

# Individual Income Tax Returns, Preliminary Data, 1991

by Edward B. Gross, Jr.

**T**axpayers filed 114.9 million U.S. individual income tax returns for Tax Year 1991, an increase of 1.1 million returns over the number filed for 1990.

Adjusted gross income less deficit totaled slightly less than \$3.5 trillion for 1991, only 1.2 percent more than the amount reported for the preceding year. This small change, together with proportionally larger increases in personal exemptions claimed and total deductions taken, as well as lower tax rates due to indexing of the tax brackets, caused total income tax to fall by more than \$3.2 billion, to \$448.2 billion. The decline in total income tax was the first since 1983.

The minimal growth in adjusted gross income reflected relatively small dollar changes in a large number of income items. Salaries and wages, the most significant portion of adjusted gross income, grew by less than half of the increase for 1990. Taxable interest, the second largest income item, declined for the first time since 1987. Taxable income from pensions and annuities and net income (less deficit) from a business or profession both had smaller growth rates for 1991 than for the previous year.

There were, however, changes of greater magnitude in a few income items. A major shift occurred in the income from sales of property other than capital assets; net gain (less loss) dropped from an overall gain of \$1.9 billion for 1990 to an overall loss of \$1.5 billion for 1991. An increase of 49.4 percent in net losses and a decrease of 24.1 percent in net gains were the main contributors to the decline. Overall, capital gains (less losses) continued a 3-year decline, dropping from \$109.9 billion to \$96.5 billion. Another large change was observed in unemployment compensation, which grew 49.8 percent.

The comparisons of data for Tax Years 1990 and 1991 in this article are based on preliminary estimates. A few income and tax items tend to be understated in preliminary estimates. As a result, comparisons based on preliminary estimates for one year and final estimates from previous years could be misleading. Comparisons based entirely on preliminary estimates, however, reduce the likelihood of misinterpretation of the data, and afford a more accurate measurement of year-to-year change. Final statistics for Tax Year 1990 are available in the historical tables at the end of this issue of the *Bulletin*.

## Adjusted Gross Income, Taxable Income and Total Income Tax

Adjusted gross income less deficit (AGI) grew more rapidly than taxable income did for 1991 (Figure A). The

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**Income tax dropped to \$448.2 billion. This was the first decline since 1983.**

small growth in taxable income and the drop in the number of taxable returns (i.e., returns with an amount reported for "total income tax") were caused by increases in total deductions and personal exemptions which were proportionally larger than the increase in AGI. The majority

of the growth in both total deductions and personal exemptions was attributable to inflation indexing (see Deductions and Changes in Law below for details). This led to a decline in total income tax, the sum of income tax after credits and the alternative minimum tax (AMT). Income tax after credits fell 0.08 percent, and the alternative minimum tax increased 62.8 percent.

The mean AGI reported on 1991 individual income tax returns was \$30,207, a rise of \$49, or 0.16 percent, over the amount for 1990; by contrast, mean AGI for 1990 was \$844, or 2.88 percent, larger than for 1989. Mean taxable income equaled \$24,588, up \$151 from 1990. Mean total income tax grew \$23, to \$5,038 per taxable return [1].

The average tax rate for 1991 (i.e., total income tax divided by AGI reported on taxable returns) was 12.9 percent, 0.3 percentage points lower than it was for 1990 (Figure B). The average tax rate increased for only three of the ten income size classes shown in Figure B, those with adjusted gross incomes of \$200,000 or more. The principal reasons for the higher average tax rates were the addition of a top marginal tax rate of 31 percent, and the limitation of certain itemized deductions (see Definitions and Changes in Law below). The lower average tax rates in the other seven AGI size classes in Figure B were mainly the result of the inflation indexing of exemption amounts, standard deduction amounts, the earned income credit and the income tax bracket boundaries.

## Selected Sources of Income

The principal components of AGI are presented in Figure C, which compares the number of returns and amounts for several income (or loss) items for 1990 and 1991. Salaries and wages grew by the largest dollar amount for 1991, \$63.3 billion. Pension and annuity income increased \$17.9 billion, and interest received fell \$17.6 billion. Excluded from Figure C are "statutory adjustments," which are subtracted in the computation of AGI (see Statutory Adjustments below).

"Total positive income" (TPI) is the sum of all positive income line items from individual tax returns. For 1991, TPI grew 1.6 percent, to reach \$3.7 billion (Figure D) [2].

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**Figure A**

## Adjusted Gross Income, Taxable Income and Total Income Tax, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
Adjusted gross income (less deficit).....	113,799	3,431,906	114,926	3,471,537	1.2
Taxable income.....	93,336	2,280,920	92,967	2,285,892	0.2
Total income tax.....	90,012 <sup>1</sup>	451,425	88,969 <sup>1</sup>	448,186	-0.7
Income tax after credits.....	89,998	450,808	88,956	447,182	-0.8
Alternative minimum tax.....	119	617	226	1,004	62.8

<sup>1</sup> The number of returns with total income tax is less than the sum of returns with income tax after credits and returns with alternative minimum tax because some returns reported both.

**Figure B**

## Number of Returns, Adjusted Gross Income and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1990 and 1991

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

Tax year, item	Total	Size of adjusted gross income									
		No adjusted gross income	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Tax Year 1991 (preliminary):..</b>											
Number of returns.....	114,926	887	31,339	25,480	17,616	21,187	14,976	2,601	668	119	52
Adjusted gross income (less deficit).....	3,471,537	-41,297	154,473	374,885	434,437	828,617	991,027	338,975	194,077	79,704	121,639
Total income tax.....	448,186	69	3,535	20,761	38,004	88,655	135,018	63,005	46,027	20,715	32,397
Tax as a percentage of adjusted gross income (less deficit).....	12.9	( <sup>1</sup> )	2.3	5.5	8.7	10.7	13.6	18.6	23.7	26.0	26.0
<b>Tax Year 1990 (preliminary):..</b>											
Number of returns.....	113,799	799	31,480	25,507	17,429	21,123	14,281	2,329	653	133	64
Adjusted gross income (less deficit).....	3,431,906	-33,272	153,682	375,522	429,965	821,266	940,565	305,813	190,873	89,284	158,208
Total income tax.....	451,425	41	3,861	22,894	39,011	90,128	132,297	58,125	44,413	21,674	38,980
Tax as a percentage of adjusted gross income (less deficit).....	13.2	( <sup>1</sup> )	2.5	6.1	9.1	11.0	14.1	19.0	23.3	24.3	24.6
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 1991 over 1990.....	-0.3	( <sup>1</sup> )	-0.2	-0.6	-0.4	-0.3	-0.5	-0.4	0.4	1.7	1.4

<sup>1</sup> Percentage not computed.

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

In contrast, the consumer price index (CPI-U) grew at an annual rate of 4.2 percent during 1991 [3]. The rate of growth of TPI for 1991 was less than that for any of the 3 previous tax years.

Nine of the sixteen sources of TPI reported on individual income tax returns increased for 1991, two fewer than for the previous year. For the second consecutive

year, unemployment compensation showed the largest percentage increase, 49.8 percent, totaling \$23.3 billion. Taxable distributions from Individual Retirement Arrangements (IRA's) and income from taxable pensions and annuities both rose significantly, 17.6 and 11.2 percent, respectively. Salaries and wages, which made up 73.3 percent of TPI for 1991, increased only 2.4 percent,

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**Figure C**

## Comparison of Total and Selected Sources of Adjusted Gross Income (Less Deficit), Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
<b>Adjusted gross income (less deficit) <sup>1</sup></b> .....	<b>113,799</b>	<b>3,431,906</b>	<b>114,926</b>	<b>3,471,537</b>	<b>39,631</b>
Salaries and wages.....	97,048	2,615,307	97,454	2,678,571	63,264
Taxable interest.....	70,564	222,994	70,396	205,431	-17,563
Dividends.....	22,921	80,119	23,257	77,218	-2,901
Business or profession net income (less loss).....	14,629	138,576	14,981	138,680	104
Net capital gain (less loss).....	14,163	109,939	14,983	96,505	-13,434
Net gain (less loss), sales of property other than capital assets.....	1,654	1,924	1,576	-1,478	-3,402
Social security benefits in adjusted gross income.....	5,133	19,949	5,421	21,789	1,840
Rent and royalty net income (less loss).....	10,084	4,757	11,037	3,388	-1,369
Partnership and S Corporation net income (less loss).....	5,664	74,322	5,257	66,216	-8,106
Estate and trust net income (less loss).....	502	3,778	458	3,528	-250
Farm net income (less loss).....	2,329	-814	2,306	-2,273	-1,459
Unemployment compensation.....	8,080	15,569	9,979	23,315	7,746
Pensions and annuities in adjusted gross income.....	17,155	160,978	18,102	178,959	17,981
Taxable Individual Retirement Arrangement distributions.....	3,561	17,581	4,028	20,674	3,093
Other net income (less loss) <sup>2</sup> .....	n.a.	-5,520	n.a.	-11,154	-5,634

n.a. - Not available.

<sup>1</sup> Includes sources of adjusted gross income not shown separately.

<sup>2</sup> "Other net income (less loss)" represents only data reported on the "other income" residual line on Form 1040, and does not include the foreign earned income exclusion.

**Figure D**

## Comparison of Total and Selected Sources of Total Positive Income, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
<b>Total positive income <sup>1</sup></b> .....	<b>n.a.</b>	<b>3,599,935</b>	<b>n.a.</b>	<b>3,658,338</b>	<b>1.6</b>
Salaries and wages.....	97,048	2,615,307	97,454	2,678,571	2.4
Taxable interest.....	70,564	222,994	70,396	205,431	-7.9
Dividends.....	22,921	80,119	23,257	77,218	-3.6
Taxable refunds of State and local income taxes.....	16,739	9,657	16,699	9,779	1.3
Alimony received.....	467	3,825	466	3,982	4.1
Business or profession net income.....	11,220	156,865	11,524	158,418	1.0
Net capital gain.....	9,152	119,344	10,398	105,123	-11.9
Net gain, sales of property other than capital assets.....	858	5,923	741	4,497	-24.1
Social security benefits in adjusted gross income.....	5,133	19,949	5,421	21,789	9.2
Rent and royalty net income.....	5,032	31,654	5,161	33,924	7.2
Partnership and S Corporation net income.....	3,042	106,628	3,048	101,565	-4.8
Farm net income.....	1,002	11,624	944	9,779	-15.9
Unemployment compensation.....	8,080	15,569	9,979	23,315	49.8
Pensions and annuities in adjusted gross income.....	17,155	160,978	18,102	178,959	11.2
Taxable Individual Retirement Arrangement distributions.....	3,561	17,581	4,028	20,674	17.6
Other net income <sup>2</sup> .....	5,325	21,918	5,224	21,302	-2.8

n.a. - Not available.

<sup>1</sup> Includes sources of income not shown separately.

<sup>2</sup> "Other net income" represents only data reported on the "other income" residual line on Form 1040.

following a gain of 5.9 percent for 1990.

Much of the \$7.7 billion growth in unemployment compensation was a consequence of higher unemployment in the United States during 1991. The number of

returns with income from unemployment compensation increased 1.7 million, or 23.5 percent. The national unemployment rate increased from 5.4 percent for 1990 to 6.7 percent for 1991 [4].

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Net gain from the sale of capital assets fell for the third consecutive year, dropping 11.9 percent, for a total decline of 34.4 percent from 1988 to 1991 [5].

### Losses

Total losses included in AGI rose to \$142.9 billion for 1991, an 8.9 percent increase over 1990 (Figure E). The largest percentage change was in the net loss from the sale of property other than capital assets, which increased 49.4 percent. Business or profession net loss was also higher, climbing 16.3 percent to \$484 million, a likely result of the continuing recession [6].

Taxpayers again sustained most of their losses through participation in partnerships and S Corporations, which accounted for 24.7 percent of the total (Figure F). Other net losses, representing the total amount reported on the "all other" residual line of Form 1040 (except the foreign earned income exclusion), were responsible for 22.7 percent of the total. The net operating loss carryforward accounted for 92.1 percent of "other" net losses.

### Statutory Adjustments

Statutory adjustments edged up 2.9 percent for 1991 (Figure G). The deduction for self-employment tax was the largest of all statutory adjustments, representing 30.5 percent of the total. Deductible payments to IRA's, despite a downward trend which began with 1986, accounted for 26.7 percent of all statutory adjustments. The self-employed health insurance deduction showed the largest percentage change for 1991, increasing 21.1 percent.

### Deductions

The aggregate amount of all standard deductions claimed rose 6.0 percent for 1991, from \$332.8 billion to \$352.8 billion (Figure H). Total deductions, the sum of the standard deductions and total itemized deductions, equaled \$811.8 billion, an increase of 3.4 percent. The rise in total deductions, which was proportionally larger than the growth in AGI, was a primary cause of the slow growth in taxable income.

The number of returns claiming a standard deduction accounted for 71.0 percent of all returns filed for 1991, and 43.5 percent of total deductions. For 1990, the same percentage of returns claimed a standard deduction, but it accounted for 42.4 percent of the total amount. The increase was due, in large part, to the fact that the aggregate amount of standard deductions grew at a higher rate than total itemized deductions. About 75 percent of the growth in total deductions was attributable to growth in total standard deductions, and about 76 percent of the growth there came from inflation indexing.

Itemized deductions were claimed on 28.2 percent of all returns filed and represented 56.5 percent of total deductions. The remaining 0.8 percent of the returns claimed neither the standard deduction nor itemized deductions, because AGI on these returns was equal to zero.

Total itemized deductions increased 1.4 percent for 1991, despite the complete elimination of the deduction for personal interest following a 5-year phase-out, and the introduction of a limitation on certain itemized deductions for individuals with AGI's exceeding certain levels (see Definitions and Changes in Law below for details). Total

**Figure E**

### Comparison of Total and Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total net losses</b> <sup>1</sup> .....	n.a.	<b>131,188</b>	n.a.	<b>142,881</b>	<b>8.9</b>
Partnership and S Corporation net loss.....	2,621	32,306	2,209	35,349	9.4
Rent and royalty net loss.....	5,052	26,897	4,949	28,211	4.8
Estate and trust net loss.....	71	416	61	484	16.3
Business or profession net loss.....	3,408	18,289	3,457	19,737	7.9
Farm net loss.....	1,327	12,438	1,361	12,052	-3.1
Net capital loss included in adjusted gross income.....	5,011	9,405	4,585	8,617	-8.3
Net loss, sales of property other than capital assets.....	796	3,999	835	5,975	49.4
Other net loss <sup>2</sup> .....	n.a.	27,438	n.a.	32,456	18.2

n.a. - Not available.

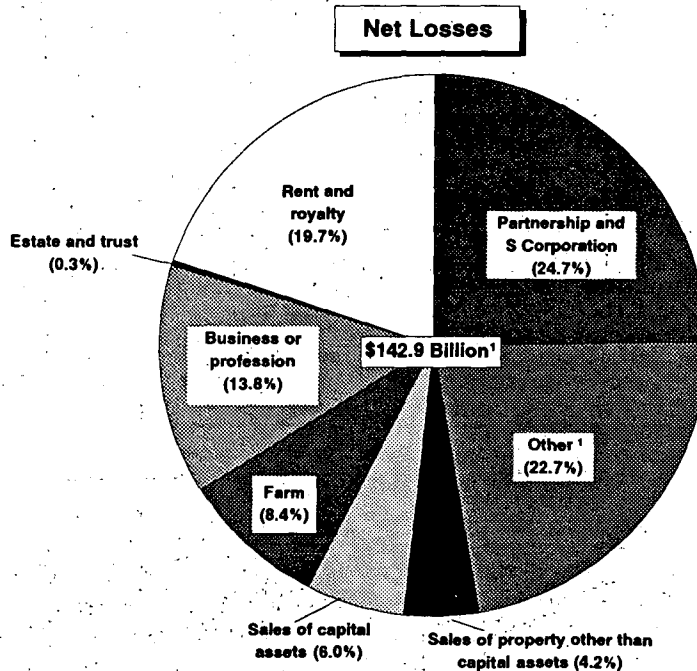
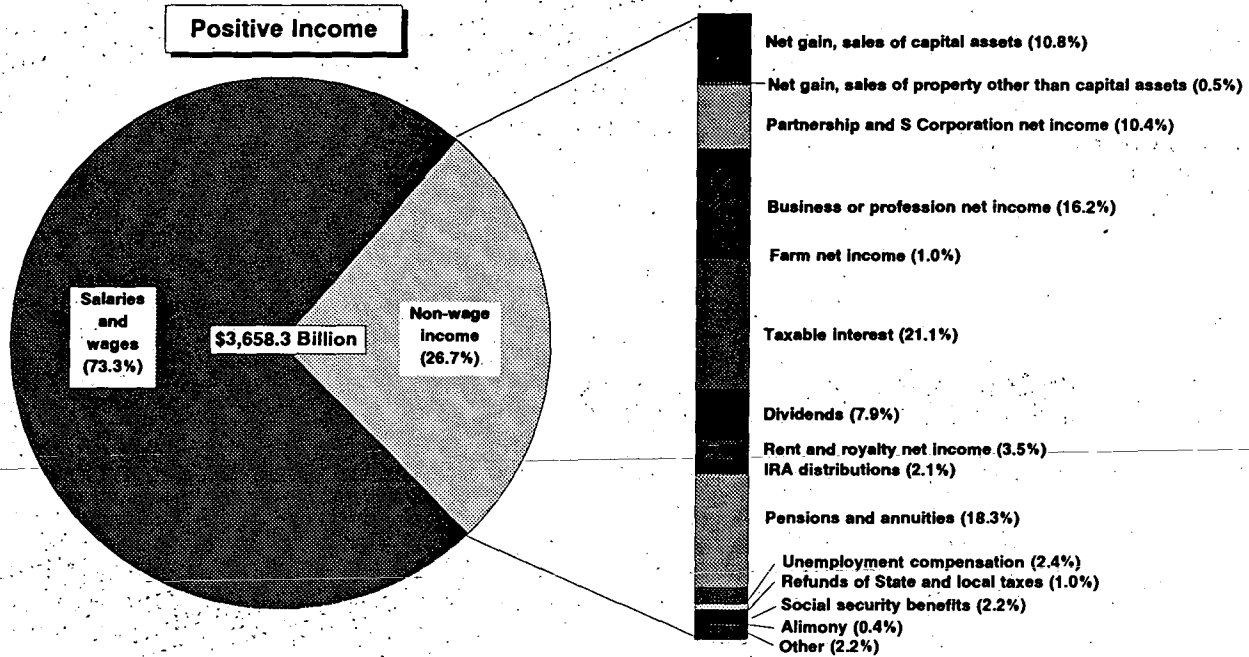
<sup>1</sup> Total net losses do not include the foreign earned income exclusion.

<sup>2</sup> "Other net loss" represents only data reported on the "other income" residual line of Form 1040, except for the foreign earned income exclusion.

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Figure F

## Positive Income and Net Losses Included in Adjusted Gross Income, Tax Year 1991



<sup>1</sup> Does not include the foreign earned income exclusion.

NOTES: Data for Tax Year 1991 are preliminary. Detail may not add to totals because of rounding.

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**Figure G**

## Total and Selected Statutory Adjustments, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
<b>Total statutory adjustments <sup>1</sup></b> .....	<b>16,611</b>	<b>33,263</b>	<b>16,977</b>	<b>34,217</b>	<b>2.9</b>
Payments to Individual Retirement Arrangements.....	5,255	9,929	4,715	9,150	-7.9
Self-employment tax deduction.....	10,990	9,647	11,732	10,447	8.3
Self-employed health insurance deduction.....	2,680	1,558	3,032	1,887	21.1
Payments to self-employed retirement (Keogh) plans.....	819	6,637	841	6,807	2.6
Penalty on early withdrawal of savings.....	909	191	999	195	2.1
Alimony paid.....	638	4,694	661	5,086	8.4

<sup>1</sup> Includes statutory adjustments not shown separately.

**Figure H**

## Total and Selected Itemized Deductions After Limitation and the Standard Deduction, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns <sup>1</sup>	Amount	Number of returns <sup>1</sup>	Amount	
	(1)	(2)	(3)	(4)	
<b>Total itemized deductions after limitation <sup>2</sup></b> .....	<b>32,157</b>	<b>452,380</b>	<b>32,417</b>	<b>458,905</b>	<b>1.4</b>
Medical and dental expenses.....	5,039	21,164	5,305	23,316	10.2
Taxes paid.....	31,597	139,955	31,916	146,489	4.7
Interest paid, total <sup>3</sup> .....	29,356	203,499	27,346	208,119	2.3
Home mortgage.....	26,681	187,125	26,941	197,936	5.8
Contributions.....	29,290	57,245	29,541	60,162	5.1
Casualty or theft losses.....	114	745	122	811	8.9
Moving expenses.....	907	4,191	803	3,536	-15.6
Miscellaneous expenses after limitation.....	7,381	23,242	7,408	24,994	7.5
Gambling loss deduction <sup>4</sup> .....	n.a.	n.a.	675	2,031	n.a.
Other miscellaneous deductions <sup>4</sup> .....	747	2,339	36	68	n.a.
<b>Standard deduction</b> .....	<b>80,826</b>	<b>332,803</b>	<b>81,612</b>	<b>352,862</b>	<b>6.0</b>

n.a. - Not available.

<sup>1</sup> Returns with no adjusted gross income are not included in the deduction counts. For this reason, the sum of the number of returns with total itemized deductions after limitation and the number of returns with total standard deduction is less than the total number of returns for all filers.

<sup>2</sup> Includes itemized deductions not shown separately; for amounts in excess of the limitation, see Figure I.

<sup>3</sup> Also includes investment interest and deductible "points", not shown separately.

<sup>4</sup> For the 1990 statistics, the gambling loss deduction was included in total "non-limited miscellaneous deductions." For the 1991 statistics, "non-limited miscellaneous deductions" are described as "other miscellaneous deductions" and exclude the gambling loss deduction.

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

itemized deductions disallowed by the limitation amounted to \$10.6 billion for 1991 (Figure I), or 2.3 percent of the total that would have otherwise been allowed. In the absence of the itemized deductions limitation, taxable income would have declined 0.2 percent instead of increasing by 0.2 percent.

Interest paid constituted the largest part of total itemized deductions for 1991, representing 45.4 percent of all

itemized deductions. Home mortgage interest accounted for 95.1 percent of total interest deducted. The remaining portion was divided between investment interest and deductible points paid on a mortgage.

The deduction for gambling losses (not in excess of winnings) was separated from "other" miscellaneous deductions on tax returns beginning with 1991. The deduction for gambling losses totaled \$2.0 billion.

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**Figure I**

## Itemized Deductions in Excess of Limitation, by Size of Adjusted Gross Income, Tax Year 1991

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

Size of adjusted gross income	Number of returns	Itemized deductions in excess of limitation
<b>Total</b> .....	<b>3,283</b>	<b>10,623</b>
\$50,000 under \$75,000.....	86	23
\$75,000 under \$100,000.....	14	18
\$100,000 under \$150,000.....	1,846	1,035
\$150,000 under \$200,000.....	557	1,198
\$200,000 under \$300,000.....	402	1,706
\$300,000 under \$400,000.....	147	1,076
\$400,000 under \$500,000.....	75	777
\$500,000 under \$1,000,000.....	108	1,834
\$1,000,000 or more.....	47	2,958

NOTE: For married taxpayers filing separately with adjusted gross income greater than \$50,000, certain itemized deductions were subject to a limitation. For all other taxpayers, the limitation threshold was \$100,000.

### Tax Credits

Total tax credits increased 8.0 percent for 1991, from \$6.6 billion to \$7.1 billion (Figure J). There were increases in only two credits, the foreign tax credit and the earned income credit, which represented a combined 65.0 percent of total tax credits.

Despite a slight reduction in the average foreign tax credit, a 13.6 percent increase in the number of returns claiming the credit caused the total amount of the foreign tax credit to increase 12.9 percent.

The earned income credit (EIC) grew more than all other credits for 1991, as a result both of inflation indexing and of changes in the tax code, which included an increase in the rate of the credit, a higher credit for taxpayers with two or more eligible dependents, and the

introduction of a health insurance credit and an extra credit for a child born in 1991 (see Definitions and Changes in Law below for details). The portion of the EIC used to offset income tax before credits increased to \$2.1 billion, 28.6 percent more than the previous year.

The largest segment of the EIC was the refundable portion, which was paid directly to taxpayers who had no tax against which to apply the credit, or whose EIC exceeded income tax (and other taxes, such as the self-employment tax). The refundable portion of the EIC amounted to \$8.2 billion for 1991, up from \$5.3 billion for 1990. The number of returns on which the refundable portion was claimed grew from 5.7 million to 10.4 million, an increase of 82.5 percent. The total EIC, including the refundable portion, equaled \$11.1 billion, a 46.1 percent increase over 1990.

### Summary

Adjusted gross income and total positive income grew at lower rates for 1991 than they had for 1990; both income indicators were outpaced by inflation. The average tax rate decreased for most taxpayers; only individuals reporting AGI of \$200,000 or more had a higher average tax rate for 1991 than for 1990.

Unemployment compensation rose 49.8 percent, and net capital gain (less loss) decreased 12.2 percent for 1991. Itemized deductions, even though subject to limitation by a change in the tax code, grew 1.4 percent. Taxable income grew by just 0.2 percent. The inflation indexing of the earned income credit, the tax bracket boundaries, and the personal exemption and standard deduction amounts contributed to a decline in total income tax of \$3.2 billion.

**Figure J**

## Total and Selected Tax Credits, Tax Years 1990 and 1991

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

Item	1990 (preliminary)		1991 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total tax credits</b> <sup>1</sup> .....	<b>12,527</b>	<b>6,584</b>	<b>12,767</b>	<b>7,108</b>	<b>8.0</b>
Child care credit.....	6,164	2,554	5,913	2,529	-1.0
Earned income credit <sup>2</sup> .....	5,737	1,626	6,205	2,091	28.6
Credit for the elderly or disabled.....	342	63	285	57	-9.5
Foreign tax credit.....	770	1,514	875	1,710	12.9
General business credit.....	255	563	255	486	-13.7
Credit for prior-year minimum tax.....	31	174	29	138	-20.7

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

<sup>2</sup> Represents the portion of the earned income credit used to offset income tax before credits. Additional earned income credit amounts were used to offset other taxes (\$833,000 for Tax Year 1991, compared to \$662,000 for 1990), and some amounts were either refundable or paid directly to the taxpayer (\$8,221,000 for Tax Year 1991, compared to \$5,303,000 for 1990).

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### Definitions and Changes in Law

In general, the definitions used in this article are the same as those explained in *Statistics of Income—1989, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a bearing on the 1991 preliminary data discussed in this article.

**Alternative Minimum Tax Rate.**—The alternative minimum tax rate on “tax preferences” was raised to 24 percent for 1991, from 21 percent for 1990.

**Capital Gains Tax.**—A maximum tax rate of 28 percent for net long-term (assets held more than one year) capital gains went into effect for 1991, compared to a maximum tax rate of 31 percent on other types of income. For 1990, long-term capital gains were taxed at the same rate as other types of income. The maximum rate for all types of income for 1990 was 28 percent.

**Earned Income Credit.**—If a taxpayer’s “earned income” and adjusted gross income for 1991 were both less than \$21,250, and a qualifying child lived with him or her, the taxpayer may have been able to claim the earned income credit. Beginning with 1991, Schedule EIC, *Earned Income Credit*, was used to figure the credit. The new form allowed for the computation of the three components of the credit: the basic credit, the health insurance credit and the extra credit for a child born in 1991. The basic credit could be as much as \$1,192 for one qualifying child, and as much as \$1,235 for two or more qualifying children. The health insurance credit was available to individuals who paid health insurance that covered a qualifying child. The maximum amount of the health insurance credit was \$428. The maximum amount of the extra credit for a child born in 1991 was \$357.

**Exemption Amount.**—A taxpayer was allowed a \$2,150 deduction for each exemption to which he or she was entitled for 1991, an increase over the \$2,050 allowed for 1990. Beginning with 1991, the deduction for exemptions was limited for taxpayers with AGI above certain levels (see Phaseout of Personal Exemptions below for details).

**Itemized Deductions.**—If a taxpayer’s AGI was greater than \$100,000 (\$50,000 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; 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 \$100,000 (\$50,000 if married filing separately).

Also, the phase-out of the deduction for personal inter-

est (such as interest on car loans and credit card balances) was completed. No personal interest could be deducted for 1991.

**Phaseout of Personal Exemptions.**—Beginning with 1991, a taxpayer’s personal exemption deduction was limited, based on filing status, if he or she reported AGI in excess of certain amounts. For single taxpayers, the phaseout began at \$100,000 and was completed at \$222,500; for married taxpayers filing jointly and qualifying widow(er)s, the phaseout began at \$150,000 and was completed \$272,500; for heads of households, the phaseout began at \$125,000 and was completed at \$247,500; and for married taxpayers filing separately the phaseout began at \$75,000 and was completed at \$136,250. Thus, for each filing status, if a taxpayer reported AGI below the bottom threshold, his or her deduction for exemptions was allowed entirely; if AGI was more than the upper limit, the deduction for exemptions was disallowed entirely.

The phaseout of exemptions for 1990 was based on taxable income, and began at \$97,620 for single filers, \$162,770 for joint married filers and qualifying widow(er)s, \$134,930 for heads of households, and \$123,570 for separate married filers. The amount of taxable income at which the 1990 phaseout was completed depended on the number of exemptions claimed by the taxpayer.

**Standard Deduction.**—The standard deduction increased for 1991. For single filers, the standard deduction rose from \$3,250 to \$3,400; for persons married filing jointly or qualifying widow(er)s, from \$5,450 to \$5,700; for persons married filing separately, from \$2,725 to \$2,850; and for heads of household, from \$4,750 to \$5,000.

**Tax Rates.**—For 1991, the tax rate schedule contained three basic rates: 15, 28 and 31 percent. For 1990, there were two rates: 15 and 28 percent, plus a phase-out of the benefits of the 15 percent tax rate.

### Data Sources and Limitations

These preliminary statistics are based on a sample of individual income tax returns (Forms 1040, 1040A and 1040EZ) filed during Calendar Year 1992. Returns in the sample were stratified based on return type (Form 1040, 1040A or 1040EZ); the presence or absence of specific forms or schedules; and the larger of positive income or negative income [7]. Returns were then selected at rates ranging from 0.02 percent to 100 percent. The preliminary 1991 data are based on a sample of 106,924 returns and an estimated final population of 115,438,439 returns. The corresponding sample and population for the preliminary



# Individual Income Tax Returns, Preliminary Data, 1991

**Figure K**

## Coefficients of Variation for Selected Frequency Estimates, Tax Year 1991

Number of returns	Approximate coefficient of variation
44,550,900.....	0.01
11,137,700.....	0.02
1,782,000.....	0.05
445,500.....	0.10
111,400.....	0.20
49,500.....	0.30
36,400.....	0.35
17,800.....	0.50

1990 data were 89,970 and 114,467,245 returns, respectively.

The data presented here are estimates based on a sample of returns filed and are, therefore, subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude.

Approximate CV's for frequency estimates are presented in Figure K. These approximate CV's shown are intended only as a general indication of the reliability of the data. For a number other than those shown, the corresponding CV can be estimated by interpolation. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration pur-

poses between January and late September of 1992. In general, returns processed during the remainder of each year tend to have somewhat different characteristics compared with the returns processed earlier. These characteristics include disproportionately large amounts of investment income and alternative minimum tax.

All comparisons between 1991 and 1990 are based on preliminary estimates for each year. Figure L provides a comparison of 1990 preliminary and final data. Certain items, such as AGI and salaries and wages, which are reported on most returns, changed little between preliminary and final data. In contrast, other items, including partnership and S Corporation net losses and the alternative minimum tax tend to be understated in all preliminary estimates.

## Notes and References

- [1] Mean or average taxable income is defined as the amount of taxable income divided by the number of taxable returns. Mean total income tax is defined as the amount of total income tax divided by the number of taxable returns.
- [2] For the purposes of this article, total positive income was a compilation of all income items on individual tax returns (Forms 1040, 1040A and 1040EZ) for which a positive amount was reported by the taxpayer. The Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss*, was separated into the following components: rent and royalty net income, partnership and S corporation net income, and estate and trust net income. When any of

**Figure L**

## Comparison of Selected Preliminary and Final Data, Tax Year 1990

[Money amounts are in millions of dollars]

Item	1990 preliminary data	1990 final data	Increase from preliminary to final data	Percentage increase from preliminary to final data
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit).....	3,431,906	3,405,427	-26,479	-0.8
Salaries and wages.....	2,615,307	2,599,401	-15,906	-0.6
Net capital gain (less loss).....	109,939	114,231	4,292	3.9
Partnership and S Corporation:				
Net income.....	106,628	112,030	5,402	5.1
Net loss.....	32,306	45,007	12,701	39.3
"Other income:"				
Net income.....	21,918	22,405	487	2.2
Net loss.....	27,438	39,558	12,120	44.2
Total itemized deductions.....	452,380	458,485	6,105	1.4
Interest paid deduction.....	203,499	208,354	4,855	2.4
Total tax credits.....	6,584	6,831	247	3.8
Total income tax.....	451,425	447,127	-4,298	-1.0
Alternative minimum tax.....	617	830	213	34.5

## Individual Income Tax Returns, Preliminary Data, 1991

these components was positive on a return, the corresponding income (rather than the netted total amount from Schedule E) was included in the statistics for total positive income.

- [3] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. Represents annual averages of monthly figures. Reflects buying patterns of all urban consumers. Indices used were: 1991 CPI-U=136.2; 1990 CPI-U=130.7
- [4] U.S. Department of Labor, Bureau of Labor Statistics, *Employment and Earnings*, monthly.

- [5] Internal Revenue Service, *Statistics of Income Bulletin*, Spring 1992, Volume 9, Number 4, 1992.
- [6] Detailed information regarding sole proprietorships will be included in the Fall 1993 issue of the *Bulletin*.
- [7] Returns in the sample are stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Computation of Foreign Tax Credit*; Schedule C, *Profit (or Loss) from Business or Profession*; Schedule F, *Farm Income and Expenses*; and Form 4835, *Farm Rental Income (or Loss)*.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.—All Returns: Selected Income, Adjustments, Deductions 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)	Selected sources of income or loss					
			Salaries and wages		Taxable interest		Tax-exempt interest <sup>1</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	114,926,084	3,471,537,352	97,453,918	2,678,570,812	70,395,813	205,430,597	4,151,714	44,274,271
No adjusted gross income.....	887,460	-41,297,066	324,295	6,269,450	588,672	3,706,431	39,903	621,452
\$1 under \$5,000.....	16,088,101	40,193,254	12,916,640	33,875,470	6,242,964	4,214,876	99,842	275,156
\$5,000 under \$10,000.....	15,251,122	114,279,436	11,953,788	82,853,800	6,546,952	10,708,508	160,929	905,267
\$10,000 under \$15,000.....	13,830,261	172,465,221	10,899,126	125,066,447	6,636,544	15,979,464	181,392	905,322
\$15,000 under \$20,000.....	11,649,860	202,419,981	9,839,995	157,591,082	6,049,656	13,388,060	173,975	585,398
\$20,000 under \$25,000.....	9,755,792	218,664,799	8,349,035	172,659,903	5,761,009	13,230,956	219,900	1,137,904
\$25,000 under \$30,000.....	7,860,684	215,772,608	7,093,211	178,482,026	5,079,723	9,385,863	209,324	1,420,319
\$30,000 under \$40,000.....	12,360,220	429,566,449	11,131,754	354,597,910	9,139,418	21,081,892	491,151	2,680,960
\$40,000 under \$50,000.....	8,826,860	394,050,506	8,104,041	327,820,501	7,280,551	16,664,126	428,981	2,789,907
\$50,000 under \$75,000.....	11,418,007	687,190,683	10,601,168	575,068,846	10,330,051	27,484,783	811,810	6,019,449
\$75,000 under \$100,000.....	3,557,975	303,835,854	3,264,063	242,583,706	3,376,980	14,648,995	442,586	3,918,668
\$100,000 under \$200,000.....	2,600,929	338,975,050	2,270,488	233,133,229	2,537,277	20,724,371	550,136	7,778,757
\$200,000 under \$500,000.....	668,414	194,077,321	562,308	111,883,496	658,348	14,679,846	248,286	7,119,637
\$500,000 under \$1,000,000.....	118,840	79,703,809	100,390	39,795,480	118,258	6,965,518	61,489	3,323,140
\$1,000,000 or more.....	51,555	121,639,443	43,615	36,889,466	51,408	12,586,908	32,011	4,792,936
Taxable returns, total.....	88,969,474	3,335,228,963	76,811,643	2,536,674,359	61,702,968	188,259,201	3,676,134	41,538,489
Nontaxable returns, total.....	25,956,610	136,308,389	20,642,275	141,896,453	8,692,825	17,171,396	273,580	2,735,782

Size of adjusted gross income	Selected sources of income or loss—Continued							
	Dividends		State income tax refunds		Alimony received		Business or profession	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns.....	23,257,361	77,217,980	16,699,006	9,779,350	465,828	3,982,174	11,524,409	158,417,661
No adjusted gross income.....	225,414	771,253	74,582	172,296	1,126	9,501	119,488	1,283,282
\$1 under \$5,000.....	1,448,039	1,037,201	123,838	42,708	16,957	37,576	1,027,916	2,297,545
\$5,000 under \$10,000.....	1,837,055	2,154,354	296,733	114,342	67,115	347,098	1,277,475	6,633,782
\$10,000 under \$15,000.....	1,727,783	3,148,363	446,879	153,314	57,916	316,475	1,108,378	7,448,592
\$15,000 under \$20,000.....	1,392,786	2,697,334	658,328	219,091	66,205	429,882	1,047,029	8,435,680
\$20,000 under \$25,000.....	1,530,707	3,288,463	826,975	232,342	55,962	287,653	866,397	7,622,010
\$25,000 under \$30,000.....	1,487,811	2,515,469	1,118,867	391,174	40,005	331,155	841,578	7,831,866
\$30,000 under \$40,000.....	2,849,249	5,732,898	2,757,162	1,008,161	65,716	694,046	1,317,666	13,805,179
\$40,000 under \$50,000.....	2,450,707	4,788,287	2,730,833	1,115,638	50,132	500,982	1,118,293	12,311,570
\$50,000 under \$75,000.....	4,296,974	10,993,413	4,557,152	2,123,471	27,772	404,752	1,524,766	22,836,266
\$75,000 under \$100,000.....	1,875,435	6,298,642	1,535,363	1,021,205	8,519	284,894	538,990	15,356,806
\$100,000 under \$200,000.....	1,662,585	11,453,510	1,170,102	1,335,529	6,514	219,082	552,579	28,872,875
\$200,000 under \$500,000.....	522,477	8,729,239	318,242	879,842	1,712	101,512	148,408	15,159,136
\$500,000 under \$1,000,000.....	103,327	4,436,601	56,721	376,942	73	2,005	25,381	4,637,203
\$1,000,000 or more.....	47,011	9,172,954	27,229	593,296	95	15,554	10,065	4,085,870
Taxable returns, total.....	21,103,800	73,340,408	15,814,019	9,176,820	398,844	3,713,993	8,793,555	143,018,160
Nontaxable returns, total.....	2,153,561	3,877,572	884,987	602,530	66,984	268,181	2,730,854	15,399,502

Note and footnotes at end of table.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.--All Returns: Selected Income, Adjustments, Deductions 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	Selected sources of income or loss--Continued							
	Business or profession--Continued		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D			
	Net loss				Net gain		Net loss in adjusted gross income	
	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.....	3,457,010	19,737,333	2,353,725	1,228,933	8,043,794	103,893,622	4,585,362	8,617,305
No adjusted gross income.....	331,797	5,802,821	10,722	9,678	115,469	3,477,466	144,697	336,900
\$1 under \$5,000.....	172,523	709,353	256,270	69,033	332,859	434,600	220,748	397,427
\$5,000 under \$10,000.....	191,614	950,977	150,589	66,489	458,959	1,093,097	298,783	560,704
\$10,000 under \$15,000.....	249,582	1,128,197	171,273	83,224	558,039	1,372,410	304,486	570,461
\$15,000 under \$20,000.....	216,335	966,566	170,106	78,399	443,365	1,393,418	244,396	452,963
\$20,000 under \$25,000.....	276,936	901,133	125,743	44,357	530,192	1,936,581	282,360	553,183
\$25,000 under \$30,000.....	269,339	1,009,958	125,530	73,690	449,650	1,897,681	222,727	436,502
\$30,000 under \$40,000.....	476,009	1,674,709	383,149	219,863	864,786	3,597,078	551,328	955,040
\$40,000 under \$50,000.....	369,857	1,430,443	247,886	113,323	807,227	3,609,791	492,431	850,232
\$50,000 under \$75,000.....	520,837	2,024,561	462,301	253,680	1,405,023	9,376,768	823,677	1,418,437
\$75,000 under \$100,000.....	174,552	847,988	169,214	151,004	736,565	6,951,749	392,251	758,326
\$100,000 under \$200,000.....	154,995	1,092,865	72,578	58,113	907,862	15,881,844	418,639	879,284
\$200,000 under \$500,000.....	40,576	654,831	7,774	2,171	328,390	15,924,231	147,723	341,109
\$500,000 under \$1,000,000.....	8,038	212,524	436	582	71,035	9,438,330	29,164	74,976
\$1,000,000 or more.....	4,018	330,408	154	5,324	34,371	27,508,575	11,952	31,763
Taxable returns, total.....	2,643,388	11,530,975	2,169,793	1,158,792	7,312,203	98,238,796	3,934,093	7,235,804
Nontaxable returns, total.....	813,621	8,206,358	183,932	70,140	731,591	5,654,826	651,269	1,381,501

Size of adjusted gross income	Selected sources of income or loss--Continued							
	Sales of property other than capital assets				Taxable Individual Retirement Arrangement distributions		Pensions and annuities	
	Net gain		Net loss				Total	
	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.....	741,384	4,496,727	834,715	5,974,583	4,027,654	20,673,702	19,089,563	243,355,546
No adjusted gross income.....	36,758	366,540	57,703	2,620,048	25,175	219,476	93,318	928,458
\$1 under \$5,000.....	24,444	62,927	33,528	111,660	63,395	133,576	631,213	2,196,086
\$5,000 under \$10,000.....	29,169	85,752	60,370	223,799	338,701	763,259	2,209,317	11,342,638
\$10,000 under \$15,000.....	61,006	162,655	31,716	98,637	554,269	1,605,597	2,655,624	18,635,828
\$15,000 under \$20,000.....	52,185	149,274	45,143	264,737	398,870	1,297,759	2,035,667	20,093,066
\$20,000 under \$25,000.....	59,400	194,004	49,245	114,354	386,214	1,637,873	1,816,918	19,669,880
\$25,000 under \$30,000.....	46,992	128,716	51,915	175,255	321,472	1,122,383	1,468,358	17,163,732
\$30,000 under \$40,000.....	80,038	260,094	75,231	353,292	529,793	2,419,206	2,341,602	30,934,522
\$40,000 under \$50,000.....	67,472	362,994	77,780	229,952	459,409	2,629,110	1,797,580	26,797,436
\$50,000 under \$75,000.....	111,129	567,627	120,544	380,212	569,195	3,231,172	2,471,373	43,202,672
\$75,000 under \$100,000.....	51,380	447,388	54,078	175,978	190,449	1,835,313	770,525	17,593,794
\$100,000 under \$200,000.....	75,884	733,236	98,148	457,171	151,357	2,347,110	609,681	20,077,542
\$200,000 under \$500,000.....	32,244	456,765	54,632	393,429	33,714	993,122	148,900	9,717,516
\$500,000 under \$1,000,000.....	8,494	238,972	15,513	173,889	5,390	250,575	27,265	3,011,652
\$1,000,000 or more.....	4,789	281,784	9,166	202,170	2,250	188,170	12,221	1,990,727
Taxable returns, total.....	609,896	3,801,222	670,428	2,638,211	3,579,680	19,150,061	16,438,038	228,710,325
Nontaxable returns, total.....	131,487	695,505	164,286	3,336,372	447,974	1,523,641	2,651,525	14,645,220

Note and footnotes at end of table.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.--All Returns: Selected Income, Adjustments, Deductions 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	Selected sources of income or loss--Continued							
	Pensions and annuities--Continued		Rent and royalty				Partnership and S Corporation	
	In adjusted gross income		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>All returns.....</b>	<b>18,101,634</b>	<b>178,959,259</b>	<b>5,181,026</b>	<b>33,924,056</b>	<b>4,949,418</b>	<b>28,210,524</b>	<b>3,047,985</b>	<b>101,564,760</b>
No adjusted gross income.....	74,553	526,394	88,664	823,619	173,767	2,625,981	37,942	558,888
\$1 under \$5,000.....	615,394	1,432,062	191,613	382,022	125,781	629,339	87,620	149,450
\$5,000 under \$10,000.....	2,160,400	9,594,571	466,213	1,162,721	241,791	1,084,811	135,573	656,274
\$10,000 under \$15,000.....	2,626,243	16,514,760	489,101	1,489,745	258,507	1,079,957	139,376	686,586
\$15,000 under \$20,000.....	1,990,208	17,019,337	407,936	1,419,522	326,594	1,484,007	116,864	694,763
\$20,000 under \$25,000.....	1,763,285	17,554,661	402,115	1,442,178	350,697	1,333,355	166,639	998,915
\$25,000 under \$30,000.....	1,388,036	13,547,413	341,754	1,215,599	350,206	1,491,280	154,135	1,230,245
\$30,000 under \$40,000.....	2,225,212	23,874,288	591,545	2,598,289	658,402	3,051,656	301,309	2,269,561
\$40,000 under \$50,000.....	1,670,005	20,833,249	500,476	2,310,228	536,513	2,751,000	298,920	2,361,851
\$50,000 under \$75,000.....	2,253,092	31,087,786	777,017	4,576,638	1,035,458	6,012,751	541,577	6,506,021
\$75,000 under \$100,000.....	670,972	11,486,562	311,568	2,435,435	420,647	2,843,792	286,583	5,942,895
\$100,000 under \$200,000.....	517,086	10,330,600	385,566	5,650,699	380,622	2,648,508	454,496	17,748,063
\$200,000 under \$500,000.....	116,218	3,378,846	152,290	4,580,685	68,758	747,678	240,677	22,454,895
\$500,000 under \$1,000,000.....	21,206	1,042,094	36,821	1,760,385	14,861	244,977	57,558	12,072,853
\$1,000,000 or more.....	9,724	736,636	18,347	2,076,290	6,816	181,429	28,717	27,233,500
<b>Taxable returns, total.....</b>	<b>15,550,885</b>	<b>167,801,691</b>	<b>4,411,051</b>	<b>31,156,350</b>	<b>4,239,983</b>	<b>22,522,584</b>	<b>2,772,859</b>	<b>99,655,521</b>
<b>Nontaxable returns, total.....</b>	<b>2,550,749</b>	<b>11,157,568</b>	<b>749,975</b>	<b>2,767,706</b>	<b>709,435</b>	<b>5,687,940</b>	<b>275,126</b>	<b>1,909,239</b>

Size of adjusted gross income	Selected sources of income or loss--Continued							
	Partnership and S Corporation--Continued		Estate and trust				Unemployment compensation	
	Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns.....</b>	<b>2,208,630</b>	<b>35,349,214</b>	<b>397,169</b>	<b>4,012,172</b>	<b>60,635</b>	<b>483,731</b>	<b>9,978,916</b>	<b>23,315,292</b>
No adjusted gross income.....	166,942	15,245,878	4,954	52,096	6,381	164,677	20,307	44,002
\$1 under \$5,000.....	61,078	520,629	31,494	40,410	*2,179	*41,949	445,765	653,143
\$5,000 under \$10,000.....	88,453	455,860	38,101	84,991	*4,336	*1,664	1,429,535	2,849,435
\$10,000 under \$15,000.....	110,415	599,605	36,815	69,622	*2,911	*21,892	1,585,023	3,482,207
\$15,000 under \$20,000.....	79,719	536,685	15,839	102,692	*2,953	*9,936	1,270,221	3,104,369
\$20,000 under \$25,000.....	111,984	734,013	24,204	66,082	*4,424	*32,571	1,035,359	2,792,048
\$25,000 under \$30,000.....	104,071	753,532	15,960	77,324	*1,048	*3,351	752,078	2,093,603
\$30,000 under \$40,000.....	251,187	1,510,845	53,943	232,536	*3,414	*3,755	1,338,420	3,178,829
\$40,000 under \$50,000.....	197,799	1,125,238	28,416	116,166	1,948	454	992,831	2,328,809
\$50,000 under \$75,000.....	378,751	2,340,572	44,574	248,903	10,347	63,850	883,282	2,113,781
\$75,000 under \$100,000.....	200,633	1,327,803	18,113	134,643	8,829	48,603	158,748	465,299
\$100,000 under \$200,000.....	295,801	3,248,744	54,015	683,888	5,719	37,124	60,293	190,375
\$200,000 under \$500,000.....	121,918	3,297,380	19,961	655,595	4,181	15,715	6,291	16,352
\$500,000 under \$1,000,000.....	27,382	1,464,390	7,070	430,037	1,176	8,661	565	2,296
\$1,000,000 or more.....	12,718	2,188,039	3,699	1,017,176	781	29,519	198	742
<b>Taxable returns, total.....</b>	<b>1,834,691</b>	<b>17,784,460</b>	<b>342,645</b>	<b>3,814,086</b>	<b>47,944</b>	<b>251,226</b>	<b>7,673,893</b>	<b>18,514,898</b>
<b>Nontaxable returns, total.....</b>	<b>374,139</b>	<b>17,564,753</b>	<b>54,524</b>	<b>198,086</b>	<b>12,691</b>	<b>232,506</b>	<b>2,305,023</b>	<b>4,800,394</b>

Note and footnotes at end of table.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.—All Returns: Selected Income, Adjustments, Deductions 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	Selected sources of income or loss—Continued							
	Farm				Social security benefits			
	Net income		Net loss		Total		In adjusted gross income	
	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.....	944,431	9,779,474	1,361,247	12,052,368	11,184,974	109,706,854	5,421,074	21,788,613
No adjusted gross income.....	19,027	199,600	124,037	2,671,740	108,686	887,383	444	3,371
\$1 under \$5,000.....	81,278	185,583	70,909	505,484	813,292	6,657,735	2,800	7,470
\$5,000 under \$10,000.....	101,600	423,594	105,522	741,969	1,571,788	13,789,010	24,126	84,188
\$10,000 under \$15,000.....	111,915	603,173	122,728	763,168	1,536,291	14,995,026	29,383	104,739
\$15,000 under \$20,000.....	70,860	370,326	106,624	560,358	1,050,351	10,173,461	51,026	51,836
\$20,000 under \$25,000.....	96,941	745,239	119,452	757,126	980,491	9,883,356	382,654	409,894
\$25,000 under \$30,000.....	75,659	688,560	108,922	821,010	775,155	7,676,027	583,735	1,032,334
\$30,000 under \$40,000.....	122,187	1,301,527	172,134	1,119,153	1,463,772	14,181,354	1,461,755	4,663,350
\$40,000 under \$50,000.....	98,362	1,452,609	147,032	989,098	998,699	9,642,082	998,699	4,530,487
\$50,000 under \$75,000.....	101,453	1,570,682	160,081	1,156,191	1,111,025	12,044,617	1,111,025	6,012,546
\$75,000 under \$100,000.....	29,532	575,425	50,886	426,203	339,339	3,879,126	339,339	1,939,557
\$100,000 under \$200,000.....	24,614	853,873	49,741	719,016	317,096	4,097,152	317,096	2,048,575
\$200,000 under \$500,000.....	8,493	481,460	16,748	536,746	92,486	1,380,009	92,486	690,004
\$500,000 under \$1,000,000.....	1,612	137,931	4,113	203,280	17,875	276,555	17,875	138,278
\$1,000,000 or more.....	899	209,891	2,316	281,825	8,627	143,962	8,627	71,981
<b>Taxable returns, total.....</b>	<b>716,625</b>	<b>8,556,112</b>	<b>1,005,171</b>	<b>7,617,907</b>	<b>8,935,712</b>	<b>89,107,363</b>	<b>5,329,821</b>	<b>21,473,400</b>
<b>Nontaxable returns, total.....</b>	<b>227,806</b>	<b>1,223,362</b>	<b>356,076</b>	<b>4,434,461</b>	<b>2,249,263</b>	<b>20,599,491</b>	<b>91,254</b>	<b>315,213</b>

Size of adjusted gross income	Selected statutory adjustments							
	Total statutory adjustments		Individual Retirement Arrangement payments (primary taxpayer)		Individual Retirement Arrangement payments (spouse)		Deduction for self-employment tax	
	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.....	16,976,517	34,217,293	4,257,175	6,472,831	1,947,840	2,677,232	11,732,258	10,446,710
No adjusted gross income.....	175,440	241,842	16,073	28,358	6,896	11,945	133,379	88,021
\$1 under \$5,000.....	1,077,948	426,475	68,066	91,641	6,817	13,542	930,509	179,468
\$5,000 under \$10,000.....	1,570,133	1,117,195	211,464	321,686	32,520	53,722	1,286,328	508,234
\$10,000 under \$15,000.....	1,491,186	1,502,313	290,017	477,488	59,022	83,117	1,101,439	574,326
\$15,000 under \$20,000.....	1,548,936	1,874,728	421,832	649,452	102,484	127,687	1,059,283	678,216
\$20,000 under \$25,000.....	1,488,811	2,095,691	543,015	840,181	143,229	190,658	900,409	637,443
\$25,000 under \$30,000.....	1,394,946	2,122,992	525,898	750,209	213,688	266,817	842,257	672,563
\$30,000 under \$40,000.....	2,211,607	3,807,002	807,236	1,113,685	410,078	611,518	1,310,882	1,142,067
\$40,000 under \$50,000.....	1,761,388	3,002,154	557,461	683,007	358,542	366,403	1,099,998	1,035,286
\$50,000 under \$75,000.....	2,143,363	4,887,501	375,216	674,130	263,532	399,020	1,578,195	1,773,007
\$75,000 under \$100,000.....	843,030	3,264,682	168,985	323,565	131,834	205,469	604,917	1,031,978
\$100,000 under \$200,000.....	911,338	5,701,827	198,725	379,002	160,262	252,760	666,242	1,505,440
\$200,000 under \$500,000.....	281,011	3,190,920	58,630	112,296	47,699	77,447	178,472	509,300
\$500,000 under \$1,000,000.....	52,574	658,523	10,377	20,077	8,086	12,377	28,271	81,549
\$1,000,000 or more.....	24,806	323,450	4,175	8,054	3,148	4,743	11,676	29,813
<b>Taxable returns, total.....</b>	<b>13,923,530</b>	<b>31,854,220</b>	<b>4,034,694</b>	<b>6,149,664</b>	<b>1,848,860</b>	<b>2,534,857</b>	<b>9,074,796</b>	<b>9,224,695</b>
<b>Nontaxable returns, total.....</b>	<b>3,052,988</b>	<b>2,363,073</b>	<b>222,280</b>	<b>323,167</b>	<b>98,980</b>	<b>142,375</b>	<b>2,657,462</b>	<b>1,222,015</b>

Note and footnotes at end of table.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.--All Returns: Selected Income, Adjustments, Deductions 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	Selected statutory adjustments--Continued				Basic standard deduction		Additional standard deduction for age or blindness	
	Payments to self-employed retirement (Keogh) plans		Alimony paid					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns.....	841,141	6,806,675	660,955	5,088,208	81,811,945	341,758,764	11,157,148	11,102,903
No adjusted gross income.....	1,357	7,903	7,281	70,239	--	--	--	--
\$1 under \$5,000.....	*1,387	*2,071	15,702	50,568	15,930,066	46,532,780	985,151	920,844
\$5,000 under \$10,000.....	*5,805	*5,389	24,377	112,658	14,632,857	58,880,268	2,431,331	2,286,384
\$10,000 under \$15,000.....	17,088	20,831	38,085	134,803	12,777,955	55,040,127	2,455,163	2,475,109
\$15,000 under \$20,000.....	14,882	22,978	49,929	210,945	10,273,938	45,199,855	1,518,021	1,526,885
\$20,000 under \$25,000.....	27,901	44,391	35,548	191,557	7,908,851	35,990,909	1,137,029	1,168,300
\$25,000 under \$30,000.....	29,338	103,728	24,296	124,478	5,754,092	26,983,776	619,235	620,809
\$30,000 under \$40,000.....	57,178	173,627	95,207	497,896	7,488,178	36,805,422	862,489	870,853
\$40,000 under \$50,000.....	70,087	241,455	83,888	477,088	3,755,929	19,873,679	488,194	518,570
\$50,000 under \$75,000.....	182,403	779,186	115,300	784,564	2,598,481	14,088,858	488,140	529,456
\$75,000 under \$100,000.....	128,458	841,438	66,136	597,330	313,538	1,702,972	98,098	105,714
\$100,000 under \$200,000.....	203,314	2,404,316	68,888	871,268	156,814	836,042	60,894	68,102
\$200,000 under \$500,000.....	86,034	1,745,074	27,518	605,206	31,505	161,203	10,308	10,808
\$500,000 under \$1,000,000.....	13,215	306,881	8,113	203,670	8,718	45,688	2,178	2,355
\$1,000,000 or more.....	4,693	107,528	2,897	154,231	3,247	17,410	838	932
<b>Taxable returns, total.....</b>	<b>822,388</b>	<b>6,754,548</b>	<b>610,183</b>	<b>4,841,815</b>	<b>58,414,799</b>	<b>244,914,102</b>	<b>8,499,716</b>	<b>8,430,402</b>
<b>Nontaxable returns, total.....</b>	<b>18,774</b>	<b>52,029</b>	<b>50,802</b>	<b>244,592</b>	<b>23,197,146</b>	<b>96,844,662</b>	<b>2,657,432</b>	<b>2,672,501</b>

Size of adjusted gross income	Total itemized deductions after limitation		Selected itemized deductions					
			Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns.....	32,417,385	458,904,701	5,304,721	23,315,779	31,915,693	146,489,308	27,346,175	208,119,426
No adjusted gross income.....	--	--	--	--	--	--	--	--
\$1 under \$5,000.....	157,983	1,554,872	111,093	414,027	141,183	256,964	118,999	722,273
\$5,000 under \$10,000.....	609,126	5,678,717	379,383	2,115,140	514,532	827,807	363,494	2,050,988
\$10,000 under \$15,000.....	1,052,304	9,989,970	647,579	3,523,805	955,714	1,466,974	633,851	3,335,647
\$15,000 under \$20,000.....	1,375,924	12,776,228	565,775	3,218,283	1,295,229	2,198,856	1,007,652	5,213,196
\$20,000 under \$25,000.....	1,846,989	16,655,887	711,989	2,531,661	1,814,414	3,426,852	1,430,241	7,586,348
\$25,000 under \$30,000.....	2,106,593	19,092,847	548,648	1,885,822	2,058,723	4,353,461	1,752,007	8,963,786
\$30,000 under \$40,000.....	4,894,044	48,369,792	924,101	3,067,320	4,844,809	12,304,802	4,119,742	23,379,705
\$40,000 under \$50,000.....	5,070,922	55,095,784	609,472	1,994,945	5,039,652	15,831,044	4,368,444	26,728,388
\$50,000 under \$75,000.....	8,819,546	117,576,755	581,713	2,829,354	8,795,797	36,601,108	7,889,139	56,960,553
\$75,000 under \$100,000.....	3,244,437	57,806,679	148,772	599,755	3,233,402	19,438,540	2,885,798	26,724,840
\$100,000 under \$200,000.....	2,444,306	63,447,208	68,956	995,018	2,431,906	23,384,719	2,108,555	28,541,583
\$200,000 under \$500,000.....	636,879	28,818,322	8,466	291,800	632,601	13,521,228	539,095	11,771,270
\$500,000 under \$1,000,000.....	110,122	9,286,943	624	36,030	109,847	5,294,698	90,839	3,139,981
\$1,000,000 or more.....	48,307	12,754,898	149	12,819	48,082	7,582,253	38,320	3,020,909
<b>Taxable returns, total.....</b>	<b>30,537,162</b>	<b>428,753,539</b>	<b>4,179,990</b>	<b>13,114,270</b>	<b>30,244,570</b>	<b>142,667,014</b>	<b>25,985,588</b>	<b>195,818,149</b>
<b>Nontaxable returns, total.....</b>	<b>1,880,223</b>	<b>30,151,161</b>	<b>1,124,731</b>	<b>10,201,509</b>	<b>1,671,124</b>	<b>3,822,294</b>	<b>1,360,588</b>	<b>12,301,277</b>

Note and footnotes at end of table.

# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.—All Returns: Selected Income, Adjustments, Deductions 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	Selected itemized deductions—Continued							
	Contributions deduction		Moving expense deduction		Net miscellaneous deductions after limitation		Gambling loss deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns.....	29,540,961	60,161,855	803,487	3,535,679	7,407,728	24,993,797	674,972	2,031,259
No adjusted gross income.....	--	--	--	--	--	--	--	--
\$1 under \$5,000.....	108,386	65,177	*1,306	*1,286	56,296	80,089	*4,300	*12,219
\$5,000 under \$10,000.....	417,205	402,385	8,938	26,546	133,527	181,399	11,470	32,891
\$10,000 under \$15,000.....	804,997	965,176	20,311	60,150	234,737	561,315	14,404	34,773
\$15,000 under \$20,000.....	1,104,988	1,208,029	18,427	32,833	323,859	778,630	39,939	57,876
\$20,000 under \$25,000.....	1,577,739	1,824,819	38,977	115,144	442,852	1,029,477	34,310	44,245
\$25,000 under \$30,000.....	1,806,326	2,247,179	38,191	86,251	519,530	1,522,899	49,882	219,412
\$30,000 under \$40,000.....	4,383,229	5,762,380	92,896	265,392	1,181,750	3,184,501	111,041	179,192
\$40,000 under \$50,000.....	4,712,913	6,593,211	129,113	410,613	1,194,124	3,219,478	94,247	202,478
\$50,000 under \$75,000.....	8,344,995	14,046,443	223,591	897,546	1,900,397	5,841,564	182,312	382,181
\$75,000 under \$100,000.....	3,152,455	7,082,607	105,588	599,067	750,895	3,119,997	59,308	244,108
\$100,000 under \$200,000.....	2,356,567	8,249,447	103,372	806,658	541,509	3,359,291	53,851	222,125
\$200,000 under \$500,000.....	618,306	5,034,826	20,069	199,167	110,122	1,306,413	15,630	212,264
\$500,000 under \$1,000,000.....	107,524	2,179,877	2,055	25,774	12,861	343,960	2,962	61,973
\$1,000,000 or more.....	47,348	4,500,298	651	9,253	5,268	464,780	1,517	106,523
Taxable returns, total.....	28,204,583	58,400,556	777,101	3,446,968	6,984,142	23,743,164	631,633	1,736,605
Nontaxable returns, total.....	1,336,398	1,761,299	26,386	88,712	443,586	1,250,632	43,339	294,654

Size of adjusted gross income	Selected itemized deductions—Cont'd						Taxable income	
	Other miscellaneous deductions, except gambling		Itemized deductions in excess of limitation		Exemptions		Total	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns.....	35,782	68,460	3,282,788	10,623,095	231,425,110	491,587,404	92,967,044	2,285,891,914
No adjusted gross income.....	--	--	--	--	1,756,976	3,745,395	--	--
\$1 under \$5,000.....	--	--	--	--	13,017,665	27,923,482	4,457,972	2,810,784
\$5,000 under \$10,000.....	--	--	--	--	22,608,121	48,528,224	8,987,804	20,578,630
\$10,000 under \$15,000.....	3,653	635	--	--	25,027,763	53,727,839	11,500,172	58,164,350
\$15,000 under \$20,000.....	--	--	--	--	22,613,230	48,560,105	11,180,131	96,411,396
\$20,000 under \$25,000.....	*1,367	*8,571	--	--	20,236,326	43,462,195	9,573,214	122,217,430
\$25,000 under \$30,000.....	*51	*414	--	--	17,615,771	37,832,318	7,784,607	131,568,541
\$30,000 under \$40,000.....	*3,576	*6,080	--	--	29,936,822	64,292,913	12,292,393	280,066,605
\$40,000 under \$50,000.....	*3,400	*4,933	--	--	24,192,044	51,957,003	8,809,336	266,793,178
\$50,000 under \$75,000.....	14,421	3,049	86,391	22,847	33,675,670	72,358,857	11,391,662	482,942,977
\$75,000 under \$100,000.....	*1,142	*89	14,318	17,534	10,616,932	22,801,125	3,555,628	221,462,173
\$100,000 under \$200,000.....	5,752	28,866	2,402,614	2,232,928	7,658,104	15,590,805	2,596,486	259,189,666
\$200,000 under \$500,000.....	1,899	8,886	624,312	3,558,584	1,984,440	786,420	667,433	164,415,475
\$500,000 under \$1,000,000.....	365	2,892	108,033	1,833,592	345,062	14,181	118,729	70,383,407
\$1,000,000 or more.....	155	4,244	47,119	2,957,610	140,184	6,744	51,480	108,889,301
Taxable returns, total.....	34,378	62,884	3,277,507	10,613,756	179,529,880	380,230,394	88,939,774	2,275,136,794
Nontaxable returns, total.....	1,404	5,576	5,281	9,339	51,895,230	111,357,010	4,027,270	10,755,121

Note and footnotes at end of table.



# Individual Income Tax Returns, Preliminary Data, 1991

**Table 1.—All Returns: Selected Income, Adjustments, Deductions 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—Continued		Income tax before credits		Total tax credits		Income tax after credits
	Schedule D gain taxed at 28 percent						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns.....	1,272,812	56,928,641	92,883,717	454,289,945	12,766,590	7,108,271	88,955,653
No adjusted gross income.....	--	--	4,443	28,994	307	854	4,415
\$1 under \$5,000.....	--	--	4,374,400	449,453	16,093	714	4,373,105
\$5,000 under \$10,000.....	--	--	8,979,655	3,134,298	481,657	55,526	8,561,684
\$10,000 under \$15,000.....	--	--	11,496,624	8,753,967	2,413,840	902,629	9,320,661
\$15,000 under \$20,000.....	--	--	11,187,341	14,475,230	3,334,413	1,571,493	9,968,198
\$20,000 under \$25,000.....	--	--	9,573,214	18,401,546	1,235,863	383,550	9,507,295
\$25,000 under \$30,000.....	--	--	7,784,616	20,242,126	574,222	260,589	7,771,024
\$30,000 under \$40,000.....	--	--	12,291,694	45,624,166	1,050,492	482,919	12,271,302
\$40,000 under \$50,000.....	--	--	8,810,067	43,937,255	1,000,931	442,389	8,803,773
\$50,000 under \$75,000.....	100,410	771,554	11,391,810	88,875,930	1,564,905	842,386	11,388,818
\$75,000 under \$100,000.....	118,189	1,652,491	3,555,687	47,175,913	519,688	344,519	3,553,514
\$100,000 under \$200,000.....	667,840	11,216,455	2,596,522	63,329,189	377,981	543,745	2,594,869
\$200,000 under \$500,000.....	291,626	12,592,062	667,433	46,347,092	140,906	592,326	666,896
\$500,000 under \$1,000,000.....	63,903	7,700,511	118,729	20,819,519	35,271	227,299	118,673
\$1,000,000 or more.....	30,644	22,995,567	51,480	32,695,267	20,019	457,329	51,447
Taxable returns, total.....	1,272,571	56,920,027	88,960,520	452,651,114	8,843,394	5,469,440	88,955,653
Nontaxable returns, total.....	41	8,614	3,923,197	1,638,831	3,923,197	1,638,831	--

Size of adjusted gross income	Income tax after credits—Continued		Alternative minimum tax		Total income tax <sup>2</sup>		Total tax liability <sup>3</sup>	
	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	
All returns.....	447,181,674	225,626	1,003,970	88,969,474	448,185,644	90,991,947	470,113,987	
No adjusted gross income.....	28,140	3,865	40,534	8,280 <sup>4</sup>	68,675 <sup>4</sup>	135,015 <sup>4</sup>	255,924 <sup>4</sup>	
\$1 under \$5,000.....	448,735	14,248	2,954	4,373,164	451,691	5,076,498	745,701	
\$5,000 under \$10,000.....	3,078,773	7,329	4,202	8,562,508	3,082,977	9,062,715	3,814,306	
\$10,000 under \$15,000.....	7,851,336	1,717	5,789	9,321,053	7,857,128	9,839,505	8,839,779	
\$15,000 under \$20,000.....	12,903,736	64	590	9,968,243	12,904,329	10,208,839	14,257,404	
\$20,000 under \$25,000.....	18,017,996	1,714	1,338	9,508,797	18,019,334	9,576,525	19,378,261	
\$25,000 under \$30,000.....	19,981,537	2,343	3,189	7,771,050	19,984,725	7,803,890	21,450,415	
\$30,000 under \$40,000.....	45,141,247	5,352	12,186	12,271,640	45,153,433	12,290,843	47,662,706	
\$40,000 under \$50,000.....	43,494,866	8,881	6,882	8,804,365	43,501,747	8,812,107	45,765,270	
\$50,000 under \$75,000.....	88,033,544	34,865	74,792	11,390,668	88,108,336	11,394,374	92,093,332	
\$75,000 under \$100,000.....	46,831,394	35,786	78,595	3,555,570	46,909,989	3,555,950	49,145,881	
\$100,000 under \$200,000.....	62,785,444	64,468	219,491	2,596,273	63,004,935	2,597,542	66,219,432	
\$200,000 under \$500,000.....	45,754,766	36,243	271,838	667,637	46,026,604	667,861	47,101,414	
\$500,000 under \$1,000,000.....	20,592,220	6,109	122,388	118,718	20,714,608	118,760	20,893,066	
\$1,000,000 or more.....	32,237,937	2,655	159,193	51,508	32,397,130	51,521	32,491,095	
Taxable returns, total.....	447,181,674	225,626	1,003,970	88,969,474	448,185,644	88,969,474	468,323,362	
Nontaxable returns, total.....	--	--	--	--	--	2,022,473	1,790,624	

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

<sup>2</sup> Total income tax represents income tax after credits (including the earned income credit), plus alternative minimum tax.

<sup>3</sup> Total tax liability represents income tax after credits (including the earned income credit), plus alternative minimum tax, plus any other additional taxes, e.g., self-employment tax and penalty tax on Individual Retirement Arrangements (IRA's).

<sup>4</sup> A return with no "adjusted gross income" and no "taxable income" could still show "total income tax," if the tax was attributable to the "alternative minimum tax." See also, footnotes 2 and 3.

<sup>5</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

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