3,972,063	672,969	1,641,870		
\$35,000 under \$40,000	32,441,379	--	--	623,622	3,879,402	623,622	3,879,402	623,622	3,879,402	623,622	1,751,950		
\$40,000 under \$45,000	33,847,146	--	--	581,447	3,801,838	581,447	3,801,838	581,447	3,801,838	581,447	1,851,198		
\$45,000 under \$50,000	37,488,953	--	--	591,457	3,983,429	591,457	3,983,429	591,457	3,983,429	591,457	2,103,766		
\$50,000 under \$55,000	37,290,487	--	--	519,866	3,766,388	519,866	3,766,388	519,866	3,766,388	519,866	2,048,226		
\$55,000 under \$60,000	37,290,518	--	--	506,070	3,561,816	506,070	3,561,816	506,070	3,561,816	506,070	2,186,291		
\$60,000 under \$75,000	116,328,624	--	--	1,225,060	7,944,760	1,225,060	7,944,760	1,225,060	7,944,760	1,225,060	6,177,564		
\$75,000 under \$100,000	180,082,629	97,805	10,405	1,202,061	9,549,738	1,202,061	9,549,738	1,202,061	9,549,738	1,202,061	7,780,622		
\$100,000 under \$200,000	348,022,985	2,512,143	498,352	991,242	9,223,915	991,242	9,223,915	991,242	9,223,915	991,242	9,518,579		
\$200,000 under \$500,000	173,424,131	3,311,259	4,354,695	95,937	2,694,946	95,937	2,694,946	95,937	2,694,946	95,937	1,888,445		
\$500,000 under \$1,000,000	57,836,633	551,293	2,957,774	5,633	366,024	5,633	366,024	5,633	366,024	5,633	271,900		
\$1,000,000 under \$1,500,000	23,249,855	135,272	1,443,506	757	64,739	757	64,739	757	64,739	757	66,444		
\$1,500,000 under \$2,000,000	33,563,108	57,324	884,377	151	10,595	151	10,595	151	10,595	151	19,364		
\$2,000,000 under \$5,000,000	83,928	83,928	2,271,311	179	22,986	179	22,986	179	22,986	179	34,494		
\$5,000,000 or more	18,714,652	20,943	1,272,213	** 15	** 5,793	** 15	** 5,793	** 15	** 5,793	** 15	** 7,420		
Taxable returns, total	1,125,710,942	6,751,225	16,992,693	6,813,375	42,186,330	6,813,375	42,186,330	6,813,375	42,186,330	6,813,375	34,572,021		
Nontaxable returns, total	196,565,438	32,050	84,573	3,341,930	34,200,238	3,341,930	34,200,238	3,341,930	34,200,238	3,341,930	6,800,466		

Size of adjusted gross income	Total itemized deductions—continued											
	Total		State and local taxes		Income tax		General sales tax		Amount			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)					
All returns, total	47,836,465	467,211,515	46,447,827	288,643,912	35,402,974	270,958,143	11,044,853	17,685,769				
Under \$5,000	365,621	1,305,585	332,774	296,860	126,288	207,731	206,486	89,129				
\$5,000 under \$10,000	575,759	1,707,392	499,162	371,948	196,662	230,463	302,500	141,483				
\$10,000 under \$15,000	870,723	2,630,038	794,803	694,723	334,936	440,297	459,867	254,426				
\$15,000 under \$20,000	1,129,906	3,335,129	1,049,438	903,790	513,431	570,228	536,006	333,563				
\$20,000 under \$25,000	1,333,039	4,185,492	1,247,697	1,221,019	684,123	806,843	563,574	414,176				
\$25,000 under \$30,000	1,600,429	5,427,330	1,508,980	1,859,706	932,833	1,374,128	576,147	485,578				
\$30,000 under \$35,000	1,845,520	6,348,461	1,771,710	2,279,046	1,158,511	1,731,615	613,199	547,430				
\$35,000 under \$40,000	2,000,223	7,571,204	1,931,885	3,128,696	1,359,665	2,509,685	572,220	619,011				
\$40,000 under \$45,000	2,106,319	7,841,097	1,936,789	3,389,385	1,403,318	2,812,478	533,470	576,907				
\$45,000 under \$50,000	2,146,291	9,113,717	2,070,243	4,019,403	1,536,665	3,383,745	533,578	635,658				
\$50,000 under \$55,000	2,055,119	9,456,887	1,996,165	4,401,584	1,537,251	3,840,573	458,914	561,011				
\$55,000 under \$60,000	1,977,825	9,749,623	1,922,422	4,665,372	1,461,470	4,039,865	440,952	625,507				
\$60,000 under \$75,000	5,817,128	32,986,443	5,663,704	16,510,085	4,548,013	14,899,265	1,115,691	1,610,820				
\$75,000 under \$100,000	8,024,008	56,113,916	7,862,519	29,577,468	6,361,155	26,953,268	1,501,364	2,624,201				
\$100,000 under \$200,000	11,889,763	128,777,887	11,732,063	74,647,156	9,780,599	69,884,185	1,951,464	4,762,971				
\$200,000 under \$500,000	3,308,687	78,165,812	3,274,636	52,595,620	2,738,413	50,532,729	536,223	2,062,890				
\$500,000 under \$1,000,000	550,075	30,076,850	545,244	20,031,073	454,245	22,496,702	90,989	535,370				
\$1,000,000 under \$1,500,000	134,985	12,856,408	133,808	10,582,143	110,786	10,390,575	23,023	191,568				
\$1,500,000 under \$2,000,000	57,172	7,734,082	56,737	6,544,329	46,994	6,441,565	9,743	102,764				
\$2,000,000 under \$5,000,000	83,731	18,334,361	83,198	16,151,306	69,243	15,926,151	13,955	225,155				
\$5,000,000 or more	20,884	9,729,440	20,705	8,942,424	17,230	8,822,305	3,474	120,118				
Taxable returns, total	40,482,554	429,282,969	39,572,038	274,357,292	31,460,218	259,369,110	8,111,820	14,988,183				
Nontaxable returns, total	7,353,911	37,928,545	6,875,788	14,286,620	3,942,756	11,589,033	2,933,033	2,697,587				

Footnotes at end of table

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

Size of adjusted gross income	Total itemized deductions—continued										Interest paid deduction		Paid to financial institutions			
	Taxes paid deduction—continued					Other taxes					Total		Home mortgage interest		Total	
	Real estate taxes		Personal property taxes		Qualified mortgage insurance premiums		Investment interest expense deduction		Contributions deduction		Total		Home mortgage interest		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	41,643,497	167,904,713	20,951,688	8,548,167	2,829,321	2,114,722	497,617,809	39,199,760	497,617,809	38,684,001	470,407,829	38,272,160	463,673,345			
Under \$5,000	286,887	961,515	125,966	30,828	17,120	16,381	2,769,261	255,159	2,769,261	250,681	2,711,196	243,850	2,635,861			
\$5,000 under \$10,000	439,986	1,269,742	177,282	52,012	24,112	13,692	3,494,552	386,195	3,494,552	373,693	3,494,552	370,542	3,454,995			
\$10,000 under \$15,000	653,890	1,834,042	282,275	81,136	35,649	20,138	5,130,500	531,196	5,130,500	521,930	5,024,942	515,406	4,959,549			
\$15,000 under \$20,000	824,815	2,289,896	373,522	109,799	54,987	31,843	7,421,164	748,403	7,421,164	734,298	7,254,680	723,689	7,173,248			
\$20,000 under \$25,000	993,441	2,747,397	462,266	185,873	69,110	31,204	9,116,594	916,594	9,116,594	899,577	7,932,289	788,979	7,771,251			
\$25,000 under \$30,000	1,240,393	3,260,423	659,132	260,021	99,660	47,179	11,533,847	1,156,969	11,533,847	1,135,378	10,961,159	1,135,378	10,770,774			
\$30,000 under \$35,000	1,458,204	3,764,759	739,885	249,724	97,719	54,932	12,619,910	1,395,853	12,619,910	1,382,692	12,349,343	1,367,023	12,191,114			
\$35,000 under \$40,000	1,578,306	4,072,883	821,083	320,193	102,199	49,432	13,659,678	1,523,828	13,659,678	1,511,004	13,383,346	1,492,018	13,216,590			
\$40,000 under \$45,000	1,621,441	4,110,820	848,258	279,263	108,917	61,629	14,595,453	1,573,945	14,595,453	1,563,443	14,288,659	1,542,766	14,030,567			
\$45,000 under \$50,000	1,751,367	4,742,495	906,237	308,858	103,521	42,959	15,756,548	1,673,780	15,756,548	1,659,224	15,421,314	1,641,567	15,188,780			
\$50,000 under \$55,000	1,703,235	4,679,292	900,560	322,892	110,549	53,319	16,338,342	1,638,342	16,338,342	1,626,489	15,949,103	1,607,613	15,303,204			
\$55,000 under \$60,000	1,696,752	4,718,982	913,635	313,635	106,566	51,633	16,332,976	1,632,976	16,332,976	1,622,893	15,949,033	1,607,613	15,418,001			
\$60,000 under \$75,000	5,108,571	15,384,155	2,918,822	941,173	319,877	151,030	50,777,844	4,869,303	50,777,844	4,839,786	49,702,776	4,800,654	49,080,708			
\$75,000 under \$100,000	7,310,198	24,870,397	3,753,475	1,450,032	502,718	216,019	79,061,682	6,941,540	79,061,682	6,883,752	77,607,378	6,821,471	76,565,553			
\$100,000 under \$200,000	11,060,644	50,974,540	5,647,517	2,562,983	757,003	373,208	144,896,549	10,419,613	144,896,549	10,303,300	142,679,352	10,224,238	140,970,080			
\$200,000 under \$500,000	3,105,054	24,450,761	1,420,093	775,447	268,912	120,871	60,363,009	2,725,787	60,363,009	2,701,000	57,191,453	2,701,000	56,300,690			
\$500,000 under \$1,000,000	518,840	6,766,175	206,746	160,833	50,500	118,180	455,853	14,642,473	419,356	12,920,757	412,196	11,804,418				
\$1,000,000 under \$1,500,000	126,668	2,184,175	46,642	43,660	13,500	46,429	111,720	4,536,828	97,190	3,120,684	95,098	3,016,587				
\$1,500,000 under \$2,000,000	53,847	1,140,672	19,134	19,974	5,478	29,107	2,237,298	38,781	2,296,298	37,859	2,249,819					
\$2,000,000 under \$5,000,000	78,707	2,082,232	27,115	34,984	8,064	65,839	4,651,105	54,070	19,277,884	52,661	1,856,402					
\$5,000,000 under \$10,000,000	19,692	747,655	6,682	10,407	2,101	28,954	2,162,105	12,185	450,861	11,753	429,936					
\$10,000,000 or more	12,556	851,312	4,253	14,638	1,251	67,633	7,631,879	11,235	289,723	6,605	285,217					
Taxable returns, total	35,620,919	145,762,933	18,097,531	7,350,179	2,470,814	1,812,565	417,467,964	33,366,035	417,467,964	32,946,923	394,386,592	32,614,096	388,870,386			
Nontaxable returns, total	6,022,578	22,141,780	2,854,157	1,197,988	358,507	302,157	80,149,845	5,833,725	80,149,845	5,734,177	76,021,237	5,659,064	74,860,960			

Footnotes at end of table

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

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

Size of adjusted gross income	Total itemized deductions—continued											Tax preparation fees	
	Contributions deduction—cont.			Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses			Exemptions		
	Other than cash contributions		Carryover from prior years	Amount		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	23,027,465	40,421,411	439,233	26,366,506	336,746	4,348,275	12,436,636	89,924,426	15,790,907	82,225,607	22,822,456	6,692,290	
Under \$5,000	84,069	56,337	37,160	254,551	* 2,248	* 5,847	165,608	262,239	28,060	124,328	135,790	35,382	
\$5,000 under \$10,000	126,797	89,126	28,209	165,156	* 6,431	* 50,016	175,583	396,342	64,025	250,847	197,547	45,113	
\$10,000 under \$15,000	248,975	157,154	27,310	248,756	9,423	94,748	227,906	691,665	108,083	456,823	346,685	81,227	
\$15,000 under \$20,000	344,298	340,682	34,031	235,431	7,190	31,853	299,478	1,419,828	231,279	1,051,938	455,685	106,361	
\$20,000 under \$25,000	434,361	316,238	16,413	190,544	8,028	65,603	366,193	1,867,387	320,292	1,627,139	541,436	117,110	
\$25,000 under \$30,000	586,049	412,706	22,371	129,335	9,753	74,873	452,827	2,614,795	452,570	2,375,813	648,236	144,648	
\$30,000 under \$35,000	702,632	491,327	23,266	151,070	8,877	59,841	564,328	3,346,977	606,145	3,226,051	816,611	166,398	
\$35,000 under \$40,000	801,888	527,927	16,742	270,329	11,825	187,459	633,188	3,708,740	681,446	3,569,777	910,772	193,785	
\$40,000 under \$45,000	821,026	595,108	24,811	63,594	13,029	205,288	582,096	3,632,672	672,304	3,543,368	906,390	172,714	
\$45,000 under \$50,000	927,051	639,874	8,778	86,615	16,253	118,686	678,123	4,362,176	832,015	4,387,109	1,046,128	208,633	
\$50,000 under \$55,000	922,976	688,144	11,917	119,172	13,967	116,310	643,634	3,972,124	760,061	4,059,991	1,006,904	211,335	
\$55,000 under \$60,000	934,503	659,466	15,970	63,217	9,446	87,928	585,773	3,691,710	755,066	3,879,283	969,319	191,677	
\$60,000 under \$75,000	2,768,563	2,064,086	36,646	959,690	42,820	325,136	1,695,781	10,543,471	2,239,851	11,170,175	2,915,091	650,307	
\$75,000 under \$100,000	4,188,293	3,556,956	37,472	1,385,064	55,490	385,257	1,985,110	13,334,815	2,959,610	14,364,517	4,001,419	859,308	
\$100,000 under \$200,000	6,872,068	7,362,726	52,886	901,418	89,357	921,150	2,746,903	19,804,761	4,246,544	21,902,751	6,083,830	1,725,819	
\$200,000 under \$500,000	1,870,548	4,249,077	24,870	4,662,345	24,953	822,412	522,186	6,664,264	739,677	4,926,650	1,489,016	965,593	
\$500,000 under \$1,000,000	287,709	2,200,699	5,419	1,997,697	4,946	410,006	71,530	2,499,190	69,659	680,765	232,568	345,203	
\$1,000,000 under \$1,500,000	61,125	1,279,062	2,024	1,200,576	1,176	138,427	7,112	1,159,897	11,739	154,284	21,098	128,924	
\$1,500,000 under \$2,000,000	25,130	803,939	1,034	795,046	528	73,249	4,272	723,061	6,154	60,154	22,098	66,410	
\$2,000,000 under \$5,000,000	34,987	2,481,777	1,989	2,450,865	741	149,947	11,117	1,867,550	5,736	177,751	32,309	145,247	
\$5,000,000 under \$10,000,000	8,527	1,649,708	723	2,386,399	174	30,482	2,959	1,114,103	1,285	112,782	7,757	56,496	
\$10,000,000 or more	5,909	9,599,291	584	7,068,647	90	32,415	1,890	2,246,668	648	103,309	5,026	75,601	
Taxable returns, total	20,506,035	37,344,771	234,784	20,519,068	271,102	2,361,982	10,131,634	74,186,825	13,872,677	70,660,617	19,762,211	5,747,879	
Nontaxable returns, total	2,521,430	3,076,640	204,449	5,847,438	65,645	1,986,293	2,305,002	15,738,601	1,915,230	11,564,990	3,060,246	944,411	
All returns, total	9,615,230	36,166,922	29,592,693	125,084,818	1,033,797	18,461,595	610,275	4,441,762	1,641,535	30,929,051	115,947,147	397,363,715	
Under \$5,000	87,137	110,748	173,660	270,457	5,548	10,960	3,624	6,411	9,886	84,737	593,082	2,070,691	
\$5,000 under \$10,000	102,198	134,597	266,407	430,568	10,141	266,407	4,897	9,784	15,037	68,218	880,917	3,077,423	
\$10,000 under \$15,000	165,246	237,916	430,915	775,966	14,817	101,875	8,499	16,940	23,319	133,486	1,400,400	4,894,199	
\$15,000 under \$20,000	185,239	412,499	588,345	1,570,799	26,768	162,579	14,750	24,925	41,874	395,766	1,949,290	6,809,792	
\$20,000 under \$25,000	252,131	357,794	729,413	2,102,044	28,387	163,538	22,454	67,481	52,542	244,877	2,382,707	8,328,034	
\$25,000 under \$30,000	299,945	432,168	886,221	2,952,628	22,388	172,762	23,416	80,438	46,423	304,535	2,932,007	10,248,481	
\$30,000 under \$35,000	327,765	438,309	1,095,501	3,830,768	40,638	236,667	21,725	41,486	61,062	61,062	278,152	12,444,180	
\$35,000 under \$40,000	386,482	540,270	1,201,900	4,323,832	36,070	268,814	22,589	73,064	59,681	314,498	3,799,310	13,283,306	
\$40,000 under \$45,000	345,204	560,586	1,207,766	4,276,688	33,869	188,594	32,724	132,462	66,261	348,253	3,932,503	13,750,843	
\$45,000 under \$50,000	406,578	619,223	1,381,500	5,214,965	48,161	303,267	34,171	97,342	80,704	412,352	4,332,277	15,149,199	
\$50,000 under \$55,000	411,552	571,086	1,298,283	4,842,412	43,057	236,563	14,561	45,087	56,615	281,651	4,305,526	15,056,372	
\$55,000 under \$60,000	357,709	518,276	1,265,084	4,589,236	36,870	260,517	15,470	50,065	51,982	329,550	3,349,959	15,214,149	
\$60,000 under \$75,000	1,106,538	1,798,418	3,740,579	13,618,900	110,052	787,814	48,971	194,962	158,387	1,579,239	13,767,087	48,152,656	
\$75,000 under \$100,000	1,468,205	2,932,005	5,131,909	18,155,830	175,287	1,407,363	61,106	194,534	234,821	1,760,612	21,127,621	73,907,335	
\$100,000 under \$200,000	2,435,779	6,462,206	7,668,984	30,090,776	294,564	3,485,155	130,355	482,042	423,090	4,200,617	34,144,934	119,331,936	
\$200,000 under \$500,000	889,361	5,325,203	1,967,804	11,217,446	83,796	3,405,481	72,412	890,208	157,157	5,404,513	9,813,040	29,770,868	
\$500,000 under \$1,000,000	229,981	3,190,464	342,763	4,216,432	13,493	1,818,459	34,273	525,078	48,183	3,260,471	1,682,121	3,801,632	
\$1,000,000 under \$1,500,000	69,235	1,655,104	88,007	1,938,312	4,199	979,541	13,464	217,663	17,744	1,738,462	405,754	922,848	
\$1,500,000 under \$2,000,000	31,427	1,063,677	38,875	1,190,241	1,963	777,195	2,227	107,427	9,319	1,227,374	167,933	381,370	
\$2,000,000 under \$5,000,000	82,147	2,828,234	60,589	3,151,232	2,744	1,716,487	14,109	438,553	16,978	3,453,353	243,406	649,710	
\$5,000,000 under \$10,000,000	15,079	1,723,141	16,431	1,891,419	619	732,902	4,990	416,460	5,066	2,236,942	59,862	133,760	
\$10,000,000 or more	10,793	4,254,998	11,339	4,433,908	366	15,319,307	4,490	329,349	4,863	2,761,393	38,295	85,131	
Taxable returns, total	8,155,712	30,752,041	25,507,120	107,160,537	890,267	15,389,012	485,952	2,528,010	1,371,823	18,947,425	95,308,881	325,603,291	
Nontaxable returns, total	1,459,518	5,414,881	4,085,573	17,924,281	143,530	3,072,583	124,322	1,913,753	269,713	11,981,626	20,538,266	71,760,425	

Footnotes at end of table

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

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	44,029,053	4,078,848,212	3,800,587	25,283,307	43,761,206	876,045,391	22,203,788	42,311,204	40,643,940	833,734,186	40,644,136	833,734,401
Under \$5,000	14,546	16,952	* 13	* 453	11,196	2,339	8,241	834	7,606	1,505	7,606	1,505
\$5,000 under \$10,000	30,299	96,973	* 678	* 537	29,374	12,930	12,881	1,467	23,886	11,463	23,886	11,463
\$10,000 under \$15,000	221,663	496,936	* 747	* 549	205,358	51,918	71,039	11,438	161,671	40,480	161,671	40,480
\$15,000 under \$20,000	515,441	2,407,057	* 1,656	* 2,658	483,597	235,403	238,204	63,188	409,004	172,215	409,004	172,215
\$20,000 under \$25,000	829,758	6,087,275	* 641	* 1,416	793,035	634,215	419,025	144,791	637,214	489,424	637,214	489,424
\$25,000 under \$30,000	1,214,149	12,169,165	2,018	5,955	1,188,625	1,358,538	565,964	294,461	904,014	1,064,077	904,014	1,064,077
\$30,000 under \$35,000	1,606,294	21,704,123	* 1,115	* 204	1,583,758	2,552,523	775,776	554,609	1,184,949	1,997,914	1,184,949	1,997,914
\$35,000 under \$40,000	1,843,455	31,604,460	* 847	* 4,893	1,820,297	3,856,583	880,576	754,848	1,457,445	3,101,735	1,457,445	3,101,735
\$40,000 under \$45,000	1,917,004	40,073,685	746	10,043	1,895,159	4,997,363	892,973	921,925	1,557,600	4,075,439	1,557,600	4,075,439
\$45,000 under \$50,000	2,078,995	51,300,609	* 2,080	* 5,377	2,066,111	6,596,911	1,003,832	1,161,968	1,737,890	5,434,943	1,737,890	5,434,943
\$50,000 under \$55,000	2,012,156	57,254,084	9,397	8,663	1,998,809	7,683,797	952,755	1,219,768	1,726,100	6,464,029	1,726,100	6,464,029
\$55,000 under \$60,000	1,952,696	62,452,598	10,313	10,627	1,943,200	8,648,190	888,543	1,291,458	1,728,125	7,356,731	1,728,125	7,356,731
\$60,000 under \$75,000	5,779,414	231,555,359	43,442	60,189	5,759,376	33,606,079	3,032,475	4,892,547	5,372,310	28,713,532	5,372,310	28,713,532
\$75,000 under \$100,000	7,988,761	447,021,007	105,818	230,942	7,966,436	67,101,047	4,479,830	8,010,843	7,781,647	59,090,204	7,781,647	59,090,204
\$100,000 under \$200,000	11,866,400	1,137,387,747	836,256	1,967,079	11,853,109	205,366,422	6,060,392	8,303,129	11,799,637	197,063,293	11,799,637	197,063,293
\$200,000 under \$500,000	3,301,044	747,582,768	2,385,778	13,499,165	3,303,802	187,749,993	1,380,808	2,944,765	3,297,062	184,805,228	3,297,062	184,805,228
\$500,000 under \$1,000,000	548,419	315,486,718	317,218	4,157,221	550,055	92,108,450	325,861	2,026,688	548,745	90,081,762	548,745	90,081,762
\$1,000,000 under \$1,500,000	134,299	140,344,933	37,645	1,053,097	134,926	41,654,123	88,377	1,222,551	134,578	40,431,572	134,578	40,431,572
\$1,500,000 under \$2,000,000	56,940	85,371,376	14,267	544,876	57,157	25,301,127	39,365	775,735	56,991	24,525,392	56,991	24,525,392
\$2,000,000 under \$5,000,000	83,286	218,419,769	21,489	1,310,905	83,671	64,052,474	60,008	2,234,160	83,437	61,818,315	83,437	61,818,315
\$5,000,000 under \$10,000,000	20,800	126,129,523	5,520	670,830	20,884	35,551,903	16,078	1,356,598	20,816	34,175,305	20,816	34,175,305
\$10,000,000 or more	13,234	343,905,095	3,902	1,777,608	13,270	86,943,062	10,975	4,123,433	13,212	82,819,629	13,212	82,819,629
Taxable returns, total	40,616,788	4,025,805,318	3,787,704	25,206,229	40,643,941	869,800,142	19,086,523	36,065,956	40,643,940	833,734,186	40,644,136	833,734,401
Nontaxable returns, total	3,412,265	53,042,895	12,883	57,078	3,117,265	6,245,249	3,117,265	6,245,249	--	--	--	--

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

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

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

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	0.27	0.18	0.31	0.27	0.36	0.76	1.03	1.30	0.52	0.73	0.56	0.84		
Under \$5,000	4.23	4.94	8.00	12.41	5.26	11.82	14.62	21.93	6.45	8.59	6.93	10.22		
\$5,000 under \$10,000	3.51	3.59	5.42	8.23	4.43	8.23	13.03	18.29	5.79	8.51	6.17	10.62		
\$10,000 under \$15,000	2.96	2.98	4.45	5.82	3.84	7.16	11.95	20.24	5.34	8.14	5.82	9.26		
\$15,000 under \$20,000	2.62	2.63	3.49	4.05	3.53	7.38	11.17	18.73	4.94	8.25	5.38	9.96		
\$20,000 under \$25,000	2.45	2.45	3.03	3.33	3.29	7.26	10.62	20.48	4.58	8.00	5.00	9.54		
\$25,000 under \$30,000	2.27	2.27	2.62	2.84	3.20	7.89	10.67	32.11	4.63	9.23	5.03	10.08		
\$30,000 under \$35,000	2.12	2.13	2.37	2.50	3.06	7.66	10.47	46.25	4.49	8.70	4.88	9.76		
\$35,000 under \$40,000	2.06	2.06	2.26	2.39	2.92	8.00	9.88	18.30	4.27	9.18	4.53	10.09		
\$40,000 under \$45,000	2.05	2.05	2.23	2.35	2.86	7.70	9.98	21.28	4.12	9.34	4.50	11.12		
\$45,000 under \$50,000	1.96	1.96	2.12	2.23	2.67	8.16	9.16	20.23	3.96	8.52	4.31	9.47		
\$50,000 under \$55,000	2.00	2.00	2.15	2.26	2.65	7.71	9.28	13.92	4.02	8.50	4.39	9.62		
\$55,000 under \$60,000	2.04	2.04	2.19	2.32	2.68	7.43	8.65	19.68	3.90	9.01	4.24	10.73		
\$60,000 under \$75,000	1.14	1.14	1.22	1.29	1.47	4.46	4.73	10.30	2.14	5.17	2.32	5.99		
\$75,000 under \$100,000	0.94	0.94	1.01	1.06	1.16	3.94	3.82	7.61	1.70	4.11	1.84	4.87		
\$100,000 under \$200,000	0.60	0.59	0.64	0.68	0.71	2.40	2.08	3.69	0.99	2.71	1.07	3.24		
\$200,000 under \$500,000	0.69	0.64	0.76	0.83	0.73	2.41	1.45	2.86	0.86	2.21	0.91	2.59		
\$500,000 under \$1,000,000	1.04	1.04	1.19	1.37	1.06	2.50	1.53	2.46	1.13	2.43	1.17	2.86		
\$1,000,000 under \$1,500,000	1.28	1.24	1.45	1.86	1.29	2.45	1.69	2.56	1.36	2.87	1.40	3.38		
\$1,500,000 under \$2,000,000	0.97	0.97	1.05	1.43	0.98	2.23	1.30	3.02	1.03	2.60	1.07	3.01		
\$2,000,000 under \$5,000,000	0.56	0.48	0.65	0.89	0.56	1.08	0.69	1.26	0.64	1.44	0.60	1.70		
\$5,000,000 under \$10,000,000	0.63	0.53	0.71	1.00	0.63	0.72	0.70	0.68	0.64	1.35	0.65	1.60		
\$10,000,000 or more	0.03	0.03	0.03	0.04	0.03	0.04	0.04	0.02	0.03	0.01	0.03	0.06		
Taxable returns, total	0.30	0.19	0.33	0.29	0.39	0.80	1.07	1.34	0.59	0.75	0.59	0.86		
Nontaxable returns, total	0.98	1.14	1.22	1.45	1.31	2.24	3.59	4.68	1.81	2.91	1.93	3.42		
Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns, total	0.54	0.72	0.52	0.90	0.54	1.25	0.57	0.48	1.96	55.07	1.13	1.69		
Under \$5,000	14.21	19.65	98.40	98.40	6.56	67.27	6.72	74.51	24.79	68.91	12.92	19.86		
\$5,000 under \$10,000	9.03	12.82	48.19	60.85	5.49	17.72	5.98	1,941.69	18.33	80.18	9.62	14.98		
\$10,000 under \$15,000	7.92	13.12	28.83	30.52	5.04	12.00	5.57	677.72	20.26	47.89	7.09	9.53		
\$15,000 under \$20,000	6.17	9.57	24.99	26.63	4.59	10.74	5.34	40.68	18.59	42.11	6.83	9.18		
\$20,000 under \$25,000	5.39	8.00	22.33	26.26	4.54	8.88	5.04	131.10	15.23	62.71	6.59	8.78		
\$25,000 under \$30,000	4.56	8.99	19.12	24.15	4.45	11.17	4.97	39.30	17.55	54.42	6.38	8.48		
\$30,000 under \$35,000	3.90	5.24	21.69	26.78	4.37	12.28	4.99	57.53	17.79	605.46	6.59	9.26		
\$35,000 under \$40,000	3.46	5.30	21.30	27.87	4.39	10.99	4.83	51.09	18.72	148.71	6.78	9.67		
\$40,000 under \$45,000	3.36	4.67	21.55	26.99	4.40	12.10	4.66	41.97	14.77	102.64	6.15	9.52		
\$45,000 under \$50,000	3.10	4.67	21.18	24.75	4.20	11.07	4.44	35.07	16.65	179.14	6.05	8.82		
\$50,000 under \$55,000	3.09	4.30	19.44	24.50	4.30	11.05	4.48	33.03	15.15	127.43	6.33	8.87		
\$55,000 under \$60,000	3.11	4.29	22.86	27.02	4.36	10.71	4.36	28.80	23.86	184.25	6.33	9.30		
\$60,000 under \$75,000	1.72	2.71	15.35	18.66	2.50	6.41	2.44	14.96	9.44	259.31	3.64	5.31		
\$75,000 under \$100,000	1.41	2.08	15.40	18.34	2.04	4.91	1.93	9.13	7.58	238.25	2.99	4.45		
\$100,000 under \$200,000	1.02	1.65	14.03	16.24	1.30	2.86	1.12	4.36	4.39	51.08	2.24	3.35		
\$200,000 under \$500,000	1.48	2.74	19.79	26.34	1.49	2.51	0.91	2.88	3.02	379.21	2.52	4.45		
\$500,000 under \$1,000,000	1.93	3.12	32.84	34.44	2.07	3.44	1.14	2.72	2.61	47.60	3.52	7.07		
\$1,000,000 under \$1,500,000	2.06	3.68	40.58	44.74	2.60	5.16	1.35	2.76	2.66	185.83	4.18	9.75		
\$1,500,000 under \$2,000,000	1.62	3.12	28.72	70.97	2.42	10.06	1.03	2.17	2.00	92.09	4.67	9.72		
\$2,000,000 under \$5,000,000	0.88	1.62	17.41	30.18	1.22	3.95	0.58	1.04	2.00	85.23	2.16	7.27		
\$5,000,000 under \$10,000,000	0.88	0.74	23.86	18.19	1.20	3.75	0.64	0.83	0.99	17.73	1.99	6.35		
\$10,000,000 or more	0.03	0.02	--	--	0.24	4.24	0.03	--	0.04	0.02	--	--		
Taxable returns, total	0.57	0.74	0.52	0.90	0.64	1.33	0.61	0.48	2.09	18.41	1.22	1.80		
Nontaxable returns, total	2.07	3.07	11.65	16.84	1.59	4.13	1.84	4.56	5.43	18.65	3.08	4.44		

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	0.75	1.06	1.17	1.34	1.25	1.48	4.98	9.12	0.89	0.73	3.52	2.99
Under \$5,000	10.51	17.74	13.48	18.25	11.76	14.28	56.77	177.13	11.93	26.60	46.40	65.45
\$5,000 under \$10,000	6.93	9.24	10.36	14.61	10.62	13.70	45.87	70.57	10.09	21.27	50.75	57.38
\$10,000 under \$15,000	5.08	6.34	8.27	13.14	9.26	10.46	29.61	35.23	8.41	35.24	50.96	117.68
\$15,000 under \$20,000	4.80	5.82	8.47	11.47	7.74	11.92	25.38	31.59	8.47	31.74	41.33	41.33
\$20,000 under \$25,000	4.89	6.00	7.60	10.71	7.68	9.80	35.91	82.92	8.17	425.41	32.71	47.47
\$25,000 under \$30,000	4.62	5.74	8.26	11.53	7.34	8.92	31.36	50.45	7.40	90.54	32.24	82.16
\$30,000 under \$35,000	4.59	5.99	7.95	13.13	7.75	8.55	31.75	49.76	7.75	4,040.75	36.12	322.54
\$35,000 under \$40,000	4.32	5.65	8.09	12.40	6.99	9.17	49.78	54.04	7.40	123.80	27.94	65.02
\$40,000 under \$45,000	4.23	5.61	8.41	12.16	7.24	9.11	27.65	49.83	7.54	124.08	29.38	36.62
\$45,000 under \$50,000	4.18	5.66	8.51	12.78	6.73	8.17	25.04	55.78	7.70	1,889.14	22.82	59.78
\$50,000 under \$55,000	4.18	5.68	8.06	12.71	6.68	8.66	26.40	37.36	7.10	27.63	36.12	322.54
\$55,000 under \$60,000	4.07	5.50	8.10	12.54	6.77	8.81	28.08	153.09	7.29	40.64	30.46	55.19
\$60,000 under \$75,000	2.44	3.35	4.59	7.06	4.11	5.13	18.02	33.27	4.09	15.12	16.83	25.91
\$75,000 under \$100,000	1.99	2.78	3.81	6.10	3.58	4.27	13.48	32.60	3.30	9.59	11.60	20.16
\$100,000 under \$200,000	1.51	2.09	2.35	3.45	2.61	3.29	9.69	17.24	1.83	3.69	6.79	10.64
\$200,000 under \$500,000	1.90	2.94	1.98	3.47	2.73	3.86	9.39	19.70	1.29	2.25	5.37	10.49
\$500,000 under \$1,000,000	2.82	5.70	2.13	3.98	2.93	3.94	11.19	29.27	1.33	2.05	5.49	12.31
\$1,000,000 under \$1,500,000	3.22	7.98	2.26	3.99	3.19	4.06	12.31	44.14	1.52	2.42	5.42	14.20
\$1,500,000 under \$2,000,000	3.16	7.26	1.96	4.26	2.55	4.76	9.70	39.84	1.19	1.93	4.36	10.58
\$2,000,000 under \$5,000,000	1.59	4.79	1.48	2.48	1.48	2.91	6.03	31.21	0.84	1.11	2.18	5.37
\$5,000,000 under \$10,000,000	1.52	4.82	0.89	2.02	1.39	1.38	5.73	11.26	0.67	1.10	1.84	4.01
\$10,000,000 or more	0.10	0.03	0.03	--	--	--	--	--	0.03	0.01	0.14	0.01
Taxable returns, total	0.81	1.11	1.27	1.41	1.43	1.64	5.35	9.50	0.95	0.70	3.70	3.00
Nontaxable returns, total	2.23	3.09	3.13	4.49	2.71	3.30	13.60	30.64	2.61	10.01	11.23	32.02
Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	2.36	5.44	1.63	2.18	0.93	1.05	7.04	6.89	1.33	2.83	0.56	0.81
Under \$5,000	29.02	60.90	26.79	29.09	60.43	59.99	70.52	70.50	14.88	45.69	7.01	12.54
\$5,000 under \$10,000	25.62	35.19	16.35	20.50	25.89	30.04	69.32	69.44	13.84	43.16	5.62	9.69
\$10,000 under \$15,000	19.01	51.35	11.73	14.77	20.41	30.78	70.44	75.14	12.14	64.91	5.07	12.83
\$15,000 under \$20,000	20.21	34.24	9.78	12.59	7.28	16.55	57.42	59.86	10.74	27.48	4.56	7.33
\$20,000 under \$25,000	15.67	29.64	8.84	11.29	4.75	6.95	54.96	54.87	9.44	20.98	4.26	6.89
\$25,000 under \$30,000	15.91	25.12	7.81	10.52	4.59	5.61	39.32	40.63	9.61	42.50	4.17	7.10
\$30,000 under \$35,000	17.10	36.23	7.72	9.75	4.71	5.21	38.38	20.83	9.63	21.85	3.95	6.72
\$35,000 under \$40,000	15.69	27.87	7.59	10.50	4.66	5.04	44.33	44.47	8.97	17.75	3.72	6.29
\$40,000 under \$45,000	16.71	33.35	7.62	10.08	4.90	5.36	51.48	51.16	5.36	20.02	3.75	6.21
\$45,000 under \$50,000	18.29	35.30	7.68	10.23	4.80	5.09	47.84	49.76	8.21	19.54	3.55	7.30
\$50,000 under \$55,000	15.14	22.14	7.11	9.09	4.81	5.06	55.02	59.44	8.27	109.17	3.53	6.18
\$55,000 under \$60,000	16.65	25.40	7.81	10.03	4.76	5.03	61.70	60.83	7.85	17.96	3.50	6.16
\$60,000 under \$75,000	9.01	20.39	4.49	6.15	2.86	3.10	39.05	41.23	4.67	15.51	2.04	3.89
\$75,000 under \$100,000	6.79	16.00	3.97	5.34	2.49	2.73	28.58	25.20	3.78	10.01	1.68	3.02
\$100,000 under \$200,000	5.32	15.19	3.62	4.80	2.00	2.18	14.80	14.61	2.56	7.26	1.11	1.87
\$200,000 under \$500,000	5.05	23.53	5.56	7.31	2.20	2.39	11.60	10.95	2.32	7.61	1.23	1.92
\$500,000 under \$1,000,000	5.87	14.47	10.95	14.50	2.80	3.04	10.37	10.40	2.49	9.55	1.49	2.23
\$1,000,000 under \$1,500,000	6.30	25.91	13.98	17.65	3.19	3.36	11.20	11.46	2.73	11.31	1.73	2.64
\$1,500,000 under \$2,000,000	5.29	18.92	13.36	15.94	3.02	3.36	8.39	8.80	2.34	8.85	1.41	2.55
\$2,000,000 under \$5,000,000	2.97	8.13	8.45	10.84	1.51	1.64	5.44	5.53	1.14	5.43	0.78	1.33
\$5,000,000 under \$10,000,000	2.69	2.49	12.60	15.38	1.40	1.49	5.12	5.16	1.04	4.12	0.80	1.26
\$10,000,000 or more	--	--	--	--	0.10	0.09	--	--	0.06	0.14	0.02	0.05
Taxable returns, total	2.62	6.18	1.82	2.42	0.99	1.10	7.80	7.70	1.42	2.95	0.63	0.86
Nontaxable returns, total	6.67	11.92	3.81	4.99	2.93	3.87	16.44	15.57	3.70	10.19	1.56	2.70

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

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Medical and dental expenses limitation
	Number of returns (49)	Amount (51)	Number of returns (50)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)		
All returns, total	0.27	0.22	0.48	0.85	1.56	0.85	1.21	0.85	1.21	0.85	0.99
Under \$5,000	5.46	--	--	5.25	9.27	5.25	9.14	5.27	9.14	5.27	6.13
\$5,000 under \$10,000	4.25	--	--	4.45	7.95	4.45	7.61	4.45	7.61	4.45	4.56
\$10,000 under \$15,000	3.49	--	--	3.69	6.27	3.69	5.84	3.69	5.84	3.69	3.72
\$15,000 under \$20,000	3.23	--	--	3.65	6.44	3.65	5.82	3.65	5.82	3.65	3.66
\$20,000 under \$25,000	2.77	--	--	3.56	6.10	3.56	5.41	3.56	5.41	3.56	3.57
\$25,000 under \$30,000	2.51	--	--	3.57	5.65	3.57	4.85	3.57	4.85	3.57	3.58
\$30,000 under \$35,000	2.36	--	--	3.52	5.60	3.52	4.67	3.52	4.67	3.52	3.53
\$35,000 under \$40,000	2.31	--	--	3.66	6.19	3.66	5.01	3.66	5.01	3.66	3.66
\$40,000 under \$45,000	2.29	--	--	3.78	6.45	3.78	5.16	3.78	5.16	3.78	3.79
\$45,000 under \$50,000	2.20	--	--	3.75	6.82	3.75	5.27	3.75	5.27	3.75	3.75
\$50,000 under \$55,000	2.24	--	--	3.95	7.90	3.95	5.92	3.95	5.92	3.95	3.95
\$55,000 under \$60,000	2.26	--	--	4.02	6.89	4.02	5.31	4.02	5.31	4.02	4.02
\$60,000 under \$75,000	1.45	--	--	2.57	4.80	2.57	3.42	2.57	3.42	2.57	2.58
\$75,000 under \$100,000	1.07	10.52	9.30	2.60	5.07	2.60	3.53	2.60	3.53	2.60	2.61
\$100,000 under \$200,000	0.69	1.55	1.24	2.70	5.00	2.70	3.34	2.70	3.34	2.70	2.66
\$200,000 under \$500,000	0.78	0.69	0.69	5.21	8.43	5.21	6.38	5.21	6.38	5.21	5.00
\$500,000 under \$1,000,000	1.19	1.04	1.04	12.11	14.22	12.11	12.01	12.11	12.01	12.11	11.23
\$1,000,000 under \$1,500,000	1.47	1.29	1.29	17.73	16.18	17.73	15.47	17.73	15.47	17.73	17.12
\$1,500,000 under \$2,000,000	1.55	1.02	0.97	20.33	38.40	20.33	23.49	20.33	23.49	20.33	20.41
\$2,000,000 under \$5,000,000	0.73	0.56	0.56	16.40	26.70	16.40	17.70	16.40	17.70	16.40	15.28
\$5,000,000 under \$10,000,000	0.64	0.63	0.63	** 23.80	** 7.55	** 23.80	** 13.93	** 23.80	** 13.93	** 23.80	** 19.57
\$10,000,000 or more	0.06	0.04	0.03	**	**	**	**	**	**	**	**
Taxable returns, total	0.27	0.22	0.49	1.06	1.68	1.06	1.30	1.06	1.30	1.06	1.14
Nontaxable returns, total	1.15	1.75	6.32	1.50	2.82	1.50	2.53	1.50	2.53	1.50	1.85

Size of adjusted gross income	Total itemized deductions—continued										
	Total		Taxes paid deduction		State and local taxes		Income tax		General sales tax		General sales tax
	Number of returns (58)	Amount (60)	Number of returns (59)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (65)	Amount (66)	
All returns, total	0.27	0.25	0.29	0.28	0.35	0.31	0.80	0.31	0.80	1.12	
Under \$5,000	4.37	6.64	10.16	4.68	7.60	14.10	5.96	8.19	5.96	8.19	
\$5,000 under \$10,000	3.59	4.82	7.73	3.85	6.13	11.81	4.97	6.61	4.97	6.61	
\$10,000 under \$15,000	3.00	4.11	6.18	3.15	4.82	9.01	4.18	6.51	4.18	6.51	
\$15,000 under \$20,000	2.65	3.47	4.73	2.76	3.95	6.71	3.88	5.76	3.88	5.76	
\$20,000 under \$25,000	2.47	3.20	3.99	2.56	3.48	5.48	3.80	4.99	3.80	4.99	
\$25,000 under \$30,000	2.28	2.99	4.10	2.35	3.02	3.79	3.79	5.53	3.79	5.53	
\$30,000 under \$35,000	2.14	2.56	2.77	2.18	2.73	3.31	3.69	4.91	3.31	4.91	
\$35,000 under \$40,000	2.06	2.71	3.25	2.10	2.93	3.65	3.63	7.18	3.63	7.18	
\$40,000 under \$45,000	2.06	2.34	2.61	2.10	2.49	2.98	3.97	5.00	2.98	5.00	
\$45,000 under \$50,000	1.97	2.51	2.87	2.00	2.87	2.79	3.96	10.54	2.79	10.54	
\$50,000 under \$55,000	2.00	2.31	2.45	2.03	2.34	2.71	4.23	5.18	2.71	5.18	
\$55,000 under \$60,000	2.05	2.31	2.59	2.08	2.40	2.86	4.32	5.78	2.86	5.78	
\$60,000 under \$75,000	1.14	1.30	1.40	1.16	1.32	1.52	2.73	3.57	1.52	3.57	
\$75,000 under \$100,000	0.95	1.09	1.21	0.96	1.09	1.31	2.37	3.03	1.31	3.03	
\$100,000 under \$200,000	0.60	0.67	0.74	0.61	0.71	0.80	1.92	2.43	0.80	2.43	
\$200,000 under \$500,000	0.69	0.77	0.89	0.69	0.79	0.93	2.26	3.10	0.93	3.10	
\$500,000 under \$1,000,000	1.04	1.33	1.52	1.05	1.33	1.56	2.85	6.00	1.56	6.00	
\$1,000,000 under \$1,500,000	1.28	1.57	1.29	1.29	1.44	1.73	3.35	7.62	1.73	7.62	
\$1,500,000 under \$2,000,000	0.97	1.91	1.29	0.98	1.29	2.18	2.58	8.26	2.18	8.26	
\$2,000,000 under \$5,000,000	0.56	0.75	0.80	0.56	0.64	0.82	1.61	5.05	0.82	5.05	
\$5,000,000 under \$10,000,000	0.63	0.69	0.71	0.63	0.71	0.72	1.64	5.08	0.71	5.08	
\$10,000,000 or more	0.03	0.02	0.02	0.03	0.04	0.02	**	**	0.02	**	
Taxable returns, total	0.30	0.26	0.29	0.31	0.38	0.32	0.94	1.16	0.94	1.16	
Nontaxable returns, total	1.00	1.36	1.92	1.03	1.40	2.23	1.61	3.51	2.23	3.51	

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

Size of adjusted gross income	Total itemized deductions—continued														
	Real estate taxes			Taxes paid deduction—continued			Other taxes		Total		Interest paid deduction				
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
		(66)	(67)		(68)	(69)		(70)	(71)		(72)	(73)	(74)	(75)	(76)
All returns, total	0.30	0.38	1.45	1.60	4.76	0.32	0.40	0.33	0.42	0.33	0.42	0.33	0.42	0.33	0.42
Under \$5,000	4.99	6.96	7.72	20.74	83.54	5.29	7.06	5.34	7.09	5.43	7.09	5.43	7.23	5.43	7.23
\$5,000 under \$10,000	4.09	5.31	12.46	17.90	36.81	4.31	5.09	4.38	5.15	4.40	5.15	4.40	5.18	4.40	5.18
\$10,000 under \$15,000	3.43	4.64	11.86	14.39	30.33	3.74	4.76	3.78	4.79	3.81	4.79	3.81	4.83	3.81	4.83
\$15,000 under \$20,000	3.07	3.93	9.05	11.87	21.62	3.21	3.89	3.24	3.92	3.26	3.92	3.26	3.95	3.26	3.95
\$20,000 under \$25,000	2.83	3.67	4.21	10.81	20.93	2.95	3.45	2.98	3.48	3.00	3.48	3.00	3.50	3.00	3.50
\$25,000 under \$30,000	2.57	3.42	3.58	11.05	26.54	2.64	3.15	2.66	3.17	2.69	3.17	2.69	3.19	2.69	3.19
\$30,000 under \$35,000	2.40	3.05	3.43	7.69	27.46	2.46	2.94	2.47	2.96	2.48	2.96	2.48	2.98	2.48	2.98
\$35,000 under \$40,000	2.32	2.98	3.25	8.96	23.45	2.36	2.81	2.37	2.82	2.39	2.82	2.39	2.84	2.39	2.84
\$40,000 under \$45,000	2.29	2.84	3.21	8.88	21.62	2.33	2.72	2.34	2.74	2.35	2.74	2.35	2.75	2.35	2.75
\$45,000 under \$50,000	2.18	3.14	3.07	8.94	22.96	2.23	2.68	2.24	2.69	2.26	2.69	2.26	2.71	2.26	2.71
\$50,000 under \$55,000	2.20	2.92	3.07	6.04	23.63	2.25	2.68	2.26	2.69	2.27	2.69	2.27	2.70	2.27	2.70
\$55,000 under \$60,000	2.21	2.72	3.08	6.62	20.96	2.26	2.65	2.27	2.66	2.28	2.66	2.28	2.70	2.28	2.70
\$60,000 under \$75,000	1.23	1.59	1.77	3.52	12.33	1.26	1.84	1.27	1.85	1.28	1.85	1.28	1.87	1.28	1.87
\$75,000 under \$100,000	1.00	1.34	1.48	3.05	9.08	1.04	1.25	1.04	1.26	1.05	1.26	1.05	1.27	1.05	1.27
\$100,000 under \$200,000	0.64	0.83	1.05	2.25	13.53	0.67	0.88	0.68	0.88	0.68	0.88	0.68	0.89	0.68	0.89
\$200,000 under \$500,000	0.73	0.89	1.27	2.29	12.03	0.80	1.04	0.82	1.06	0.82	1.06	0.82	1.07	0.82	1.07
\$500,000 under \$1,000,000	1.09	1.30	1.91	3.88	9.94	1.19	1.66	1.27	1.61	1.28	1.61	1.28	1.63	1.28	1.63
\$1,000,000 under \$1,500,000	1.33	1.66	2.34	4.49	9.30	1.44	1.95	1.50	1.96	1.58	1.96	1.58	1.99	1.58	1.99
\$1,500,000 under \$2,000,000	1.02	1.67	1.93	4.00	7.66	1.24	1.63	1.24	1.56	1.26	1.56	1.26	1.59	1.26	1.59
\$2,000,000 under \$5,000,000	0.59	0.84	1.16	2.63	7.02	0.65	0.99	0.77	1.23	0.79	1.23	0.79	1.01	0.79	1.01
\$5,000,000 under \$10,000,000	0.65	0.78	1.17	1.93	6.68	0.70	0.99	0.87	1.09	0.89	1.09	0.89	1.12	0.89	1.12
\$10,000,000 or more	0.03	0.05	--	--	--	0.04	0.07	0.06	0.06	0.05	0.06	0.05	0.04	0.05	0.04
Taxable returns, total	0.33	0.39	1.25	1.71	5.21	0.35	0.47	0.36	0.47	0.36	0.47	0.36	0.43	0.36	0.43
Nontaxable returns, total	1.10	1.52	7.00	4.58	11.60	1.12	1.41	1.20	1.53	1.26	1.53	1.26	1.54	1.26	1.54

Size of adjusted gross income	Total itemized deductions—continued											
	Home mortgage interest—cont.			Interest paid deduction—continued			Investment interest expense deduction		Total		Contributions deduction	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
		(78)	(79)		(80)	(81)		(82)	(83)		(84)	(85)
All returns, total	2.64	3.60	1.68	5.06	1.82	2.68	1.54	1.10	0.32	0.50	0.34	0.59
Under \$5,000	28.82	32.33	21.63	47.39	23.12	46.02	23.00	47.16	5.62	7.55	6.10	11.67
\$5,000 under \$10,000	29.44	34.99	16.82	38.96	17.84	25.90	19.17	32.07	4.58	6.42	4.79	8.73
\$10,000 under \$15,000	23.04	32.33	17.06	31.26	14.73	32.51	16.94	23.51	3.70	5.34	3.86	6.97
\$15,000 under \$20,000	23.51	28.20	14.73	28.44	11.79	21.77	18.52	48.44	3.23	4.84	3.36	5.59
\$20,000 under \$25,000	17.30	26.31	12.97	29.68	10.35	16.99	14.61	28.60	2.99	4.60	3.12	5.34
\$25,000 under \$30,000	15.56	22.52	12.62	32.71	8.88	12.43	15.44	38.92	2.74	4.37	2.91	4.87
\$30,000 under \$35,000	17.06	22.79	12.12	23.28	7.07	8.78	15.72	21.33	2.69	3.99	2.69	4.38
\$35,000 under \$40,000	16.78	20.95	10.78	23.48	7.34	11.30	15.32	25.03	2.42	3.74	2.56	4.38
\$40,000 under \$45,000	15.20	22.63	10.15	27.17	7.03	9.96	14.68	26.23	2.37	3.73	2.50	4.18
\$45,000 under \$50,000	14.57	21.61	9.55	23.47	6.87	9.86	15.51	24.26	2.26	3.57	2.37	3.90
\$50,000 under \$55,000	14.34	22.04	9.54	38.72	7.11	9.89	17.89	23.10	2.28	3.73	2.41	4.06
\$55,000 under \$60,000	14.59	20.80	10.09	27.44	6.86	9.95	15.16	26.72	2.30	3.85	2.40	4.06
\$60,000 under \$75,000	8.16	11.46	5.57	17.24	4.31	5.77	7.98	13.99	1.28	2.17	1.35	2.47
\$75,000 under \$100,000	6.69	10.73	4.50	12.32	3.92	5.43	6.52	16.34	1.04	1.88	1.10	2.04
\$100,000 under \$200,000	5.07	7.39	3.02	9.23	3.41	4.32	5.41	7.04	0.66	1.31	0.69	1.51
\$200,000 under \$500,000	5.34	7.47	3.10	9.52	60.80	2.23	4.22	4.74	0.73	1.63	0.74	1.65
\$500,000 under \$1,000,000	6.44	9.53	4.28	13.40	98.76	2.10	5.19	1.08	2.07	1.09	2.10	4.14
\$1,000,000 under \$1,500,000	7.38	10.07	5.16	13.43	98.73	2.15	3.97	1.31	2.43	1.32	2.43	4.14
\$1,500,000 under \$2,000,000	6.03	8.08	4.19	13.72	93.64	1.76	3.92	1.00	2.48	1.01	2.48	8.09
\$2,000,000 under \$5,000,000	3.77	5.32	2.82	8.43	**49.05	0.86	1.91	0.57	1.40	0.58	1.40	1.65
\$5,000,000 under \$10,000,000	3.90	4.79	3.07	12.10	**	0.80	1.47	0.64	1.09	0.64	1.09	1.21
\$10,000,000 or more	0.61	0.68	--	--	--	0.03	0.08	0.03	0.03	0.03	0.03	0.03
Taxable returns, total	2.84	3.78	1.81	5.49	2.13	2.99	1.63	1.17	0.34	0.52	0.37	0.61
Nontaxable returns, total	7.28	10.17	4.61	12.45	3.59	5.57	4.65	3.20	1.20	2.02	1.26	2.40

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total itemized deductions—continued											
	Contributions deduction—cont.		Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees			
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)
All returns, total	0.49	1.78	3.96	6.67	4.82	7.25	0.76	1.03	0.66	1.09	0.51	0.75
Under \$5,000	9.27	14.89	13.75	46.26	57.49	63.38	6.61	14.61	15.87	26.84	7.29	9.82
\$5,000 under \$10,000	7.54	18.17	15.13	36.49	36.49	55.22	10.43	20.18	11.04	20.18	6.19	8.39
\$10,000 under \$15,000	5.65	17.97	16.08	38.37	30.37	46.14	5.86	10.41	8.73	13.72	4.85	6.85
\$15,000 under \$20,000	4.87	7.28	14.71	28.29	35.12	45.37	5.24	8.98	6.09	8.56	4.25	5.98
\$20,000 under \$25,000	4.36	9.20	20.31	35.32	33.75	46.95	4.83	7.14	5.27	7.70	3.91	5.23
\$25,000 under \$30,000	3.81	7.90	33.38	28.81	30.84	36.48	4.43	6.16	4.47	6.55	3.63	5.11
\$30,000 under \$35,000	3.50	6.79	18.14	30.50	30.84	37.40	3.98	5.84	3.89	5.95	3.25	5.10
\$35,000 under \$40,000	3.31	5.65	21.52	74.40	26.72	37.77	5.22	3.77	4.22	5.37	3.10	4.30
\$40,000 under \$45,000	3.26	6.62	18.30	30.30	25.10	63.77	3.93	5.59	3.68	5.66	3.11	3.94
\$45,000 under \$50,000	3.04	5.36	30.50	40.49	23.23	40.37	3.63	5.02	3.28	5.06	2.87	3.73
\$50,000 under \$55,000	3.04	6.62	20.62	50.15	24.44	48.09	3.70	5.26	3.42	5.22	2.92	4.05
\$55,000 under \$60,000	3.03	5.81	22.92	72.67	28.72	43.36	3.87	5.89	3.43	5.67	2.88	3.82
\$60,000 under \$75,000	1.73	4.95	14.68	55.34	14.39	23.94	2.25	3.29	1.96	3.19	1.68	2.92
\$75,000 under \$100,000	1.39	5.84	14.52	37.32	12.58	19.80	2.08	3.14	1.70	2.83	1.43	2.08
\$100,000 under \$200,000	0.92	4.30	10.90	16.00	9.52	19.05	1.62	2.40	1.27	2.11	1.01	1.74
\$200,000 under \$300,000	1.06	7.23	9.24	28.16	10.04	15.59	2.14	2.91	1.89	3.13	1.24	2.31
\$300,000 under \$500,000	1.65	14.39	8.94	23.26	12.87	13.95	3.07	3.27	3.62	7.11	1.80	2.66
\$500,000 under \$1,000,000	2.05	25.09	9.00	25.03	14.47	7.92	3.38	4.52	4.91	11.31	2.21	3.47
\$1,500,000 under \$2,000,000	1.63	17.49	7.23	14.17	11.23	24.29	3.92	4.10	3.99	9.55	1.76	3.14
\$2,000,000 under \$5,000,000	0.99	7.24	2.64	10.17	7.16	7.24	1.67	2.01	2.66	6.06	1.04	1.89
\$5,000,000 under \$10,000,000	1.01	3.31	2.64	10.17	7.16	0.67	1.45	1.22	2.86	4.50	1.06	1.33
\$10,000,000 or more	0.64	1.91	5.49	7.82	5.34	8.94	0.13	0.96	0.13	1.11	0.54	0.78
Taxable returns, total	0.52	3.17	5.70	12.26	11.18	11.79	1.85	2.81	2.12	3.38	1.60	2.56
Nontaxable returns, total	1.76	3.17	5.70	12.26	11.18	11.79	1.85	2.81	2.12	3.38	1.60	2.56
	Total itemized deductions—continued											
Size of adjusted gross income	Limited miscellaneous deductions—continued				Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions	
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)
All returns, total	0.82	1.22	0.42	0.82	2.56	3.03	3.18	4.39	1.99	2.86	0.33	0.33
Under \$5,000	8.94	14.61	6.46	14.24	33.03	37.38	40.94	57.46	25.72	79.69	5.15	5.15
\$5,000 under \$10,000	8.51	17.44	5.32	13.11	25.26	37.70	35.07	46.17	20.51	32.96	3.93	3.93
\$10,000 under \$15,000	7.12	15.26	4.33	9.53	20.39	23.74	29.40	45.22	16.81	20.99	3.37	3.02
\$15,000 under \$20,000	6.62	21.84	3.75	8.34	15.80	20.65	23.71	41.06	13.23	53.38	3.02	3.02
\$20,000 under \$25,000	5.74	14.11	3.39	6.62	15.85	21.84	19.26	22.89	12.14	16.79	2.83	2.83
\$25,000 under \$30,000	5.39	10.71	3.11	5.73	17.63	24.05	19.19	30.10	12.95	19.79	2.60	2.60
\$30,000 under \$35,000	5.13	10.99	2.81	5.38	13.45	17.44	19.39	33.06	11.20	15.67	2.47	2.47
\$35,000 under \$40,000	4.78	10.06	2.70	4.79	13.88	17.92	19.15	37.96	11.21	16.28	2.40	2.40
\$40,000 under \$45,000	5.03	10.99	2.69	5.09	15.05	23.52	16.73	27.74	11.27	18.72	2.41	2.41
\$45,000 under \$50,000	4.62	9.17	2.49	4.54	12.93	17.69	15.97	26.68	10.15	14.70	2.32	2.32
\$50,000 under \$55,000	4.57	9.82	2.56	4.69	13.19	17.98	23.32	39.06	11.55	16.35	2.34	2.34
\$55,000 under \$60,000	4.90	12.77	2.60	5.14	13.86	17.85	23.58	37.08	11.98	16.15	2.41	2.41
\$60,000 under \$75,000	2.76	8.75	1.47	2.82	5.89	13.17	12.92	32.81	7.05	37.91	1.35	1.35
\$75,000 under \$100,000	2.39	6.80	1.24	2.57	6.71	11.11	11.66	32.28	5.84	11.40	1.10	1.10
\$100,000 under \$200,000	1.66	4.15	0.86	1.83	4.94	8.05	7.15	16.17	4.07	7.51	0.71	0.71
\$200,000 under \$300,000	1.52	3.06	1.02	2.08	5.57	9.15	5.32	12.98	3.83	6.21	0.79	0.84
\$300,000 under \$500,000	1.67	2.59	1.39	2.39	7.20	11.46	4.26	13.74	3.64	6.95	1.21	1.21
\$500,000 under \$1,000,000	1.82	3.38	1.62	3.12	8.02	14.38	4.12	9.00	3.64	8.27	1.42	1.50
\$1,500,000 under \$2,000,000	1.46	3.21	1.27	2.99	5.80	9.95	3.48	8.58	2.96	6.45	1.18	1.13
\$2,000,000 under \$5,000,000	0.74	1.45	0.68	1.39	3.83	6.45	1.49	3.42	1.38	3.29	0.66	0.67
\$5,000,000 under \$10,000,000	0.73	0.93	0.71	0.91	4.10	7.67	1.20	2.44	1.15	2.77	0.72	0.73
\$10,000,000 or more	0.03	0.55	0.03	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.03	0.04
Taxable returns, total	0.89	1.24	0.45	0.86	2.78	3.41	3.50	7.06	2.18	2.96	0.35	0.35
Nontaxable returns, total	2.28	4.13	1.38	2.60	6.71	6.28	7.55	4.14	5.01	5.71	1.17	1.17

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	0.29	0.19	0.66	0.71	0.29	0.19	0.50	0.73	0.30	0.20	0.30	0.20
Under \$5,000	22.62	25.78	60.52	80.68	26.58	31.58	31.14	48.22	30.85	38.04	30.85	38.04
\$5,000 under \$10,000	16.44	20.52	96.18	53.05	16.51	24.35	23.87	48.43	18.24	24.02	18.24	24.02
\$10,000 under \$15,000	6.26	8.47	87.52	67.00	6.51	11.74	10.86	15.74	7.39	14.11	7.39	14.11
\$15,000 under \$20,000	4.09	4.87	58.42	59.11	4.24	5.52	6.06	8.58	4.61	6.40	4.61	6.40
\$20,000 under \$25,000	3.22	3.77	96.57	96.00	3.30	4.02	4.56	6.55	3.69	4.53	3.69	4.53
\$25,000 under \$30,000	2.66	3.06	53.75	45.48	2.70	3.22	3.93	5.44	3.09	3.70	3.09	3.70
\$30,000 under \$35,000	2.32	2.61	90.14	27.72	2.34	2.76	3.34	4.45	2.72	3.19	2.72	3.19
\$35,000 under \$40,000	2.17	2.41	78.47	73.30	2.18	2.52	3.14	4.16	2.45	2.85	2.45	2.85
\$40,000 under \$45,000	2.13	2.32	83.99	89.92	2.14	2.42	3.11	4.07	2.37	2.72	2.37	2.72
\$45,000 under \$50,000	2.00	2.16	52.38	68.64	2.01	2.26	2.90	3.82	2.21	2.51	2.21	2.51
\$50,000 under \$55,000	2.03	2.17	25.78	30.84	2.04	2.28	2.97	3.92	2.21	2.52	2.21	2.52
\$55,000 under \$60,000	2.07	2.19	24.03	35.42	2.07	2.30	3.08	4.00	2.20	2.53	2.20	2.53
\$60,000 under \$75,000	1.15	1.20	11.77	17.10	1.15	1.27	1.64	2.15	1.20	1.38	1.20	1.38
\$75,000 under \$100,000	0.95	0.98	7.61	22.51	0.95	1.03	1.34	1.77	0.97	1.10	0.97	1.10
\$100,000 under \$200,000	0.60	0.61	2.17	3.34	0.60	0.63	0.99	1.70	0.60	0.65	0.60	0.65
\$200,000 under \$500,000	0.69	0.66	0.75	1.05	0.69	0.66	1.11	4.86	0.69	0.66	0.69	0.66
\$500,000 under \$1,000,000	1.05	0.96	1.55	1.94	1.05	0.97	1.33	5.29	1.05	0.98	1.05	0.98
\$1,000,000 under \$1,500,000	1.29	1.27	2.41	3.15	1.28	1.30	1.58	5.99	1.29	1.31	1.29	1.31
\$1,500,000 under \$2,000,000	0.98	1.00	2.04	3.24	0.97	1.02	1.22	4.74	0.98	1.04	0.98	1.04
\$2,000,000 under \$5,000,000	0.56	0.50	1.23	1.74	0.56	0.52	0.66	2.53	0.56	0.53	0.56	0.53
\$5,000,000 under \$10,000,000	0.63	0.55	1.16	1.23	0.63	0.58	0.70	2.42	0.63	0.59	0.63	0.59
\$10,000,000 or more	0.03	0.03	0.07	0.10	0.03	0.04	0.03	--	0.03	0.04	0.03	0.04
Taxable returns, total	0.30	0.19	0.66	0.71	0.30	0.19	0.53	0.80	0.30	0.20	0.30	0.20
Nontaxable returns, total	1.54	1.88	17.59	12.85	1.63	2.04	1.63	2.04	--	--	--	--

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

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

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	48,167,223	5,731,767,164	27,973,756	4,260,076,375	1,184,876	121,353,155
Salaries and wages	41,201,953	3,832,242,929	25,083,625	2,861,175,841	1,001,665	65,472,401
Taxable interest	32,639,485	153,056,058	20,899,088	105,620,416	584,801	4,887,195
Tax-exempt interest	4,452,097	67,808,882	2,869,691	45,428,795	64,097	1,997,289
Ordinary dividends	17,951,814	182,169,584	11,829,398	122,867,014	293,797	6,529,196
Qualified dividends	15,557,308	135,574,812	10,279,744	92,000,667	246,062	4,931,902
State income tax refunds	20,382,079	25,792,606	12,646,251	18,431,269	446,862	558,911
Alimony received	234,603	6,394,513	11,672	180,463	3,400	159,740
Business or profession:						
Net income	6,908,703	221,414,469	5,051,668	170,649,310	119,349	4,781,978
Net loss	3,149,707	30,053,800	2,216,201	21,322,603	60,649	815,509
Sales of capital assets:						
Net gain in AGI	6,466,130	438,677,812	4,268,468	336,464,959	101,771	17,487,175
Net loss in AGI	7,818,402	18,615,654	5,203,250	12,530,937	116,511	151,197
Sales of property other than capital assets, net gain less loss	1,070,810	649,205	814,472	738,441	16,509	-28,519
Taxable IRA distributions	5,339,541	104,900,897	3,263,257	72,396,093	83,167	1,431,395
Taxable pensions and annuities	11,153,605	277,909,450	6,756,394	184,839,058	199,325	4,887,830
Rent and royalty:						
Net income	3,593,500	72,472,610	2,479,825	52,058,595	63,745	1,767,299
Net loss	3,683,045	45,506,722	2,454,214	31,219,984	40,236	543,691
Farm rental net income less loss	264,065	2,596,246	167,222	1,589,234	1,166	30,933
Partnership and S Corporation net income less loss	5,605,873	433,483,239	4,281,529	357,341,134	101,297	12,439,876
Estate and trust net income less loss	406,426	17,565,019	230,086	8,667,174	7,571	1,630,710
Farm net income less loss	764,477	-7,973,923	611,366	-6,640,761	15,904	-272,609
Unemployment compensation	3,066,975	15,759,743	2,001,926	10,269,633	64,117	345,796
Taxable social security benefits	7,304,102	96,859,686	4,531,818	68,937,905	125,767	1,477,029
Other income less loss	3,710,767	25,786,464	2,566,819	18,381,855	53,577	779,801
Total statutory adjustments	16,858,232	86,507,641	11,955,977	65,952,214	237,169	1,530,869
Educator expenses deduction	2,417,372	622,250	1,770,226	467,885	43,569	9,988
Certain business expenses of reservists, performing artists, etc.	80,809	216,148	45,340	139,801	* 3,045	* 5,411
Health savings account deduction	590,392	1,758,275	445,592	1,481,180	8,609	22,097
Moving expenses adjustment	462,489	1,712,457	260,779	1,157,054	9,793	35,185
Deduction for one-half of self-employment tax	7,709,624	16,168,041	5,769,975	12,745,418	136,485	305,678
Payments to a Keogh plan	859,866	18,820,416	679,920	15,453,654	10,614	243,986
Self-employed health insurance deduction	2,363,359	15,768,166	1,683,856	12,933,601	31,761	173,811
Penalty on early withdrawal of savings	661,063	229,516	409,970	149,732	14,276	7,415
Alimony paid	392,022	7,794,720	151,203	3,044,757	17,651	432,038
IRA payments	1,445,539	6,591,984	1,007,401	5,051,065	12,344	59,556
Student loan interest deduction	3,923,686	3,338,280	2,888,934	2,562,446	--	--
Tuition and fees deduction	2,477,337	5,809,843	1,894,619	4,497,915	--	--
Domestic production activities deduction	375,865	6,410,389	299,875	5,283,279	6,468	201,276
Total itemized deductions	48,167,223	1,322,276,380	27,973,756	919,484,978	1,184,876	27,917,375
Medical and dental expenses deduction	10,155,306	76,386,568	5,377,607	39,577,568	213,829	1,062,436
Taxes paid deduction	47,836,465	467,211,515	27,918,862	341,624,716	1,165,217	9,881,116
Interest paid deduction	39,199,760	497,617,809	24,999,262	354,313,164	822,795	9,218,307
Contributions deduction	39,250,369	172,936,002	24,379,343	126,359,993	832,658	4,481,019
Casualty or theft loss deduction	336,746	4,348,275	197,418	2,806,277	6,485	181,702
Total miscellaneous deductions	13,561,902	120,853,477	6,927,025	68,955,988	329,955	3,676,233
Taxable income	44,029,053	4,078,848,212	26,094,285	3,076,593,587	1,095,642	89,595,583
Alternative minimum tax	3,800,587	25,263,307	2,877,168	20,120,607	152,356	894,956
Total tax credits	22,203,788	42,311,204	15,380,659	32,816,678	368,374	1,341,612
Foreign tax credit	4,773,650	12,485,401	3,253,904	9,071,063	72,715	973,291
Child care credit	3,733,521	1,974,027	2,973,952	1,562,497	22,671	12,572
Credit for the elderly or disabled	* 2,669	* 545	* 8	* 4	--	--
Education credits	2,893,246	3,251,930	2,135,910	2,517,322	--	--
Retirement savings contribution credit	1,045,235	166,426	605,939	108,052	21,349	3,143
Child tax credit	10,906,354	15,508,979	8,685,406	13,206,230	164,581	190,850
Residential energy credits	162,074	165,565	97,978	113,853	6,076	6,828
Alternative motor vehicle credit	25,344	41,056	15,530	25,016	* 652	* 191
Earned income credit used to offset income tax before credits	232,925	78,820	30,380	6,320	--	--
Prior year minimum tax credit	369,964	875,402	293,008	729,561	3,903	12,053
General business credit	249,911	1,532,538	198,514	1,247,041	3,225	39,747
Income tax after credits	40,643,940	833,734,186	24,234,201	637,053,670	1,046,588	19,819,008
Total income tax	40,644,136	833,734,401	24,234,201	637,053,876	1,046,588	19,819,008
Total tax liability	41,910,664	869,535,592	25,001,477	664,777,664	1,071,458	20,543,570
Total tax payments	46,140,196	1,000,948,086	27,255,697	750,317,681	1,104,840	23,379,191
Income tax withheld	43,803,437	679,251,777	26,185,752	503,207,472	1,044,762	11,846,393
Estimated tax payments	6,874,731	256,875,710	4,415,935	197,043,559	114,679	8,268,095
Overpayment refunded	35,526,237	163,427,240	19,979,962	107,462,023	796,787	3,376,847
Tax due at time of filing	9,893,858	74,323,399	6,514,810	55,723,548	323,501	2,273,283

Footnotes at end of table.

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

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	4,316,211	284,841,322	35,764	2,860,362	14,656,617	1,062,635,950
Salaries and wages	4,014,182	232,113,154	27,462	1,751,828	11,075,019	671,729,706
Taxable interest	1,899,773	3,525,088	30,836	252,648	9,224,987	38,770,710
Tax-exempt interest	114,535	1,351,469	6,839	115,809	1,396,935	18,915,521
Ordinary dividends	674,672	4,265,466	20,679	184,738	5,133,268	48,323,170
Qualified dividends	541,189	3,179,914	17,650	86,324	4,472,662	35,376,006
State income tax refunds	1,855,851	1,837,399	15,450	25,808	5,417,665	4,939,218
Alimony received	99,528	2,615,940	--	--	120,004	3,438,369
Business or profession:						
Net income	422,674	9,633,717	5,638	60,342	1,309,374	36,289,122
Net loss	257,200	2,339,406	* 1,016	* 9,929	614,641	5,566,354
Sales of capital assets:						
Net gain in AGI	221,108	10,506,799	9,178	136,946	1,865,606	74,081,933
Net loss in AGI	317,702	699,920	7,908	20,587	2,173,031	5,213,013
Sales of property other than capital assets	33,197	-61,547	1,185	-3,002	205,446	3,833
Taxable IRA distributions	173,239	3,116,091	* 1,448	* 10,271	1,818,430	27,947,047
Taxable pensions and annuities	533,364	9,417,056	8,633	176,890	3,655,889	78,588,617
Rent and royalty:						
Net income	139,362	1,823,064	3,428	16,233	907,141	16,807,419
Net loss	277,846	3,352,963	4,149	49,906	906,601	10,340,178
Farm rental net income less loss	5,897	30,181	--	--	89,779	945,898
Partnership and S Corporation net income less loss	195,601	11,471,373	2,835	36,746	1,024,611	52,194,109
Estate and trust net income less loss	15,861	612,407	2,388	103,968	150,521	6,550,761
Farm net income less loss	18,683	-154,883	* 642	* -11,744	117,882	-893,926
Unemployment compensation	270,082	1,355,740	* 1,043	* 4,402	729,806	3,784,172
Taxable social security benefits	131,843	1,136,954	9,140	101,725	2,505,534	25,206,073
Other income less loss	194,629	1,082,190	3,236	111,741	892,506	5,430,877
Total statutory adjustments	1,208,507	4,269,952	11,840	22,642	3,444,739	14,731,964
Educator expenses deduction	166,981	40,996	* 2,542	* 617	434,053	102,764
Certain business expenses of reservist, performing artists, etc.	8,555	26,692	--	--	23,869	44,244
Health savings account deduction	36,253	75,894	* 6	* 35	99,931	179,069
Moving expenses adjustment	32,628	110,976	--	--	159,289	409,242
Deduction for self-employment tax	412,630	627,962	5,435	7,105	1,385,098	2,481,878
Payments to a Keogh plan	22,122	357,392	* 36	* 625	147,175	2,764,758
Self-employed health insurance deduction	116,520	590,249	* 40	* 626	531,182	2,069,880
Penalty on early withdrawal of savings	36,891	5,365	* 1,009	* 267	198,917	66,737
Alimony paid	62,735	1,093,236	--	--	160,434	3,224,689
IRA payments	82,614	271,654	* 8	* 48	343,172	1,209,661
Student loan interest deduction	269,776	202,805	* 2,007	* 3,050	762,969	569,979
Tuition and fees deduction	293,493	700,314	* 3,071	* 8,619	286,155	602,995
Domestic production activities deduction	11,898	133,300	* 18	* 1,650	57,607	790,883
Total itemized deductions	4,316,211	88,293,043	35,764	930,321	14,656,617	285,650,663
Medical and dental expenses deduction	853,810	3,553,520	14,477	61,943	3,695,583	32,131,101
Taxes paid deduction	4,283,658	24,602,254	35,764	298,339	14,432,964	90,805,089
Interest paid deduction	3,589,178	40,130,540	30,677	406,762	9,757,848	93,549,037
Contributions deduction	3,296,090	8,338,797	30,165	113,777	10,712,113	33,642,416
Casualty or theft loss deduction	44,347	348,329	* 4	* 763	88,492	1,011,203
Total miscellaneous deductions	1,661,969	11,683,082	13,211	54,756	4,629,742	36,483,417
Taxable income	3,783,457	166,012,320	27,029	1,668,188	13,028,640	744,978,533
Alternative minimum tax	268,492	1,023,550	1,305	11,342	501,267	3,212,852
Total tax credits [1]	2,634,996	3,532,010	20,192	26,903	3,799,567	4,594,002
Foreign tax credit	115,682	473,717	7,296	2,860	1,324,052	1,964,471
Child care credit	685,672	372,058	* 4,255	* 1,470	46,970	25,430
Credit for the elderly or disabled	--	--	--	--	* 2,661	* 541
Education credits	308,406	300,132	* 1,690	* 643	447,241	433,833
Retirement savings contribution credit	246,256	33,365	--	--	171,690	21,866
Child tax credit	1,856,548	1,910,352	12,888	15,189	186,930	186,359
Residential energy credits	22,999	17,479	--	--	35,021	27,404
Alternative motor vehicle credit	* 634	* 1,487	--	--	8,528	14,362
Earned income credit used to offset income tax before credits	163,867	62,850	* 648	* 71	38,030	9,580
Minimum tax credit	12,436	18,240	* 1,064	* 4,807	59,553	110,740
General business credit	9,365	51,818	* 10	* 17	38,796	193,915
Income tax after credits	2,883,498	27,624,475	17,385	306,365	12,462,269	148,930,668
Total income tax	2,883,693	27,624,484	17,385	306,365	12,462,270	148,930,668
Total tax liability	2,994,909	28,987,086	18,032	318,234	12,824,788	154,909,038
Total tax payments	4,114,012	41,232,268	32,169	431,682	13,633,478	185,587,264
Income tax withheld	4,021,103	34,137,067	29,622	254,249	12,522,198	129,806,596
Estimated tax payments	178,119	5,360,769	7,260	140,601	2,158,739	46,062,686
Overpayment refunded	3,842,335	16,336,746	28,836	146,364	10,878,316	36,105,261
Tax due at time of filing	404,102	2,590,761	4,055	27,258	2,647,390	13,708,548

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

[1] Includes credits not shown separately.

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

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

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents					
				Total				Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All returns, total	142,450,569	282,928,837	186,566,853	52,652,530	96,361,984	3,832,406,069	26,660,684	451,109,566	
Under \$5,000	14,128,695	13,105,532	10,251,311	1,765,840	2,854,221	-58,155,774	1,284	23,301	
\$5,000 under \$10,000	12,139,638	15,046,608	10,603,372	2,909,165	4,443,236	22,659,603	656	1,461	
\$10,000 under \$15,000	11,702,056	19,786,324	12,454,098	4,231,631	7,332,226	53,110,494	17,543	1,689	
\$15,000 under \$20,000	11,076,002	20,224,599	12,868,511	4,177,269	7,356,088	72,957,114	174,920	48,875	
\$20,000 under \$25,000	9,866,247	19,108,426	11,968,962	3,902,735	7,139,463	87,770,697	278,945	155,644	
\$25,000 under \$30,000	8,743,581	17,140,074	10,747,381	3,416,793	6,392,693	93,648,766	412,164	322,741	
\$30,000 under \$35,000	7,803,390	15,445,706	9,855,481	2,996,238	5,590,225	97,095,414	952,070	975,981	
\$35,000 under \$40,000	6,750,891	13,536,751	8,892,167	2,433,583	4,644,584	91,027,531	1,121,154	1,553,598	
\$40,000 under \$45,000	5,828,334	11,834,249	7,844,594	2,134,747	3,989,655	90,619,332	1,229,788	2,133,665	
\$45,000 under \$50,000	5,258,789	11,073,715	7,345,380	1,986,785	3,728,335	94,339,591	1,350,747	2,766,072	
\$50,000 under \$55,000	4,746,564	10,294,632	6,919,948	1,827,158	3,374,684	95,817,106	1,350,387	3,306,031	
\$55,000 under \$60,000	4,064,483	9,194,784	6,175,966	1,595,362	3,018,817	91,784,912	1,285,555	3,639,616	
\$60,000 under \$75,000	10,385,414	24,738,945	16,667,998	4,343,166	8,070,946	291,912,713	3,846,430	14,406,239	
\$75,000 under \$100,000	11,729,485	30,510,954	20,464,645	5,412,536	10,046,310	469,396,340	5,195,396	31,122,872	
\$100,000 under \$200,000	13,851,341	39,019,417	25,388,267	7,148,135	13,631,150	953,857,415	7,081,918	106,589,135	
\$200,000 under \$500,000	3,476,747	10,201,007	6,464,679	1,897,540	3,736,328	542,198,374	1,890,143	105,121,931	
\$500,000 under \$1,000,000	577,618	1,726,186	1,066,922	310,163	659,263	210,391,479	308,687	51,586,973	
\$1,000,000 under \$1,500,000	140,635	419,439	258,372	74,540	161,067	90,011,645	74,243	22,971,554	
\$1,500,000 under \$2,000,000	59,460	172,758	108,816	29,830	63,943	51,367,683	29,690	13,179,172	
\$2,000,000 under \$5,000,000	86,329	249,196	157,079	42,622	92,117	127,126,981	42,379	32,335,988	
\$5,000,000 under \$10,000,000	21,390	60,862	38,648	10,262	22,214	70,236,973	10,196	17,218,614	
\$10,000,000 or more	13,480	38,675	24,255	6,429	14,419	193,231,679	6,390	41,648,416	
Taxable returns, total	90,660,104	171,549,444	126,126,794	26,660,684	45,422,650	3,289,078,695	26,660,684	451,109,566	
Nontaxable returns, total	51,790,465	111,379,394	60,440,059	25,991,845	50,939,335	543,327,374	--	--	

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
Number of returns				Amount	Number of returns				Amount	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	47,279,067	83,438,802	3,622,257,568	24,072,624	434,312,176	572,555	723,038	42,445,488	408,728	5,289,838
Under \$5,000	1,588,865	2,535,632	-56,476,600	1,273	23,239	16,925	18,870	-838,463	* 9	* 64
\$5,000 under \$10,000	2,453,379	3,633,505	19,079,494	656	1,461	8,253	8,253	61,748	--	--
\$10,000 under \$15,000	3,598,412	5,961,720	45,169,234	4,010	346	20,709	34,913	253,015	--	--
\$15,000 under \$20,000	3,503,582	5,822,121	61,131,138	37,543	9,768	34,154	42,716	594,064	5,313	1,110
\$20,000 under \$25,000	3,285,660	5,618,736	73,872,430	78,504	35,297	33,681	49,310	755,086	4,571	2,495
\$25,000 under \$30,000	2,931,277	5,048,546	80,391,230	211,903	138,492	31,917	34,543	865,685	20,351	13,655
\$30,000 under \$35,000	2,559,971	4,499,165	82,998,475	665,312	573,141	39,863	54,815	1,299,478	26,321	38,911
\$35,000 under \$40,000	2,142,417	3,827,140	80,138,235	891,237	1,110,103	35,362	46,082	1,317,538	26,992	56,189
\$40,000 under \$45,000	1,896,012	3,351,542	80,494,439	1,024,928	1,636,462	40,608	56,143	1,723,929	32,695	82,794
\$45,000 under \$50,000	1,777,562	3,178,302	84,389,891	1,159,700	2,192,394	35,088	43,338	1,668,072	30,462	95,503
\$50,000 under \$55,000	1,665,160	2,981,810	87,336,891	1,200,596	2,753,910	23,309	24,311	1,217,655	18,971	79,620
\$55,000 under \$60,000	1,469,016	2,661,487	84,514,110	1,165,142	3,116,751	18,587	25,563	1,057,955	15,616	58,191
\$60,000 under \$75,000	4,051,033	7,370,194	272,349,115	3,561,278	12,819,318	61,176	74,380	4,067,950	58,824	294,305
\$75,000 under \$100,000	5,120,791	9,366,692	444,314,653	4,907,286	28,697,790	71,771	82,797	6,187,416	69,723	598,254
\$100,000 under \$200,000	6,919,012	12,987,395	923,603,360	6,855,815	102,723,244	77,627	96,619	10,371,738	75,467	1,326,535
\$200,000 under \$500,000	1,851,127	3,603,702	529,347,254	1,843,877	102,576,714	19,226	24,540	5,215,809	19,123	1,019,682
\$500,000 under \$1,000,000	304,888	644,331	206,999,043	303,436	50,767,139	2,778	3,681	1,774,200	2,770	453,352
\$1,000,000 under \$1,500,000	73,289	157,785	88,495,591	72,998	22,573,726	718	901	851,801	716	217,353
\$1,500,000 under \$2,000,000	29,338	62,641	50,521,389	29,198	12,963,263	255	368	441,960	255	105,744
\$2,000,000 under \$5,000,000	41,871	90,323	124,932,633	41,632	31,796,067	403	689	1,161,228	403	305,437
\$5,000,000 under \$10,000,000	10,074	21,845	68,940,972	10,009	16,897,554	80	109	570,504	80	138,179
\$10,000,000 or more	6,329	14,188	189,714,591	6,290	40,905,998	66	100	1,827,122	66	402,465
Taxable returns, total	24,072,624	40,675,262	3,126,639,593	24,072,624	434,312,176	408,728	481,299	39,158,371	408,728	5,289,838
Nontaxable returns, total	23,206,443	42,763,540	495,617,975	--	--	163,828	241,739	3,287,117	--	--

Footnotes at end of table.

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

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total	2,760,340	3,304,078	157,748,606	1,686,504	13,905,142	5,924,210	8,896,067	196,785,505	1,791,622	9,560,175
Under \$5,000	40,371	50,586	-1,448,695	* 6	* 10	186,265	249,133	-441,589	4	97
\$5,000 under \$10,000	97,195	106,878	765,914	--	--	523,702	694,600	4,126,828	--	--
\$10,000 under \$15,000	145,395	178,593	1,837,603	4,308	468	785,987	1,157,000	9,877,827	9,226	875
\$15,000 under \$20,000	221,692	249,384	3,892,842	67,048	17,154	831,092	1,241,868	14,576,919	69,677	21,512
\$20,000 under \$25,000	277,260	336,589	6,247,630	105,934	59,101	735,298	1,134,828	16,558,985	105,002	62,669
\$25,000 under \$30,000	228,746	284,219	6,255,372	101,678	95,166	609,001	1,025,385	16,651,482	102,838	89,252
\$30,000 under \$35,000	225,408	260,939	7,256,797	132,544	176,829	470,581	775,306	15,242,287	176,500	222,497
\$35,000 under \$40,000	183,581	226,627	6,893,929	109,728	192,622	340,776	544,734	12,754,708	160,589	265,355
\$40,000 under \$45,000	153,230	180,148	6,496,730	102,306	215,686	262,019	401,822	11,069,600	162,665	311,055
\$45,000 under \$50,000	153,365	180,146	7,271,835	104,151	243,723	213,160	326,550	10,135,250	141,694	370,348
\$50,000 under \$55,000	112,290	128,746	5,871,900	90,892	266,524	164,689	239,818	8,628,043	132,943	386,240
\$55,000 under \$60,000	113,057	137,639	6,520,127	92,965	324,273	131,392	194,129	7,546,131	102,940	322,647
\$60,000 under \$75,000	240,621	282,357	16,205,910	216,480	968,616	249,784	344,016	16,744,299	221,156	957,126
\$75,000 under \$100,000	231,422	277,921	19,914,536	222,644	1,457,565	231,217	318,899	19,807,228	221,131	1,486,917
\$100,000 under \$200,000	269,902	338,181	36,404,808	269,384	3,995,700	156,336	208,955	19,697,354	152,435	2,170,131
\$200,000 under \$500,000	57,489	73,755	16,120,721	57,154	3,101,713	29,440	34,331	8,005,468	29,364	1,535,447
\$500,000 under \$1,000,000	6,597	7,992	4,346,517	6,576	1,072,515	2,317	3,260	1,570,093	2,308	370,214
\$1,000,000 under \$1,500,000	1,414	1,800	1,697,040	1,406	441,897	474	580	582,935	471	146,401
\$1,500,000 under \$2,000,000	495	619	848,028	493	223,291	242	315	412,365	242	108,732
\$2,000,000 under \$5,000,000	608	726	1,806,229	603	453,276	323	380	947,082	322	225,580
\$5,000,000 under \$10,000,000	134	150	921,046	134	232,926	83	110	574,540	82	153,652
\$10,000,000 or more	69	83	1,621,787	69	366,090	34	48	1,717,671	34	353,428
Taxable returns, total	1,686,504	1,981,860	131,615,974	1,686,504	13,905,142	1,791,622	2,284,229	111,718,652	1,791,622	9,560,175
Nontaxable returns, total	1,073,837	1,322,217	26,132,632	--	--	4,132,588	6,611,838	85,066,853	--	--

Size of adjusted gross income	Exemptions for dependents--continued				
	Exemptions for individuals displaced by Midwestern disaster				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total	* 3,013	* 7,027	* 243,010	* 3,013	*19,373
Under \$5,000	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	--
\$10,000 under \$15,000	--	--	--	--	--
\$15,000 under \$20,000	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--
\$30,000 under \$35,000	--	--	--	--	--
\$35,000 under \$40,000	--	--	--	--	--
\$40,000 under \$45,000	--	--	--	--	--
\$45,000 under \$50,000	--	--	--	--	--
\$50,000 under \$55,000	--	--	--	--	--
\$55,000 under \$60,000	--	--	--	--	--
\$60,000 under \$75,000	* 2,003	* 5,008	* 138,490	* 2,003	* 13,116
\$75,000 under \$100,000	--	--	--	--	--
\$100,000 under \$200,000	** 1,010	** 2,019	** 104,519	** 1,010	** 6,257
\$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	--	--	--	--	--
\$2,000,000 under \$5,000,000	--	--	--	--	--
\$5,000,000 under \$10,000,000	--	--	--	--	--
\$10,000,000 or more	--	--	--	--	--
Taxable returns, total	** 3,013	** 7,027	** 243,010	** 3,013	** 19,373
Nontaxable returns, total	**	**	**	--	--

* 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.

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

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

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents					
				Total					
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		
							Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All returns	142,450,569	282,928,837	186,566,853	52,652,530	96,361,984	3,832,406,069	26,660,684	451,109,565	
Returns of married persons filing jointly	53,655,844	163,910,790	107,308,128	28,312,415	56,602,662	3,059,793,871	19,166,062	402,680,298	
Returns of married persons filing jointly, total:	2,717,037	3,732,638	2,728,267	645,333	1,004,371	40,930,712	438,451	5,763,869	
Spouse filing	2,698,788	3,685,725	2,691,771	639,598	993,954	40,507,178	434,743	5,701,331	
Spouse not filing	18,249	46,913	36,496	5,735	10,417	423,534	3,707	62,537	
Returns of heads of household	21,098,890	54,705,749	21,097,887	20,302,738	33,607,861	638,111,423	6,032,167	35,189,289	
Returns of surviving spouses	82,276	219,407	82,276	82,276	137,130	4,161,525	39,149	384,092	
Returns of single persons	64,896,521	60,360,254	55,350,295	3,309,767	5,009,959	89,408,538	984,856	7,092,018	

Marital status	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns	47,279,066	83,438,802	3,622,257,568	24,072,624	434,312,176	572,555	723,038	42,445,488	408,728	5,289,838
Returns of married persons filing jointly	27,409,599	53,211,841	2,990,024,118	18,524,881	395,222,115	210,095	274,343	23,083,288	155,384	2,950,000
Returns of married persons filing jointly, total:	562,432	870,450	35,731,125	370,902	5,128,704	21,610	25,435	1,594,063	18,568	250,352
Spouse filing	556,697	860,033	35,307,591	367,194	5,066,167	21,610	25,435	1,594,063	18,568	250,352
Spouse not filing	5,735	10,417	423,534	3,707	62,537	--	--	--	--	--
Returns of heads of household	17,219,849	26,410,499	544,334,115	4,768,153	30,057,434	** 59,130	** 74,716	** 3,305,588	31,030	333,109
Returns of surviving spouses	82,275	132,181	4,161,418	39,149	384,092	**	**	**	--	--
Returns of single persons	2,004,911	2,813,831	48,006,793	369,540	3,519,831	281,720	348,544	14,462,549	203,746	1,756,377

Footnotes at end of the table.

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

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

Marital status	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns	2,760,340	3,304,077	157,748,606	1,686,504	13,905,142	5,924,210	8,896,066	196,785,505	1,791,622	9,560,174
Returns of married persons filing jointly	1,073,286	1,328,636	92,824,608	711,542	9,311,662	1,152,602	1,787,842	68,026,375	521,765	4,657,739
Returns of married persons filing jointly, total:	39,647	45,275	2,059,201	28,418	207,168	48,372	63,211	3,006,655	36,343	302,160
Spouse filing	39,647	45,275	2,059,201	28,418	207,168	48,372	63,211	3,006,655	36,343	302,160
Spouse not filing	--	--	--	--	--	--	--	--	--	--
Returns of heads of household	** 1,449,583	** 1,692,228	** 55,926,296	839,394	3,753,005	3,682,407	5,431,693	100,298,448	889,586	3,226,327
Returns of surviving spouses	**	**	**	* 310	* 18,967	* 2,672	* 3,675	* 111,101	* 665	* 13,863
Returns of single persons	197,824	237,938	6,938,501	106,840	614,340	1,038,158	1,609,646	25,342,925	343,263	1,360,086

Marital status	Exemptions for dependents—continued				
	Exemptions for individuals displaced by Midwestern disasters				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	
All returns, total	* 3,013	* 7,027	* 243,010	* 3,013	* 19,373
Joint returns of married persons	* 3,013	* 7,027	* 243,010	* 3,013	* 19,373
Separate returns of married persons, total:	--	--	--	--	--
Spouse filing	--	--	--	--	--
Spouse not filing	--	--	--	--	--
Returns of heads of household	--	--	--	--	--
Returns of surviving spouses	--	--	--	--	--
Returns of single persons	--	--	--	--	--

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

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

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

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	24,756,744	395,945,082	21,890,197	356,079,668	5,932,927	36,886,420	24,751,237	393,131,216	24,756,744	50,669,263
No adjusted gross income	250,214	-8,189,507	142,675	1,349,224	162,080	559,727	250,214	1,951,565	250,214	275,080
\$1 under \$1,000	382,288	203,923	249,477	313,394	148,464	100,163	378,986	413,557	382,288	57,889
\$1,000 under \$2,000	459,765	703,903	381,839	803,672	112,544	153,745	459,765	957,417	459,765	159,448
\$2,000 under \$3,000	530,814	1,329,458	433,718	1,201,730	127,303	350,388	530,814	1,580,533	530,814	278,219
\$3,000 under \$4,000	716,818	2,505,564	579,697	2,217,907	186,423	408,200	716,818	2,647,831	716,818	510,675
\$4,000 under \$5,000	733,499	3,305,029	594,196	2,730,571	193,903	697,153	733,499	3,427,724	733,499	633,224
\$5,000 under \$6,000	862,531	4,749,847	725,233	3,960,513	212,719	876,576	862,531	4,878,514	862,531	946,774
\$6,000 under \$7,000	903,704	5,870,903	765,271	4,836,192	226,092	991,518	903,704	5,847,639	903,704	1,177,092
\$7,000 under \$8,000	952,321	7,143,686	805,571	5,967,070	247,366	1,179,260	952,321	7,146,330	952,321	1,441,898
\$8,000 under \$9,000	1,172,199	9,993,569	947,305	7,368,157	384,006	2,315,099	1,172,199	9,683,256	1,172,199	2,156,874
\$9,000 under \$10,000	1,018,543	9,682,103	853,320	7,324,074	314,454	1,962,925	1,018,543	9,286,998	1,018,543	2,044,775
\$10,000 under \$11,000	1,028,407	10,794,925	866,775	8,344,020	292,639	2,071,515	1,028,407	10,415,536	1,028,407	2,196,609
\$11,000 under \$12,000	1,157,084	13,308,028	964,322	10,068,419	344,140	2,759,988	1,157,084	12,828,407	1,157,084	2,739,115
\$12,000 under \$13,000	1,165,895	14,528,768	932,727	10,373,889	432,469	3,718,372	1,164,693	14,092,284	1,165,895	3,425,530
\$13,000 under \$14,000	775,522	10,467,814	640,793	7,566,441	265,351	2,529,679	775,522	10,096,120	775,522	2,833,781
\$14,000 under \$15,000	726,136	10,533,799	615,465	7,890,008	231,286	2,176,778	726,136	10,066,786	726,136	2,613,768
\$15,000 under \$16,000	754,374	11,686,591	680,319	9,782,628	180,270	1,403,745	753,371	11,186,373	754,374	2,729,605
\$16,000 under \$17,000	653,513	10,785,113	593,638	9,272,267	147,189	1,132,683	653,513	10,404,950	653,513	2,421,793
\$17,000 under \$18,000	633,635	11,084,892	584,443	9,701,033	123,343	1,099,005	633,635	10,800,038	633,635	2,232,671
\$18,000 under \$19,000	656,602	12,148,705	610,618	10,760,594	125,960	884,005	656,602	11,644,600	656,602	2,206,803
\$19,000 under \$20,000	648,767	12,649,451	612,527	11,382,747	115,173	802,922	648,767	12,185,669	648,767	2,078,299
\$20,000 under \$25,000	2,946,559	66,245,862	2,807,914	60,529,556	439,972	3,490,868	2,946,559	64,022,176	2,946,559	8,010,109
\$25,000 under \$30,000	2,566,301	70,341,382	2,492,321	65,250,712	376,397	2,482,936	2,566,301	67,742,435	2,566,301	4,728,511
\$30,000 under \$35,000	2,036,061	65,671,242	1,999,254	61,552,509	337,573	1,546,888	2,036,061	63,099,488	2,036,061	2,173,765
\$35,000 under \$40,000	904,959	33,498,332	891,194	30,975,390	175,748	1,102,689	904,959	32,078,447	904,959	575,278
\$40,000 and over	120,232	4,901,700	119,585	4,556,952	30,064	89,592	120,232	4,646,544	120,232	21,677

Size of adjusted gross income	All returns with earned income credit—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	3,382,492	970,587	1,175,548	508,521	5,475,696	5,438,316	21,743,355	44,260,360	11,592	165,128
No adjusted gross income	--	--	--	--	134,432	91,756	170,268	183,324	* 1,547	* 42,613
\$1 under \$1,000	--	--	--	--	72,670	11,883	326,453	46,006	--	--
\$1,000 under \$2,000	--	--	--	--	97,809	24,500	387,090	134,947	--	--
\$2,000 under \$3,000	--	--	--	--	119,874	37,442	447,809	240,777	* 1,002	* 28,415
\$3,000 under \$4,000	--	--	--	--	178,190	55,882	599,392	454,793	* 1,002	* 21,725
\$4,000 under \$5,000	--	--	--	--	189,662	73,578	610,889	559,646	--	--
\$5,000 under \$6,000	* 1,003	* 210	--	--	208,731	100,579	744,638	845,986	* 2,004	* 41,425
\$6,000 under \$7,000	--	--	--	--	216,337	114,816	795,450	1,062,276	* 1,002	* 19,929
\$7,000 under \$8,000	--	--	--	--	236,822	155,126	859,743	1,286,773	--	--
\$8,000 under \$9,000	23,122	157	--	--	383,388	326,645	1,090,000	1,830,072	--	--
\$9,000 under \$10,000	285,207	15,564	* 4,202	* 188	306,341	273,423	949,319	1,755,788	--	--
\$10,000 under \$11,000	299,392	40,770	87,671	3,444	261,724	259,950	866,737	1,895,890	--	--
\$11,000 under \$12,000	326,073	32,415	250,525	36,554	295,250	387,379	827,656	2,319,321	--	--
\$12,000 under \$13,000	244,820	8,354	201,555	56,111	380,994	541,983	913,998	2,875,193	* 1,002	* 23
\$13,000 under \$14,000	* 8,318	* 1,310	--	--	261,008	390,843	763,317	2,441,628	--	--
\$14,000 under \$15,000	10,676	3,077	--	--	228,964	343,151	712,100	2,267,541	--	--
\$15,000 under \$16,000	30,876	5,305	--	--	172,444	240,286	739,048	2,484,015	--	--
\$16,000 under \$17,000	40,342	7,459	--	--	139,599	220,746	648,141	2,193,588	--	--
\$17,000 under \$18,000	48,027	13,394	--	--	124,292	188,453	623,949	2,030,824	--	--
\$18,000 under \$19,000	51,960	16,617	--	--	111,455	179,078	647,711	2,011,108	--	--
\$19,000 under \$20,000	46,401	18,562	* 652	* 511	111,199	166,036	636,213	1,893,701	--	--
\$20,000 under \$25,000	303,467	165,024	--	--	434,466	596,582	2,837,515	7,248,503	* 1,002	* 1,751
\$25,000 under \$30,000	738,560	354,011	111,932	49,175	353,791	368,043	2,323,357	4,006,458	* 1,003	* 8,788
\$30,000 under \$35,000	702,769	236,628	413,312	296,465	277,483	208,505	1,451,134	1,728,632	* 1,003	* 91
\$35,000 under \$40,000	212,008	50,191	99,525	61,767	157,432	78,310	678,974	446,777	* 1,023	* 368
\$40,000 and over	9,471	1,540	* 6,173	* 4,306	21,338	3,342	92,453	16,795	--	--

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total	5,529,911	32,896,292	4,479,028	31,074,532	1,564,596	4,916,626	5,524,404	35,991,181	5,529,911	1,394,494
No adjusted gross income	154,688	-4,126,153	81,971	435,757	96,056	171,256	154,688	607,013	154,688	31,076
\$1 under \$1,000	298,504	153,558	178,620	199,960	130,099	58,052	295,201	258,012	298,504	18,559
\$1,000 under \$2,000	300,654	457,793	234,091	460,906	91,970	151,808	300,654	612,714	300,654	43,674
\$2,000 under \$3,000	323,770	809,083	247,574	655,214	98,290	243,353	323,770	898,567	323,770	63,710
\$3,000 under \$4,000	411,340	1,434,286	304,121	1,187,529	140,102	280,544	411,340	1,468,073	411,340	107,282
\$4,000 under \$5,000	437,175	1,964,829	327,273	1,470,495	143,322	518,371	437,175	1,988,867	437,175	145,137
\$5,000 under \$6,000	479,757	2,643,211	377,960	2,101,499	138,571	544,228	479,757	2,645,727	479,757	186,624
\$6,000 under \$7,000	480,262	3,116,949	387,461	2,454,997	142,759	574,061	480,262	3,029,058	480,262	192,831
\$7,000 under \$8,000	479,363	3,588,760	405,801	3,107,262	126,563	400,901	479,363	3,508,163	479,363	181,574
\$8,000 under \$9,000	488,662	4,160,642	428,798	3,485,723	108,613	413,479	488,662	3,899,202	488,662	152,523
\$9,000 under \$10,000	409,019	3,892,231	361,171	3,250,891	84,941	339,084	409,019	3,589,974	409,019	105,762
\$10,000 under \$11,000	410,254	4,302,940	361,720	3,546,566	92,656	430,451	410,254	3,977,017	410,254	80,761
\$11,000 under \$12,000	421,593	4,847,409	390,950	4,119,717	73,902	320,329	421,593	4,440,046	421,593	52,480
\$12,000 under \$13,000	309,622	3,850,923	282,269	3,360,279	55,524	283,269	308,421	3,643,571	309,622	19,037
\$13,000 under \$14,000	47,014	633,182	41,192	435,715	16,280	65,227	47,014	500,941	47,014	7,945
\$14,000 under \$15,000	44,576	645,206	39,652	437,093	13,303	79,468	44,576	516,561	44,576	4,591
\$15,000 under \$16,000	33,658	521,444	28,403	364,929	11,644	42,746	32,655	407,675	33,658	927
\$16,000 under \$17,000	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Total	1,161,633	96,103	543,953	96,297	1,275,740	322,136	3,776,906	976,255	* 1,002	* 23
No adjusted gross income	--	--	--	--	78,655	17,346	81,172	13,729	--	--
\$1 under \$1,000	--	--	--	--	59,497	6,097	242,961	12,462	--	--
\$1,000 under \$2,000	--	--	--	--	78,911	13,856	229,293	29,818	--	--
\$2,000 under \$3,000	--	--	--	--	90,147	18,474	241,414	45,236	--	--
\$3,000 under \$4,000	--	--	--	--	130,048	31,955	293,917	75,327	--	--
\$4,000 under \$5,000	--	--	--	--	140,859	42,354	314,573	102,783	--	--
\$5,000 under \$6,000	* 1,003	* 210	--	--	133,968	47,387	362,536	139,028	--	--
\$6,000 under \$7,000	--	--	--	--	127,700	45,431	372,759	147,400	--	--
\$7,000 under \$8,000	--	--	--	--	110,982	36,149	388,732	145,425	--	--
\$8,000 under \$9,000	23,122	157	--	--	99,970	27,599	408,713	124,767	--	--
\$9,000 under \$10,000	282,200	15,429	* 4,202	* 188	79,729	15,754	341,241	74,579	--	--
\$10,000 under \$11,000	298,738	40,665	87,671	3,444	63,135	8,554	250,807	31,542	--	--
\$11,000 under \$12,000	320,745	31,968	250,525	36,554	24,845	4,552	96,814	15,959	--	--
\$12,000 under \$13,000	235,825	7,673	201,555	56,111	19,114	3,123	60,010	8,241	* 1,002	* 23
\$13,000 under \$14,000	--	--	--	--	14,083	1,980	37,183	5,966	--	--
\$14,000 under \$15,000	--	--	--	--	12,054	1,282	33,165	3,309	--	--
\$15,000 under \$16,000	--	--	--	--	12,043	242	21,616	685	--	--
\$16,000 under \$17,000	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	9,393,157	162,095,723	8,566,192	146,758,970	1,911,349	11,662,012	9,393,157	158,476,746	9,393,157	18,745,062
No adjusted gross income	45,741	-1,448,116	28,511	336,524	31,116	171,956	45,741	508,480	45,741	93,971
\$1 under \$1,000	45,611	28,091	40,035	59,196	9,073	9,618	45,611	68,814	45,611	18,609
\$1,000 under \$2,000	92,160	141,128	87,286	205,812	11,806	-16,251	92,160	189,561	92,160	58,625
\$2,000 under \$3,000	127,692	323,901	117,201	330,324	15,049	45,823	127,692	404,561	127,692	123,913
\$3,000 under \$4,000	203,497	714,547	185,554	678,517	27,018	82,236	203,497	760,753	203,497	252,116
\$4,000 under \$5,000	189,685	860,489	169,440	776,174	35,448	130,375	189,685	906,550	189,685	294,454
\$5,000 under \$6,000	239,865	1,317,234	217,135	1,159,911	47,965	208,842	239,865	1,387,224	239,865	443,688
\$6,000 under \$7,000	261,887	1,705,465	228,378	1,457,873	54,220	300,931	261,887	1,758,804	261,887	569,694
\$7,000 under \$8,000	304,895	2,292,372	248,331	1,779,808	89,172	583,417	304,895	2,363,226	304,895	765,482
\$8,000 under \$9,000	494,285	4,218,837	346,663	2,530,306	231,134	1,645,895	494,285	4,176,201	494,285	1,381,194
\$9,000 under \$10,000	354,601	3,370,412	283,662	2,305,708	144,136	1,032,990	354,601	3,338,697	354,601	1,011,170
\$10,000 under \$11,000	320,822	3,369,324	255,421	2,442,948	105,333	846,398	320,822	3,289,346	320,822	901,374
\$11,000 under \$12,000	369,838	4,247,605	312,908	3,321,871	100,743	834,997	369,838	4,156,867	369,838	1,048,416
\$12,000 under \$13,000	343,852	4,292,267	299,272	3,412,332	93,908	697,217	343,852	4,109,549	343,852	978,190
\$13,000 under \$14,000	338,618	4,571,907	303,460	3,710,195	78,901	677,118	338,618	4,387,314	338,618	967,295
\$14,000 under \$15,000	316,209	4,586,446	281,886	3,752,629	79,263	618,527	316,209	4,371,156	316,209	898,374
\$15,000 under \$16,000	353,961	5,475,248	323,883	4,691,937	74,378	568,827	353,961	5,260,764	353,961	1,004,771
\$16,000 under \$17,000	313,342	5,172,200	289,321	4,585,862	60,119	341,892	313,342	4,927,754	313,342	858,210
\$17,000 under \$18,000	326,579	5,713,118	308,762	5,112,685	45,069	417,003	326,579	5,529,688	326,579	861,600
\$18,000 under \$19,000	337,702	6,246,521	323,313	5,737,006	47,319	213,590	337,702	5,950,597	337,702	846,636
\$19,000 under \$20,000	341,495	6,658,996	331,117	6,164,386	47,743	209,014	341,495	6,373,400	341,495	809,894
\$20,000 under \$25,000	1,458,556	32,817,270	1,400,632	30,475,785	185,883	1,100,291	1,458,556	31,576,076	1,458,556	2,752,497
\$25,000 under \$30,000	1,251,860	34,295,110	1,231,671	32,368,261	152,375	625,918	1,251,860	33,002,967	1,251,860	1,404,002
\$30,000 under \$35,000	870,990	27,914,874	863,590	26,506,820	127,707	242,124	870,990	26,749,035	870,990	386,243
\$35,000 under \$40,000	89,413	3,210,477	88,763	2,856,100	16,468	73,265	89,413	2,929,366	89,413	14,644
\$40,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with one qualifying child—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,839,709	706,911	548,729	355,434	1,792,631	1,887,400	8,530,760	16,150,751	* 4,011	* 55,764
No adjusted gross income	--	--	--	--	27,262	32,309	43,079	61,662	--	--
\$1 under \$1,000	--	--	--	--	7,223	2,609	45,611	16,001	--	--
\$1,000 under \$2,000	--	--	--	--	8,115	5,754	91,850	52,871	--	--
\$2,000 under \$3,000	--	--	--	--	14,760	9,477	127,044	114,437	* 1,002	* 28,415
\$3,000 under \$4,000	--	--	--	--	27,381	13,102	203,497	239,014	--	--
\$4,000 under \$5,000	--	--	--	--	33,813	22,068	189,685	272,386	--	--
\$5,000 under \$6,000	--	--	--	--	48,954	35,504	239,199	408,184	* 1,002	* 18,471
\$6,000 under \$7,000	--	--	--	--	57,180	47,037	261,136	522,657	--	--
\$7,000 under \$8,000	--	--	--	--	88,873	88,057	304,559	677,425	--	--
\$8,000 under \$9,000	--	--	--	--	235,833	254,025	492,639	1,127,169	--	--
\$9,000 under \$10,000	* 2,004	* 125	--	--	143,111	163,853	353,847	847,192	--	--
\$10,000 under \$11,000	* 648	* 104	--	--	100,863	127,037	319,535	774,233	--	--
\$11,000 under \$12,000	* 3,657	* 405	--	--	103,354	134,072	367,014	913,939	--	--
\$12,000 under \$13,000	* 6,968	* 426	--	--	89,170	119,871	341,605	857,893	--	--
\$13,000 under \$14,000	* 8,318	* 1,310	--	--	72,470	111,531	336,675	854,454	--	--
\$14,000 under \$15,000	* 8,670	* 2,515	--	--	75,467	104,911	315,521	790,947	--	--
\$15,000 under \$16,000	30,228	5,018	--	--	67,681	97,618	352,339	902,135	--	--
\$16,000 under \$17,000	40,342	7,459	--	--	58,721	76,189	309,272	774,561	--	--
\$17,000 under \$18,000	45,353	11,801	--	--	51,041	69,129	318,772	780,669	--	--
\$18,000 under \$19,000	43,936	15,307	--	--	38,787	48,405	329,470	782,924	--	--
\$19,000 under \$20,000	40,383	16,249	* 652	* 511	50,442	46,599	331,108	747,047	--	--
\$20,000 under \$25,000	266,157	144,395	--	--	174,332	168,533	1,391,158	2,439,568	--	--
\$25,000 under \$30,000	674,280	315,743	111,932	49,175	137,161	80,220	1,073,340	1,008,039	* 1,003	* 8,788
\$30,000 under \$35,000	602,367	176,342	402,279	290,819	73,221	28,062	371,993	181,839	* 1,003	* 91
\$35,000 under \$40,000	66,398	9,710	33,866	14,930	7,415	1,427	20,812	3,507	--	--
\$40,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	9,833,677	200,953,067	8,844,976	178,246,166	2,456,982	20,307,782	9,833,677	198,663,288	9,833,677	30,529,708
No adjusted gross income	49,785	-2,615,237	32,193	576,943	34,908	216,516	49,785	836,072	49,785	150,033
\$1 under \$1,000	38,174	22,274	30,823	54,237	9,291	32,493	38,174	86,730	38,174	20,721
\$1,000 under \$2,000	66,951	104,982	60,461	136,954	8,768	18,188	66,951	155,142	66,951	57,149
\$2,000 under \$3,000	79,351	196,474	68,942	216,192	13,964	61,213	79,351	277,404	79,351	90,595
\$3,000 under \$4,000	101,981	356,731	90,022	351,861	19,302	45,420	101,981	419,006	101,981	151,277
\$4,000 under \$5,000	106,639	479,711	97,483	483,902	15,133	48,407	106,639	532,308	106,639	193,633
\$5,000 under \$6,000	142,910	789,402	130,139	699,103	26,183	123,506	142,910	845,564	142,910	316,462
\$6,000 under \$7,000	161,555	1,048,489	149,432	923,322	29,113	116,527	161,555	1,059,778	161,555	414,566
\$7,000 under \$8,000	168,063	1,262,554	151,439	1,080,000	31,631	194,942	168,063	1,274,942	168,063	494,842
\$8,000 under \$9,000	189,252	1,614,090	171,845	1,352,128	44,259	255,725	189,252	1,607,854	189,252	623,157
\$9,000 under \$10,000	254,923	2,419,460	208,487	1,767,475	85,376	590,851	254,923	2,358,327	254,923	927,843
\$10,000 under \$11,000	297,331	3,122,662	249,633	2,354,506	94,649	794,666	297,331	3,149,172	297,331	1,214,474
\$11,000 under \$12,000	365,654	4,213,013	260,464	2,626,831	169,495	1,604,662	365,654	4,231,493	365,654	1,638,220
\$12,000 under \$13,000	512,420	6,385,578	351,186	3,601,278	283,037	2,737,886	512,420	6,339,164	512,420	2,428,303
\$13,000 under \$14,000	389,890	5,262,724	296,140	3,420,531	170,170	1,787,334	389,890	5,207,865	389,890	1,858,541
\$14,000 under \$15,000	365,351	5,302,147	293,928	3,700,286	138,720	1,478,784	365,351	5,179,069	365,351	1,710,804
\$15,000 under \$16,000	366,755	5,689,898	328,033	4,725,762	94,249	792,172	366,755	5,517,934	366,755	1,723,908
\$16,000 under \$17,000	340,171	5,612,913	304,317	4,686,405	87,069	790,791	340,171	5,477,196	340,171	1,563,583
\$17,000 under \$18,000	307,056	5,371,774	275,682	4,588,348	78,274	682,001	307,056	5,270,349	307,056	1,371,071
\$18,000 under \$19,000	318,900	5,902,185	287,305	5,023,588	78,641	670,415	318,900	5,694,003	318,900	1,360,167
\$19,000 under \$20,000	307,273	5,990,455	281,411	5,218,361	67,429	593,909	307,273	5,812,269	307,273	1,268,404
\$20,000 under \$25,000	1,488,002	33,428,592	1,407,281	30,053,771	254,089	2,390,577	1,488,002	32,446,100	1,488,002	5,257,612
\$25,000 under \$30,000	1,314,441	36,046,272	1,260,650	32,882,451	224,022	1,857,018	1,314,441	34,739,469	1,314,441	3,324,509
\$30,000 under \$35,000	1,165,071	37,756,368	1,135,664	35,045,689	209,865	1,304,764	1,165,071	36,350,453	1,165,071	1,787,522
\$35,000 under \$40,000	815,547	30,287,855	802,431	28,119,290	159,279	1,029,423	815,547	29,149,082	815,547	560,634
\$40,000 and over	120,232	4,901,700	119,585	4,556,952	30,064	89,592	120,232	4,646,544	120,232	21,677

Size of adjusted gross income	Returns with two or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	381,150	167,573	82,866	56,790	2,407,325	3,228,780	9,435,689	27,133,354	* 6,579	* 109,341
No adjusted gross income	--	--	--	--	28,515	42,100	46,017	107,933	* 1,547	* 42,613
\$1 under \$1,000	--	--	--	--	* 5,950	* 3,177	37,881	17,543	--	--
\$1,000 under \$2,000	--	--	--	--	10,783	4,890	65,948	52,259	--	--
\$2,000 under \$3,000	--	--	--	--	14,967	9,491	79,351	81,104	--	--
\$3,000 under \$4,000	--	--	--	--	20,761	10,825	101,978	140,452	* 1,002	* 21,725
\$4,000 under \$5,000	--	--	--	--	14,990	9,156	106,631	184,478	--	--
\$5,000 under \$6,000	--	--	--	--	25,809	17,688	142,903	298,774	* 1,002	* 22,955
\$6,000 under \$7,000	--	--	--	--	31,456	22,347	161,555	392,219	* 1,002	* 19,929
\$7,000 under \$8,000	--	--	--	--	36,967	30,920	166,452	463,923	--	--
\$8,000 under \$9,000	--	--	--	--	47,585	45,021	188,649	578,136	--	--
\$9,000 under \$10,000	* 1,003	* 9	--	--	83,501	93,817	254,231	834,017	--	--
\$10,000 under \$11,000	* 6	[2]	--	--	97,726	124,359	296,394	1,090,115	--	--
\$11,000 under \$12,000	* 1,672	* 42	--	--	167,051	248,755	363,828	1,389,423	--	--
\$12,000 under \$13,000	* 2,026	* 255	--	--	272,710	418,989	512,383	2,009,059	--	--
\$13,000 under \$14,000	--	--	--	--	174,455	277,332	389,459	1,581,209	--	--
\$14,000 under \$15,000	* 2,006	* 562	--	--	141,444	236,957	363,413	1,473,285	--	--
\$15,000 under \$16,000	* 648	* 287	--	--	92,719	142,426	365,093	1,581,195	--	--
\$16,000 under \$17,000	--	--	--	--	80,878	144,557	338,869	1,419,027	--	--
\$17,000 under \$18,000	* 2,675	* 1,593	--	--	73,251	119,324	305,177	1,250,155	--	--
\$18,000 under \$19,000	* 8,024	* 1,309	--	--	72,668	130,673	318,241	1,228,185	--	--
\$19,000 under \$20,000	* 6,018	* 2,313	--	--	60,758	119,437	305,105	1,146,654	--	--
\$20,000 under \$25,000	37,310	20,628	--	--	260,133	428,049	1,446,357	4,808,935	* 1,002	* 1,751
\$25,000 under \$30,000	64,280	38,267	--	--	216,630	287,823	1,250,017	2,998,419	--	--
\$30,000 under \$35,000	100,402	60,286	11,034	5,646	204,262	180,443	1,079,141	1,546,793	--	--
\$35,000 under \$40,000	145,610	40,481	65,659	46,838	150,017	76,883	658,162	443,270	* 1,023	* 368
\$40,000 and over	9,471	1,540	* 6,173	* 4,306	21,338	3,342	92,453	16,795	--	--

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

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

[2] Less than \$500.

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

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

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

Age [1]	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns	48,167,223	5,731,767,164	41,201,953	3,832,242,929	32,639,485	153,056,058	4,452,097	67,808,882	17,951,814	182,169,584	15,557,309	135,574,812
Under 18	51,940	2,335,638	6,355	177,748	42,146	242,856	18,658	67,506	44,608	433,179	43,151	248,240
18 under 26	890,475	46,874,387	857,924	40,807,922	332,209	683,805	23,779	150,362	117,071	962,309	110,904	715,767
26 under 35	6,225,176	524,036,819	6,077,344	477,180,760	3,222,947	3,623,715	164,872	1,134,241	1,276,624	3,686,634	1,094,369	2,576,966
35 under 45	11,309,472	1,336,014,034	10,848,939	1,075,863,014	6,741,984	17,659,928	485,315	3,894,255	3,164,516	15,710,822	2,683,452	10,589,033
45 under 55	12,796,978	1,701,728,209	12,117,286	1,276,994,550	8,737,853	30,364,875	946,842	11,144,247	4,587,358	35,041,290	3,948,504	25,420,051
55 under 65	9,701,304	1,278,744,384	8,429,513	788,311,035	7,300,537	37,426,183	1,084,588	16,469,650	4,264,638	44,623,178	3,684,238	33,188,711
65 and over	7,191,877	842,033,693	2,864,592	172,907,900	6,261,909	63,054,695	1,728,043	34,948,621	4,496,999	81,712,173	3,992,690	62,836,044
Age [1]	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns	20,382,079	25,792,606	234,603	6,394,513	10,058,410	191,360,669	14,284,532	420,062,158	1,070,810	649,205	5,339,541	104,900,897
Under 18	8,400	11,551	--	--	* 1,814	* 27,988	39,582	947,885	2,037	-611	--	--
18 under 26	188,014	142,156	--	--	75,605	598,191	103,544	1,840,854	10,283	-2,227	7,585	13,406
26 under 35	2,721,013	2,380,957	* 1,887	* 39,736	1,091,356	10,978,998	1,019,236	10,164,850	66,079	-55,515	126,244	1,025,310
35 under 45	5,312,244	6,305,700	30,679	801,835	2,514,993	39,301,181	2,495,864	73,337,391	211,128	732,826	403,256	5,060,980
45 under 55	6,111,108	7,761,709	94,304	2,518,377	2,968,655	64,972,998	3,522,438	110,592,112	295,159	35,710	630,447	9,984,340
55 under 65	4,157,879	5,740,975	83,040	2,177,364	2,256,715	53,772,359	3,421,319	101,848,771	274,290	-245,805	1,095,379	26,369,272
65 and over	1,883,421	3,449,558	24,693	857,201	1,149,273	21,708,952	3,682,549	121,330,294	211,833	184,826	3,076,629	62,457,589
Age [1]	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns	11,153,605	277,909,450	3,593,500	72,472,610	3,683,045	45,506,722	264,065	2,596,246	5,605,873	433,483,239	406,426	17,565,019
Under 18	* 1,514	* 25,913	2,724	52,656	* 142	* 492	--	--	11,448	210,782	3,057	120,285
18 under 26	34,286	202,003	10,544	132,719	13,285	125,305	**	**	28,727	1,149,668	4,656	203,561
26 under 35	358,487	2,164,079	130,378	1,467,133	323,928	3,620,947	** 6,650	** 26,416	404,577	15,351,427	25,040	773,899
35 under 45	928,687	10,770,838	472,273	5,395,272	772,673	9,221,429	16,305	24,237	1,260,922	100,101,365	33,496	2,418,386
45 under 55	1,531,676	25,861,860	853,079	13,835,241	1,077,647	13,451,378	41,814	279,525	1,607,256	148,094,940	77,097	2,491,539
55 under 65	3,296,742	95,430,216	1,006,180	20,349,889	871,173	11,073,967	61,198	325,853	1,316,558	110,366,823	106,964	4,048,615
65 and over	5,002,212	143,454,541	1,118,322	31,239,700	624,198	8,013,204	138,098	1,940,214	976,385	58,208,235	156,115	7,508,734

Footnotes at end of table

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

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

Age [1]	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	764,477	-7,973,923	3,066,975	15,759,743	7,304,102	96,859,686	78,955	5,656,945	3,710,767	25,786,464	16,856,232	86,507,641
Under 18	--	--	* 673	* 9,693	1,962	21,298	--	--	3,020	37,363	1,918	4,230
18 under 26	* 4,562	* -42,353	65,322	255,950	* 697	* 1,182	* 1,349	* 76,155	31,711	314,503	267,778	495,215
26 under 35	39,523	-307,372	458,856	2,188,670	16,851	113,686	8,657	572,865	329,121	2,054,351	2,601,698	5,240,141
35 under 45	133,121	-1,617,243	844,473	4,142,260	102,366	960,882	27,698	1,983,720	746,682	4,709,993	4,092,672	16,942,095
45 under 55	218,728	-1,955,809	932,082	5,102,321	282,215	2,731,646	24,475	1,852,369	984,841	6,251,280	4,890,299	29,013,810
55 under 65	202,292	-2,325,478	624,234	3,329,300	1,245,132	12,793,753	15,457	1,089,074	876,037	6,208,296	3,533,693	25,520,418
65 and over	166,252	-1,725,669	141,335	731,550	5,654,881	80,237,239	1,319	82,763	739,354	6,210,679	1,470,174	9,291,732
Total itemized deductions												
Age [1]	Total in taxable income		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns	1,322,276,380	6,783,275	17,077,266	10,155,306	76,386,568	10,155,306	117,759,055	10,152,333	41,372,487			
Under 18	721,942	2,399	7,802	3,750	185,206	3,750	199,253	3,750	14,047			
18 under 26	12,799,449	13,031	46,521	124,267	520,683	124,267	793,877	124,267	273,194			
26 under 35	130,857,489	438,839	666,886	618,861	2,535,647	618,861	4,849,307	618,861	2,313,660			
35 under 45	307,383,930	1,586,771	3,491,288	1,227,857	5,389,104	1,227,857	10,596,934	1,226,891	5,207,830			
45 under 55	363,572,876	2,227,841	5,503,282	1,768,111	9,046,835	1,768,111	16,585,276	1,768,111	7,538,441			
55 under 65	277,720,072	1,614,208	4,248,776	2,206,409	13,411,121	2,206,409	22,970,104	2,206,409	9,558,983			
65 and over	229,220,623	900,185	3,112,711	4,206,051	45,297,971	4,206,051	61,764,304	4,204,045	16,466,333			
Total itemized deductions—continued												
Age [1]	Total		Taxes paid deduction		State and local taxes		Income tax		General sales tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)				
All returns	47,836,465	467,211,515	46,447,827	288,643,912	35,402,974	270,958,143	11,044,853	17,685,769				
Under 18	46,715	224,833	44,216	198,787	42,603	192,656	1,613	6,131				
18 under 26	866,760	3,279,894	836,399	2,298,916	675,088	2,080,405	161,311	218,511				
26 under 35	6,176,297	40,480,853	5,989,016	25,621,818	4,826,266	23,754,296	1,162,750	1,867,522				
35 under 45	11,249,281	106,333,256	10,911,404	66,208,920	8,744,242	62,389,615	2,167,161	3,819,305				
45 under 55	12,743,850	138,304,720	12,407,486	86,409,927	10,005,447	81,986,862	2,402,039	4,443,065				
55 under 65	9,658,098	105,988,719	9,387,371	65,368,394	7,191,001	61,712,595	2,196,370	3,655,799				
65 and over	7,095,465	72,629,238	6,871,935	42,537,149	3,918,327	38,861,713	2,953,608	3,675,436				

Footnotes at end of table

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

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

Age [1]	Total itemized deductions—continued															
	Taxes paid deduction—continued				Other taxes				Interest paid deduction							
	Real estate taxes		Personal property taxes		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns	41,643,497	167,904,713	20,951,688	8,548,167	2,829,321	2,114,722	39,199,760	497,617,809	38,684,001	470,407,829	38,272,160	463,673,345				
Under 18	4,531	21,238	* 144	* 2,622	* 1,416	* 2,186	10,183	63,654	* 1,789	* 33,954	* 1,789	* 32,368				
18 under 26	418,156	835,547	296,524	136,189	21,635	9,243	464,542	4,388,743	453,894	3,993,823	441,850	3,888,428				
26 under 35	4,714,666	13,893,706	2,604,347	1,019,050	259,204	146,279	4,984,989	62,679,176	4,968,943	60,995,444	4,894,950	60,030,214				
35 under 45	9,776,311	37,696,595	4,949,089	2,032,317	587,593	395,424	10,089,220	144,556,381	10,041,001	138,853,251	9,951,893	137,085,828				
45 under 55	11,577,440	48,843,992	5,750,739	2,522,098	798,992	528,703	11,452,682	147,285,893	11,379,227	140,810,325	11,266,604	138,835,852				
55 under 65	8,895,307	38,232,702	4,458,263	1,824,356	682,645	533,268	8,165,806	95,340,357	8,044,351	89,282,885	7,962,377	88,013,129				
65 and over	6,257,086	28,580,934	2,892,582	1,011,535	497,836	499,620	4,032,338	43,303,607	3,804,796	36,438,148	3,752,697	35,787,526				
Age [1]	Total itemized deductions—continued															
	Home mortgage interest—cont.				Interest paid deduction—continued				Contributions deduction							
	Paid to individuals		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Total		Cash contributions			
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)		
All returns	1,070,285	6,734,484	2,494,473	1,484,359	2,664,681	3,405,438	1,731,536	22,320,183	39,250,369	172,936,002	36,217,970	139,159,654				
Under 18	* 648	* 1,586	* 138	* 345	* 648	* 454	8,394	28,901	8,819	38,861	8,139	24,100				
18 under 26	16,658	105,395	24,991	57,221	159,238	190,312	12,620	147,388	470,154	881,591	411,186	697,162				
26 under 35	124,560	965,230	192,799	212,389	729,080	930,932	86,479	540,411	4,424,144	9,847,106	3,802,826	7,664,829				
35 under 45	238,759	1,767,423	516,415	435,223	764,214	970,177	285,393	4,297,730	8,855,182	29,626,540	7,896,689	23,418,147				
45 under 55	328,204	1,974,473	798,962	357,848	596,995	774,464	453,282	5,343,256	10,700,385	44,097,695	9,926,094	36,028,325				
55 under 65	242,069	1,269,755	648,688	281,201	326,688	390,939	433,457	5,385,332	8,454,667	41,392,957	7,999,446	33,817,511				
65 and over	119,387	650,622	312,481	140,133	87,838	148,161	451,911	6,577,164	6,337,018	47,151,253	6,173,590	37,509,581				
Age [1]	Total itemized deductions—continued															
	Contributions deduction—cont.				Casualty or theft loss deduction				Limited miscellaneous deductions							
	Other than cash contributions		Carryover from prior years		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns	23,027,465	40,421,411	439,233	26,366,506	336,746	4,348,275	12,436,636	89,924,426	15,790,907	82,225,607	22,822,456	6,692,290				
Under 18	1,811	14,706	* 6	* 55	--	--	24,090	145,618	* 1,686	* 31,120	8,784	5,081				
18 under 26	247,300	169,974	6,775	21,029	* 5,634	* 36,573	429,217	3,498,953	434,834	3,303,167	339,504	63,679				
26 under 35	2,684,023	2,147,312	38,443	208,947	29,289	200,806	2,061,876	15,021,527	2,634,004	16,512,897	2,748,019	525,403				
35 under 45	5,669,553	6,151,869	75,887	633,759	61,824	512,301	3,081,382	21,174,972	4,278,658	23,417,524	5,303,832	1,187,313				
45 under 55	6,511,402	9,162,492	98,208	2,366,688	95,819	1,232,415	3,170,715	22,111,586	4,521,016	22,463,562	6,020,336	1,588,493				
55 under 65	4,865,663	8,182,774	98,751	2,613,334	87,670	1,174,565	2,237,400	15,869,272	3,012,861	13,278,196	4,641,641	1,502,004				
65 and over	3,047,714	14,593,283	121,162	20,523,693	56,509	1,191,614	1,451,956	12,102,498	907,838	3,219,141	3,760,342	1,820,317				

Footnotes at end of table

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

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

Age [1]	Total itemized deductions—continued																										
	Limited miscellaneous deductions—continued				Gambling loss deduction				Miscellaneous deductions other than gambling				Total unlimited miscellaneous deduction														
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount												
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)		(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)		
All returns	9,615,230	36,166,922	29,592,693	125,084,819	1,033,797	18,461,595	610,275	4,441,762	1,641,535	30,929,051	115,847,147	397,363,715															
Under 18	26,457	126,349	30,449	162,550	--	--	1,042	3,482	2,064	71,573	1,309	4,564															
18 under 26	210,629	565,141	577,564	3,931,987	9,526	202,882	12,856	24,744	21,770	239,532	1,314,519	4,587,251															
26 under 35	996,351	1,766,139	3,851,641	18,804,438	46,158	466,116	75,838	222,782	121,207	759,260	14,723,303	51,192,611															
35 under 45	1,782,377	4,592,476	6,953,967	29,197,314	152,629	2,348,623	113,673	638,307	264,969	3,382,663	34,794,009	119,560,807															
45 under 55	2,309,016	7,767,331	7,799,977	31,819,386	278,729	4,846,911	154,987	1,146,494	433,457	6,997,013	34,412,242	117,286,888															
55 under 65	2,112,579	8,698,080	5,944,935	23,478,280	320,113	5,994,685	146,726	1,163,709	465,514	8,821,856	19,133,463	65,376,705															
65 and over	2,177,822	12,651,406	4,434,162	17,690,863	226,643	4,602,378	105,152	1,242,245	332,554	10,657,154	11,468,303	39,355,089															
	Taxable income				Alternative minimum tax				Income tax before credits				Total tax credits				Income tax after credits				Total income tax						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	44,029,053	4,078,848,212	3,800,587	25,263,307	43,761,206	876,045,391	22,203,788	42,311,204	40,643,940	833,734,186	40,644,136	833,734,401															
Under 18	38,719	1,806,963	8,191	30,806	35,767	403,994	17,771	18,191	34,124	385,804	34,124	385,804															
18 under 26	811,595	30,078,304	10,169	64,622	806,812	5,333,658	446,050	707,960	663,349	4,625,698	663,350	4,625,698															
26 under 35	5,843,027	345,864,132	223,474	994,396	5,836,359	65,390,306	3,440,390	6,259,399	5,102,930	59,130,906	5,102,930	59,130,906															
35 under 45	10,551,130	919,896,461	956,659	4,948,740	10,540,218	195,547,949	7,107,957	15,002,683	9,352,993	180,545,266	9,352,993	180,545,266															
45 under 55	11,943,321	1,234,748,729	1,277,139	7,775,218	11,916,235	274,649,485	5,894,034	11,864,871	11,192,740	262,784,613	11,192,740	262,784,613															
55 under 65	8,968,697	947,788,855	809,568	5,827,917	8,912,724	208,623,669	3,075,945	5,211,786	8,671,838	203,411,884	8,671,838	203,411,884															
65 and over	5,872,563	598,664,768	515,387	5,621,609	5,713,091	126,096,330	2,221,641	3,246,314	5,626,065	122,850,016	5,626,065	122,850,016															

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

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

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

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

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

Type of tax computation by size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Modified taxable income		Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations		Taxes from special computation		Alternative minimum tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
Returns with regular tax computation only																
Total	85,418,967	4,561,162,471	2,889,223,853	85,418,967	473,562,743	85,418,967	473,097,069	--	* 6,826	* 5,770	1,308,693	4,380,327				
Under \$5,000	236,500	55,1120	194,055	236,500	19,478	236,500	19,404	--	--	--	* 8	* 60				
\$5,000 under \$10,000	2,917,315	23,287,890	4,588,356	2,917,315	459,345	2,917,315	459,345	--	--	--	* 652	* 197				
\$10,000 under \$15,000	5,614,096	70,416,159	11,174,012	5,614,096	2,125,814	5,614,096	2,125,814	--	--	--	* 1,981	* 490				
\$15,000 under \$20,000	7,027,612	123,573,515	45,904,838	7,027,612	4,817,528	7,027,612	4,817,528	--	--	--	* 2,901	* 1,938				
\$20,000 under \$25,000	7,680,823	172,896,336	71,850,761	7,680,823	8,264,263	7,680,823	8,264,263	--	--	--	* 2,274	* 1,744				
\$25,000 under \$30,000	7,365,426	202,131,395	95,688,414	7,365,426	11,471,896	7,365,426	11,471,896	--	--	--	--	--				
\$30,000 under \$40,000	12,487,221	434,083,827	234,733,478	12,487,221	29,314,151	12,487,221	29,314,151	--	--	--	* 70	* 158				
\$40,000 under \$50,000	9,272,315	415,343,053	246,998,655	9,272,315	32,846,119	9,272,315	32,846,119	--	--	--	* 2,334	* 4,177				
\$50,000 under \$75,000	15,123,300	926,523,084	588,516,125	15,123,300	85,391,463	15,123,300	85,391,463	--	--	--	62,929	55,171				
\$75,000 under \$100,000	8,456,976	729,852,412	493,867,464	8,456,976	74,832,354	8,456,976	74,832,354	--	--	--	82,967	119,273				
\$100,000 under \$200,000	8,014,139	1,038,899,386	745,193,649	8,014,139	133,834,905	8,014,139	133,834,905	--	--	* 3,026	413,299	828,040				
\$200,000 under \$500,000	1,098,597	297,839,001	233,125,118	1,098,597	55,788,059	1,098,597	55,788,059	--	--	* 790	696,215	2,833,165				
\$500,000 under \$1,000,000	95,060	62,836,753	52,977,612	95,060	16,071,249	95,060	16,071,249	--	--	--	40,850	352,869				
\$1,000,000 under \$1,500,000	15,957	19,213,324	16,707,608	15,957	5,433,800	15,957	5,433,800	--	--	--	1,489	34,466				
\$1,500,000 under \$2,000,000	5,509	9,433,468	7,964,102	5,509	2,649,607	5,509	2,649,607	--	--	--	334	13,766				
\$2,000,000 under \$5,000,000	6,674	19,060,292	16,444,100	6,674	5,608,387	6,674	5,608,387	--	--	--	343	20,115				
\$5,000,000 under \$10,000,000	1,047	7,079,360	6,136,779	1,047	2,135,509	1,047	2,135,509	--	--	--	31	3,622				
\$10,000,000 or more	400	8,142,077	7,158,697	400	2,498,816	400	2,498,816	--	--	--	13	10,876				
Returns with Form 8615 tax computation [2]																
Total	384,095	5,133,946	4,365,648	384,095	823,259	384,095	797,121	-26,138	--	--	4,897	14,591				
Under \$5,000	181,088	608,301	436,525	181,088	41,116	181,088	52,159	--	--	--	--	--				
\$5,000 under \$10,000	103,407	724,249	497,766	103,407	46,539	103,407	65,388	--	--	--	--	--				
\$10,000 under \$15,000	45,353	544,208	410,221	45,353	43,279	45,353	65,234	--	--	--	* 652	* 16				
\$15,000 under \$20,000	21,226	361,430	318,491	21,226	36,192	21,226	50,728	--	--	--	* 1,271	* 661				
\$20,000 under \$25,000	7,965	174,411	152,786	7,965	19,721	7,965	26,603	--	--	--	--	--				
\$25,000 under \$30,000	5,678	160,566	135,640	5,678	18,195	5,678	29,690	--	--	--	* 1,315	* 2,908				
\$30,000 under \$40,000	5,522	188,180	156,967	5,522	21,844	5,522	36,744	--	--	--	--	--				
\$40,000 under \$50,000	* 3,763	* 168,967	* 147,052	* 3,763	* 23,534	* 3,763	* 26,966	--	--	--	* 652	* 29				
\$50,000 under \$75,000	* 4,543	* 271,664	* 279,601	* 4,543	* 46,467	* 4,543	* 52,195	--	--	--	* 5,729	* 3,632				
\$75,000 under \$100,000	* 1,275	* 100,183	* 92,778	* 1,275	* 18,536	* 1,275	* 23,252	--	--	--	* 4,716	* 453				
\$100,000 under \$200,000	* 2,529	* 351,460	* 291,135	* 2,529	* 60,303	* 2,529	* 64,362	--	--	--	* 315	* 3,948				
\$200,000 under \$500,000	564	250,391	256,559	564	66,100	564	93,942	--	--	--	* 136	* 531				
\$500,000 under \$1,000,000	254	405,964	423,891	254	122,520	254	168,578	--	--	--	* 8	* 40				
\$1,000,000 under \$1,500,000	107	291,311	267,407	107	88,176	107	114,049	--	--	--	* 74	* 1,957				
\$1,500,000 under \$2,000,000	51	162,894	155,461	51	53,623	51	61,128	--	--	--	* 3	* 79				
\$2,000,000 under \$5,000,000	19	134,792	128,822	19	44,676	19	52,083	--	--	--	** 4	** 336				
\$5,000,000 under \$10,000,000	* 3	* 53,671	* 49,088	* 3	* 17,116	* 3	* 12,058	--	--	--	**	**				
\$10,000,000 or more																
Returns with Schedule D tax computation																
Total	20,936,388	3,291,004,790	2,190,413,003	20,936,388	645,240,720	20,936,388	576,898,737	-68,341,983	* 1,799	* 3,766	2,495,351	17,745,760				
Under \$5,000	97,268	278,525	63,242	97,268	9,920	97,268	6,362	-3,558	--	--	--	--				
\$5,000 under \$10,000	157,981	1,173,429	255,412	157,981	33,479	157,981	25,981	-7,499	--	--	--	--				
\$10,000 under \$15,000	356,068	4,523,750	991,402	356,068	100,277	356,068	100,277	-26,099	--	--	* 652	* 521				
\$15,000 under \$20,000	473,796	8,308,943	2,818,465	473,796	348,059	473,796	289,956	-58,103	--	--	--	--				
\$20,000 under \$25,000	558,401	12,616,505	4,291,706	558,401	582,390	558,401	481,972	-100,418	--	--	--	--				
\$25,000 under \$30,000	654,183	18,040,240	7,106,562	654,183	981,009	654,183	838,867	-142,142	--	--	* 1,977	* 2,388				
\$30,000 under \$40,000	1,450,106	50,953,001	24,264,597	1,450,106	3,373,755	1,450,106	2,989,328	-394,427	--	--	* 1,302	* 2,251				
\$40,000 under \$50,000	1,542,995	69,471,581	37,752,615	1,542,995	5,478,539	1,542,995	4,981,523	-497,015	--	--	* 1,247	* 5,043				
\$50,000 under \$75,000	3,827,165	238,776,606	143,789,385	3,827,165	23,633,636	3,827,165	21,763,685	-1,870,451	--	--	* 2,835	6,286				
\$75,000 under \$100,000	3,151,460	273,457,579	176,125,593	3,151,460	29,729,011	3,151,460	27,752,147	-1,976,865	--	--	* 141	* 39,294				
\$100,000 under \$200,000	5,672,903	783,623,260	542,858,507	5,672,903	109,532,567	5,672,903	104,793,647	-4,738,920	--	--	* 31	* 127				
\$200,000 under \$500,000	2,280,189	665,613,273	484,901,296	2,280,189	132,491,571	2,280,189	124,679,561	-7,812,010	--	--	* 6	* 3				
\$500,000 under \$1,000,000	451,937	308,430,371	227,032,986	451,937	80,228,774	451,937	73,322,123	-6,906,651	--	--	264,492	3,281,593				
\$1,000,000 under \$1,500,000	114,410	138,081,370	99,106,694	114,410	39,118,095	114,410	34,971,365	-4,146,731	--	--	30,849	759,211				
\$1,500,000 under \$2,000,000	48,813	84,037,419	59,287,300	48,813	24,658,726	48,813	21,741,025	-2,917,701	--	--	15,187	351,040				
\$2,000,000 under \$5,000,000	70,666	210,875,738	143,973,871	70,666	63,822,855	70,666	55,165,147	-8,657,708	--	--	15,817	359,812				
\$5,000,000 under \$10,000,000	17,402	118,927,039	75,323,871	17,402	36,928,071	17,402	30,680,333	-6,267,738	--	--	3,465	912,996				
\$10,000,000 or more	10,647	303,816,161	160,470,557	10,647	94,263,888	10,647	72,345,441	-21,918,447	--	--	2,178					

Footnotes at end of table.

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

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

Type of tax computation by size of adjusted gross income	Income tax before credits				Total tax credits				Income tax after credits				Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		Average income tax (dollars)		
													Modified taxable income	Adjusted gross income			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)							
Returns with regular tax computation only																	
Total	85,418,967	477,483,165	43,657,703	49,378,990	69,829,212	428,104,175	69,829,212	428,104,175	14.8	9.4	5,012						
Under \$5,000	236,500	19,464	3,265	466	233,236	18,998	233,236	18,998	9.8	3.4	80						
\$5,000 under \$10,000	2,917,315	459,542	574,566	30,444	2,342,749	429,098	2,342,749	429,098	9.4	1.8	147						
\$10,000 under \$15,000	5,614,096	2,131,352	3,101,535	70,574	3,895,977	1,410,778	3,895,977	1,410,778	6.7	2.0	251						
\$15,000 under \$20,000	7,027,612	4,819,272	4,537,422	1,579,005	4,853,375	3,240,271	4,853,375	3,240,271	7.1	2.6	461						
\$20,000 under \$25,000	7,680,823	8,265,949	4,735,526	2,360,180	4,932,585	5,905,769	4,932,585	5,905,769	8.2	3.4	769						
\$25,000 under \$30,000	7,365,426	11,471,359	4,251,393	3,128,157	4,743,816	8,343,202	4,743,816	8,343,202	8.7	4.1	1,133						
\$30,000 under \$40,000	12,487,221	29,313,540	6,514,816	6,493,949	9,444,800	22,819,591	9,444,800	22,819,591	9.7	5.3	1,827						
\$40,000 under \$50,000	9,272,315	32,844,011	4,546,402	6,018,002	7,874,381	26,826,009	7,874,381	26,826,009	10.9	6.5	2,893						
\$50,000 under \$75,000	15,123,300	85,433,486	7,192,443	12,865,719	13,985,773	72,567,767	13,985,773	72,567,767	12.3	7.8	4,798						
\$75,000 under \$100,000	8,456,976	74,916,865	4,425,169	8,937,796	8,303,649	65,979,069	8,303,649	65,979,069	13.4	9.0	7,802						
\$100,000 under \$200,000	8,014,139	134,568,471	3,548,268	5,816,842	7,990,433	128,741,629	7,990,433	128,741,629	17.3	12.4	16,064						
\$200,000 under \$500,000	1,098,597	58,583,892	192,015	677,674	1,096,829	57,906,217	1,096,829	57,906,217	24.8	19.4	52,709						
\$500,000 under \$1,000,000	95,060	16,323,843	26,158	248,010	94,901	16,075,833	94,901	16,075,833	30.3	25.6	169,112						
\$1,000,000 under \$1,500,000	15,957	5,454,934	4,628	97,423	15,929	5,357,511	15,929	5,357,511	32.1	27.9	335,747						
\$1,500,000 under \$2,000,000	5,509	2,655,591	1,597	63,958	5,485	2,591,633	5,485	2,591,633	32.5	27.5	470,436						
\$2,000,000 under \$5,000,000	6,674	5,600,797	1,964	101,958	6,658	5,498,839	6,658	5,498,839	33.4	28.8	823,920						
\$5,000,000 under \$10,000,000	1,047	2,124,625	346	52,267	1,047	2,072,358	1,047	2,072,358	33.8	29.3	1,979,330						
\$10,000,000 or more	400	2,506,168	168	186,565	398	2,319,603	398	2,319,603	32.4	28.5	5,799,008						
Returns with Form 8615 tax computation																	
Total	384,095	811,712	114,380	21,192	374,323	790,520	374,323	790,520	18.1	15.4	2,058						
Under \$5,000	181,088	52,159	40,613	1,511	172,622	50,648	172,622	50,648	11.6	8.3	280						
\$5,000 under \$10,000	103,407	65,388	31,888	1,883	102,109	63,706	102,109	63,706	12.8	8.8	616						
\$10,000 under \$15,000	65,251	45,353	14,700	1,066	45,353	64,185	45,353	64,185	15.6	11.8	1,415						
\$15,000 under \$20,000	21,226	51,389	7,521	616	21,226	50,773	21,226	50,773	15.9	14.0	2,392						
\$20,000 under \$25,000	7,965	26,603	* 4,337	* 284	7,965	26,319	7,965	26,319	17.2	15.1	3,304						
\$25,000 under \$30,000	5,678	32,598	* 4,014	* 659	5,678	31,939	5,678	31,939	23.5	19.9	5,625						
\$30,000 under \$40,000	5,522	36,744	* 2,256	* 1,536	5,522	35,207	5,522	35,207	22.4	18.7	6,376						
\$40,000 under \$50,000	* 3,763	* 26,995	* 2,492	* 900	* 3,763	* 26,095	* 3,763	* 26,095	* 17.7	* 15.4	* 6,935						
\$50,000 under \$75,000	* 4,543	* 55,827	* 2,613	* 289	* 4,543	* 55,539	* 4,543	* 55,539	* 19.9	* 20.4	* 12,225						
\$75,000 under \$100,000	* 1,275	* 23,705	* 624	* 56	* 1,275	* 23,649	* 1,275	* 23,649	* 23.6	* 23.6	* 18,548						
\$100,000 under \$200,000	* 2,529	* 68,310	* 1,912	* 251	* 2,529	* 68,059	* 2,529	* 68,059	* 23.4	* 19.4	* 26,911						
\$200,000 under \$500,000	749	38,809	709	1,087	742	37,722	742	37,722	14.7	15.1	50,363						
\$500,000 under \$1,000,000	564	93,982	367	2,639	564	91,343	564	91,343	21.5	22.5	161,956						
\$1,000,000 under \$1,500,000	254	59,219	205	1,809	253	57,410	253	57,410	21.5	19.7	226,024						
\$1,500,000 under \$2,000,000	107	41,049	* 75	* 3,419	107	37,630	107	37,630	22.7	20.8	351,682						
\$2,000,000 under \$5,000,000	51	36,207	* 38	* 377	51	35,830	51	35,830	23.0	22.0	702,549						
\$5,000,000 under \$10,000,000	19	25,356	13	484	19	24,872	19	24,872	19.3	18.5	1,309,053						
\$10,000,000 or more	* 3	* 12,120	* 3	* 2,526	* 3	* 9,594	* 3	* 9,594	* 19.5	* 17.9	* 3,198,000						
Returns with Schedule D tax computation																	
Total	20,936,388	594,648,263	11,158,504	18,234,713	20,068,594	576,413,550	20,068,594	576,413,550	26.3	17.5	27,532						
Under \$5,000	97,268	6,362	16,129	337	92,920	6,025	92,920	6,025	9.5	2.2	62						
\$5,000 under \$10,000	157,981	25,981	29,459	744	152,046	25,237	152,046	25,237	9.9	2.2	160						
\$10,000 under \$15,000	356,068	149,749	23,266	284,683	356,068	149,749	356,068	149,749	7.8	1.7	218						
\$15,000 under \$20,000	473,796	289,956	255,517	76,239	406,872	213,716	406,872	213,716	7.6	2.6	451						
\$20,000 under \$25,000	558,401	481,972	482,634	394,000	482,634	394,000	482,634	394,000	9.2	3.1	706						
\$25,000 under \$30,000	654,183	841,255	306,738	117,913	571,926	723,343	571,926	723,343	10.2	4.0	1,106						
\$30,000 under \$40,000	1,450,106	2,991,578	690,737	353,420	1,290,383	2,638,158	1,290,383	2,638,158	10.9	5.2	1,819						
\$40,000 under \$50,000	1,542,995	4,986,566	764,177	515,470	1,415,331	4,471,096	1,415,331	4,471,096	11.8	6.4	2,898						
\$50,000 under \$75,000	3,627,165	21,762,806	1,937,815	1,881,768	3,641,548	19,881,038	3,641,548	19,881,038	13.8	8.3	5,195						
\$75,000 under \$100,000	3,151,460	27,792,242	1,799,855	2,145,244	3,095,815	25,646,998	3,095,815	25,646,998	14.6	9.4	8,138						
\$100,000 under \$200,000	5,672,903	105,818,721	3,260,948	3,576,293	5,644,225	102,242,428	5,644,225	102,242,428	18.8	13.0	18,023						
\$200,000 under \$500,000	2,280,189	134,878,182	1,201,072	1,856,619	2,277,427	133,021,563	2,277,427	133,021,563	27.4	20.0	58,338						
\$500,000 under \$1,000,000	451,937	76,613,716	291,480	1,206,016	451,244	75,407,765	451,244	75,407,765	33.2	24.4	166,855						
\$1,000,000 under \$1,500,000	114,410	35,730,575	79,709	718,617	114,270	35,011,959	114,270	35,011,959	35.3	25.4	306,022						
\$1,500,000 under \$2,000,000	48,813	22,092,065	35,258	418,163	48,745	21,673,902	48,745	21,673,902	36.6	25.8	444,019						
\$2,000,000 under \$5,000,000	70,666	55,956,808	52,828	1,461,677	70,548	54,495,271	70,548	54,495,271	37.9	25.8	771,167						
\$5,000,000 under \$10,000,000	17,402	31,020,245	13,751	863,282	17,359	30,156,963	17,359	30,156,963	40.0	25.4	1,732,960						
\$10,000,000 or more	10,647	73,258,436	8,909	2,931,672	10,619	70,326,764	10,619	70,326,764	43.8	23.1	6,605,313						

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

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

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

[2] See table 3.1A for more details on returns with Form 8615 tax computation.

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

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to regular tax computation vs. with Schedule D computation	Tax generated	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	384,095	823,259	563,346	-259,913	797,121	233,775
Under \$5,000	181,088	41,116	35,172	-5,944	52,159	16,987
\$5,000 under \$10,000	103,407	46,539	34,273	-12,266	65,388	31,115
\$10,000 under \$15,000	45,353	43,279	32,922	-10,357	65,234	32,312
\$15,000 under \$20,000	21,226	36,192	27,527	-8,665	50,728	23,201
\$20,000 under \$25,000	7,965	19,721	13,592	-6,129	26,603	13,011
\$25,000 under \$30,000	5,678	18,195	14,587	-3,608	29,690	15,103
\$30,000 under \$40,000	5,522	21,844	14,938	-6,906	36,744	21,806
\$40,000 under \$50,000	* 3,763	* 23,534	* 14,785	* -8,749	* 26,966	* 12,181
\$50,000 under \$75,000	* 4,543	* 46,467	* 30,219	* -16,248	* 52,195	* 21,976
\$75,000 under \$100,000	* 1,275	* 18,536	* 16,165	* -2,371	* 23,252	* 7,087
\$100,000 under \$200,000	* 2,529	* 60,303	* 45,300	* -15,003	* 64,362	* 19,062
\$200,000 under \$500,000	749	66,100	34,227	-31,873	38,278	4,051
\$500,000 under \$1,000,000	564	122,520	85,118	-37,402	93,942	8,824
\$1,000,000 under \$1,500,000	254	88,176	54,235	-33,941	57,262	3,027
\$1,500,000 under \$2,000,000	107	55,623	38,896	-16,727	41,049	2,153
\$2,000,000 under \$5,000,000	51	53,323	34,684	-18,639	36,128	1,444
\$5,000,000 under \$10,000,000	19	44,676	24,766	-19,910	25,083	317
\$10,000,000 or more	* 3	* 17,116	* 11,940	* -5,176	* 12,058	* 118

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

[1] For returns that did not have Schedule D worksheet, the regular tax computation was used to calculate tax generated. For 2008, 207,126 returns had no worksheet.

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

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total		Under 5 percent		5 under 7 percent				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns									
Total	90,660,104	7,583,461,595	1,031,580,923	26,349,855	944,722,729	26,518,544	12,466,202	625,494,104	37,950,269
Under \$5,000	505,917	-1,582,474	145,994	325,145	908,499	16,342	56,575	170,178	10,275
\$5,000 under \$10,000	2,611,769	19,825,286	521,105	2,522,811	19,205,099	451,273	21,320	148,215	8,948
\$10,000 under \$15,000	4,235,223	53,352,646	1,559,617	3,573,187	45,026,727	1,031,237	615,292	7,763,328	447,121
\$15,000 under \$20,000	5,294,453	92,896,530	3,518,545	3,929,340	67,671,711	1,959,119	1,124,493	21,057,476	1,196,442
\$20,000 under \$25,000	5,430,781	122,212,038	6,331,242	2,088,459	46,652,603	1,136,629	1,919,753	42,278,186	2,626,343
\$25,000 under \$30,000	5,326,630	146,414,437	9,108,355	1,699,780	46,750,279	1,128,054	715,185	19,418,199	1,200,859
\$30,000 under \$40,000	10,755,171	375,834,514	25,551,837	3,682,780	128,154,024	3,682,056	1,184,293	42,227,961	2,488,181
\$40,000 under \$50,000	9,308,560	417,822,067	31,401,659	2,429,030	108,815,706	2,934,823	1,777,628	79,459,292	4,864,064
\$50,000 under \$75,000	17,662,044	1,089,446,608	92,652,392	3,826,879	234,300,874	6,716,791	2,542,722	157,316,844	9,496,613
\$75,000 under \$100,000	11,434,868	988,767,974	91,901,542	1,647,631	140,384,177	4,458,158	1,683,290	145,179,038	8,833,142
\$100,000 under \$200,000	13,741,286	1,831,327,323	232,270,420	567,025	67,119,720	2,185,913	797,403	94,033,029	5,765,203
\$200,000 or more	4,353,403	2,447,144,646	536,618,217	57,787	39,733,310	818,148	28,249	16,442,358	1,013,077
Returns of married persons filing joint									
Total	39,683,132	5,144,835,913	734,117,801	10,141,264	580,128,054	16,484,046	5,557,699	411,680,257	24,995,782
Under \$5,000	1,814	-2,078,385	39,827	* 648	* 5,520	* 16	--	--	--
\$5,000 under \$10,000	* 655	* 5,580	* 182	--	--	--	--	--	--
\$10,000 under \$15,000	* 338	* 3,863	* 477	--	--	--	* 298	* 3,410	* 179
\$15,000 under \$20,000	116,621	2,222,437	11,368	116,613	2,222,285	11,144	--	--	--
\$20,000 under \$25,000	745,647	16,871,546	219,958	745,639	16,871,378	219,934	--	--	--
\$25,000 under \$30,000	827,933	22,853,792	526,061	827,887	22,852,580	523,554	* 3	* 82	* 5
\$30,000 under \$40,000	2,182,737	77,111,883	2,605,387	1,875,357	65,437,736	1,960,327	306,398	11,640,936	641,297
\$40,000 under \$50,000	2,854,330	129,186,923	5,930,846	1,420,178	63,973,050	1,661,876	1,033,120	46,119,753	2,842,204
\$50,000 under \$75,000	9,295,400	583,829,656	36,443,628	3,069,523	189,628,447	5,373,105	1,848,330	115,976,251	6,994,189
\$75,000 under \$100,000	8,478,886	736,489,917	57,653,746	1,516,439	129,513,579	4,124,808	1,581,125	136,685,265	8,309,190
\$100,000 under \$200,000	11,449,186	1,533,150,838	182,723,389	524,783	61,847,837	2,038,237	765,697	90,004,261	5,518,394
\$200,000 or more	3,729,586	2,045,187,862	447,962,932	44,197	27,775,642	571,048	22,728	11,270,301	690,325
Returns of single persons									
Total	42,212,461	1,876,043,510	234,542,295	12,867,587	234,182,620	6,476,088	5,387,084	142,633,720	8,669,853
Under \$5,000	502,161	856,733	93,555	323,849	903,298	16,277	56,575	170,178	10,275
\$5,000 under \$10,000	2,585,549	19,608,220	516,296	2,499,254	19,009,629	448,939	19,314	131,021	7,934
\$10,000 under \$15,000	4,120,179	51,882,015	1,522,531	3,462,138	43,603,928	1,001,507	613,342	7,740,307	445,721
\$15,000 under \$20,000	4,868,075	85,178,998	3,338,536	3,566,654	61,140,552	1,850,768	1,066,367	19,968,336	1,134,039
\$20,000 under \$25,000	4,316,919	97,011,950	5,768,140	1,111,883	24,574,529	787,078	1,835,728	40,387,294	2,510,065
\$25,000 under \$30,000	3,965,357	108,773,389	7,908,351	556,825	15,174,164	386,804	631,288	17,075,195	1,060,731
\$30,000 under \$40,000	6,657,953	231,724,712	19,867,032	657,996	22,688,363	683,669	522,836	18,176,504	1,104,966
\$40,000 under \$50,000	4,691,639	209,738,342	20,857,358	300,750	13,354,308	397,364	313,932	13,978,853	857,989
\$50,000 under \$75,000	6,111,423	369,414,500	45,415,755	282,758	16,908,139	485,453	263,203	15,831,261	966,814
\$75,000 under \$100,000	2,193,324	187,158,054	26,966,988	64,134	5,358,533	144,111	41,750	3,492,207	218,903
\$100,000 under \$200,000	1,719,262	224,509,226	38,328,221	31,772	3,963,712	110,751	18,239	2,381,423	148,579
\$200,000 or more	480,618	290,187,373	63,959,532	9,774	7,503,464	163,368	4,510	3,301,141	203,839

Footnotes at end of table.

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

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued													
	7 under 10 percent			10 under 12 percent			12 under 15 percent			Total income tax				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)					
All returns														
Total	22,290,352	1,314,356,435	112,843,177	10,096,823	793,159,171	86,671,609	9,821,150	1,124,753,552	152,244,025					
Under \$5,000	69,243	246,516	20,156	13,829	50,775	5,542	17,151	61,304	8,670					
\$5,000 under \$10,000	26,077	184,174	15,638	12,692	90,989	10,009	13,345	90,349	11,833					
\$10,000 under \$15,000	13,403	158,196	12,775	8,188	98,867	10,731	10,468	127,808	16,856					
\$15,000 under \$20,000	219,992	3,802,709	302,924	* 4,299	* 72,833	* 7,949	8,203	151,049	20,271					
\$20,000 under \$25,000	1,400,925	32,775,113	2,501,826	15,688	371,655	39,048	* 1,696	* 37,996	* 5,079					
\$25,000 under \$30,000	2,862,784	78,910,412	6,617,172	41,093	1,114,478	118,092	* 3,412	* 96,764	* 13,053					
\$30,000 under \$40,000	4,160,764	141,072,451	12,680,366	1,708,144	63,678,573	6,582,429	8,787	329,920	41,730					
\$40,000 under \$50,000	2,041,582	92,234,174	7,713,536	2,138,606	93,441,784	10,316,754	910,054	43,350,662	5,466,048					
\$50,000 under \$75,000	5,742,607	356,289,444	30,490,643	1,415,615	88,350,697	9,594,802	2,900,782	170,801,639	23,238,330					
\$75,000 under \$100,000	3,433,540	296,506,621	25,402,189	2,262,040	196,099,923	21,254,177	1,167,122	103,455,601	13,691,401					
\$100,000 under \$200,000	2,245,622	270,950,463	33,521,031	2,369,854	299,946,285	33,200,107	4,431,969	600,668,711	81,049,421					
\$200,000 or more	73,813	41,226,162	3,564,919	107,576	49,842,343	5,531,970	348,161	205,581,748	28,681,333					
Returns of married persons filing joint														
Total	9,927,866	845,389,575	72,466,425	4,429,199	504,572,627	55,264,326	4,669,943	752,061,697	101,791,422					
Under \$5,000	--	--	--	--	--	--	--	--	--					
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--					
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--					
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--					
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--					
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--					
\$30,000 under \$40,000	--	--	--	* 973	* 32,884	* 3,519	--	--	--					
\$40,000 under \$50,000	399,800	19,040,135	1,408,613	* 3	* 122	* 15	* 307	* 13,948	* 2,003					
\$50,000 under \$75,000	4,166,255	262,916,137	22,513,958	207,576	15,076,725	1,528,841	* 3,035	* 186,864	* 25,253					
\$75,000 under \$100,000	3,147,085	272,564,591	23,326,261	1,892,320	164,850,754	17,787,587	339,308	32,667,224	4,062,988					
\$100,000 under \$200,000	2,153,519	259,709,215	22,533,674	2,234,087	283,451,965	31,366,336	4,017,102	550,552,717	74,173,974					
\$200,000 or more	61,207	31,159,498	2,683,919	94,239	41,160,177	4,578,028	310,183	168,640,775	23,527,179					
Returns of single persons														
Total	10,418,219	365,497,466	31,633,601	4,943,214	238,699,728	25,938,810	4,519,252	309,866,007	41,961,997					
Under \$5,000	69,243	246,516	20,156	13,829	50,775	5,542	17,151	61,304	8,670					
\$5,000 under \$10,000	26,077	184,174	15,638	12,692	90,989	10,009	13,345	90,349	11,833					
\$10,000 under \$15,000	12,399	145,900	11,893	8,188	98,867	10,731	10,468	127,808	16,856					
\$15,000 under \$20,000	215,684	3,727,392	296,664	* 3,675	* 63,289	* 6,971	7,579	138,828	18,479					
\$20,000 under \$25,000	1,353,533	31,673,956	2,418,418	10,028	241,856	25,210	* 1,688	* 37,828	* 5,055					
\$25,000 under \$30,000	2,734,232	75,348,768	6,318,606	35,405	959,415	101,058	* 3,274	* 92,698	* 12,563					
\$30,000 under \$40,000	3,835,587	129,637,190	11,720,804	1,627,950	60,734,528	6,272,841	* 4,674	* 173,606	* 21,814					
\$40,000 under \$50,000	1,184,962	52,601,049	4,590,629	2,022,631	88,374,178	9,763,275	859,250	40,975,809	5,161,839					
\$50,000 under \$75,000	786,602	46,254,984	3,994,119	905,779	53,987,970	5,965,227	2,706,828	158,555,666	21,614,102					
\$75,000 under \$100,000	142,108	11,898,015	1,040,125	218,257	18,360,795	2,040,536	598,426	51,002,260	6,977,601					
\$100,000 under \$200,000	47,253	5,954,921	522,845	74,667	9,371,872	1,038,890	264,687	32,179,316	4,422,583					
\$200,000 or more	10,539	7,824,601	683,704	10,112	6,364,195	698,519	31,882	26,430,535	3,690,604					

Footnotes at end of table.

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

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	15 under 17 percent		17 under 25 percent		25 under 30 percent		30 under 35 percent		35 under 40 percent	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
All returns										
Total	4,101,765	647,844,929	103,132,641	4,678,435	1,235,324,876	253,260,496	748,250	612,565,569	166,902,128	
Under \$5,000	8,577	33,905	5,416	11,235	47,030	8,906	--	--	--	
\$5,000 under \$10,000	* 3,338	* 25,395	* 4,101	* 6,836	* 44,169	* 9,329	* 5,334	* 36,775	* 9,759	
\$10,000 under \$15,000	* 2,630	* 29,665	* 4,739	8,806	110,118	22,758	* 1,548	* 16,944	* 4,803	
\$15,000 under \$20,000	* 2,948	* 50,309	* 7,891	* 1,978	* 36,604	* 6,968	* 1,197	* 19,496	* 5,566	
\$20,000 under \$25,000	--	--	--	* 2,303	* 52,995	* 9,725	* 1,304	* 28,090	* 7,841	
\$25,000 under \$30,000	--	--	--	* 2,684	* 75,266	* 15,087	* 1,003	* 29,794	* 8,010	
\$30,000 under \$40,000	* 1,693	* 54,370	* 8,765	7,917	289,688	57,746	--	--	--	
\$40,000 under \$50,000	* 5,200	* 227,894	* 36,299	* 5,581	* 252,650	* 51,371	* 624	* 29,421	* 7,407	
\$50,000 under \$75,000	1,188,390	79,139,978	12,530,788	43,588	3,168,262	557,715	* 303	* 21,141	* 5,930	
\$75,000 under \$100,000	595,345	50,981,364	8,150,807	644,715	56,053,143	10,049,219	* 335	* 32,611	* 8,415	
\$100,000 under \$200,000	1,783,481	269,549,648	42,794,488	1,540,874	228,034,326	43,457,814	5,220	889,753	235,317	
\$200,000 or more	510,164	247,752,402	39,589,347	2,401,919	947,160,625	199,013,858	731,382	611,461,546	166,609,081	
Returns of married persons filing joint										
Total	1,823,268	424,091,323	67,524,814	2,498,518	896,447,245	185,539,564	562,494	504,291,848	137,309,195	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	--	--	--	[1]	[1]	[1]	--	--	--	
\$30,000 under \$40,000	--	--	--	[1]	[1]	[1]	--	--	--	
\$40,000 under \$50,000	* 673	* 29,726	* 5,001	--	--	--	--	--	--	
\$50,000 under \$75,000	* 308	* 20,268	* 3,212	* 348	* 23,458	* 4,290	* 3	* 183	* 52	
\$75,000 under \$100,000	* 981	* 81,411	* 13,231	* 1,535	* 139,268	* 26,859	* 3	* 293	* 83	
\$100,000 under \$200,000	1,350,634	215,495,272	34,134,261	402,100	71,889,634	12,885,304	* 764	* 124,754	* 33,566	
\$200,000 or more	470,671	208,464,646	33,369,107	2,094,518	824,394,371	172,623,009	561,723	504,166,617	137,275,494	
Returns of single persons										
Total	2,013,698	187,242,559	29,805,534	1,896,736	279,040,877	55,499,260	142,104	79,469,022	21,689,062	
Under \$5,000	8,577	33,905	5,416	11,235	47,030	8,906	--	--	--	
\$5,000 under \$10,000	* 3,338	* 25,395	* 4,101	* 6,836	* 44,169	* 9,329	* 4,686	* 32,441	* 8,469	
\$10,000 under \$15,000	* 2,630	* 29,665	* 4,739	8,806	110,118	22,758	* 1,548	* 16,944	* 4,803	
\$15,000 under \$20,000	* 2,948	* 50,309	* 7,891	* 1,978	* 36,604	* 6,968	* 1,197	* 19,496	* 5,566	
\$20,000 under \$25,000	--	--	--	* 2,303	* 52,995	* 9,725	* 1,304	* 28,090	* 7,841	
\$25,000 under \$30,000	--	--	--	* 2,676	* 75,043	* 15,038	* 1,003	* 29,794	* 8,010	
\$30,000 under \$40,000	* 1,693	* 54,370	* 8,765	6,563	238,070	47,177	--	--	--	
\$40,000 under \$50,000	* 3,903	* 171,821	* 27,269	* 5,580	* 252,606	* 51,362	* 624	* 29,421	* 7,407	
\$50,000 under \$75,000	1,128,362	75,126,772	11,894,203	36,955	2,693,333	476,009	--	--	--	
\$75,000 under \$100,000	517,925	44,047,558	7,055,130	610,297	52,957,787	9,479,347	* 332	* 32,318	* 8,332	
\$100,000 under \$200,000	312,627	38,930,075	6,249,575	968,231	131,450,112	25,754,864	* 1,456	* 218,628	* 59,396	
\$200,000 or more	31,696	28,772,690	4,548,445	235,277	91,083,010	19,617,776	129,955	79,061,891	21,579,238	

Footnotes at end of table.

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

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	30 under 50 percent		50 under 100 percent		100 percent or more		50 under 100 percent		100 percent or more	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
All returns										
Total	101,435	288,008,811	91,767,111	2,172	323,799	201,881	3,664	-3,092,381	89,041	
Under \$5,000	--	--	--	* 652	* 1,579	* 992	3,509	-3,102,260	69,695	
\$5,000 under \$10,000	[1]	[1]	[1]	* 40	* 454	[1]	* 6	* 59	* 167	
\$10,000 under \$15,000	1,655	20,426	8,160	* 3	* 55	* 298	* 8	* 113	* 139	
\$15,000 under \$20,000	* 1,989	* 34,128	* 10,883	* 3	* 729	* 51	* 10	* 161	* 481	
\$20,000 under \$25,000	* 652	* 15,401	* 4,749	--	* 530	--	--	--	--	
\$25,000 under \$30,000	* 652	* 18,312	* 5,542	* 29	* 129	* 84	* 7	* 204	* 1,955	
\$30,000 under \$40,000	* 652	* 21,977	* 6,797	* 138	* 5,410	* 3,377	* 4	* 140	* 391	
\$40,000 under \$50,000	[1]	[1]	[1]	* 3	* 129	* 84	[1]	[1]	[1]	
\$50,000 under \$75,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$75,000 under \$100,000	* 183	* 16,124	* 5,437	* 668	* 59,371	* 48,596	--	--	--	
\$100,000 under \$200,000	512	86,174	31,217	318	47,981	28,133	* 9	* 1,234	* 1,776	
\$200,000 or more	94,035	287,732,664	91,671,841	313	207,967	119,730	* 4	* 3,520	* 4,911	
Returns of married persons filing joint										
Total	70,348	228,060,539	72,577,346	588	181,793	106,822	1,946	-2,069,046	58,059	
Under \$5,000	--	--	--	--	--	--	1,814	-2,078,385	39,827	
\$5,000 under \$10,000	--	--	--	--	--	--	* 6	* 59	* 167	
\$10,000 under \$15,000	--	--	--	* 40	* 454	* 298	--	--	--	
\$15,000 under \$20,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
\$20,000 under \$25,000	--	--	--	--	--	--	[1]	[1]	[1]	
\$25,000 under \$30,000	--	--	--	* 29	* 729	* 530	[1]	[1]	[1]	
\$30,000 under \$40,000	--	--	--	--	--	--	[1]	[1]	[1]	
\$40,000 under \$50,000	* 149	* 6,101	* 2,279	--	--	--	* 100	* 4,087	* 8,855	
\$50,000 under \$75,000	[1]	[1]	[1]	[1]	[1]	[1]	* 3	* 187	* 259	
\$75,000 under \$100,000	* 79	* 6,878	* 2,226	* 8	* 656	* 513	--	--	--	
\$100,000 under \$200,000	* 197	* 29,807	* 12,386	* 293	* 44,143	* 25,482	* 9	* 1,234	* 1,776	
\$200,000 or more	69,902	228,016,627	72,560,010	214	135,688	79,902	* 4	* 3,520	* 4,911	
Returns of single persons										
Total	22,737	40,014,121	12,817,983	* 760	* 55,788	* 31,928	1,071	-657,397	18,178	
Under \$5,000	--	--	--	* 652	* 1,579	* 992	1,050	-657,852	17,321	
\$5,000 under \$10,000	--	--	--	* 8	* 54	* 44	--	--	--	
\$10,000 under \$15,000	* 652	* 8,364	* 3,384	--	--	--	* 8	* 113	* 139	
\$15,000 under \$20,000	* 1,986	* 34,069	* 10,860	--	--	--	* 8	* 123	* 332	
\$20,000 under \$25,000	* 652	* 15,401	* 4,749	--	--	--	--	--	--	
\$25,000 under \$30,000	* 652	* 18,312	* 5,542	--	--	--	--	--	--	
\$30,000 under \$40,000	* 652	* 21,977	* 6,797	--	--	--	* 3	* 104	* 199	
\$40,000 under \$50,000	[1]	[1]	[1]	* 3	* 129	* 84	[1]	[1]	[1]	
\$50,000 under \$75,000	[1]	[1]	[1]	--	--	--	[1]	[1]	[1]	
\$75,000 under \$100,000	* 96	* 8,582	* 2,903	--	--	--	--	--	--	
\$100,000 under \$200,000	* 315	* 56,367	* 18,831	* 16	* 2,802	* 1,907	--	--	--	
\$200,000 or more	16,794	39,794,621	12,745,138	* 80	* 51,225	* 28,900	--	--	--	

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

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

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

Size of adjusted gross income	Tax credits														
	All returns			Total			Child care credit			Credit for the elderly and disabled			Child tax credit		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	142,450,569	55,228,850	75,351,876	6,587,103	3,526,697	75,488	10,070	25,173,769	30,537,638						
No adjusted gross income	2,489,989	4,756	15,179	**	**		54	2,841	2,498						
\$1 under \$5,000	11,638,707	64,397	3,560	--	--		* 205	* 2,319	* 569						
\$5,000 under \$10,000	12,139,638	641,079	34,250	** 1,017	** 315		* 281	* 5,159	* 1,125						
\$10,000 under \$15,000	11,702,056	3,276,843	748,090	18,342	3,077		6,869	103,684	13,340						
\$15,000 under \$20,000	11,076,002	4,811,145	1,660,226	228,763	58,049		1,464	1,192,685	281,447						
\$20,000 under \$25,000	9,866,247	5,012,686	2,459,937	343,455	161,827		1,198	1,791,274	843,010						
\$25,000 under \$30,000	8,743,581	4,569,970	3,253,935	408,226	247,848		--	2,093,186	1,393,994						
\$30,000 under \$40,000	14,554,280	7,219,318	6,866,557	743,126	468,356		--	3,714,033	3,449,278						
\$40,000 under \$50,000	11,087,123	5,325,248	6,567,580	606,886	331,276		--	2,871,413	3,695,825						
\$50,000 under \$75,000	19,196,461	9,162,382	14,830,447	1,308,384	680,217		--	5,832,882	9,198,444						
\$75,000 under \$100,000	11,729,485	6,251,619	11,177,000	1,112,544	600,548		--	4,017,823	6,873,271						
\$100,000 under \$200,000	13,851,341	6,881,532	9,881,907	1,489,289	802,231		--	3,444,812	4,782,932						
\$200,000 under \$500,000	3,476,747	1,448,098	4,017,251	285,994	148,608		--	1,658	1,906						
\$500,000 under \$1,000,000	577,618	338,985	2,817,159	30,776	18,072		--	--	--						
\$1,000,000 under \$1,500,000	140,635	91,394	1,494,968	5,593	3,242		--	--	--						
\$1,500,000 under \$2,000,000	59,460	40,553	928,062	1,864	1,188		--	--	--						
\$2,000,000 under \$5,000,000	86,329	61,387	2,624,337	2,235	1,424		--	--	--						
\$5,000,000 under \$10,000,000	21,390	16,366	1,506,525	414	267		--	--	--						
\$10,000,000 or more	13,480	11,092	4,464,908	195	152		--	--	--						
Taxable returns, total	90,660,104	38,687,562	56,656,792	4,438,451	2,310,366	31,216	3,987	15,067,632	22,112,316						
No adjusted gross income	3,495	2,319	8,084	**	**		48	736	1,299						
\$1 under \$5,000	502,422	45,618	2,062	--	--		--	* 12	* 32						
\$5,000 under \$10,000	2,611,769	63,285	3,262	--	--		--	* 655	* 667						
\$10,000 under \$15,000	4,235,223	1,479,118	192,018	--	--			10,510	2,368						
\$15,000 under \$20,000	5,294,453	2,563,818	861,650	--	--			14,704	1,283						
\$20,000 under \$25,000	5,430,781	2,182,829	776,105	** 2,639	** 1,795		* 287	* 5,928	18,961						
\$25,000 under \$30,000	5,326,630	1,861,931	976,784	* 7,642	* 4,059		--	--	90,024						
\$30,000 under \$40,000	10,755,171	4,011,766	3,158,617	178,427	97,065		--	--	1,162,055						
\$40,000 under \$50,000	9,308,560	3,794,441	3,884,297	323,160	146,615		--	--	2,168,083						
\$50,000 under \$75,000	17,662,044	7,828,671	11,196,772	1,045,968	514,807		--	--	4,783,021						
\$75,000 under \$100,000	11,434,868	6,037,772	10,273,529	1,074,428	575,538		--	--	3,857,905						
\$100,000 under \$200,000	13,741,286	6,820,251	9,353,876	1,479,265	797,596		--	--	4,717,631						
\$200,000 under \$500,000	3,459,900	1,439,111	3,518,506	286,880	148,558		--	--	* 1,904						
\$500,000 under \$1,000,000	574,263	336,975	2,475,657	30,752	18,062		--	--	--						
\$1,000,000 or more	319,240	219,658	9,975,573	10,292	6,269		--	--	--						
Nontaxable returns, total	51,790,465	16,541,287	18,695,084	2,148,651	1,216,331	44,273	6,083	10,106,137	8,425,322						

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits—continued											
	Education credits		Retirement savings contribution credit		Residential energy credit		Adoption credit		Earned income credit used to offset income tax before credits			
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)		
All returns, total	7,740,979	7,632,594	5,961,299	977,386	225,733	216,687	88,628	353,493	3,382,492	970,587		
No adjusted gross income	539	796	707	719	**	**	**	**	--	--		
\$1 under \$5,000	* 648	* 58	* 9	* 9	--	--	--	--	--	--		
\$5,000 under \$10,000	48,394	2,757	22,260	1,000	--	--	--	--	309,333	15,930		
\$10,000 under \$15,000	440,715	141,630	281,148	54,466	** 653	** 246	--	--	889,279	85,927		
\$15,000 under \$20,000	654,781	373,896	661,219	86,799	--	--	** 1,004	** 339	217,606	61,337		
\$20,000 under \$25,000	637,309	508,499	1,172,010	194,660	10,789	5,518	* 1,003	* 670	303,467	165,024		
\$25,000 under \$30,000	662,249	563,207	898,584	159,103	* 7,217	* 2,675	* 1,023	* 45	738,560	354,011		
\$30,000 under \$40,000	1,219,229	1,185,111	1,442,238	247,088	23,607	13,845	10,693	12,595	914,777	286,819		
\$40,000 under \$50,000	972,530	1,086,023	1,105,760	170,125	21,174	20,306	9,875	10,639	9,471	1,540		
\$50,000 under \$75,000	1,499,778	1,759,149	377,364	63,416	59,674	53,568	23,610	75,174	--	--		
\$75,000 under \$100,000	1,303,593	1,752,396	--	--	33,161	38,566	16,407	91,073	--	--		
\$100,000 under \$200,000	301,214	259,072	--	--	48,684	57,214	22,957	155,910	--	--		
\$200,000 under \$500,000	--	--	--	--	16,885	19,147	** 2,056	** 7,047	--	--		
\$500,000 under \$1,000,000	--	--	--	--	** 3,890	** 5,602	**	**	--	--		
\$1,000,000 under \$1,500,000	--	--	--	--	**	**	**	**	--	--		
\$1,500,000 under \$2,000,000	--	--	--	--	**	**	**	**	--	--		
\$2,000,000 under \$5,000,000	--	--	--	--	**	**	**	**	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	**	**	**	**	--	--		
\$10,000,000 or more	--	--	--	--	**	**	**	**	--	--		
Taxable returns, total	5,203,940	5,346,733	3,478,612	503,455	188,756	187,321	30,939	150,404	1,175,548	305,833		
No adjusted gross income	495	737	389	404	**	**	--	--	--	--		
\$1 under \$5,000	--	--	* 9	* 9	--	--	--	--	--	--		
\$5,000 under \$10,000	* 1,003	* 8	* 1,002	* 15	--	--	--	--	* 4,202	* 233		
\$10,000 under \$15,000	80,778	16,097	106,710	15,459	--	--	--	--	539,751	44,825		
\$15,000 under \$20,000	247,031	86,908	415,582	40,762	--	--	--	--	* 652	* 6		
\$20,000 under \$25,000	311,348	188,314	725,418	79,739	** 3,009	** 823	--	--	--	--		
\$25,000 under \$30,000	357,700	329,383	378,525	65,378	* 5,921	* 2,118	--	--	111,932	95,501		
\$30,000 under \$40,000	782,198	740,491	786,465	131,687	13,392	6,063	* 1,003	* 1,048	512,838	164,322		
\$40,000 under \$50,000	681,106	731,840	781,638	121,901	11,487	10,616	--	--	* 6,173	* 946		
\$50,000 under \$75,000	1,202,434	1,350,843	282,874	48,100	52,697	47,687	* 2,622	* 10,370	--	--		
\$75,000 under \$100,000	1,243,210	1,647,599	--	--	32,874	38,179	8,034	28,207	--	--		
\$100,000 under \$200,000	296,638	254,514	--	--	48,675	57,202	17,247	104,071	--	--		
\$200,000 under \$500,000	--	--	--	--	16,819	19,043	** 2,032	** 6,707	--	--		
\$500,000 under \$1,000,000	--	--	--	--	** 3,883	** 5,590	**	**	--	--		
\$1,000,000 or more	--	--	--	--	**	**	**	**	--	--		
Nontaxable returns, total	2,537,039	2,285,861	2,482,687	473,931	36,977	29,366	57,689	203,089	2,206,944	664,754		

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits—continued									
	Prior year minimum tax credit		Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits	
	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)
All returns, total	415,592	945,226	6,708,279	16,572,321	303,756	1,649,280	31,803	48,798	912,497	3,786,870
No adjusted gross income	--	--	356	29	174	3,327	--	--	* 6	* 5
\$1 under \$5,000	* 1,547	* 66	53,562	1,771	* 1,305	* 30	--	--	* 1,003	* 21
\$5,000 under \$10,000	* 2,026	* 76	56,759	2,249	* 1,002	* 109	--	--	* 652	* 25
\$10,000 under \$15,000	* 1,475	* 338	84,433	5,525	* 1,009	* 355	* 648	* 135	23,436	8,497
\$15,000 under \$20,000	* 1,005	* 691	105,985	9,890	* 2,313	* 1,060	* 1,003	* 419	28,002	21,461
\$20,000 under \$25,000	* 941	* 364	130,886	19,813	* 2,262	* 1,717	* 1,002	* 1,714	35,515	48,845
\$25,000 under \$30,000	* 3,936	* 1,159	151,098	13,821	* 2,668	* 1,112	--	--	56,711	105,405
\$30,000 under \$40,000	4,393	3,116	345,384	51,824	9,730	10,086	* 2,004	* 2,430	121,969	328,416
\$40,000 under \$50,000	7,532	9,794	383,132	63,679	11,647	14,840	* 2,627	* 3,821	146,149	506,804
\$50,000 under \$75,000	22,605	23,379	1,016,724	246,224	36,431	57,384	** 9,873	** 14,953	283,301	1,399,313
\$75,000 under \$100,000	45,225	51,503	939,875	256,889	32,600	92,989	**	**	126,675	739,798
\$100,000 under \$200,000	205,200	235,579	1,883,442	1,073,528	88,655	225,812	11,918	21,797	89,078	628,279
\$200,000 under \$500,000	70,097	127,335	1,074,390	3,024,806	48,228	203,220	1,752	1,518	--	--
\$500,000 under \$1,000,000	29,796	125,703	284,986	2,222,028	27,928	222,434	* 479	* 1,045	--	--
\$1,000,000 under \$1,500,000	9,302	96,436	79,858	1,198,760	13,244	134,723	231	490	--	--
\$1,500,000 under \$2,000,000	3,756	48,081	36,140	749,315	6,815	89,054	82	136	--	--
\$2,000,000 under \$5,000,000	4,904	112,640	55,909	2,208,419	11,268	235,787	122	225	--	--
\$5,000,000 under \$10,000,000	1,081	50,557	15,028	1,288,991	3,511	128,727	32	60	--	--
\$10,000,000 or more	770	58,408	10,332	4,134,762	2,966	226,514	29	54	--	--
Taxable returns, total	371,834	842,565	6,402,187	14,401,488	264,770	1,522,299	28,492	45,681	251,796	1,625,476
No adjusted gross income	--	--	**	**	27	944	--	--	--	--
\$1 under \$5,000	--	--	** 43,299	** 1,383	* 1,305	* 30	--	--	--	--
\$5,000 under \$10,000	* 1,003	* 26	54,114	2,037	--	--	--	--	--	--
\$10,000 under \$15,000	* 652	* 108	60,490	2,109	--	--	--	--	--	--
\$15,000 under \$20,000	--	--	81,059	5,891	* 1,006	* 480	--	--	--	--
\$20,000 under \$25,000	--	--	103,783	5,843	* 652	* 1	--	--	--	--
\$25,000 under \$30,000	* 1,657	* 204	127,516	6,925	* 1,895	* 842	--	--	* 1,003	* 1,404
\$30,000 under \$40,000	* 1,414	* 519	305,191	24,857	* 4,984	* 2,339	* 2,004	* 2,430	* 4,009	* 13,029
\$40,000 under \$50,000	2,360	1,331	341,301	39,156	6,546	6,686	* 2,627	* 3,821	12,996	46,908
\$50,000 under \$75,000	15,266	11,211	955,194	136,831	24,977	33,903	** 9,228	** 14,115	69,409	475,625
\$75,000 under \$100,000	36,701	30,094	922,121	204,539	27,087	68,595	**	**	78,319	477,576
\$100,000 under \$200,000	195,068	204,338	1,861,406	837,695	82,978	179,851	11,909	21,793	86,060	610,933
\$200,000 under \$500,000	68,421	117,185	1,067,322	2,627,187	47,762	197,829	1,748	1,512	--	--
\$500,000 under \$1,000,000	29,585	119,664	283,163	1,923,845	27,829	217,436	* 479	* 1,045	--	--
\$1,000,000 or more	19,705	357,895	196,229	8,583,190	37,724	813,364	496	965	--	--
Nontaxable returns, total	43,759	102,662	306,092	2,170,833	38,986	126,981	3,311	3,117	660,701	2,161,394

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Total income tax		Total		All other taxes	
	Other tax credits		Amount		Number of returns		Amount		Penalty tax on qualified retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	8,754	27,729	90,659,908	1,031,580,708	90,660,104	1,031,580,923	23,515,708	55,655,108	5,734,262	5,273,134
No adjusted gross income	* 3	* [1]	3,495	69,278	3,495	69,278	344,875	779,573	46,943	85,350
\$1 under \$5,000	--	--	502,422	76,716	502,422	76,716	1,342,970	615,749	85,628	21,082
\$5,000 under \$10,000	--	--	2,611,769	521,105	2,611,769	521,105	1,944,405	1,767,134	146,363	38,948
\$10,000 under \$15,000	--	--	4,235,223	1,559,617	4,235,223	1,559,617	2,196,550	2,996,758	183,644	58,822
\$15,000 under \$20,000	--	--	5,294,453	3,518,545	5,294,453	3,518,545	1,463,102	2,038,091	281,999	81,508
\$20,000 under \$25,000	--	--	5,430,781	6,331,242	5,430,781	6,331,242	1,147,322	1,793,738	299,627	98,415
\$25,000 under \$30,000	--	--	5,326,630	9,108,355	5,326,630	9,108,355	1,028,373	1,601,461	294,352	131,665
\$30,000 under \$40,000	* 1,023	* 1,451	10,754,976	25,551,828	10,755,171	25,551,837	1,868,608	2,957,818	611,173	304,072
\$40,000 under \$50,000	* 1,002	* 5,008	9,308,560	31,401,659	9,308,560	31,401,659	1,678,984	2,854,746	569,216	327,598
\$50,000 under \$75,000	** 4,664	** 10,192	17,662,044	92,652,392	17,662,044	92,652,392	3,375,384	6,500,264	1,187,691	896,843
\$75,000 under \$100,000	**	**	11,434,868	91,901,542	11,434,868	91,901,542	2,348,074	5,499,035	839,032	848,169
\$100,000 under \$200,000	**	**	13,741,286	232,270,420	13,741,286	232,270,420	3,247,418	11,641,272	969,465	1,612,581
\$200,000 under \$500,000	1,490	2,732	3,459,899	193,699,168	3,459,900	193,699,168	1,142,408	7,973,416	194,909	648,912
\$500,000 under \$1,000,000	* 237	* 2,084	574,263	93,899,363	574,263	93,899,363	238,807	2,673,796	16,463	79,851
\$1,000,000 under \$1,500,000	* 142	* 1,112	139,843	41,880,236	139,843	41,880,236	61,961	963,459	3,971	22,969
\$1,500,000 under \$2,000,000	* 45	* 1,994	59,052	25,385,118	59,052	25,385,118	26,994	515,203	1,315	4,161
\$2,000,000 under \$5,000,000	80	1,005	85,735	63,390,518	85,735	63,390,518	40,576	1,052,586	1,773	327,598
\$5,000,000 under \$10,000,000	34	827	21,236	34,805,598	21,236	34,805,598	11,136	468,869	473	3,955
\$10,000,000 or more	34	2,323	13,374	83,558,216	13,374	83,558,216	7,761	962,141	223	870
Taxable returns, total	5,721	20,644	90,659,908	1,031,580,708	90,660,104	1,031,580,923	14,428,028	42,634,981	4,437,109	4,631,175
No adjusted gross income	* 3	* [1]	3,495	69,278	3,495	69,278	866	11,543	* 23	* 48
\$1 under \$5,000	--	--	502,422	76,716	502,422	76,716	18,488	3,273	* 4,263	* 328
\$5,000 under \$10,000	--	--	2,611,769	521,105	2,611,769	521,105	123,795	73,564	15,905	2,511
\$10,000 under \$15,000	--	--	4,235,223	1,559,617	4,235,223	1,559,617	383,201	411,002	62,784	15,923
\$15,000 under \$20,000	--	--	5,294,453	3,518,545	5,294,453	3,518,545	461,589	542,079	114,918	30,741
\$20,000 under \$25,000	--	--	5,430,781	6,331,242	5,430,781	6,331,242	511,547	660,531	156,396	53,247
\$25,000 under \$30,000	--	--	5,326,630	9,108,355	5,326,630	9,108,355	520,664	729,029	160,665	67,004
\$30,000 under \$40,000	--	--	10,754,976	25,551,828	10,755,171	25,551,837	1,165,655	1,627,583	400,549	194,627
\$40,000 under \$50,000	* 1,002	* 5,008	9,308,560	31,401,659	9,308,560	31,401,659	1,257,973	1,973,865	448,638	253,548
\$50,000 under \$75,000	** 2,660	** 4,634	17,662,044	92,652,392	17,662,044	92,652,392	2,985,585	5,460,943	1,074,288	820,063
\$75,000 under \$100,000	**	**	11,434,868	91,901,542	11,434,868	91,901,542	2,258,161	5,115,466	816,345	827,309
\$100,000 under \$200,000	**	**	13,741,286	232,270,420	13,741,286	232,270,420	3,217,086	11,491,341	963,799	1,599,516
\$200,000 under \$500,000	1,485	2,656	3,459,899	193,699,168	3,459,900	193,699,168	1,137,765	7,933,345	194,443	647,661
\$500,000 under \$1,000,000	* 237	* 2,084	574,263	93,899,298	574,263	93,899,298	237,911	2,663,623	16,371	79,620
\$1,000,000 or more	335	6,261	319,240	249,019,545	319,240	249,019,686	147,742	3,937,794	7,723	39,031
Non taxable returns, total	* 3,033	* 7,085	--	--	--	--	9,087,680	13,020,127	1,297,152	641,959

Footnotes at end of table.

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

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

Size of adjusted gross income	All other taxes—continued									
	Self-employment tax		Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes		First time homebuyer credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	17,411,224	48,564,239	178,990	26,725	218,804	966,299	5,475,696	5,438,316	150,789	167,730
No adjusted gross income	294,157	605,064	* 546	* 71	11,017	53,795	134,432	91,756	* 1,345	* 197
\$1 under \$5,000	1,242,486	581,772	14,522	866	* 2,040	* 11,321	658,204	203,286	17,566	5,597
\$5,000 under \$10,000	1,744,961	1,719,083	41,285	3,541	2,022	2,537	1,351,619	970,589	* 7,146	* 5,136
\$10,000 under \$15,000	1,960,054	2,914,568	30,694	5,044	3,726	6,464	1,427,941	1,923,305	13,593	12,033
\$15,000 under \$20,000	1,142,162	1,939,671	19,878	5,976	2,152	8,672	658,989	994,598	* 3,291	* 8,071
\$20,000 under \$25,000	834,568	1,684,367	9,986	935	1,047	818	434,466	596,582	9,612	23,215
\$25,000 under \$30,000	724,404	1,458,903	* 5,581	* 2,091	1,094	2,272	353,791	368,043	6,483	6,596
\$30,000 under \$40,000	1,232,920	2,621,154	11,250	2,748	4,864	14,943	434,916	286,815	15,295	18,411
\$40,000 under \$50,000	1,085,585	2,496,474	11,605	946	6,545	13,033	21,338	3,342	24,861	31,304
\$50,000 under \$75,000	2,150,562	5,545,089	** 33,583	** 4,435	14,462	22,116	--	--	40,780	49,802
\$75,000 under \$100,000	1,501,925	4,571,838	**	**	12,748	58,724	--	--	9,809	6,792
\$100,000 under \$200,000	2,240,966	9,881,557	**	**	41,746	94,348	--	--	* 1,009	* 577
\$200,000 under \$500,000	920,907	7,044,045	**	**	61,759	256,472	--	--	--	--
\$500,000 under \$1,000,000	210,445	2,440,599	* 8	* 57	25,579	142,069	--	--	--	--
\$1,000,000 under \$1,500,000	53,267	876,356	* 41	* 12	9,235	51,886	--	--	--	--
\$1,500,000 under \$2,000,000	23,198	449,127	--	--	4,311	32,451	--	--	--	--
\$2,000,000 under \$5,000,000	33,870	816,943	** 12	** 3	8,672	82,927	--	--	--	--
\$5,000,000 under \$10,000,000	8,792	300,226	**	**	2,988	39,939	--	--	--	--
\$10,000,000 or more	5,996	617,403	**	**	2,787	71,512	--	--	--	--
Taxable returns, total	9,678,827	36,481,045	82,062	10,978	183,686	786,203	5,475,696	5,438,316	150,789	167,730
No adjusted gross income	771	8,737	--	--	95	2,687	--	--	--	--
\$1 under \$5,000	12,206	2,761	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	98,869	70,578	* 7,016	* 459	--	--	--	--	--	--
\$10,000 under \$15,000	292,585	389,986	11,677	876	* 2,006	* 2,133	--	--	--	--
\$15,000 under \$20,000	322,678	507,989	9,668	2,222	--	--	--	--	--	--
\$20,000 under \$25,000	339,417	603,691	* 7,037	* 101	--	--	--	--	--	--
\$25,000 under \$30,000	349,043	660,888	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	718,894	1,416,598	* 6,979	* 2,568	* 3,551	* 3,771	--	--	--	--
\$40,000 under \$50,000	774,541	1,700,636	9,316	921	* 3,629	* 6,650	--	--	--	--
\$50,000 under \$75,000	1,864,630	4,603,961	** 30,308	** 3,759	12,094	17,474	--	--	--	--
\$75,000 under \$100,000	1,432,964	4,247,122	**	**	9,010	20,982	--	--	--	--
\$100,000 under \$200,000	2,220,123	9,761,020	**	**	39,427	78,940	--	--	--	--
\$200,000 under \$500,000	917,701	7,021,892	**	**	60,700	240,183	--	--	--	--
\$500,000 under \$1,000,000	209,763	2,434,071	* 8	* 57	25,394	139,196	--	--	--	--
\$1,000,000 or more	124,642	3,051,116	* 53	* 15	27,779	274,187	--	--	--	--
Nontaxable returns, total	7,732,397	12,083,193	96,928	15,747	35,119	180,097	5,475,696	5,438,316	150,789	167,730

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax payments											
	Total tax liability		Total		Income tax withheld		Estimated tax payments		Additional child tax credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)		
All returns, total	94,860,968	1,080,063,158	128,876,663	1,285,952,514	124,388,369	932,116,047	11,153,666	285,930,452	18,160,498	20,426,787		
No adjusted gross income	266,775	675,988	867,664	6,413,735	644,414	2,821,382	169,727	3,380,387	143,501	224,109		
\$1 under \$5,000	1,523,055	433,643	8,045,085	2,072,371	7,829,437	1,635,411	191,820	411,564	67,951	65,363		
\$5,000 under \$10,000	3,487,333	1,247,931	9,570,558	5,211,871	9,313,984	4,612,386	245,030	540,969	909,507	213,829		
\$10,000 under \$15,000	4,695,693	2,562,539	9,425,681	8,714,379	9,126,507	7,860,045	339,791	784,397	3,345,002	2,071,836		
\$15,000 under \$20,000	5,631,049	4,488,922	9,807,120	13,391,805	9,506,425	12,418,053	375,884	898,626	3,349,232	3,527,422		
\$20,000 under \$25,000	5,662,118	7,388,037	9,165,487	17,095,200	8,880,890	15,907,189	386,676	1,068,174	3,048,954	3,790,297		
\$25,000 under \$30,000	5,511,864	10,178,818	8,354,950	20,474,317	8,104,564	19,105,876	413,515	1,276,161	2,190,804	3,117,539		
\$30,000 under \$40,000	11,061,673	27,876,682	14,157,375	48,485,965	13,750,448	45,405,693	781,249	2,889,391	2,688,921	3,967,423		
\$40,000 under \$50,000	9,528,810	33,943,931	10,855,708	52,731,745	10,522,120	49,206,914	795,175	3,328,232	1,264,583	1,915,170		
\$50,000 under \$75,000	17,875,438	98,839,469	18,940,139	136,185,597	18,308,424	124,701,639	1,884,759	10,911,298	994,262	1,313,917		
\$75,000 under \$100,000	11,494,960	97,317,744	11,619,479	124,711,482	11,277,858	112,905,223	1,406,323	11,167,832	130,027	182,092		
\$100,000 under \$200,000	13,763,779	243,888,613	13,737,080	275,236,285	13,197,862	234,742,131	2,384,525	36,753,394	27,742	37,778		
\$200,000 under \$500,000	3,463,626	201,669,159	3,441,827	205,595,957	3,165,828	144,450,224	1,233,624	53,425,254	11	11		
\$500,000 under \$1,000,000	574,963	96,571,430	570,464	97,914,072	493,082	55,074,324	321,644	36,872,013	--	--		
\$1,000,000 under \$1,500,000	140,052	42,843,396	139,069	44,159,151	117,244	21,166,098	93,132	19,155,457	--	--		
\$1,500,000 under \$2,000,000	59,159	25,900,190	58,848	27,011,579	48,682	11,874,775	41,435	12,270,437	--	--		
\$2,000,000 under \$5,000,000	85,933	64,442,759	85,508	67,976,527	71,193	28,301,679	62,132	17,345,080	--	--		
\$5,000,000 under \$10,000,000	21,284	35,274,327	21,213	38,036,878	17,959	14,467,392	16,374	17,345,080	--	--		
\$10,000,000 or more	13,414	84,519,607	13,408	94,593,597	11,448	25,459,616	10,853	42,221,355	--	--		
Taxable returns, total	90,657,096	1,074,215,512	88,345,728	1,221,497,870	85,301,957	880,869,519	9,517,763	273,475,383	* 4,018	* 3,684		
No adjusted gross income	3,495	80,821	2,877	164,750	2,379	68,650	1,266	73,264	--	--		
\$1 under \$5,000	502,422	79,989	255,987	64,174	226,414	31,418	23,304	28,365	--	--		
\$5,000 under \$10,000	2,611,769	594,669	2,461,767	1,297,170	2,424,520	1,221,844	36,788	62,572	--	--		
\$10,000 under \$15,000	4,235,223	1,970,618	3,772,509	3,833,428	3,674,260	3,586,306	122,202	221,506	--	--		
\$15,000 under \$20,000	5,294,453	4,060,624	4,972,347	7,823,908	4,826,162	7,421,074	201,831	365,692	--	--		
\$20,000 under \$25,000	5,430,781	6,991,773	5,181,606	11,081,570	5,011,066	10,433,567	252,756	617,821	--	--		
\$25,000 under \$30,000	5,326,630	9,837,384	5,174,353	14,339,616	4,997,083	13,401,479	320,512	867,649	--	--		
\$30,000 under \$40,000	10,754,167	27,179,418	10,564,999	39,348,896	10,249,388	36,998,718	635,233	2,202,097	* 1,003	* 429		
\$40,000 under \$50,000	9,307,557	33,375,172	9,171,127	46,772,860	8,894,636	43,826,527	700,164	2,796,636	* 2,005	* 2,974		
\$50,000 under \$75,000	17,661,042	98,113,334	17,482,883	128,602,109	16,920,524	118,324,985	1,761,268	9,786,847	* 1,002	* 242		
\$75,000 under \$100,000	11,434,868	97,016,970	11,350,333	122,092,940	11,038,577	111,164,237	1,354,157	10,337,464	* 8	* 38		
\$100,000 under \$200,000	13,741,286	243,761,761	13,640,889	272,976,852	13,122,568	233,966,469	2,339,491	35,351,479	--	--		
\$200,000 under \$500,000	3,459,900	201,632,513	3,429,401	204,736,695	3,157,288	144,236,449	1,225,970	52,805,925	--	--		
\$500,000 under \$1,000,000	574,263	96,562,986	568,148	97,599,002	491,572	55,012,902	320,043	36,588,205	--	--		
\$1,000,000 or more	319,240	252,957,480	316,493	270,803,901	265,519	101,174,893	222,777	121,369,860	--	--		
Nontaxable returns, total	4,203,872	5,847,646	40,530,934	64,454,644	39,086,412	51,246,528	1,635,904	12,455,069	18,156,480	20,423,103		

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax payments—continued									
	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		Health coverage credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	
All returns, total	1,486,081	65,144,561	1,464,021	2,468,691	317,783	95,267	90,333	145,091	8,749	23,039
No adjusted gross income	23,473	182,776	7,583	14,696	20,643	9,054	1,605	1,428	* 105	* 269
\$1 under \$5,000	40,425	19,822	* 328	* 267	12,512	3,579	** 3,404	** 247	--	--
\$5,000 under \$10,000	40,415	47,272	* 139	* 409	20,827	8,143	--	--	--	--
\$10,000 under \$15,000	33,538	48,359	* 295	* 993	22,469	17,125	**	**	--	--
\$15,000 under \$20,000	36,598	59,925	* 884	* 2,881	22,352	8,850	* 1,895	* 832	--	--
\$20,000 under \$25,000	28,863	51,057	* 599	* 1,791	22,992	4,524	* 1,307	* 113	--	--
\$25,000 under \$30,000	43,571	80,117	* 1,627	* 1,853	15,624	3,086	* 1,283	* 421	* 1,948	* 4,347
\$30,000 under \$40,000	63,809	179,102	* 786	* 1,775	35,208	5,270	* 3,376	* 2,351	* 1,677	* 1,546
\$40,000 under \$50,000	58,116	183,452	2,502	4,095	26,262	4,161	* 3,877	* 1,463	* 961	* 1,734
\$50,000 under \$75,000	157,936	548,132	7,273	9,881	49,367	9,108	14,179	2,053	* 657	* 894
\$75,000 under \$100,000	119,480	594,715	63,581	30,630	32,161	4,915	12,547	2,572	* 1,001	* 4,038
\$100,000 under \$200,000	336,757	2,778,774	849,062	939,847	24,713	5,068	24,178	6,554	** 2,400	** 10,212
\$200,000 under \$500,000	296,300	6,617,752	425,355	1,044,895	8,168	3,720	14,752	52,339	**	**
\$500,000 under \$1,000,000	104,505	5,707,798	66,616	252,946	2,492	2,415	4,476	4,446	**	**
\$1,000,000 under \$1,500,000	37,456	3,770,213	15,766	65,832	615	366	1,130	1,153	**	**
\$1,500,000 under \$2,000,000	18,246	2,833,765	6,873	29,042	282	231	682	3,324	--	--
\$2,000,000 under \$5,000,000	29,959	8,384,986	10,224	46,613	606	4,466	1,047	8,341	--	--
\$5,000,000 under \$10,000,000	9,322	6,209,343	2,715	12,498	233	487	340	2,076	--	--
\$10,000,000 or more	7,311	26,847,200	1,815	9,347	258	700	255	55,379	--	--
Taxable returns, total	1,296,990	64,495,568	1,441,723	2,437,588	179,179	49,896	76,836	138,855	7,300	18,577
No adjusted gross income	246	22,350	169	406	* 10	* 69	* 8	* 9	--	--
\$1 under \$5,000	12,304	4,371	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	15,369	12,581	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	14,181	13,305	--	--	* 3,422	* 11,749	--	--	--	--
\$15,000 under \$20,000	21,992	34,921	--	--	5,701	1,081	* 567	* 347	--	--
\$20,000 under \$25,000	15,517	26,054	* 296	* 1,776	12,423	1,244	* 652	* 85	--	--
\$25,000 under \$30,000	31,509	64,560	* 1,310	* 1,835	6,345	1,527	* 619	* 380	* 1,296	* 1,294
\$30,000 under \$40,000	51,110	140,720	--	--	20,512	2,691	* 1,360	* 1,476	* 1,645	* 1,313
\$40,000 under \$50,000	47,637	139,381	* 2,013	* 3,268	21,353	3,305	* 3,253	* 773	* 961	* 1,734
\$50,000 under \$75,000	141,567	473,602	4,987	5,918	40,722	6,973	12,920	1,639	--	--
\$75,000 under \$100,000	113,366	551,853	59,656	26,938	31,802	4,434	11,499	2,430	* 1,001	* 4,038
\$100,000 under \$200,000	330,480	2,699,366	845,171	938,333	24,354	4,586	23,578	6,153	** 2,396	** 10,198
\$200,000 under \$500,000	285,287	6,593,559	424,306	1,043,513	8,091	3,609	14,614	51,874	**	**
\$500,000 under \$1,000,000	104,299	5,699,199	66,523	252,618	2,473	2,400	4,437	3,546	**	**
\$1,000,000 or more	102,126	48,019,748	37,292	162,983	1,971	6,227	3,428	70,144	--	--
Nontaxable returns, total	189,091	648,993	22,298	31,103	138,604	45,372	13,397	6,236	* 1,450	* 4,463

Footnotes at end of table.

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

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

Size of adjusted gross income	Refundable credit for prior year minimum tax		Recovery rebate credit		First time homebuyer credit, refundable portion		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns, total	288,093	2,508,066	27,841,723	11,794,780	934,372	4,418,454	21,743,355	44,260,360
No adjusted gross income	14,435	189,066	370,509	162,723	45,017	294,112	170,268	183,324
\$1 under \$5,000	* 681	* 704	1,369,618	534,216	39,771	273,432	2,371,633	1,436,169
\$5,000 under \$10,000	914	3,272	2,779,147	1,092,290	32,799	223,741	4,439,151	6,780,894
\$10,000 under \$15,000	867	20,837	3,178,313	1,156,790	54,636	326,868	4,083,808	11,799,572
\$15,000 under \$20,000	820	25,178	3,381,888	1,244,473	49,123	279,977	3,295,062	10,613,236
\$20,000 under \$25,000	1,747	22,291	2,589,397	919,730	58,947	330,032	2,837,515	7,248,503
\$25,000 under \$30,000	1,116	4,758	2,067,525	739,527	73,278	382,724	2,323,357	4,006,458
\$30,000 under \$40,000	1,871	4,775	3,149,607	1,254,331	153,101	754,516	2,130,108	2,175,409
\$40,000 under \$50,000	2,478	10,073	1,996,888	922,032	161,302	709,715	92,453	16,795
\$50,000 under \$75,000	3,835	16,062	3,133,794	1,507,493	216,376	725,608	--	--
\$75,000 under \$100,000	8,543	241,920	1,580,956	719,583	47,004	113,713	--	--
\$100,000 under \$200,000	55,757	664,947	2,243,721	1,541,447	* 3,019	* 4,016	--	--
\$200,000 under \$500,000	157,779	805,418	* 316	* 145	--	--	--	--
\$500,000 under \$1,000,000	28,386	259,912	* 42	* 1	--	--	--	--
\$1,000,000 under \$1,500,000	4,301	67,567	--	--	--	--	--	--
\$1,500,000 under \$2,000,000	1,600	35,553	--	--	--	--	--	--
\$2,000,000 under \$5,000,000	2,135	71,564	--	--	--	--	--	--
\$5,000,000 under \$10,000,000	489	31,520	--	--	--	--	--	--
\$10,000,000 or more	340	32,650	--	--	--	--	--	--
Taxable returns, total	232,670	785,885	14,914,017	6,381,472	--	--	--	--
No adjusted gross income	185	3,552	1,718	1,038	--	--	--	--
\$1 under \$5,000	--	--	* 1,013	* 608	--	--	--	--
\$5,000 under \$10,000	--	--	* 1,311	* 275	--	--	--	--
\$10,000 under \$15,000	--	--	826,492	111,063	--	--	--	--
\$15,000 under \$20,000	--	--	2,109,790	724,659	--	--	--	--
\$20,000 under \$25,000	--	--	1,363,163	480,362	--	--	--	--
\$25,000 under \$30,000	--	--	1,095,163	379,224	--	--	--	--
\$30,000 under \$40,000	--	--	1,898,348	753,898	--	--	--	--
\$40,000 under \$50,000	* 3	* 15	1,361,737	597,246	--	--	--	--
\$50,000 under \$75,000	* 55	* 127	2,597,436	1,200,756	--	--	--	--
\$75,000 under \$100,000	1,984	2,450	1,466,846	639,002	--	--	--	--
\$100,000 under \$200,000	40,762	69,667	2,190,641	1,493,207	--	--	--	--
\$200,000 under \$500,000	153,598	377,367	* 316	* 145	--	--	--	--
\$500,000 under \$1,000,000	27,600	171,184	* 42	* 1	--	--	--	--
\$1,000,000 or more	8,484	161,523	--	--	--	--	--	--
Nontaxable returns, total	55,423	1,722,181	12,927,707	5,413,307	934,372	4,418,454	21,743,355	44,260,360

Footnotes at end of table.

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

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2009 estimated tax		Number of returns	Amount	Number of returns	Amount
	(78)	(79)	(80)	(81)	(82)	(83)				
All returns, total	114,698,578	378,739,410	111,683,923	324,121,135	4,861,285	54,618,276	22,714,746	100,277,626	6,355,582	1,222,944
No adjusted gross income	1,156,840	7,002,918	1,099,166	6,091,598	84,940	911,321	177,044	304,361	37,384	3,984
\$1 under \$5,000	8,682,391	4,213,983	8,602,778	4,085,520	104,900	128,463	1,188,937	320,144	19,779	1,358
\$5,000 under \$10,000	10,128,349	12,797,702	10,058,973	12,660,702	105,201	137,000	1,085,278	610,746	141,014	5,878
\$10,000 under \$15,000	10,059,057	21,879,756	9,982,619	21,729,352	128,127	150,405	1,138,198	871,358	230,854	12,280
\$15,000 under \$20,000	9,792,592	24,666,042	9,701,665	24,503,636	152,660	162,406	993,128	927,366	192,098	12,266
\$20,000 under \$25,000	8,697,504	22,384,538	8,616,246	22,216,330	141,153	168,208	1,041,524	1,076,673	241,961	15,751
\$25,000 under \$30,000	7,697,594	19,078,369	7,614,000	18,855,670	158,949	222,699	996,344	1,122,669	236,012	15,229
\$30,000 under \$40,000	12,599,136	30,035,672	12,415,357	29,507,424	338,877	528,248	1,891,137	2,436,690	433,322	32,502
\$40,000 under \$50,000	9,319,361	24,327,838	9,143,811	23,756,449	327,080	571,388	1,734,702	2,926,437	496,554	42,994
\$50,000 under \$75,000	15,300,460	47,370,459	14,836,454	45,616,912	782,104	1,753,547	3,852,556	8,075,494	1,229,941	107,291
\$75,000 under \$100,000	9,179,275	34,459,841	8,851,378	32,690,547	567,035	1,769,294	2,528,530	6,630,602	812,407	80,099
\$100,000 under \$200,000	9,631,338	51,510,173	8,995,250	45,302,550	1,039,719	6,207,623	4,187,684	19,801,498	1,401,637	230,940
\$200,000 under \$500,000	1,939,969	25,802,800	1,495,919	16,622,550	618,995	9,180,250	1,520,544	21,817,786	662,033	281,712
\$500,000 under \$1,000,000	314,461	12,320,576	178,592	6,065,964	173,335	6,254,612	259,997	11,061,298	141,806	138,260
\$1,000,000 under \$1,500,000	82,402	5,949,104	39,662	2,481,690	54,060	3,467,414	57,215	4,681,741	36,702	60,951
\$1,500,000 under \$2,000,000	36,440	3,832,096	16,278	1,481,187	25,258	2,350,909	22,708	2,747,212	14,350	30,920
\$2,000,000 under \$5,000,000	55,709	10,054,738	24,957	3,869,851	39,302	6,184,887	30,161	6,576,139	20,295	69,236
\$5,000,000 under \$10,000,000	15,283	5,934,536	6,576	2,071,087	11,325	3,863,449	6,039	3,197,185	4,710	29,380
\$10,000,000 or more	10,418	15,118,267	4,240	4,512,116	8,263	10,606,152	3,023	5,092,226	2,724	51,915
Taxable returns, total	70,534,888	243,385,885	67,901,282	191,937,876	4,174,545	51,448,009	20,026,374	97,283,832	5,723,512	1,173,528
No adjusted gross income	2,319	104,059	1,620	64,609	794	39,450	1,173	20,244	274	113
\$1 under \$5,000	176,043	44,353	159,358	31,933	20,637	12,420	324,724	60,203	* 655	* 34
\$5,000 under \$10,000	2,183,202	830,512	2,162,092	810,654	27,652	19,858	421,900	129,459	27,538	1,015
\$10,000 under \$15,000	3,372,104	2,357,120	3,345,036	2,329,638	45,096	27,482	857,789	505,984	113,852	6,635
\$15,000 under \$20,000	4,474,552	4,447,634	4,416,438	4,371,888	93,939	75,746	817,595	693,029	122,261	8,253
\$20,000 under \$25,000	4,507,764	4,942,446	4,451,851	4,858,838	91,978	83,608	920,690	864,811	178,448	11,190
\$25,000 under \$30,000	4,408,358	5,453,164	4,344,300	5,324,383	121,347	128,781	911,607	963,119	194,277	12,187
\$30,000 under \$40,000	8,996,913	14,260,759	8,838,749	13,874,000	276,534	386,759	1,750,056	2,118,349	367,027	26,836
\$40,000 under \$50,000	7,651,913	16,017,230	7,493,132	15,600,183	286,057	417,046	1,651,672	2,655,132	452,414	36,858
\$50,000 under \$75,000	13,870,999	38,186,134	13,430,529	36,758,124	726,026	1,428,010	3,779,221	7,797,810	1,184,513	100,372
\$75,000 under \$100,000	8,916,787	31,530,674	8,598,075	29,957,946	543,941	1,572,727	2,508,448	6,533,804	802,859	78,236
\$100,000 under \$200,000	9,535,492	48,761,482	8,907,726	42,988,134	1,016,341	5,773,348	4,182,814	19,776,125	1,397,476	229,735
\$200,000 under \$500,000	1,927,650	24,635,018	1,485,362	15,618,782	614,152	9,016,236	1,519,743	21,812,383	661,497	281,548
\$500,000 under \$1,000,000	312,105	11,918,308	176,597	5,728,450	172,518	6,189,858	259,878	11,060,494	141,706	138,202
\$1,000,000 or more	198,686	39,896,993	90,416	13,620,314	137,532	26,276,679	119,065	22,292,884	78,716	242,313
Nontaxable returns, total	44,163,691	135,353,525	43,782,642	132,183,258	686,740	3,170,267	2,668,372	2,993,794	632,070	49,415

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

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

[1] Less than \$500.

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

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

Size of adjusted gross income	Tax credits									
	All returns		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	0.01	0.30	0.53	1.12	1.34	11.11	13.36	0.52	0.64	
No adjusted gross income	1.34	15.52	20.61	--	--	37.67	30.55	22.32	30.53	
\$1 under \$5,000	0.81	11.02	23.79	--	--	99.95	99.95	58.71	67.59	
\$5,000 under \$10,000	0.80	3.78	4.99	**98.50	**93.63	99.06	98.64	38.74	60.67	
\$10,000 under \$15,000	0.82	1.65	2.07	23.07	33.64	15.66	17.30	9.45	11.80	
\$15,000 under \$20,000	0.85	1.36	1.72	6.51	7.91	21.13	25.81	2.80	3.54	
\$20,000 under \$25,000	0.91	1.33	1.72	5.32	6.04	25.34	31.03	2.28	2.67	
\$25,000 under \$30,000	0.98	1.39	1.76	4.85	5.37	--	--	2.09	2.37	
\$30,000 under \$40,000	0.73	1.08	1.35	3.56	4.09	--	--	1.55	1.71	
\$40,000 under \$50,000	0.81	1.24	1.60	3.90	4.58	--	--	1.87	1.87	
\$50,000 under \$75,000	0.49	0.86	1.19	2.61	3.09	--	--	1.14	1.28	
\$75,000 under \$100,000	0.74	1.11	1.51	2.88	3.44	--	--	1.44	1.63	
\$100,000 under \$200,000	0.51	0.90	1.70	2.32	2.84	--	--	1.48	1.81	
\$200,000 under \$500,000	0.66	1.07	4.44	3.12	3.73	--	--	46.23	61.76	
\$500,000 under \$1,000,000	1.01	1.30	4.94	5.51	6.52	--	--	--	--	
\$1,000,000 under \$1,500,000	1.25	1.54	5.70	7.47	8.69	--	--	--	--	
\$1,500,000 under \$2,000,000	0.94	1.19	4.54	6.14	7.20	--	--	--	--	
\$2,000,000 under \$5,000,000	0.55	0.65	2.47	4.45	5.26	--	--	--	--	
\$5,000,000 under \$10,000,000	0.62	0.70	2.44	5.41	5.66	--	--	--	--	
\$10,000,000 or more	0.03	0.03	--	--	--	--	--	--	--	
Taxable returns, total	0.16	0.37	0.64	1.34	1.61	17.16	20.28	0.68	0.78	
No adjusted gross income	17.60	19.82	32.87	**	**	43.55	34.13	36.21	35.45	
\$1 under \$5,000	4.15	12.92	33.20	--	--	--	--	65.48	57.82	
\$5,000 under \$10,000	1.87	11.18	25.00	--	--	--	--	98.96	97.11	
\$10,000 under \$15,000	1.45	2.49	3.13	--	--	29.46	29.85	--	--	
\$15,000 under \$20,000	1.29	1.88	2.27	--	--	25.33	28.81	72.10	71.84	
\$20,000 under \$25,000	1.27	2.05	2.81	**58.64	**66.96	38.62	45.51	22.71	22.71	
\$25,000 under \$30,000	1.28	2.21	3.14	34.61	37.66	--	--	10.34	10.34	
\$30,000 under \$40,000	0.88	1.48	1.92	7.33	8.01	--	--	2.84	2.90	
\$40,000 under \$50,000	0.90	1.49	1.92	5.42	6.08	--	--	2.28	2.43	
\$50,000 under \$75,000	0.53	0.95	1.29	2.94	3.47	--	--	1.29	1.43	
\$75,000 under \$100,000	0.76	1.13	1.52	2.93	3.51	--	--	1.48	1.66	
\$100,000 under \$200,000	0.52	0.91	1.67	2.33	2.85	--	--	1.49	1.82	
\$200,000 under \$500,000	0.66	1.08	4.96	3.12	3.73	--	--	46.37	61.82	
\$500,000 under \$1,000,000	1.02	1.30	5.43	5.52	6.52	--	--	--	--	
\$1,000,000 or more	0.55	0.65	1.19	4.32	4.85	--	--	--	--	
Nontaxable returns, total	0.28	0.68	1.04	2.07	2.45	14.68	17.69	0.90	1.20	

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits—continued											
	Education credits		Retirement savings contribution credit		Residential energy credit		Adoption credit		Earned income credit used to offset income tax before credits			
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)		
All returns, total	1.06	1.36	1.21	1.60	5.93	7.28	9.92	13.35	1.63	2.36		
No adjusted gross income	51.73	52.26	53.93	53.07	**	**	**	**	--	--		
\$1 under \$5,000	99.92	99.92	83.29	83.29	--	--	--	--	--	--		
\$5,000 under \$10,000	14.15	16.31	20.32	23.72	--	--	--	--	5.45	6.50		
\$10,000 under \$15,000	4.66	5.24	5.75	7.30	** 99.77	** 99.84	** 99.85	** 99.92	3.21	3.74		
\$15,000 under \$20,000	3.82	4.46	3.77	5.23	--	--	--	--	6.60	8.33		
\$20,000 under \$25,000	3.89	4.82	2.83	3.84	29.97	38.68	99.95	99.95	5.58	6.62		
\$25,000 under \$30,000	3.80	4.74	3.22	4.48	34.88	46.67	99.95	99.95	3.57	4.44		
\$30,000 under \$40,000	2.77	3.38	2.49	3.28	19.14	23.89	30.31	36.95	3.18	4.02		
\$40,000 under \$50,000	3.04	3.66	2.79	3.18	21.14	24.46	30.61	36.15	29.56	36.49		
\$50,000 under \$75,000	2.38	2.97	4.81	5.48	12.05	15.50	19.27	21.58	--	--		
\$75,000 under \$100,000	2.60	3.23	--	--	15.97	20.26	23.83	27.33	--	--		
\$100,000 under \$200,000	5.51	7.07	--	--	12.47	14.27	18.48	23.11	--	--		
\$200,000 under \$500,000	--	--	--	--	12.99	16.54	** 39.76	** 48.11	--	--		
\$500,000 under \$1,000,000	--	--	--	--	** 12.14	** 12.28	**	**	--	--		
\$1,000,000 under \$1,500,000	--	--	--	--	**	**	**	**	--	--		
\$1,500,000 under \$2,000,000	--	--	--	--	**	**	**	**	--	--		
\$2,000,000 under \$5,000,000	--	--	--	--	**	**	**	**	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	**	**	**	**	--	--		
\$10,000,000 or more	--	--	--	--	**	**	**	**	--	--		
Taxable returns, total	1.30	1.67	1.60	2.02	6.39	7.86	16.05	20.76	2.81	4.17		
No adjusted gross income	56.27	56.25	57.21	55.14	**	**	--	--	--	--		
\$1 under \$5,000	--	--	83.29	83.29	--	--	--	--	--	--		
\$5,000 under \$10,000	99.95	99.95	99.95	99.95	--	--	--	--	45.97	56.93		
\$10,000 under \$15,000	10.93	13.47	9.46	12.24	--	--	--	--	4.14	4.79		
\$15,000 under \$20,000	6.26	7.95	4.76	6.25	--	--	--	--	99.92	99.92		
\$20,000 under \$25,000	5.59	7.45	3.61	4.58	** 57.69	** 85.50	--	--	--	--		
\$25,000 under \$30,000	5.20	6.51	4.97	6.78	38.69	54.47	--	--	9.20	9.54		
\$30,000 under \$40,000	3.49	4.34	3.38	4.27	25.13	30.76	99.95	99.95	4.29	5.28		
\$40,000 under \$50,000	3.66	4.42	3.31	3.75	28.27	33.05	--	--	36.20	44.33		
\$50,000 under \$75,000	2.68	3.35	5.55	6.29	12.80	16.43	58.92	76.23	--	--		
\$75,000 under \$100,000	2.67	3.28	--	--	16.10	20.45	33.73	36.16	--	--		
\$100,000 under \$200,000	5.56	7.15	--	--	12.47	14.27	21.10	27.11	--	--		
\$200,000 under \$500,000	--	--	--	--	13.04	16.63	** 40.23	** 50.55	--	--		
\$500,000 under \$1,000,000	--	--	--	--	** 12.16	** 12.30	**	**	--	--		
\$1,000,000 or more	--	--	--	--	**	**	**	**	--	--		
Nontaxable returns, total	1.90	2.41	1.91	2.54	15.73	19.22	12.58	17.44	2.03	2.89		

Footnotes at end of table.

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

Size of adjusted gross income		Tax credits—Continued											
		Prior year minimum tax credit		Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits			
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(20)	(21)	(22)	(23)
All returns, total	3.40	3.88	0.48	1.58	3.81	15.51	18.26	3.21	3.72				
No adjusted gross income	--	--	64.95	64.01	57.41	36.22	--	91.76	91.76				
\$1 under \$5,000	73.69	74.61	11.94	20.59	70.60	87.33	--	99.95	99.95				
\$5,000 under \$10,000	70.68	74.11	11.63	19.57	99.95	99.95	--	99.92	99.92				
\$10,000 under \$15,000	62.58	65.29	9.75	25.87	99.60	99.60	20.13	20.13	22.36				
\$15,000 under \$20,000	99.75	99.78	8.43	19.69	58.06	62.21	99.95	18.45	19.62				
\$20,000 under \$25,000	75.10	95.20	7.67	27.14	51.65	64.92	99.95	16.32	17.76				
\$25,000 under \$30,000	45.70	50.73	7.17	25.00	47.62	48.35	--	12.95	13.89				
\$30,000 under \$40,000	39.99	59.70	4.61	16.88	28.28	43.23	73.35	8.84	9.51				
\$40,000 under \$50,000	29.18	38.36	4.34	20.13	24.97	34.42	58.21	8.08	9.10				
\$50,000 under \$75,000	16.57	30.74	2.31	13.31	14.27	20.15	** 31.82	5.74	6.29				
\$75,000 under \$100,000	12.06	21.44	2.63	13.80	14.38	19.69	**	8.59	9.03				
\$100,000 under \$200,000	5.28	9.10	1.42	8.27	7.92	12.99	30.66	10.39	10.54				
\$200,000 under \$500,000	6.48	14.03	1.13	5.59	6.72	12.85	47.98	--	--				
\$500,000 under \$1,000,000	4.60	9.67	1.37	5.97	4.45	12.84	52.86	--	--				
\$1,000,000 under \$1,500,000	5.26	12.49	1.64	6.81	4.25	14.36	40.98	--	--				
\$1,500,000 under \$2,000,000	5.63	11.15	1.26	5.39	3.66	9.19	32.97	--	--				
\$2,000,000 under \$5,000,000	2.79	6.16	0.67	2.87	1.72	4.60	16.72	--	--				
\$5,000,000 under \$10,000,000	2.77	6.16	0.73	2.77	1.43	3.53	18.51	--	--				
\$10,000,000 or more	--	--	0.03	--	--	--	--	--	--				
Taxable returns, total	3.54	3.92	0.52	1.75	3.92	16.27	19.03	6.15	6.40				
No adjusted gross income	--	--	**	**	15.59	17.37	--	--	--				
\$1 under \$5,000	--	--	** 13.25	** 23.43	70.60	87.33	--	--	--				
\$5,000 under \$10,000	99.95	99.95	11.98	21.02	--	--	--	--	--				
\$10,000 under \$15,000	99.92	99.92	11.72	23.83	--	--	--	--	--				
\$15,000 under \$20,000	--	--	9.77	22.16	99.64	99.95	--	--	--				
\$20,000 under \$25,000	--	--	8.75	21.25	99.92	99.92	--	--	--				
\$25,000 under \$30,000	72.26	71.83	7.91	13.15	57.70	60.84	--	99.95	99.95				
\$30,000 under \$40,000	74.48	58.00	4.95	14.08	38.08	74.95	73.35	49.97	50.92				
\$40,000 under \$50,000	47.35	61.30	4.66	25.08	34.34	53.25	58.21	27.72	28.20				
\$50,000 under \$75,000	20.63	30.12	2.43	12.66	17.40	22.91	** 33.19	11.78	12.09				
\$75,000 under \$100,000	13.55	23.67	2.66	15.26	15.78	21.51	**	10.93	11.57				
\$100,000 under \$200,000	5.42	8.98	1.44	9.40	8.20	12.34	30.66	10.56	10.71				
\$200,000 under \$500,000	6.59	15.24	1.14	6.37	6.78	13.20	48.17	--	--				
\$500,000 under \$1,000,000	4.63	10.14	1.38	6.66	4.46	13.01	52.86	--	--				
\$1,000,000 or more	2.79	4.22	0.67	1.34	1.70	2.96	17.95	--	--				
Nontaxable returns, total	11.89	15.61	4.66	3.22	13.18	19.41	62.77	3.77	4.42				

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Total income tax		All other taxes			
	Other tax credits		Amount		Amount		Total			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Penalty tax on qualified retirement plans	
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	29.88	28.48	0.16	0.15	0.16	0.15	0.39	0.64	1.14	1.93
No adjusted gross income	81.73	81.73	17.60	13.43	17.60	13.43	3.36	4.58	8.46	11.78
\$1 under \$5,000	--	--	4.15	6.37	4.15	6.37	2.24	3.43	9.83	21.25
\$5,000 under \$10,000	--	--	1.87	2.53	1.87	2.53	1.84	2.19	7.42	14.55
\$10,000 under \$15,000	--	--	1.45	1.80	1.45	1.80	1.73	2.11	6.65	14.69
\$15,000 under \$20,000	--	--	1.29	1.50	1.29	1.50	2.20	2.87	5.42	10.23
\$20,000 under \$25,000	--	--	1.27	1.43	1.27	1.43	2.50	3.44	5.23	9.19
\$25,000 under \$30,000	--	--	1.28	1.44	1.28	1.44	2.65	3.85	5.24	8.38
\$30,000 under \$40,000	99.95	99.95	0.88	0.99	0.88	0.99	1.97	3.05	3.66	6.08
\$40,000 under \$50,000	99.95	99.95	0.90	1.03	0.90	1.03	2.05	3.33	3.74	6.06
\$50,000 under \$75,000	** 45.16	** 49.21	0.53	0.64	0.53	0.64	1.40	2.36	2.56	3.99
\$75,000 under \$100,000	**	**	0.76	0.85	0.76	0.85	1.74	2.74	3.17	4.87
\$100,000 under \$200,000	**	**	0.52	0.57	0.52	0.57	1.31	1.87	2.79	4.03
\$200,000 under \$500,000	39.32	62.91	0.66	0.64	0.66	0.64	1.33	1.87	3.83	6.79
\$500,000 under \$1,000,000	39.78	92.58	1.02	0.95	1.02	0.95	1.65	2.27	7.01	16.16
\$1,000,000 under \$1,500,000	49.38	85.22	1.26	1.28	1.26	1.28	1.95	2.98	8.59	29.86
\$1,500,000 under \$2,000,000	38.59	90.94	0.95	1.01	0.95	1.01	1.63	3.13	7.14	29.33
\$2,000,000 under \$5,000,000	21.28	28.64	0.55	0.52	0.55	0.52	0.88	1.95	4.81	25.06
\$5,000,000 under \$10,000,000	14.83	2.78	0.62	0.58	0.62	0.58	0.86	2.32	4.70	9.02
\$10,000,000 or more	--	--	0.03	0.04	0.03	0.04	0.06	0.33	--	0.00
Taxable returns, total	34.03	31.94	0.16	0.15	0.16	0.15	0.59	0.79	1.30	2.12
No adjusted gross income	81.73	81.73	17.60	13.43	17.60	13.43	24.33	15.04	39.30	50.43
\$1 under \$5,000	--	--	4.15	6.37	4.15	6.37	20.07	24.06	41.48	48.11
\$5,000 under \$10,000	--	--	1.87	2.53	1.87	2.53	7.81	10.77	23.42	46.21
\$10,000 under \$15,000	--	--	1.45	1.80	1.45	1.80	4.44	6.03	11.74	19.72
\$15,000 under \$20,000	--	--	1.29	1.50	1.29	1.50	4.09	5.66	8.66	16.20
\$20,000 under \$25,000	--	--	1.27	1.43	1.27	1.43	3.84	5.57	7.29	12.71
\$25,000 under \$30,000	--	--	1.28	1.44	1.28	1.44	3.80	5.81	7.14	11.56
\$30,000 under \$40,000	--	--	0.88	0.99	0.88	0.99	2.55	4.16	4.57	7.62
\$40,000 under \$50,000	99.95	99.95	0.90	1.03	0.90	1.03	2.41	3.99	4.21	6.66
\$50,000 under \$75,000	** 58.63	** 62.43	0.53	0.64	0.53	0.64	1.50	2.56	2.69	4.16
\$75,000 under \$100,000	**	**	0.76	0.85	0.76	0.85	1.79	2.82	3.22	4.96
\$100,000 under \$200,000	**	**	0.52	0.57	0.52	0.57	1.32	1.89	2.79	4.05
\$200,000 under \$500,000	39.45	64.73	0.66	0.64	0.66	0.64	1.34	1.87	3.84	6.80
\$500,000 under \$1,000,000	39.78	92.58	1.02	0.95	1.02	0.95	1.65	2.28	7.05	16.20
\$1,000,000 or more	22.17	29.36	0.55	0.25	0.55	0.25	0.88	1.01	4.72	18.49
Nontaxable returns, total	57.59	61.34	--	--	--	--	0.69	1.18	2.44	4.29

Footnotes at end of table.

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

Size of adjusted gross income	All other taxes—continued									
	Self-employment tax		Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes		First time homebuyer credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	0.39	0.70	7.23	14.87	4.28	4.48	0.95	1.35	7.32	11.15
No adjusted gross income	3.63	4.89	99.73	99.88	24.67	30.76	5.97	8.47	78.92	60.72
\$1 under \$5,000	2.31	3.27	25.40	38.39	69.51	70.34	3.29	4.54	22.02	27.31
\$5,000 under \$10,000	1.91	2.22	15.22	25.38	70.14	82.31	2.26	2.86	35.56	37.81
\$10,000 under \$15,000	1.80	2.14	17.80	26.79	49.78	54.59	2.21	2.58	24.82	31.67
\$15,000 under \$20,000	2.41	2.96	21.85	33.01	55.27	58.19	3.31	4.04	51.12	78.10
\$20,000 under \$25,000	2.84	3.61	30.59	85.56	95.79	33.25	4.12	5.34	29.55	33.98
\$25,000 under \$30,000	3.05	4.13	41.42	58.82	91.83	81.28	4.53	5.93	32.52	37.84
\$30,000 under \$40,000	2.32	3.32	28.64	84.11	38.15	71.86	4.06	5.17	22.27	33.26
\$40,000 under \$50,000	2.43	3.69	28.18	49.73	34.71	42.91	18.38	20.74	17.72	24.65
\$50,000 under \$75,000	1.67	2.68	** 16.28	** 27.07	23.07	29.29	--	--	14.01	21.80
\$75,000 under \$100,000	2.08	3.12	**	**	24.04	34.96	--	--	29.23	37.26
\$100,000 under \$200,000	1.49	2.09	**	**	12.01	15.21	--	--	99.95	99.95
\$200,000 under \$500,000	1.45	1.97	**	**	5.92	8.79	--	--	--	--
\$500,000 under \$1,000,000	1.75	2.35	93.79	93.79	5.18	8.51	--	--	--	--
\$1,000,000 under \$1,500,000	2.10	3.07	98.76	98.76	5.14	6.61	--	--	--	--
\$1,500,000 under \$2,000,000	1.81	3.34	--	--	3.93	6.07	--	--	--	--
\$2,000,000 under \$5,000,000	0.99	1.71	** 65.53	** 62.68	2.01	3.38	--	--	--	--
\$5,000,000 under \$10,000,000	0.98	1.72	**	**	1.58	2.02	--	--	--	--
\$10,000,000 or more	0.07	0.51	--	--	--	--	--	--	--	--
Taxable returns, total	0.65	0.88	10.73	25.77	4.38	4.05	0.95	1.35	7.32	11.15
No adjusted gross income	27.00	16.60	--	--	33.86	35.14	--	--	--	--
\$1 under \$5,000	24.04	27.30	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	8.50	11.10	37.78	60.01	--	--	--	--	--	--
\$10,000 under \$15,000	4.92	6.28	28.99	36.56	70.67	82.22	--	--	--	--
\$15,000 under \$20,000	4.72	5.95	31.79	48.72	--	--	--	--	--	--
\$20,000 under \$25,000	4.55	5.95	37.78	61.03	--	--	--	--	--	--
\$25,000 under \$30,000	4.51	6.25	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	3.13	4.64	36.74	89.90	45.76	62.44	--	--	--	--
\$40,000 under \$50,000	2.95	4.49	31.96	51.03	50.64	67.90	--	--	--	--
\$50,000 under \$75,000	1.82	2.93	** 17.17	** 27.89	26.29	35.95	--	--	--	--
\$75,000 under \$100,000	2.14	3.24	**	**	29.32	39.82	--	--	--	--
\$100,000 under \$200,000	1.50	2.11	**	**	12.56	17.77	--	--	--	--
\$200,000 under \$500,000	1.45	1.98	**	**	6.01	9.39	--	--	--	--
\$500,000 under \$1,000,000	1.76	2.36	93.79	93.79	5.22	8.68	--	--	--	--
\$1,000,000 or more	0.97	1.11	77.44	81.05	1.91	1.78	--	--	--	--
Nontaxable returns, total	0.69	1.21	9.80	17.73	13.63	16.31	0.95	1.35	7.32	11.15

Footnotes at end of table.

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

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

Size of adjusted gross income	Total tax liability		Tax payments						Additional child tax credit	
	Number of returns (50)	Amount (51)	Total		Income tax withheld		Estimated tax payments		Number of returns (58)	Amount (59)
			Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)		
All returns, total	0.15	0.15	0.07	0.14	0.08	0.19	0.68	0.43	0.62	0.82
No adjusted gross income	3.81	5.06	2.27	2.14	2.58	2.77	4.69	3.03	5.29	6.33
\$1 under \$5,000	2.21	4.01	1.00	3.10	1.02	2.49	6.05	10.99	10.73	14.27
\$5,000 under \$10,000	1.56	2.25	0.92	1.60	0.93	1.31	5.33	9.43	3.12	5.61
\$10,000 under \$15,000	1.36	1.97	0.93	1.33	0.95	1.26	4.69	7.25	1.60	1.76
\$15,000 under \$20,000	1.24	1.56	0.91	1.23	0.93	1.13	4.54	8.51	1.62	1.72
\$20,000 under \$25,000	1.23	1.44	0.95	1.14	0.97	1.14	4.50	6.15	1.71	1.98
\$25,000 under \$30,000	1.25	1.43	1.00	1.15	1.02	1.17	4.35	5.69	2.03	2.38
\$30,000 under \$40,000	0.86	0.98	0.74	0.86	0.76	0.87	3.14	4.26	1.82	2.24
\$40,000 under \$50,000	0.89	1.01	0.82	0.92	0.84	0.94	3.09	4.04	2.63	3.36
\$50,000 under \$75,000	0.52	0.64	0.50	0.59	0.51	0.60	1.97	2.69	2.92	3.89
\$75,000 under \$100,000	0.75	0.84	0.75	0.82	0.77	0.85	2.24	2.83	7.96	11.25
\$100,000 under \$200,000	0.52	0.56	0.52	0.57	0.54	0.61	1.49	1.76	14.90	18.10
\$200,000 under \$500,000	0.66	0.64	0.67	0.67	0.72	0.82	1.22	1.40	--	--
\$500,000 under \$1,000,000	1.02	0.95	1.02	0.98	1.15	1.36	1.36	1.49	--	--
\$1,000,000 under \$1,500,000	1.25	1.28	1.26	1.30	1.42	1.88	1.55	1.78	--	--
\$1,500,000 under \$2,000,000	0.95	1.02	0.95	1.08	1.02	1.46	1.22	1.56	--	--
\$2,000,000 under \$5,000,000	0.55	0.52	0.55	0.54	0.64	0.91	0.67	0.79	--	--
\$5,000,000 under \$10,000,000	0.62	0.58	0.62	0.58	0.69	1.01	0.70	0.74	--	--
\$10,000,000 or more	0.03	0.05	0.03	0.04	0.02	--	0.04	0.06	--	--
Taxable returns, total	0.16	0.15	0.17	0.15	0.17	0.20	0.74	0.44	49.87	81.78
No adjusted gross income	17.60	12.03	19.83	10.30	23.12	21.76	30.61	7.73	--	--
\$1 under \$5,000	4.15	6.25	5.90	12.85	6.33	11.29	18.52	25.58	--	--
\$5,000 under \$10,000	1.87	2.67	1.93	2.33	1.95	2.28	14.57	16.62	--	--
\$10,000 under \$15,000	1.45	2.02	1.54	1.85	1.56	1.79	8.03	11.93	--	--
\$15,000 under \$20,000	1.29	1.59	1.33	1.50	1.35	1.51	6.44	8.80	--	--
\$20,000 under \$25,000	1.27	1.47	1.30	1.46	1.33	1.47	5.67	7.78	--	--
\$25,000 under \$30,000	1.28	1.45	1.30	1.42	1.33	1.45	5.02	6.52	--	--
\$30,000 under \$40,000	0.88	1.00	0.88	0.97	0.90	0.98	3.54	4.69	99.95	99.95
\$40,000 under \$50,000	0.90	1.02	0.91	1.00	0.93	1.02	3.33	4.37	70.68	99.92
\$50,000 under \$75,000	0.53	0.64	0.53	0.62	0.55	0.63	2.05	2.63	99.95	99.95
\$75,000 under \$100,000	0.76	0.84	0.76	0.83	0.78	0.86	2.30	2.90	93.92	93.92
\$100,000 under \$200,000	0.52	0.56	0.52	0.57	0.54	0.61	1.51	1.79	--	--
\$200,000 under \$500,000	0.66	0.64	0.67	0.67	0.73	0.82	1.23	1.42	--	--
\$500,000 under \$1,000,000	1.02	0.95	1.03	0.99	1.15	1.37	1.37	1.50	--	--
\$1,000,000 or more	0.55	0.25	0.56	0.25	0.64	0.49	0.67	0.37	--	--
Nontaxable returns, total	1.16	1.98	0.36	0.76	0.37	0.73	1.96	2.37	0.62	0.82

Footnotes at end of table.

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

Size of adjusted gross income	Tax payments—continued											
	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		Health coverage credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)			
All returns, total	1.74	0.55	1.96	2.16	4.23	8.08	23.32	28.11	32.77			
No adjusted gross income	12.71	13.11	16.84	17.44	12.29	37.85	33.02	98.57	99.16			
\$1 under \$5,000	13.57	16.74	93.99	78.45	23.57	** 51.65	** 58.35	--	--			
\$5,000 under \$10,000	13.44	22.15	98.92	99.60	18.57	--	--	--	--			
\$10,000 under \$15,000	14.38	18.09	99.15	99.81	17.97	**	**	--	--			
\$15,000 under \$20,000	14.12	17.00	69.47	66.09	17.37	63.01	60.82	--	--			
\$20,000 under \$25,000	14.59	20.28	69.11	98.89	18.14	70.31	78.94	--	--			
\$25,000 under \$30,000	12.99	17.55	59.84	70.69	20.48	70.05	90.74	57.69	74.58			
\$30,000 under \$40,000	10.44	15.95	83.64	62.47	13.60	52.59	70.05	70.99	78.90			
\$40,000 under \$50,000	10.80	14.36	43.18	51.99	15.95	45.89	56.42	74.60	83.87			
\$50,000 under \$75,000	6.53	8.54	29.18	32.67	11.14	23.66	28.15	99.92	99.92			
\$75,000 under \$100,000	7.36	9.48	11.94	21.82	13.01	17.89	34.96	99.95	99.95			
\$100,000 under \$200,000	3.96	4.59	3.00	4.01	12.32	16.55	22.80	** 49.53	** 49.69			
\$200,000 under \$500,000	2.64	3.28	2.54	3.34	14.08	20.94	63.79	**	**			
\$500,000 under \$1,000,000	2.51	2.99	3.58	5.00	15.00	29.82	14.61	**	**			
\$1,000,000 under \$1,500,000	2.52	3.04	4.21	5.39	16.87	13.88	24.20	**	**			
\$1,500,000 under \$2,000,000	2.12	2.99	3.11	4.91	14.07	25.18	46.70	--	--			
\$2,000,000 under \$5,000,000	1.05	1.25	1.94	2.92	6.76	57.42	53.46	--	--			
\$5,000,000 under \$10,000,000	0.94	1.02	1.86	2.48	4.65	4.97	2.92	--	--			
\$10,000,000 or more	0.06	0.04	--	--	--	--	--	--	--			
Taxable returns, total	1.82	0.56	1.98	2.18	5.55	8.63	24.35	31.19	36.82			
No adjusted gross income	15.28	13.42	61.63	47.62	34.71	69.95	90.11	--	--			
\$1 under \$5,000	24.81	31.34	--	--	--	--	--	--	--			
\$5,000 under \$10,000	23.11	27.42	--	--	--	--	--	--	--			
\$10,000 under \$15,000	22.25	28.69	--	--	46.12	88.79	--	--	--			
\$15,000 under \$20,000	18.55	21.83	--	--	33.84	40.40	99.91	--	--			
\$20,000 under \$25,000	20.30	31.46	98.79	99.72	25.52	38.66	99.92	--	--			
\$25,000 under \$30,000	15.39	20.90	70.49	71.38	30.88	39.18	99.92	70.66	84.75			
\$30,000 under \$40,000	11.85	18.55	--	--	18.24	25.76	99.28	72.32	91.24			
\$40,000 under \$50,000	12.22	16.45	51.05	61.72	17.94	26.66	59.31	74.60	83.87			
\$50,000 under \$75,000	6.96	9.39	38.33	46.72	12.31	25.06	30.32	--	--			
\$75,000 under \$100,000	7.64	10.07	12.40	23.53	13.15	18.44	36.95	99.95	99.95			
\$100,000 under \$200,000	4.01	4.64	3.00	4.02	12.47	16.96	24.18	** 49.61	** 49.76			
\$200,000 under \$500,000	2.65	3.29	2.55	3.34	14.21	21.58	64.36	**	**			
\$500,000 under \$1,000,000	2.52	2.99	3.59	5.01	15.11	12.30	18.32	**	**			
\$1,000,000 or more	1.02	0.38	1.94	2.49	6.02	5.30	6.74	--	--			
Nontaxable returns, total	5.63	6.94	14.27	14.16	6.66	22.61	20.12	64.24	71.67			

Footnotes at end of table.

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

Size of adjusted gross income	Refundable credit for prior year minimum tax		Recovery rebate credit		First time homebuyer credit, refundable portion		Earned income credit, refundable portion	
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)
All returns, total	2.93	16.75	0.51	0.63	3.15	3.50	0.54	0.69
No adjusted gross income	11.81	22.03	4.26	4.22	14.35	15.06	5.71	7.78
\$1 under \$5,000	65.92	72.32	2.59	2.93	14.46	14.91	1.95	2.75
\$5,000 under \$10,000	74.10	51.69	1.81	2.02	16.14	16.41	1.40	1.78
\$10,000 under \$15,000	76.35	94.70	1.69	2.01	12.99	13.83	1.43	1.63
\$15,000 under \$20,000	54.87	97.84	1.64	1.93	13.70	14.47	1.63	1.75
\$20,000 under \$25,000	55.97	71.95	1.88	2.24	12.45	13.07	1.78	1.93
\$25,000 under \$30,000	62.28	40.39	2.10	2.53	11.35	12.27	1.98	2.25
\$30,000 under \$40,000	35.45	42.39	1.67	1.96	7.88	8.40	2.08	2.43
\$40,000 under \$50,000	50.44	55.26	2.07	2.48	7.66	8.55	10.21	11.49
\$50,000 under \$75,000	27.83	34.50	1.60	1.92	6.59	7.74	--	--
\$75,000 under \$100,000	23.05	64.61	2.31	2.90	14.21	17.98	--	--
\$100,000 under \$200,000	8.94	49.21	1.75	2.18	57.69	77.08	--	--
\$200,000 under \$500,000	3.59	25.00	97.52	98.68	--	--	--	--
\$500,000 under \$1,000,000	5.25	13.47	96.38	11.76	--	--	--	--
\$1,000,000 under \$1,500,000	7.06	13.08	--	--	--	--	--	--
\$1,500,000 under \$2,000,000	6.13	15.43	--	--	--	--	--	--
\$2,000,000 under \$5,000,000	3.89	8.41	--	--	--	--	--	--
\$5,000,000 under \$10,000,000	3.58	16.44	--	--	--	--	--	--
\$10,000,000 or more	--	--	--	--	--	--	--	--
Taxable returns, total	3.05	5.68	0.73	0.89	--	--	--	--
No adjusted gross income	56.46	67.88	21.27	20.36	--	--	--	--
\$1 under \$5,000	--	--	98.96	99.01	--	--	--	--
\$5,000 under \$10,000	--	--	70.26	75.13	--	--	--	--
\$10,000 under \$15,000	--	--	3.37	4.20	--	--	--	--
\$15,000 under \$20,000	--	--	2.09	2.42	--	--	--	--
\$20,000 under \$25,000	--	--	2.61	2.98	--	--	--	--
\$25,000 under \$30,000	--	--	2.88	3.33	--	--	--	--
\$30,000 under \$40,000	--	--	2.16	2.46	--	--	--	--
\$40,000 under \$50,000	82.23	82.23	2.53	2.89	--	--	--	--
\$50,000 under \$75,000	74.59	89.51	1.77	2.07	--	--	--	--
\$75,000 under \$100,000	43.14	55.61	2.41	3.05	--	--	--	--
\$100,000 under \$200,000	9.97	21.66	1.78	2.22	--	--	--	--
\$200,000 under \$500,000	3.65	9.07	97.52	98.68	--	--	--	--
\$500,000 under \$1,000,000	5.38	13.39	96.38	11.76	--	--	--	--
\$1,000,000 or more	3.87	5.14	--	--	--	--	--	--
Nontaxable returns, total	8.24	24.26	0.78	0.94	3.15	3.50	0.54	0.69

Footnotes at end of table.

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

Size of adjusted gross income	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2009 estimated tax		Number of returns (84)		Amount (85)		Number of returns (86)		Amount (87)	
	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)				
All returns, total	0.11	0.29	0.12	0.32	1.06	0.76	0.51	0.62	0.96	1.19				
No adjusted gross income	2.18	2.15	2.27	2.28	6.55	5.37	4.98	6.33	9.39	9.77				
\$1 under \$5,000	0.96	2.23	0.97	2.21	8.30	19.19	2.49	3.84	17.59	42.83				
\$5,000 under \$10,000	0.89	1.36	0.90	1.37	8.20	14.80	2.66	3.57	7.01	8.13				
\$10,000 under \$15,000	0.90	1.27	0.90	1.28	7.59	11.17	2.68	4.06	5.48	6.83				
\$15,000 under \$20,000	0.92	1.30	0.92	1.30	7.11	10.16	2.88	4.23	6.16	7.40				
\$20,000 under \$25,000	0.98	1.34	0.99	1.35	7.28	9.92	2.84	4.19	5.56	6.72				
\$25,000 under \$30,000	1.05	1.41	1.06	1.42	6.96	10.34	2.91	4.38	5.67	7.13				
\$30,000 under \$40,000	0.80	1.10	0.80	1.11	4.78	8.40	2.09	3.24	4.15	5.78				
\$40,000 under \$50,000	0.91	1.23	0.92	1.24	4.85	7.37	2.13	3.34	3.88	6.44				
\$50,000 under \$75,000	0.59	0.90	0.61	0.89	3.08	6.64	1.38	2.17	2.44	3.89				
\$75,000 under \$100,000	0.88	1.28	0.91	1.30	3.56	5.34	1.74	2.59	3.00	7.01				
\$100,000 under \$200,000	0.72	1.26	0.76	1.32	2.27	3.62	1.22	1.73	2.08	3.37				
\$200,000 under \$500,000	1.05	1.76	1.27	2.20	1.78	2.61	1.81	1.69	1.81	2.77				
\$500,000 under \$1,000,000	1.45	1.95	2.09	2.67	1.89	2.51	1.69	2.18	2.26	3.41				
\$1,000,000 under \$1,500,000	1.67	2.15	2.55	3.31	2.03	2.52	2.16	2.89	2.61	4.37				
\$1,500,000 under \$2,000,000	1.33	1.96	1.93	3.02	1.69	2.30	1.64	2.39	2.10	3.84				
\$2,000,000 under \$5,000,000	0.72	1.00	1.18	1.54	0.88	1.18	1.11	1.50	1.35	2.56				
\$5,000,000 under \$10,000,000	0.73	0.80	1.18	1.18	0.83	0.93	1.30	1.57	1.40	2.46				
\$10,000,000 or more	0.03	0.02	--	--	0.04	0.03	0.08	0.22	0.13	0.29				
Taxable returns, total	0.23	0.35	0.24	0.39	1.14	0.74	0.56	0.64	1.02	1.23				
No adjusted gross income	23.69	10.64	29.82	13.38	33.06	17.18	23.68	14.76	38.55	7.78				
\$1 under \$5,000	7.17	15.72	7.58	15.60	19.49	37.28	5.11	7.36	99.45	96.90				
\$5,000 under \$10,000	2.06	2.64	2.07	2.62	16.75	21.28	4.60	7.58	16.90	18.41				
\$10,000 under \$15,000	1.64	2.17	1.65	2.16	13.27	18.54	3.18	5.29	7.95	10.13				
\$15,000 under \$20,000	1.41	1.76	1.42	1.75	9.51	15.43	3.25	4.97	7.92	9.56				
\$20,000 under \$25,000	1.41	1.88	1.42	1.88	9.22	13.93	3.07	4.69	6.61	8.16				
\$25,000 under \$30,000	1.42	1.84	1.44	1.85	8.15	10.97	3.07	4.78	6.36	8.18				
\$30,000 under \$40,000	0.97	1.28	0.98	1.28	5.38	10.17	2.20	3.50	4.60	6.51				
\$40,000 under \$50,000	1.02	1.34	1.03	1.35	5.24	7.66	2.20	3.52	4.12	7.18				
\$50,000 under \$75,000	0.64	0.93	0.66	0.94	3.23	4.65	1.40	2.21	2.50	4.03				
\$75,000 under \$100,000	0.90	1.21	0.92	1.23	3.66	5.33	1.75	2.61	3.03	7.16				
\$100,000 under \$200,000	0.72	1.09	0.72	1.12	2.31	3.43	1.73	1.73	2.08	3.38				
\$200,000 under \$500,000	1.05	1.65	1.28	1.95	1.79	2.65	1.18	1.69	1.82	2.77				
\$500,000 under \$1,000,000	1.46	2.00	2.11	2.79	1.90	2.53	1.69	2.18	2.26	3.41				
\$1,000,000 or more	0.73	0.44	1.20	0.82	0.86	0.48	1.10	0.82	1.31	1.43				
Nontaxable returns, total	0.33	0.61	0.33	0.61	2.96	5.28	1.49	2.45	3.09	4.16				

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

Table 3.4 Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed									
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income less deficit	Modified taxable income	(8)	(9)
All returns										
All tax rates	107,978,328	8,093,076,552	5,652,315,095	2,046,891,720	1,081,295,469	478,300,465	1,030,655,661	12.7	18.2	
0 percent	828,798	22,915,672	5,641,894	5,641,894	--	--	148,457	0.6	2.6	
5 percent	36,171	1,259,347	401,369	401,369	20,069	20,068	16,602	1.3	4.1	
10 percent	26,189,462	565,497,651	144,416,442	136,437,399	13,653,580	13,643,740	5,919,138	1.0	4.1	
10 percent (Form 8814)	19,088	-524,478	24,916	24,916	2,492	2,492	16,026	[2]	64.3	
15 percent	42,389,614	1,962,985,646	1,163,636,276	668,520,114	149,790,612	100,278,017	117,735,391	6.0	10.1	
15 percent (capital gains)	7,742,786	675,103,183	453,870,406	160,333,697	57,572,176	24,050,055	55,453,172	8.2	12.2	
25 percent	23,286,637	2,216,657,113	1,644,133,455	297,322,950	278,040,704	74,330,738	268,533,250	12.1	16.3	
25 percent (capital gains)	184,687	37,756,328	31,530,529	3,471,712	5,349,787	867,928	5,526,962	14.6	17.5	
28 percent	4,257,855	764,733,160	610,072,127	50,520,245	127,944,621	14,145,669	130,767,219	17.1	21.4	
28 percent (capital gains)	18,108	4,739,812	3,766,145	1,312,718	794,906	367,561	848,780	17.9	22.5	
33 percent	1,669,518	543,141,242	451,864,124	96,582,283	109,741,449	31,872,153	115,750,421	21.3	25.6	
35 percent	971,510	1,293,677,931	1,138,591,766	622,765,389	337,546,859	217,967,886	329,149,724	25.4	28.9	
Form 8615	384,095	5,133,946	4,365,648	3,557,032	838,213	754,158	790,520	15.4	18.1	
Joint returns and returns of surviving spouses										
All tax rates	45,204,538	5,386,905,509	3,847,280,164	1,340,997,213	763,782,397	333,421,609	733,923,399	13.6	19.1	
0 percent	234,579	12,530,498	2,855,345	2,855,345	--	--	90,076	0.7	3.2	
5 percent	9,742	588,914	208,845	208,845	10,442	10,442	6,905	1.2	3.3	
10 percent	7,302,369	253,435,928	62,871,000	57,382,709	5,743,441	5,738,271	2,478,179	1.0	3.9	
10 percent (Form 8814)	9,774	-534,247	15,310	15,310	1,531	1,531	15,815	[2]	103.3	
15 percent	16,780,527	1,127,331,206	660,015,641	390,662,362	85,535,078	58,599,354	65,448,553	5.8	9.9	
15 percent (capital gains)	4,965,323	510,399,043	342,104,640	114,679,538	43,555,292	17,201,931	41,538,620	8.1	12.1	
25 percent	11,225,922	1,419,016,243	1,035,853,564	157,991,826	173,390,552	39,497,957	166,567,592	11.7	16.1	
25 percent (capital gains)	115,061	27,423,808	22,753,447	2,484,016	3,851,472	621,004	4,012,544	14.6	17.6	
28 percent	2,441,704	520,139,763	409,105,948	26,241,649	84,156,940	7,347,662	86,353,665	16.6	21.1	
28 percent (capital gains)	9,320	3,082,397	2,400,211	810,298	498,757	226,883	542,410	17.6	22.6	
33 percent	1,293,050	438,740,250	362,862,114	75,314,325	87,182,436	24,853,727	92,472,714	21.1	25.5	
35 percent	817,167	1,074,751,706	946,234,100	512,350,991	279,856,455	179,322,847	274,396,326	25.5	29.0	
Form 8615	--	--	--	--	--	--	--	--	--	
Returns of married persons filing separately										
All tax rates	2,275,910	158,872,871	117,288,222	54,204,380	24,714,758	14,239,655	23,502,124	14.8	20.0	
0 percent	6,688	278,927	81,292	81,292	--	--	9,488	3.4	11.7	
5 percent	* 652	* 13,172	* 33	* 33	**	**	**	[2]	[2]	
10 percent	325,213	5,657,362	1,393,503	1,356,903	** 135,707	** 135,692	** 89,276	1.6	6.4	
10 percent (Form 8814)	* 674	* -26,045	* 604	* 604	* 60	* 60	* 212	[2]	* 35.1	
15 percent	1,059,758	34,662,822	20,641,507	12,136,948	2,671,013	1,820,542	2,284,839	6.6	11.1	
15 percent (capital gains)	85,569	11,778,962	8,264,596	6,174,138	1,153,139	926,121	1,221,119	10.4	14.8	
25 percent	565,635	34,958,744	25,977,540	5,568,540	4,370,077	1,392,135	4,263,512	12.2	16.4	
25 percent (capital gains)	4,128	856,426	768,137	82,502	125,799	20,626	133,815	15.6	17.4	
28 percent	138,403	14,475,919	11,545,381	1,439,542	2,382,532	403,072	2,444,858	16.9	21.2	
28 percent (capital gains)	* 717	* 129,448	* 109,963	* 23,380	* 22,817	* 6,546	* 24,850	* 19.2	* 22.6	
33 percent	54,607	9,750,037	8,096,977	1,715,682	1,927,652	566,175	2,017,161	20.7	24.9	
35 percent	33,864	46,337,097	40,408,689	25,624,818	11,925,960	8,968,686	11,012,995	23.8	27.3	
Form 8615	--	--	--	--	--	--	--	--	--	

Footnotes at end of table.

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

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income less deficit (8)	Modified taxable income (9)
Returns of heads of households									
All tax rates	13,612,171	589,358,159	316,316,689	141,658,936	49,686,348	25,068,019	38,846,395	6.6	12.3
0 percent	10,198	498,220	142,386	142,386	--	--	4,469	0.9	3.1
5 percent	* 381	* 45,654	* 4,315	* 4,315	* 216	* 216	* 98	* 0.2	* 2.3
10 percent	5,874,894	139,608,134	31,509,745	31,303,847	3,131,151	3,130,385	264,414	0.2	0.8
10 percent (Form 8814)	7,184	34,592	7,229	7,229	723	723	--	[2]	[2]
15 percent	5,908,726	250,001,479	135,536,789	67,869,884	16,947,334	10,180,483	9,928,467	4.0	7.3
15 percent (capital gains)	290,037	19,902,145	12,846,179	4,433,391	1,606,781	665,009	1,422,936	7.1	11.1
25 percent	1,343,607	117,966,589	84,592,606	20,019,793	14,394,523	5,004,948	13,691,757	11.6	16.2
25 percent (capital gains)	4,034	782,873	663,315	91,791	117,520	22,948	118,975	15.2	17.9
28 percent	109,511	19,951,606	15,666,664	1,537,098	3,396,957	430,387	3,663,248	18.4	23.4
28 percent (capital gains)	321	207,637	163,460	52,831	34,657	14,793	35,420	17.1	21.7
33 percent	43,947	13,554,371	11,312,480	2,530,139	2,830,272	834,946	3,030,517	22.4	26.8
35 percent	19,331	26,804,860	23,871,520	13,666,231	7,226,214	4,783,181	6,686,096	24.9	28.0
Form 8615	--	--	--	--	--	--	--	--	--
Returns of single persons									
All tax rates	46,885,709	1,957,940,013	1,371,430,020	510,031,190	243,111,965	105,571,185	234,383,743	12.0	17.1
0 percent	577,332	9,608,027	2,562,871	2,562,871	--	--	44,424	0.5	1.7
5 percent	25,395	611,607	188,177	188,177	9,409	9,409	9,597	1.6	5.1
10 percent	12,686,986	166,796,226	48,642,193	46,393,940	4,643,283	4,639,394	3,087,272	1.9	6.3
10 percent (Form 8814)	* 1,456	* 1,223	* 1,773	* 1,773	* 177	* 177	[3]	[2]	[2]
15 percent	18,640,602	550,990,140	347,442,339	197,850,920	44,637,187	29,677,638	40,073,532	7.3	11.5
15 percent (capital gains)	2,401,857	133,023,032	90,654,990	35,046,630	11,256,964	5,256,995	11,270,497	8.5	12.4
25 percent	10,151,472	644,715,537	497,709,744	113,742,792	85,885,552	28,435,698	84,010,390	13.0	16.9
25 percent (capital gains)	61,464	8,693,221	7,345,630	813,402	1,254,994	203,351	1,261,628	14.5	17.2
28 percent	1,568,237	210,165,873	173,754,134	21,301,956	38,008,192	5,964,548	38,305,447	18.2	22.0
28 percent (capital gains)	7,750	1,320,330	1,092,512	426,210	238,675	119,339	246,101	18.6	22.5
33 percent	277,915	81,096,583	69,592,552	17,022,138	17,801,090	5,617,306	18,230,028	22.5	26.2
35 percent	101,149	145,784,268	128,077,457	71,123,349	38,538,229	24,893,172	37,054,306	25.4	28.9
Form 8615	384,095	5,133,946	4,365,648	3,557,032	838,213	754,158	790,520	15.4	18.1

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

[2] Percentage not computed.

[3] Less than \$500.

Table 3.5 Returns with Modified Taxable Income [1]: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate							
					0 percent		5 percent			10 percent		
					Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total	107,978,328	5,652,901,768	5,652,315,095	1,081,295,469	10,897,964	48,940,232	205,858	2,275,699	113,790	106,892,311	1,109,076,691	110,907,669
Under \$2,000	217,955	94,544	95,996	4,553	136,875	45,093	* 1,304	* 925	* 46	107,879	47,544	4,754
\$2,000 under \$4,000	365,765	472,070	482,314	46,472	117,021	75,045	* 1,978	* 3,740	* 186	293,611	264,889	26,489
\$4,000 under \$6,000	587,434	565,916	601,058	68,738	81,676	49,002	* 2,306	* 4,589	* 229	542,703	352,669	35,267
\$6,000 under \$8,000	1,137,799	1,881,438	1,895,246	187,187	89,693	71,543	* 3,647	* 9,629	* 482	1,126,133	1,692,294	169,229
\$8,000 under \$10,000	1,651,758	3,288,185	3,298,111	330,361	76,546	55,484	* 3,912	* 11,694	* 584	1,619,827	3,112,456	311,246
\$10,000 under \$12,000	2,342,620	6,184,418	6,194,073	618,635	170,179	131,353	* 5,550	* 11,610	* 580	2,282,810	5,892,351	589,235
\$12,000 under \$14,000	2,542,013	10,175,724	10,198,127	1,008,780	199,567	226,176	* 6,858	* 12,132	* 607	2,485,043	9,828,013	982,801
\$14,000 under \$16,000	2,747,013	14,294,811	14,318,129	1,419,491	214,975	306,389	* 3,542	* 9,345	* 468	2,701,603	13,633,799	1,363,380
\$16,000 under \$18,000	2,880,415	18,728,102	18,767,685	1,892,034	217,907	359,307	* 4,249	* 22,003	* 1,100	2,848,743	17,457,164	1,745,716
\$18,000 under \$20,000	3,266,667	23,768,267	23,797,888	2,532,470	219,471	394,534	* 3,861	* 23,057	* 1,152	3,234,074	19,574,031	1,957,403
\$20,000 under \$25,000	8,354,766	77,438,957	77,513,521	8,784,435	650,162	1,085,295	7,181	26,180	1,310	8,253,215	53,634,315	5,363,432
\$25,000 under \$30,000	8,078,487	104,419,992	104,479,673	12,351,214	688,713	1,396,610	14,203	62,680	3,134	8,028,431	62,309,008	6,230,901
\$30,000 under \$40,000	14,031,669	263,132,643	263,366,028	32,408,731	1,491,780	3,566,375	30,892	164,404	8,221	13,955,182	131,340,150	13,134,015
\$40,000 under \$50,000	10,881,138	289,669,727	289,954,115	37,948,614	1,281,145	3,871,754	15,620	82,959	4,150	10,832,691	118,904,133	11,890,413
\$50,000 under \$75,000	19,044,011	748,727,969	749,175,443	107,402,789	2,554,868	10,011,312	31,607	235,289	11,763	18,970,982	239,532,319	23,953,232
\$75,000 under \$100,000	11,672,302	688,201,008	688,421,298	102,841,250	1,869,882	10,560,919	27,241	288,758	14,439	11,622,236	164,297,557	16,429,756
\$100,000 under \$200,000	13,816,581	1,340,889,772	1,341,665,258	240,148,659	664,892	10,034,791	28,755	795,300	39,766	13,724,260	203,337,741	20,333,774
\$200,000 under \$500,000	3,466,191	790,018,151	790,767,386	184,072,786	120,848	4,332,133	9,440	352,558	17,629	3,407,780	51,142,105	5,114,211
\$500,000 under \$1,000,000	574,677	332,577,165	332,628,285	92,512,758	28,087	1,182,342	1,710	59,953	2,998	556,825	8,308,851	830,885
\$1,000,000 under \$1,500,000	139,660	146,685,193	146,620,836	42,310,594	8,257	382,677	690	29,700	1,485	133,286	1,983,374	198,337
\$1,500,000 under \$2,000,000	59,078	88,993,612	88,891,292	25,763,527	4,022	197,104	308	14,906	745	55,662	825,105	82,511
\$2,000,000 under \$5,000,000	85,689	225,389,176	224,994,383	64,697,267	7,126	366,368	604	32,639	1,632	79,077	1,164,861	116,486
\$5,000,000 under \$10,000,000	21,238	129,065,855	128,603,947	35,640,067	2,312	127,027	213	11,470	574	18,920	276,863	27,686
\$10,000,000 or more	13,403	348,239,073	345,585,002	86,304,057	1,960	111,598	187	10,181	509	11,339	165,099	16,510

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Total	131,638	151,299	15,132	80,264,660	1,971,611,116	295,741,667	12,006,157	466,964,547	70,044,999	30,355,956	871,091,740	217,772,935
Under \$2,000	1,429	1,418	142	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	* 1,300	* 1,757	* 176	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	* 1,658	* 4,204	* 420	* 1,304	* 2,173	* 326	--	--	--	--	--	--
\$6,000 under \$8,000	* 1,197	* 1,077	* 108	* 674	* 4,183	* 627	--	--	--	--	--	--
\$8,000 under \$10,000	* 1,443	* 1,760	* 176	* 2,350	* 3,689	* 553	--	--	--	--	--	--
\$10,000 under \$12,000	* 1,400	* 976	* 97	* 7,624	* 12,433	* 1,865	--	--	--	--	--	--
\$12,000 under \$14,000	* 2,604	* 2,344	* 234	73,897	33,659	5,049	--	--	--	--	--	--
\$14,000 under \$16,000	* 652	* 587	* 59	171,069	258,119	38,718	--	--	--	--	--	--
\$16,000 under \$18,000	* 1,304	* 1,760	* 176	946,415	823,058	123,459	--	--	--	--	--	--
\$18,000 under \$20,000	* 2,590	* 3,494	* 349	1,822,239	3,729,798	559,470	--	--	--	--	--	--
\$20,000 under \$25,000	* 3,897	* 6,363	* 637	4,506,234	22,628,645	3,394,297	--	--	--	--	--	--
\$25,000 under \$30,000	* 2,344	* 2,109	* 211	4,864,755	40,596,508	6,089,476	--	--	--	* 834	* 2,007	* 502
\$30,000 under \$40,000	6,787	8,409	842	10,327,259	128,062,036	19,209,305	1,978	7,390	1,109	13,451	83,285	20,821
\$40,000 under \$50,000	4,397	10,110	1,011	9,730,262	156,620,417	23,493,063	411,335	480,212	72,043	2,720,058	9,844,320	2,461,080
\$50,000 under \$75,000	19,890	23,357	2,334	18,380,019	408,784,551	61,317,683	1,507,035	5,224,457	783,707	6,263,571	85,051,625	21,262,906
\$75,000 under \$100,000	19,227	23,091	2,309	11,517,788	413,447,416	62,017,112	1,566,962	6,258,690	938,844	4,829,948	91,658,056	22,914,514
\$100,000 under \$200,000	30,160	29,127	2,914	13,670,452	603,683,252	90,552,488	5,448,564	36,575,197	5,486,422	12,375,750	424,686,487	106,171,622
\$200,000 under \$500,000	18,615	17,585	1,760	3,391,701	154,466,462	23,169,969	2,320,993	57,161,544	8,574,295	3,321,243	207,510,779	51,877,695
\$500,000 under \$1,000,000	5,795	6,350	635	553,554	25,098,300	3,764,745	467,536	43,291,626	6,493,756	540,886	34,073,508	8,518,377
\$1,000,000 under \$1,500,000	1,973	2,082	208	132,715	5,989,710	898,457	120,214	26,227,346	3,934,105	129,286	8,112,508	2,028,127
\$1,500,000 under \$2,000,000	856	972	97	55,369	2,495,394	374,309	52,049	18,746,808	2,812,022	54,180	3,399,825	849,956
\$2,000,000 under \$5,000,000	1,383	1,527	153	78,810	3,530,101	529,515	77,111	58,472,479	8,770,874	77,114	4,825,327	1,206,332
\$5,000,000 under \$10,000,000	455	523	52	18,853	839,421	125,913	19,682	43,685,989	6,552,899	18,509	1,153,450	288,363
\$10,000,000 or more	281	318	32	11,317	501,791	75,269	12,699	170,832,810	25,624,922	11,126	690,562	172,641

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax generated at specified rate—continued								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	334,377	6,515,717	1,628,972	6,903,701	296,231,725	82,944,883	26,390	2,310,169	646,849
Under \$2,000	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000	--	--	--	--	--	--	--	--	--
\$10,000 under \$12,000	--	--	--	--	--	--	--	--	--
\$12,000 under \$14,000	--	--	--	--	--	--	--	--	--
\$14,000 under \$16,000	--	--	--	--	--	--	--	--	--
\$16,000 under \$18,000	--	--	--	--	--	--	--	--	--
\$18,000 under \$20,000	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	--	**	**	**	--	--	--
\$40,000 under \$50,000	* 1,002	* 8	* 2	** 97	** 83	** 24	--	--	--
\$50,000 under \$75,000	24,835	38,202	9,553	4,297	31,407	8,794	* 3,866	* 6,706	* 1,878
\$75,000 under \$100,000	32,671	74,665	18,672	301,449	1,716,138	480,519	* 2,680	* 62	* 18
\$100,000 under \$200,000	133,101	714,609	178,671	2,683,916	59,862,073	16,761,380	8,644	22,541	6,312
\$200,000 under \$500,000	93,943	1,401,172	350,303	3,103,825	178,486,047	49,976,093	7,381	243,474	68,172
\$500,000 under \$1,000,000	27,024	1,119,770	279,946	526,435	36,461,730	10,209,284	1,586	146,156	40,924
\$1,000,000 under \$1,500,000	8,711	664,898	166,226	125,746	8,729,724	2,444,323	877	180,199	50,456
\$1,500,000 under \$2,000,000	3,818	383,921	95,981	52,919	3,670,035	1,027,610	312	74,630	20,897
\$2,000,000 under \$5,000,000	6,106	895,123	223,781	75,748	5,249,080	1,469,742	661	423,679	118,630
\$5,000,000 under \$10,000,000	1,809	476,346	119,087	18,239	1,266,182	354,531	192	297,591	83,326
\$10,000,000 or more	1,357	747,001	186,750	11,030	759,227	212,584	191	915,129	256,236

Size of adjusted gross income	Tax generated at specified rate—continued								
	33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total	2,641,250	250,813,195	82,768,354	971,591	622,775,935	217,971,577	384,095	3,557,032	754,158
Under \$2,000	--	--	--	--	--	--	9,831	1,016	144
\$2,000 under \$4,000	--	--	--	--	--	--	123,811	136,883	25,528
\$4,000 under \$6,000	--	--	--	--	--	--	84,745	188,422	36,412
\$6,000 under \$8,000	--	--	--	--	--	--	37,949	116,520	19,350
\$8,000 under \$10,000	--	--	--	--	--	--	28,159	113,028	19,318
\$10,000 under \$12,000	--	--	--	--	--	--	25,838	145,350	28,685
\$12,000 under \$14,000	--	--	--	--	--	--	11,970	95,802	20,387
\$14,000 under \$16,000	--	--	--	--	--	--	14,198	109,890	17,912
\$16,000 under \$18,000	--	--	--	--	--	--	9,854	104,393	21,879
\$18,000 under \$20,000	--	--	--	--	--	--	4,719	72,974	14,229
\$20,000 under \$25,000	--	--	--	--	--	--	7,965	132,723	25,124
\$25,000 under \$30,000	--	--	--	--	--	--	5,678	110,752	26,691
\$30,000 under \$40,000	--	--	--	--	--	--	5,522	133,924	34,180
\$40,000 under \$50,000	--	--	--	--	--	--	3,763	140,174	26,419
\$50,000 under \$75,000	--	--	--	--	--	--	4,543	236,218	50,308
\$75,000 under \$100,000	311	5,415	1,787	--	--	--	1,275	90,530	23,027
\$100,000 under \$200,000	79,729	1,670,248	551,182	1,429	6,626	2,319	2,529	247,265	60,822
\$200,000 under \$500,000	1,770,145	125,681,601	41,474,928	225,614	9,741,240	3,409,434	749	230,686	38,223
\$500,000 under \$1,000,000	512,891	79,806,362	26,336,099	476,985	102,688,961	35,941,136	564	384,376	93,941
\$1,000,000 under \$1,500,000	123,023	19,317,254	6,374,694	118,048	74,734,035	26,156,912	254	267,328	57,262
\$1,500,000 under \$2,000,000	51,886	8,132,814	2,683,829	49,733	50,784,347	17,774,521	107	165,431	41,049
\$2,000,000 under \$5,000,000	74,368	11,661,379	3,848,255	71,636	138,216,384	48,375,734	51	155,436	36,127
\$5,000,000 under \$10,000,000	17,970	2,826,956	932,895	17,429	77,513,307	27,129,657	19	128,822	25,083
\$10,000,000 or more	10,926	1,711,165	564,684	10,717	169,091,034	59,181,862	3	49,088	12,058

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

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

Table 3.6 Returns with Modified Taxable Income [1]: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate classes	All returns			Returns of married person filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	107,978,328	5,652,315,095	1,081,310,619	45,204,538	3,847,280,164	763,780,726	2,275,910	117,288,222	24,714,668
0 percent	10,897,964	48,940,232	--	6,316,269	33,260,187	--	113,425	468,920	--
5 percent	205,858	2,275,699	113,785	92,778	1,404,081	70,204	3,740	17,835	892
10 percent	106,892,311	1,109,076,691	110,907,669	44,859,462	659,881,863	65,988,186	2,262,646	16,902,109	1,690,211
10 percent (Form 8814)	131,638	151,299	15,132	106,646	120,341	12,036	1,736	946	94
15 percent	80,264,660	1,971,611,116	295,741,667	37,511,255	1,294,009,644	194,101,447	1,936,708	32,771,640	4,915,746
15 percent (capital gains)	12,006,157	466,964,547	70,044,682	7,806,371	349,650,170	52,447,525	190,419	17,368,984	2,605,348
25 percent	30,355,956	871,091,740	217,772,935	15,883,000	575,346,945	143,836,736	796,466	14,592,266	3,648,066
25 percent (capital gains)	334,377	6,515,717	1,628,929	223,309	4,891,220	1,222,805	7,870	160,388	40,097
28 percent	6,903,701	296,231,725	82,944,883	4,553,917	210,811,277	59,027,157	227,548	4,947,157	1,385,204
28 percent (capital gains)	26,390	2,310,169	646,847	15,965	1,617,100	452,788	746	52,359	14,661
33 percent	2,641,250	250,813,195	82,768,354	2,110,217	203,936,346	67,298,994	88,471	4,380,799	1,445,664
35 percent	971,591	622,775,935	217,971,577	817,167	512,350,991	179,322,847	33,864	25,624,818	8,968,686
Form 8615	384,095	3,557,032	754,158	--	--	--	--	--	--

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	13,612,171	316,316,689	49,685,818	46,885,709	1,371,430,020	243,129,407
0 percent	389,634	1,362,886	--	4,078,636	13,848,239	--
5 percent	8,262	77,414	3,871	101,077	776,369	38,818
10 percent	13,585,066	119,568,442	11,956,844	46,185,137	312,724,277	31,272,428
10 percent (Form 8814)	20,471	27,041	2,705	2,785	2,970	297
15 percent	7,708,044	120,959,765	18,143,965	33,108,653	523,870,067	78,580,510
15 percent (capital gains)	308,600	10,582,624	1,587,394	3,700,767	89,362,769	13,404,415
25 percent	1,520,580	36,802,921	9,200,730	12,155,910	244,349,607	61,087,402
25 percent (capital gains)	7,629	141,164	35,291	95,569	1,322,945	330,736
28 percent	173,089	7,141,053	1,999,495	1,949,147	73,332,239	20,533,027
28 percent (capital gains)	371	68,324	19,131	9,307	572,386	160,268
33 percent	63,277	5,918,824	1,953,212	379,285	36,577,226	12,070,484
35 percent	19,331	13,666,231	4,783,181	101,229	71,133,894	24,896,863
Form 8615	--	--	--	384,095	3,557,032	754,158

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

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

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

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

Age [1]	Tax credits										
	All returns		Total		Child care credit		Credit for the elderly and disabled		Child tax credit		Earned income credit used to offset income tax before credits
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)		
All returns	142,450,569	55,228,850	75,351,876	6,587,103	3,526,697	75,488	10,070	25,173,769	30,537,638		
Under 18	2,708,155	109,891	45,018	--	--	--	--	* 5,283	* 4,956		
18 under 26	23,171,781	7,451,498	5,014,125	353,570	186,714	--	--	1,545,005	1,140,359		
26 under 35	24,104,248	11,719,897	15,516,245	2,285,409	1,311,519	--	--	6,774,591	7,873,700		
35 under 45	26,519,702	14,606,659	24,908,564	2,914,939	1,564,351	--	--	10,302,777	13,962,336		
45 under 55	26,272,336	11,182,044	18,174,325	893,889	402,118	* 3	* [2]	5,339,954	6,276,362		
55 under 65	19,672,834	5,725,643	7,365,101	125,843	56,560	* 4,011	* 733	1,044,509	1,112,049		
65 and over	20,001,512	4,433,218	4,328,498	13,453	5,435	71,474	9,337	161,651	167,876		
						Tax credits—continued					
Age [1]	Education credits		Retirement savings contribution credit		Residential energy credit		Adoption credit		First time homebuyer credit used to offset income tax before credits		
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)		Number of returns (18)	Amount (19)
	All returns	7,740,979	7,632,594	5,961,299	977,386	225,733	216,687	88,628	353,493	3,382,492	970,587
Under 18	* 1,621	* 1,605	--	--	--	--	--	--	* 2,006	* 950	
18 under 26	1,818,821	1,345,753	856,576	102,985	* 2,648	* 3,473	* 1,002	* 903	279,185	72,097	
26 under 35	1,958,310	1,790,372	1,399,076	193,292	26,646	20,318	18,733	79,152	828,663	178,734	
35 under 45	1,378,102	1,365,278	1,337,914	206,605	46,563	37,042	43,675	203,305	964,806	319,897	
45 under 55	1,820,477	2,223,757	1,315,958	241,531	70,940	66,939	19,133	56,412	894,602	291,167	
55 under 65	670,237	828,530	848,655	185,084	44,285	52,473	2,487	7,566	373,024	92,473	
65 and over	93,410	77,300	203,120	47,889	34,650	36,444	* 3,599	* 6,155	40,206	15,270	
						Tax credits—continued					
Age [1]	Prior year minimum tax credit		Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		
	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)		Number of returns (28)	Amount (29)
	All returns	415,592	945,226	6,708,279	16,572,321	303,756	1,649,280	31,803	48,798	912,497	3,786,870
Under 18	4,050	572	77,533	22,425	1,498	1,050	--	--	* 2,004	* 7,739	
18 under 26	1,667	705	223,864	85,264	7,710	5,682	* 3,005	* 3,232	181,537	610,724	
26 under 35	10,148	12,391	494,325	1,165,800	15,311	51,783	* 3,017	* 5,514	382,131	1,659,273	
35 under 45	67,759	134,223	900,468	4,555,144	54,243	233,971	5,953	9,711	193,891	859,255	
45 under 55	124,728	329,848	1,408,649	5,776,405	83,573	518,032	5,698	4,733	107,747	468,567	
55 under 65	116,617	269,355	1,498,160	2,815,447	71,984	467,219	10,106	18,721	32,102	145,331	
65 and over	90,423	198,132	2,105,280	2,152,036	69,438	371,545	4,022	6,886	13,086	35,981	

Footnotes at end of table.

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

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

Age [1]	Tax credits—continued			Income tax after credits		Total income tax		All other taxes		
	Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount								
All returns	8,754	27,729	90,659,908	1,031,580,708	90,660,104	1,031,580,923	23,515,708	55,655,108		
Under 18	--	--	759,997	827,215	759,997	827,215	66,559	42,419		
18 under 26	* 81	* 93	11,093,215	20,218,572	11,093,216	20,218,572	1,740,238	1,320,607		
26 under 35	* 2,692	* 6,577	13,824,211	91,446,397	13,824,211	91,446,397	3,863,996	5,509,274		
35 under 45	1,430	7,439	16,606,019	212,227,864	16,606,019	212,227,864	5,685,128	13,498,658		
45 under 55	3,315	7,106	19,249,488	302,895,428	19,249,488	302,895,569	5,968,874	17,020,778		
55 under 65	712	4,679	15,597,860	242,028,603	15,598,055	242,028,613	4,004,294	12,608,617		
65 and over	523	1,835	13,529,118	161,936,629	13,529,118	161,936,694	2,186,620	5,654,755		
All other taxes—continued										
Age [1]	Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Household employment tax		Earned income credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	5,734,262	5,273,134	17,411,224	48,564,239	17,990	26,725	218,804	966,299	5,475,696	5,438,316
Under 18	* 545	* 1,031	63,280	29,395	* 1,002	* 21	* 729	* 11,810	* 4,545	* 6,449
18 under 26	355,484	49,993	1,285,796	1,246,815	59,617	6,877	3,061	4,196	521,422	511,862
26 under 35	1,132,835	539,319	2,730,028	4,902,938	41,327	9,472	8,425	28,561	1,382,373	1,354,621
35 under 45	1,701,660	1,628,871	4,055,007	11,524,567	35,001	4,799	52,908	197,669	1,664,107	1,869,719
45 under 55	1,746,447	2,160,316	4,321,379	14,407,013	27,784	4,552	38,178	163,713	1,281,730	1,260,848
55 under 65	735,043	852,575	3,128,954	11,404,904	9,339	808	33,306	121,822	519,978	358,728
65 and over	62,248	41,029	1,826,780	5,048,607	* 4,920	* 196	82,196	438,509	101,542	76,088
Tax payments										
Age [1]	First time homebuyer credit used to offset other taxes		Total tax liability		Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	150,789	167,730	94,860,968	1,080,063,158	128,876,663	1,285,952,514	124,388,369	932,116,047	11,155,666	285,930,452
Under 18	--	--	800,761	863,044	1,993,805	1,232,870	1,883,989	557,550	97,784	466,097
18 under 26	23,103	17,021	11,584,079	20,964,557	21,861,635	38,798,186	21,733,125	37,051,948	204,232	1,239,834
26 under 35	71,292	74,670	14,430,800	95,220,344	22,369,127	133,602,110	22,182,399	123,517,596	421,558	7,375,323
35 under 45	27,384	37,226	17,463,198	223,109,842	24,255,601	273,939,107	23,847,469	218,996,645	1,022,449	39,562,655
45 under 55	22,848	21,988	20,175,717	318,257,407	24,253,821	361,757,614	23,620,135	270,760,188	1,784,364	71,395,674
55 under 65	* 5,512	* 16,148	16,314,299	254,159,280	18,059,606	283,919,557	17,291,215	197,012,031	2,318,554	71,173,418
65 and over	* 650	* 677	14,092,115	167,488,684	16,083,068	192,703,070	13,830,036	84,220,089	5,304,725	94,717,451

Footnotes at end of table.

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

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

Age [1]	Tax payments—continued											
	Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes with held		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Eamed income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	18,160,498	20,426,787	1,486,081	65,144,561	1,464,021	2,468,691	317,783	95,267	90,333	145,091		
Under 18	19,304	15,194	33,127	197,156	* 674	* 1,132	* 1,124	* 10,483	**	**		
18 under 26	2,551,446	2,225,864	43,903	491,514	8,959	5,928	12,241	5,195	** 844	** 29		
26 under 35	5,971,195	7,030,639	102,776	2,428,265	166,143	266,099	27,508	8,495	1,951	511		
35 under 45	6,050,819	7,471,098	251,751	14,555,139	465,511	784,364	36,430	20,113	7,519	11,122		
45 under 55	2,808,903	2,985,820	388,363	18,691,819	500,793	868,520	74,328	18,184	13,439	13,621		
55 under 65	638,918	603,774	351,830	15,146,688	273,811	453,883	76,928	19,199	19,237	97,486		
65 and over	119,913	94,399	314,331	13,633,979	48,130	88,765	89,224	13,599	47,343	22,323		
	Tax payments—continued											
	Health coverage credit		Refundable credit for prior year minimum tax		Recovery rebate credit		First time homebuyer credit, refundable portion				Eamed income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	8,749	23,039	288,093	2,508,066	27,841,723	11,794,780	934,372	4,418,454	21,743,355	44,280,360		
Under 18	--	--	* 545	* 144	69,542	27,036	* 2,004	* 7,591	13,869	27,734		
18 under 26	--	--	505	693	7,410,864	2,868,578	213,976	1,066,066	3,437,269	7,825,199		
26 under 35	--	--	1,858	4,228	5,955,788	2,398,693	360,569	1,613,047	6,616,687	13,787,529		
35 under 45	* 142	* 845	38,986	299,922	5,162,671	2,417,668	187,816	911,264	5,892,877	12,674,283		
45 under 55	* 2,443	* 3,522	86,342	690,054	3,996,273	1,802,834	112,374	519,825	3,949,541	7,319,336		
55 under 65	3,991	14,143	81,121	1,001,448	2,598,990	1,204,173	39,228	196,156	1,531,306	2,115,555		
65 and over	* 2,173	* 4,529	78,737	511,577	2,647,595	1,075,797	18,405	104,506	301,805	510,724		
	Overpayment											
	Total		Refunded		Credited to 2009 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	114,698,578	378,739,410	111,683,923	324,121,135	4,861,285	54,618,276	22,714,746	100,277,626	6,355,592	1,222,944		
Under 18	1,883,563	716,634	1,828,738	565,718	68,841	150,916	372,014	277,223	29,723	2,040		
18 under 26	21,182,374	31,559,201	21,108,535	31,232,661	99,917	326,540	1,566,144	1,258,461	147,392	11,430		
26 under 35	21,512,815	67,924,507	21,402,277	66,325,184	170,205	1,599,323	2,342,138	6,261,015	555,067	76,000		
35 under 45	22,585,351	90,769,053	22,329,990	83,310,738	401,333	7,458,315	3,583,037	18,556,521	1,043,317	236,767		
45 under 55	20,841,373	82,359,293	20,345,452	69,138,600	765,624	13,220,693	4,984,807	27,782,322	1,527,870	367,851		
55 under 65	14,466,833	57,334,282	13,859,234	43,910,009	992,986	13,424,273	4,614,693	24,124,885	1,439,560	292,024		
65 and over	12,226,270	48,076,441	10,809,697	29,638,225	2,362,380	18,438,215	5,251,914	22,017,200	1,609,653	236,833		

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

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

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

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

Section 4

Explanation of Terms

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

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2008 to reflect changes in the law.

Additional Child Tax Credit

(line 66, Form 1040)

See “Child Tax Credit.”

Additional Standard Deduction

(line 39a, and included in line 40, Form 1040)

See “Standard Deduction.”

Additional Taxes

(line 44b, Form 1040)

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

Adjusted Gross Income Less Deficit

(line 37, Form 1040)

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

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;

- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Cancelled debts;

Some reported income was fully or partially excluded from total income for 2008. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a

- taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

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

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

A deficit occurred if the allowable exclusions

and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

Adjusted Gross Income or Loss

See “Adjusted Gross Income Less Deficit.”

Adjustments

See “Statutory Adjustments.”

Adoption Credit Δ

(line 53b, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2007 for an adoption that was not final at the end of 2007, or for qualified expenses paid in 2008, for an adoption that was final in or before 2008. The credit could have been as much as \$11,650 for each child.

Advance Earned Income Credit Payments

(line 60a, Form 1040)

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

Alimony Paid

(line 31a, Form 1040)

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

Alimony Received

(line 11, Form 1040)

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

All Other Taxes

(lines 57, 58, 59, 60b, 61 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit, credit for employer provided child care facilities, alternative motor vehicle credit and the alternative fuel vehicle refueling credit; social security and Medicare taxes on tip income and wages, penalty tax on qualified retirement plans; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; section 72 penalty taxes; excise tax on stock compensation from an expatriated corporation; an additional tax on income from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; and the statistics included tax from recapture of education credits. This differs slightly from the “other taxes” portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item that is not included in all other taxes but instead is included in “total income tax” is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

Alternative Minimum Tax Δ

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax to ensure that a minimum amount of income tax was paid by taxpayers who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which reduced

an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 29, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$69,950. The maximum amount for a single or head of household taxpayer was \$46,200, and for a married couple filing separately, \$34,975. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$297,300. For joint returns the range was \$150,000 to \$429,800, and for married couples filing separately, the range was \$75,000 to \$214,900.

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

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

Alternative Motor Vehicle Credit Δ

(included in line 54c, Form 1040)

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

- Advanced lean burn technology vehicle,
- Qualified hybrid vehicle,
- Qualified alternative fuel vehicle,
- Qualified fuel cell vehicle, and
- Qualified plug-in electric drive motor vehicle.

Archer Medical Savings Account Deduction Δ

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,885 (\$4,350 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA's and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

Basic Standard Deduction

(included in line 40, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses

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

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2010 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(included in line 21, Form 1040)

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

Capital Assets

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

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

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

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

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

Capital Gains and Losses

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

Casualty or Theft Loss Deduction, Nonbusiness Δ

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. For 2008, casualty or theft losses that occurred in the Kansas or Midwestern disaster areas were not subject these limitations. (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

Certain business expenses of reservists, performing artists, and fee-basis government officials

(line 24, Form 1040)

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

Child Care Credit

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or

any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

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

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

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

Child Tax Credit Δ

(line 52, Form 1040)

A credit was allowed for each qualifying child under 19 (or under 24 and a student). To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, bother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece), for whom the taxpayer claims a dependent exemption. Taxpayers, who could not claim children as a dependent exemption, may have been able to claim them for the child tax credit, using Form 8901. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and

\$75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 66, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded \$8,500. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit. Taxpayers in the Midwestern disaster area had the option to use 2007 earned income to figure the additional child tax credit.

Contributions Deduction Δ

(lines 16-19, Schedule A)

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

Taxpayers were able to make a tax free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution. For 2008, cash contributions paid to organizations for relief efforts in the Midwestern disaster area were not subject to the overall limitation on itemized deductions or the 50 percent AGI income limitation.

Credit for Federal Tax on Gasoline and Special Fuels

(line 68b, Form 1040)

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

Credit for the Elderly or Disabled

(line 49, Form 1040)

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

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

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

Credit from Regulated Investment Companies

(line 68a, Form 1040)

Taxpayers were required to include in total

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

Credit to 2009 Estimated Tax

(line 74, Form 1040)

This amount was the part of the overpayment of 2008 tax which taxpayers specifically requested to be credited to their estimated tax for 2009. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 27, Form 1040)

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

Dividends Δ

(lines 9a and 9b, Form 1040)

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

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met

certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent. New for 2008, the 5 percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10 percent or 15 percent rate) was reduced to zero.

Domestic Production Activities Deduction

(line 35, Form 1040)

A taxpayer could have deducted up to 6 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, exchange. Other dispositions were also deductible, such as tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States.

Earned Income Credit Δ

(line 64a, Form 1040)

The earned income credit (EIC) for 2008 was a maximum of \$2,917 for one qualifying child, \$4,824 for two or more qualifying children, and \$438 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$33,995 (\$38,646 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$36,995 for one child and \$41,646 for two or more children. To be eligible for the

credit without children, the taxpayer must have had earned income and adjusted gross income less than \$12,880 (\$15,880 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$2,950 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion. Taxpayers in the Midwestern disaster area could have elected to use their 2007 earned income to figure the 2008 EIC.

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

Earned Income Credit, Refundable Portion

See “Earned Income Credit.”

Earned Income Credit Used to Offset Income Tax Before Credits

See “Earned Income Credit.”

Earned Income Credit Used to Offset Other Taxes

See “Earned Income Credit.”

Education Credits Δ

(line 50, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$48,000 and \$58,000 (\$96,000 and \$116,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,200 of qualified tuition and related expenses and 50 percent credit of the next \$1,200 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return. For 2008, education credits were expanded for students attending an eligible educational institution in the Midwestern disaster area. The Hope credit was increased to 100 percent of the first \$2,400 and 50 percent of the next \$2,400. The Lifetime Learning credit was also increased from 20 percent to 40 percent of the first \$10,000 of eligible expenses.

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000

and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Educator Expenses

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2008, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 37, Schedule E, Part III)

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

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

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

Estate or Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(line 63, Form 1040)

This figure represents the total of the tax payments made for 2008 using Form 1040-ES, and any overpayment from the taxpayer's 2007 return that was applied to the 2008 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2008, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2008, or (b) 100 percent of the tax shown on Form 1040 for 2007 (110 percent of the tax shown on Form 1040 for 2007 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Social Security Taxes**Withheld Δ**

(line 65, Form 1040)

If a taxpayer earned more than \$102,000 in total wages from two or more employers in 2008, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$3,500 deduction was allowed for each exemption claimed if adjusted gross income was less than \$119,975. In general, an exemption was allowed for each taxpayer and dependent shown on a

return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2008:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19 or a full-time student under age 24 or any age and was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2008;
- 4) The individual lived with the taxpayer for more than half of 2008;
- 5) The individual met certain citizenship requirements;
- 6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced to two-third of the full amount. For single taxpayers, the phaseout began at \$159,950 and was completed at \$282,450; for married persons filing jointly and surviving spouses, the phaseout began at \$239,950 and was completed at \$362,450; for heads of household, the phaseout began at \$199,950 and was completed at \$322,450; and for married persons filing separately, the phaseout began at \$119,975 and was completed at \$181,225. The taxpayer may have been able to claim an additional exemption amount of \$500 per person (up to \$2,000) if they provided housing to a person displaced from their home in a Midwestern disaster area.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by

the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

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

Farm Rental Net Income or Loss

(line 40, Schedule E)

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

Farm Rental Net Income Less Loss

See “Farm Rental Net Income or Loss.”

Filing Status

See “Marital Filing Status.”

First-Time Homebuyer Credit Δ

(line 69, Form 1040)

New for tax year 2008, a taxpayer may have claimed this credit if they bought a home after April 8, 2008, and before December 1, 2009, and did not own a main home during the prior 3 years. Taxpayers were allowed to claim this credit in tax year 2008 or 2009 and if their modified adjusted gross income was below \$95,000 (\$170,000 if married filing jointly). For homes purchased in 2008, the credit operates much like an interest-free loan. Taxpayers generally had to repay the credit over a 15-year period. For homes purchased

in 2009, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

Foreign-Earned Income Exclusion Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$87,600 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer’s total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also “Other Income.”)

Foreign Housing Deduction Δ

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was generally limited to \$26,280. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2008.

Foreign Tax Credit

(line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the

amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2008 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

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

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. The Form 1040A could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2008 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from

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

Gambling Loss Deduction

(included in line 28, Schedule A)

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

General Business Credit Δ

(line 54a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- credits for affected Midwestern disaster area employers,
- mine rescue team training credit,

- agricultural chemicals security credit,
- credit for employer differential wage payments,
- carbon dioxide sequestration credit,
- the community development corporation credit, and
- the credit from electing large partnerships,

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

For 2008, part II of the general business credit was expanded to accommodate all of the general business credits that are allowed against alternative minimum tax.

General Sales Tax Deduction

See “Sales Tax Deduction.”

Health Coverage Credit (formerly Health Insurance Credit)

(line 68d, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2008 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The

deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,900 (\$5,800, if family coverage). These limits were \$900 higher if the taxpayer was age 55 or older (\$1,800 higher if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution that was made directly by the trustee of the taxpayer’s IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee’s HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See “Interest Paid Deduction.”

Household Employment Taxes Δ

(line 60b, Form 1040)

Taxpayers paying domestic employees more than \$1,600 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See “Modified Taxable Income.”

Income Tax After Credits Δ

(line 56 minus part or all of line 64a, 68c, 69, and 70 Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit, first-time homebuyer credit, refundable prior year minimum tax credit and the recovery rebate credit which did not result in a negative tax. The portion of the earned income credit and first-time homebuyer credit were included in the total credits as “earned

income credit used to offset income tax before credits,” and “first-time homebuyer credit used to offset income tax before credits.” Any tax remaining after subtraction of all credits and the credits mentioned above, was tabulated as “income tax after credits.”

Income Tax Before Credits

(line 46, Form 1040)

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

Income Tax Withheld

(line 62, Form 1040)

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

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

Individual Retirement Arrangement (Deductible) Payments Δ

(line 32, Form 1040)

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

Taxpayers not covered by an employment retirement plan may have been able to deduct all

contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$85,000 and \$105,000 of modified AGI for married persons filing jointly and surviving spouses; between \$53,000 and \$63,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$159,000 and \$169,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,000 (\$6,000 if age 50 or older). Married couples filing a joint return could contribute up to \$5,000 (\$6,000 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$10,000 (\$12,000 if age 50 or older) for a year. A taxpayer may have been able to deduct an additional \$3,000 if they were a participant in a 401(k) plan and their employer was in bankruptcy in an earlier year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date

of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization where the taxpayer was at least 70 ½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. New in 2008, qualified disaster recovery assistance distributions were not subject to the additional 10 percent tax on early distributions by taxpayers affected by the Kansas and Midwestern disasters.

Interest Paid Deduction

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

The rules for deducting home mortgage interest for 2008 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately)

of mortgages on their main or second home other than to buy, build, or improve that home.

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

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 14, Schedule A)

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

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

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

Long-Term Capital Gain or Loss

(line 15, Schedule D)

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

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

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

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

Long-Term Loss Carryover

(line 14, Schedule D)

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

Marginal Tax Rates

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

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

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

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one’s spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the

tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2006 or 2007, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

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

Medical and Dental Expenses Limitation

(line 3, Schedule A)

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

Medical Savings Account Deduction

See “Archer Medical Savings Account Deduction.”

Minimum Tax Credit Δ

(line 54b, Form 1040)

A minimum tax credit could be taken for 2008 by certain taxpayers who paid alternative minimum tax for 2007 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2008, the excess could be carried

forward to later years. A refundable credit was available to a taxpayer with credit carryforward from 2005 or earlier. (see also “refundable prior-year minimum tax credit.”)

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

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

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 21-27, Schedule A)

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

Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also “Gambling Loss Deduction,” “Limited Miscellaneous Deductions,” and “Miscellaneous Deductions Other Than Gambling.”)

Modified Taxable Income

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

rate, as well as the parent’s taxable income.

For prior year returns included in the 2008 statistics, a modified taxable income was calculated by using the tax rate schedule for 2008 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

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

Moving Expenses Adjustment

(line 26, Form 1040)

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

Net Capital Gain Less Loss in AGI

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

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

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

Net Operating Loss Δ

(included in line 21, Form 1040)

Net operating loss was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to

the AGI for the current year and carried forward up to 20 years. New for 2008, taxpayers could have chosen a 3, 4 or 5 year carryback period for part of their net operating loss that was an eligible small business loss. (See also "Other Income.")

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

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

Nondeductible Passive Losses

(calculated on Form 8582)

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

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nontaxable Combat Pay Election

(line 64b, Form 1040)

For Tax Year 2008, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

One-Half of Self-Employment Tax

See "Deduction for Self-Employment Tax."

Ordinary Dividends

(line 9a, Form 1040)

See "Dividends."

Other Adjustments

(included in line 36, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA's, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and non-qualified dividends from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2008) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Income Less Loss

See "Other Income."

Other Payments

(line 68, Form 1040)

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

Other Tax Credits

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

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

Other Taxes Deduction

(line 8, Schedule A)

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

Overpayment

(line 72, Form 1040)

An overpayment of tax occurred when “total tax payments” exceeded “total tax.” Overpayments included the amount of any “refundable portion of the earned income tax credit.” An overpayment could be refunded or credited toward the estimated tax for the following year. (See also “Credit to 2009 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 73a, Form 1040)

See “Overpayment” and “Refund.”

Parents’ Election to Report Child’s Interest and Dividends Δ

(calculated on Form 8814)

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

- was under age 19 (or under 24 if full time student) on January 1, 2009;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2008 that was more than \$900 but less than \$9,000;
- did not file a joint return;
- had no estimated tax payments for 2008;
- did not have any overpayment of tax shown on his or her 2007 return applied to the 2008 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

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

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

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

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

Partnership and S Corporation Net Income Less Loss

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

Passive Activity Losses

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

Payment with Request for Extension of Filing Time

(line 67, Form 1040)

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

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

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

Penalty Tax on Qualified Retirement Plans

(line 59, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of \$5,000, \$10,000 if married filing jointly,

or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

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

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

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

Personal Property Taxes Deduction

(line 7, Schedule A)

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

Predetermined Estimated Tax**Penalty**

(line 76, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 75 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2008 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

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

Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

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

Real Estate Tax and Net Disaster Loss Deduction Δ

(line 39c, and included in line 40, Form 1040)

New for 2008, a taxpayer could have increased their standard deduction by the amount they paid for certain state and local real estate taxes and their net disaster loss. A taxpayer could have increased their standard deduction by the state and local real estate taxes paid, up to \$500 (\$1,000 if married

filing jointly). The real estate taxes must be taxes that would have been deductible on Schedule A if a taxpayer had itemized their deductions. A taxpayer's net disaster loss was figured by taking their personal casualty losses from a federally declared disaster minus any personal casualty gains. (See also "Standard Deduction.")

Real Estate Taxes

(line 6, Schedule A)

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

Recapture Taxes

(included in line 61, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Recovery Rebate Credit Δ

(line 70, Form 1040)

A taxpayer was able to take this credit only if they had not received an economic stimulus payment in tax year 2007 or their economic stimulus payment was less than \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child the taxpayer had for 2008. This credit was figured like the economic stimulus payment the previous year except the amounts were based on tax year 2008 instead of tax year 2007. The maximum credit was \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child.

Refund

(line 73a, Form 1040)

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

Refund Credited to Next Year

(line 74, Form 1040)

See "Credit to 2009 Estimated Tax."

Refundable prior-year minimum tax credit

(line 68c, Form 1040)

A refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2005 or earlier years. The taxpayer could have qualified for the refundable credit for part or the entire unused amount, even if the total amount of the 2008 credit exceeds the tax liability amount.

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, or had foreign-earned income exclusion, then they were not considered as regular tax computations.

Rent and Royalty Net Income

(lines 24, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a positive amount it was considered rent and royalty net income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss

(lines 25, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a negative amount it was considered rent and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of

previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

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

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

Rent Net Income Less Loss

See "Rent Net Income or Loss."

Residential Energy Credit Δ

(line 53c, Form 1040)

A taxpayer could have received a 10 percent credit for buying qualified energy efficiency improvements for their main home. The maximum credit for all tax years was \$500 and no more than \$200 of the credit could have been attributable to expenses for windows. For 2008, the nonbusiness energy property credit expired, leaving only the business portion of the credit for Tax Year 2008.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$26,500 (\$39,750 if head of household, \$53,000 if married filing jointly).

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs Roth IRAs were generally used for retirement. Unlike traditional

IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$5,000 (\$6,000 if age 50 or older), \$10,000, (\$10,000, or \$12,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$159,000 and \$169,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$101,000 and \$116,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

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

Royalty Net Income or Loss

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

Net royalties consisted of gross royalties less

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

Royalty Net Income Less Loss

See "Royalty Net Income or Loss."

S Corporations

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

Salaries and Wages

(line 7, Form 1040)

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

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;

- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

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

Sales of Capital Assets, Net Gain or Loss Δ

(line 13, Form 1040)

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

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

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

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

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

The maximum rate for most long-term net capital gains was 15 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 15-percent, 25-percent, or 28-percent. For 2008, the 5-percent tax rate on qualified dividends and net capital gains was reduced to zero.

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

Sales of Capital Assets Reported on Schedule D

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

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

(line 14, Form 1040)

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

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar

properties; and
 (4) amounts resulting from certain
 “involuntary conversions,” including net
 losses from casualty and theft.

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

Sales Tax Deduction

(line 5b, Schedule A)

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

Saver’s Credit

See “Retirement Savings Contribution Credit.”

Schedule D Capital Gain Distributions

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

Self-Employed Health Insurance Deduction

(line 29, Form 1040)

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

Self-Employment Tax Δ

(line 57, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2008 was \$102,000. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also “Total Tax Liability.”)

Short-Term Capital Gain or Loss

(line 7, Schedule D)

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

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

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

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

Short-Term Loss Carryover

(line 6, Schedule D)

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

Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross income” and appear as a separate class in most basic tables. The absence of a class labeled “no adjusted gross income” indicates that any deficit or break-even returns in a table were included in the lowest income size class. (See “Adjusted Gross Income Less Deficit.”)

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a “tier 1 railroad retirement benefit” that was equivalent to a social security benefit. Social security benefits were not taxable unless

the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Social Security and Medicare Taxes Δ

For 2008, the maximum wages subject to social security tax (6.2%) increased to \$102,000. All wages were subject to medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 58a, Form 1040)

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

Standard Deduction Δ

(included in line 40, Form 1040)

For 2008, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,050 or \$1,350 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,450;

Each taxpayer 65 or over or blind was allowed an additional \$1,350 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$10,900;

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

Married, filing separately

Basic deduction of \$5,450;

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

Head of Household

Basic deduction of \$8,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,350 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$900 or the dependent's earned income plus \$300 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind. Included in total standard deduction are the real estate tax and net disaster loss deduction claimed by nonitemizers.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2007 that was paid or deducted before 2007, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local income taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state

and local income tax withheld from their salary during 2008; had paid state and local income taxes directly during 2008 for a prior year, or had made mandatory contributions to specific state disability funds. (See also “Taxes Paid Deduction.”)

State and Local Taxes

(line 5, Schedule A)

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

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2008, statutory adjustments included educator expenses, certain business expenses of certain reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deduction for clean-fuel vehicles, performing-arts-related expenses, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. If not listed separately, these amounts are included in the “Other Adjustments” category in the statistics.

Student Loan Interest Deduction Δ

(line 33, Form 1040)

For 2008, eligible taxpayers were allowed

to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$55,000 to \$70,000 (\$115,000 to \$145,000 for taxpayers filing a joint return).

Tax Credits

See “Total Tax Credits.”

Tax Due at Time of Filing

(line 75, Form 1040)

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

Tax from Recomputing Prior-Year Investment Credit

(included in line 61, Form 1040)

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

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2008 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below \$8,025 for single filers and married persons filing separately; \$16,050 for joint filers or surviving spouses; and \$11,450 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$32,550 for single filers; \$65,100 for joint filers or surviving spouses; \$32,550 for married persons filing separately; and

\$43,650 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$78,850 for single filers; \$131,450 for joint filers or surviving spouses; \$65,725 for married persons filing separately; and \$112,650 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$164,550 for single filers; \$200,300 for joint filers or surviving spouses; \$100,150 for married persons filing separately; and \$182,400 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$357,700 for single filers, joint filers, or surviving spouses and heads of households and \$178,850 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment income that exceeded \$1,800, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,800 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,800 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$900 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

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

Tax Payments Δ

(lines 62, 63, 65, 67, 68, 71, Form 1040)

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

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2007 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

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

Although the earned income credit and first-time homebuyer credit were included with tax payments on the tax return itself (line 64a and 69, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit," and "First-Time Homebuyer Credit.") Also, the additional child credit, recovery rebate credit and the refundable prior-year minimum tax credit were included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 76, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 22, Schedule A)

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

Tax Rates, Tax Rate Classes

See “Tax Generated.”

Tax Withheld

(line 62, Form 1040)

See “Income Tax Withheld.”

Tax-Exempt Interest

(line 8b, Form 1040)

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

Taxable and Nontaxable Returns

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

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

any other credits.

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

Taxable Income

(line 43, Form 1040)

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

Taxable Interest (Received)

(line 8a, Form 1040)

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

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See “Pensions and Annuities.”

Taxable Social Security Benefits

(line 20b, Form 1040)

See “Social Security Benefits.”

Taxes Paid Deduction

(lines 5-9, Schedule A)

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

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

Total Income

(line 22, Form 1040)

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

Total Income Tax

(line 56 + any Form 4970 tax on line 61 - line 64a - line 68c - line 69 - line 70, limited to zero, on Form 1040)

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

Total Itemized Deductions Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for

mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$159,950 (\$79,975 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$159,950 (\$79,975) or b) 80 percent of the non-exempt deductions. For tax year 2008, the reduction amount was then divided by 1.5 and subtracted from the original reduction amount. For tax years 2006 and 2007, however, the reduction amount was divided by 3 and subtracted. As a result, the amount by which the deduction was reduced was 1/2 of the amount of the reduction that would have applied for 2006 and 2007 and 1/3 of the amount that would have otherwise applied (for 2005 and previous years).

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

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

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

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

Total Statutory Adjustments

(line 36, Form 1040)

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

Total Tax Credits Δ

(lines 55, 64a, 68c, 69 Form 1040)

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

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) mortgage interest credit;
- (8) adoption credit
- (9) residential energy credit;
- (10) general business credit;
- (11) minimum tax credit;
- (12) District of Columbia first time homebuyers credit;
- (13) qualified electric vehicle credit;
- (14) alternative fuel vehicle refueling property credit;
- (15) alternative motor vehicle credit;
- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits
- (18) first-time homebuyer (FTHC) credit used to offset income tax before credits
- (19) recovery rebate credit used to offset income tax before credits;
- (20) refundable prior year minimum tax credit used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after

credits. For the statistics, the portion of the EIC and FTHC that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits,” and “first-time homebuyer credit used to offset income tax before credits.” Any remaining EIC or FTHC amount could be refunded or applied to other taxes, and is classified separately as “earned income credit refundable portion,” and “first-time homebuyer credit refundable portion,” or “earned income credit used to offset other taxes,” and “first-time homebuyer credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit, recovery rebate credit and refundable prior year minimum tax credit – see “Child Tax Credit,” “Recovery Rebate Credit,” and “Refundable Prior Year Minimum Tax Credit.”) or used to offset any other taxes.

Total Tax Liability Δ

(line 61 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, additional tax on HSA and MSA distributions, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, Indian employment credit, new market credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, and interest on tax due on installment income from sale of residential lots and timeshares. These taxes were then reduced by the earned income credit used to offset all other taxes, first-time homebuyer credit, recovery rebate credit and the refundable prior year minimum tax

credit, limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

Type of Tax Computation

(line 44, Form 1040)

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

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, returns are included with regular tax. (See also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 19 (See also table 3.1A); and

- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 0, 15, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

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

Unreimbursed Employee Business Expenses

(line 21, Schedule A)

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

Section 6

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Classified by:	
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<ul style="list-style-type: none"> Educator expenses <ul style="list-style-type: none"> Classified by: <ul style="list-style-type: none"> Age 1.5 Marital status..... 1.3 Size of adjusted gross income..... 1.4 Definition pg 143 Reported on: <ul style="list-style-type: none"> Returns with itemized deductions <ul style="list-style-type: none"> Classified by marital status 2.2 Time Series, 2004-2008 A 	<ul style="list-style-type: none"> Exemptions <ul style="list-style-type: none"> Classified by: <ul style="list-style-type: none"> Age 1.5 Marital status..... 2.4 Size of adjusted gross income..... 1.4 Type of exemption 2.3 Definition pg 144 Reported on: <ul style="list-style-type: none"> Returns with itemized deductions 2.1 <ul style="list-style-type: none"> Classified by age 2.6 Time Series, 2004-2008 A
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<ul style="list-style-type: none"> Employee business expenses (See Unreimbursed employee business expenses) 	
<ul style="list-style-type: none"> Estate and trust net income or loss <ul style="list-style-type: none"> Classified by: <ul style="list-style-type: none"> 1979 income concept B Age 1.5 Marital status..... 1.3 Size of adjusted gross income..... 1.4 Definition pg 143 Reported on: <ul style="list-style-type: none"> Returns with intemized deductions 2.1 <ul style="list-style-type: none"> Classified by: <ul style="list-style-type: none"> Age 2.6 Marital status..... 2.2 	
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	<ul style="list-style-type: none"> Farm net income or loss <ul style="list-style-type: none"> Classified by: <ul style="list-style-type: none"> Age 1.5 Marital status..... 1.3 Size of adjusted gross income..... 1.4 Definition pg 144 Reported on: <ul style="list-style-type: none"> Returns with itemized deductions 2.1 <ul style="list-style-type: none"> Classified by:

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Marital status.....	2.2	Definition	pg 145
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Marital status.....	1.3	Marital status.....	1.3
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Type of exemption	2.4
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and modified taxable income	3.4
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Income tax less credits

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Marital status.....	1.3
Size of adjusted gross income.....	1.4
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Returns with itemized deductions	
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Marital status.....	1.3
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Age.....	2.6
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Age.....	2.6

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Type of interest paid deduction.....	2.1

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(See Taxable interest received)

Interest, tax-exempt

(See Tax-exempt interest)

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(See Interest paid deduction)

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Classified by:	
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Itemized deductions

(See Total itemized deductions and also specific type)

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J**Joint returns of married persons**

(See also Marital filing status)

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Each rate at which tax was computed.....	3.6
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Sources of income.....	1.3
Type of exemption.....	2.4
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Returns with itemized deductions	
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K**Keogh retirement plan**

(See Payments to a Keogh plan)

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L**Long-term capital gain or loss**

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

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Returns with modified		Classified by:	
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Classified by:		Classified by:	
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Definition	pg 152
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Returns with itemized deductions	2.1
Number of exemptions	
Classified by:	
Age	1.5
Size of adjusted gross income	1.4
Type of exemption and marital status	2.4
Type of exemption and size of AGI	2.3
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Age	2.6
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Classified by:	
Age	1.5
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Age	2.6
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 (See Contributions deduction)

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 (See also Credit to 2009 estimated tax)
 Credited to 2009 estimated tax:
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Parent exemptions

(See Exemptions)

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 Reported on:
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Classified by:
 1979 income concept B
 Age 1.5
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Reported on:
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Classified by:
 Age 1.5
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Classified by:
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1979 income concept B

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Age 2.6

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(See Exemptions)

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(See Interest paid deduction)

Personal interest paid

(See Interest paid deduction)

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(See also Taxes paid deduction)

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Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

Primary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

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Age 1.5

Marital status 1.3

Size of adjusted gross income 1.4

Reported on:

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Q**Qualified dividends**

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Classified by:

1979 income concept B

Age 1.5

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Reported on:

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Classified by:

Age 2.6

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Reported on:

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Classified by:

Age 2.6

R**Real estate tax and net disaster loss deduction**

Changes in law pg 13

Classified by:

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Marital status 1.3

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Real estate taxes

(See also Taxes paid deduction)

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Classified by:

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Refund

(See also Overpayment refunded)

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Refund credited to next year

(See also Credit to 2009 estimated tax)

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Classified by:

Age 3.7

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Classified by:

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Classified by:

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Classified by:

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Classified by:

Age 1.5

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Classified by:

Age 3.7

Marital status 1.3

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Reported on:

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(Saver's credit)

Classified by:

Age 3.7

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Classified by marital status 2.2

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Classified by:

Size of AGI and 1979 income concept B

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Royalty net income or loss

Classified by:

Age 1.5

Size of adjusted gross income 1.4

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S**S corporation**

(See partnership and S Corporation net income or loss)

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Classified by:

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Short-term capital gain or loss

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

Classified by:

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Short-term gain or loss from other forms

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

Classified by:

Age.....	1.5
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Short-term loss carryover

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

Classified by:

Age.....	1.5
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Single persons, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed	3.6
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Type of exemption	2.4

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Classified by marital status	2.2

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Classified by:

1979 income concept	B
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Reported on:

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Returns with total income tax

Type of exemption

Social security and Medicare tax on tip income

Classified by:

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Time Series, 2004-2008	A

Social security benefits

Benefits in adjusted gross income:

Classified by:

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Returns with itemized deductions

Classified by:

Age.....	2.6
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Sources of data

(See description of sample)

Sources of income

(See also specific type)

Classified by:

Age.....	1.5
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Reported on:

Returns with itemized deductions

Classified by:

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Spouse IRA

Times Series, 2004-2008.....

Standard deduction

(See also Basic and additional standard deductions)

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Classified by:

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		Type of exemption	2.4
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		Classified by:	
		Age.....	1.5
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		Time Series, 2004-2008	A
		Taxable income	
		Classified by:	
		1979 income concept	B
		Accumulated size of AGI.....	1.1
		Age.....	1.5
		Marital status.....	1.2, 1.3
		Size of AGI	1.1, 1.2, 1.4, 3.5
		Tax generated at specific rate	3.5
		Definition	pg 163
		Reported on:	
		Returns with itemized deductions.....	2.1
		Classified by:	
		Age.....	2.6
		Marital status.....	2.2
		Time Series, 2004-2008	A
Statutory adjustments			
(See also specific type)			
Classified by:			
1979 income concept	B		
Age.....	1.5		
Marital status.....	1.3		
Size of adjusted gross income.....	1.4		
Definition	pg 161		
Reported on:			
Returns with itemized deductions.....	2.1		
Classified by:			
Age.....	2.6		
Marital status.....	2.2		
Time Series, 2004-2008	A		
Type of adjustment.....	1.4, 1.5		
Student loan interest deduction			
Classified by:			
Marital status.....	1.3		
Definition	pg 161		
Reported on:			
Returns with itemized deductions			

Taxable interest

- Classified by:
 - 1979 income concept B
 - Age 1.5
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definition pg 163
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by:
 - Age 2.6
 - Marital status 2.2
 - Time Series, 2004-2008 A

Taxable pensions and annuities

- Time Series, 2004-2008 A

Taxable returns

(See also Nontaxable returns)

- Classified by:
 - Accumulated size of AGI 1.1
 - Size of AGI 1.1, 1.2, 1.4, 2.3, 3.3
- Reported on:
 - Returns with itemized deductions 2.1

Taxable social security

- Time Series, 2004-2008 A

Tax credits

(See also specific type)

- Classified by:
 - 1979 income concept B
 - Age 3.7
 - Marital status 1.3
 - Size of adjusted gross income 3.3
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by:
 - Age 2.6
 - Marital status 2.2
 - Returns with modified taxable income 3.1
 - Time Series, 2004-2008 A
 - Type of credit 3.3, 3.7

Tax due at time of filing

- Classified by:
 - Age 3.7
 - Marital status 1.3
 - Size of adjusted gross income 3.3

- Definition pg 161
- Reported on:
 - Returns with itemized deductions
 - Classified by marital status 2.2
 - Time Series, 2004-2008 A

Taxes paid deduction

- Classified by:
 - Marital status 1.3
- Definition pg 164
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by:
 - Age 2.6
 - Marital status 2.2
 - Type of taxes paid deduction 2.1

Tax generated

- Classified by:
 - Each rate at which tax was computed 3.6
 - Marginal tax rate 3.4
 - Marital status 3.4
 - Size of adjusted gross income 3.5
 - Tax generated at specified rate 3.5
- Definition pg 161
- Reported on:
 - Returns with modified taxable income 3.1

Tax items

(See also specific type)

- Classified by:
 - 1979 income concept B
 - Accumulated size of AGI 1.1
 - Age 1.5, 3.7
 - Marital status 1.3
 - Size of AGI 1.2, 1.4, 3.3
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by:
 - Age 2.6
 - Marital status 2.2
 - Returns with modified taxable income 3.1
 - Time Series, 2004-2008 A

Tax liability

- Classified by:
 - Age 3.7
 - Marital status 1.3

Size of adjusted gross income.....	3.3
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2004-2008	A

Tax payments

(See also specific type)

Classified by:

Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition	pg 162

Reported on:

Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2004-2008	A

Tax penalty

(See also Predetermined estimated tax penalty)

Definition	pg 162
Time Series, 2004-2008	A

Tax preparation fee

(See also Miscellaneous itemized deductions)

Definition	pg 163
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Tax Rates

(See Income tax withheld)

Tax withheld

(See Income tax withheld)

Total credits

(See also Tax credits and total tax credits)

Time Series, 2004-2008	A
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Total income

Definition	pg 164
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Total income, net gain less loss

Time Series, 2004-2008	A
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Total income tax

As percentage of AGI.....	3.2
Type of tax computation	3.1
As percentage of taxable income	1.1
Average	1.1

Type of tax computation	3.1
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Classified by:

1979 income concept	B
Accumulated size of AGI.....	1.1
Age.....	2.6, 3.7
Each rate at which tax was computed	3.6
Marital status.....	1.2, 1.3
Number of exemptions.....	2.4
Size of AGI	1.1, 1.2, 2.1, 3.2, 3.3
Type of exemption	2.3
Definition	pg 164

Reported on:

Returns with earned income credit	2.5
Returns with itemized deductions.....	2.1

 Classified by:

Age.....	2.6
Marital status.....	2.2
Returns with modified taxable income	3.1

Total itemized deductions

Classified by:

1979 income concept	B
Age.....	1.5
Marital status.....	1.2, 1.3
Size of adjusted gross income.....	1.2, 1.4
Definition	pg 164

Limitation reported on:

Returns with itemized deductions.....	2.1
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 Classified by:

Age.....	2.6
Marital status.....	2.2

Reported on:

Returns with itemized deductions.....	2.1
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 Classified by:

Age.....	2.6
Marital status.....	2.2
Time Series, 2004-2008	A
Type of deduction	2.1, 2.6

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

Times Series, 2004-2008.....	A
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Total rent and royalty income or loss

Classified by:

Age.....	1.5
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Size of adjusted gross income.....	1.4	Unreimbursed employee business expense (See also Miscellaneous itemized deductions and employee business expense)
Definition	pg 165	
Total standard deduction (See Standard deduction)		Definition
Time Series, 2004-2008	A	Reported on:
		Returns with itemized deductions.....
		Classified by age
Total statutory adjustments (See Statutory adjustments)		
Time Series, 2004-2008	A	
Total tax credits (See Tax credits)		
Definition	pg 165	
Total tax liability (See Tax liability)		
Definition	pg 165	
Tuition and fees deduction		
Classified by:		
Age.....	1.5	
Marital status.....	1.3	
Size of adjusted gross income.....	1.4	
Definition	pg 166	
Reported on:		
Returns with itemized deductions		
Classified by marital status	2.2	
Time Series, 2004-2008	A	
Type of tax computation		
Classified by:		
Size of adjusted gross income.....	3.1	
Definition	pg 166	
U		
Unemployment compensation		
Classified by:		
Age.....	1.5	
Marital status.....	1.3	
Size of adjusted gross income.....	1.4	
Definition	pg 166	
Reported on:		
Returns with itemized deductions.....	2.1	
Classified by:		
Age.....	2.6	
Marital status.....	2.2	
Time Series, 2004-2008	A	

