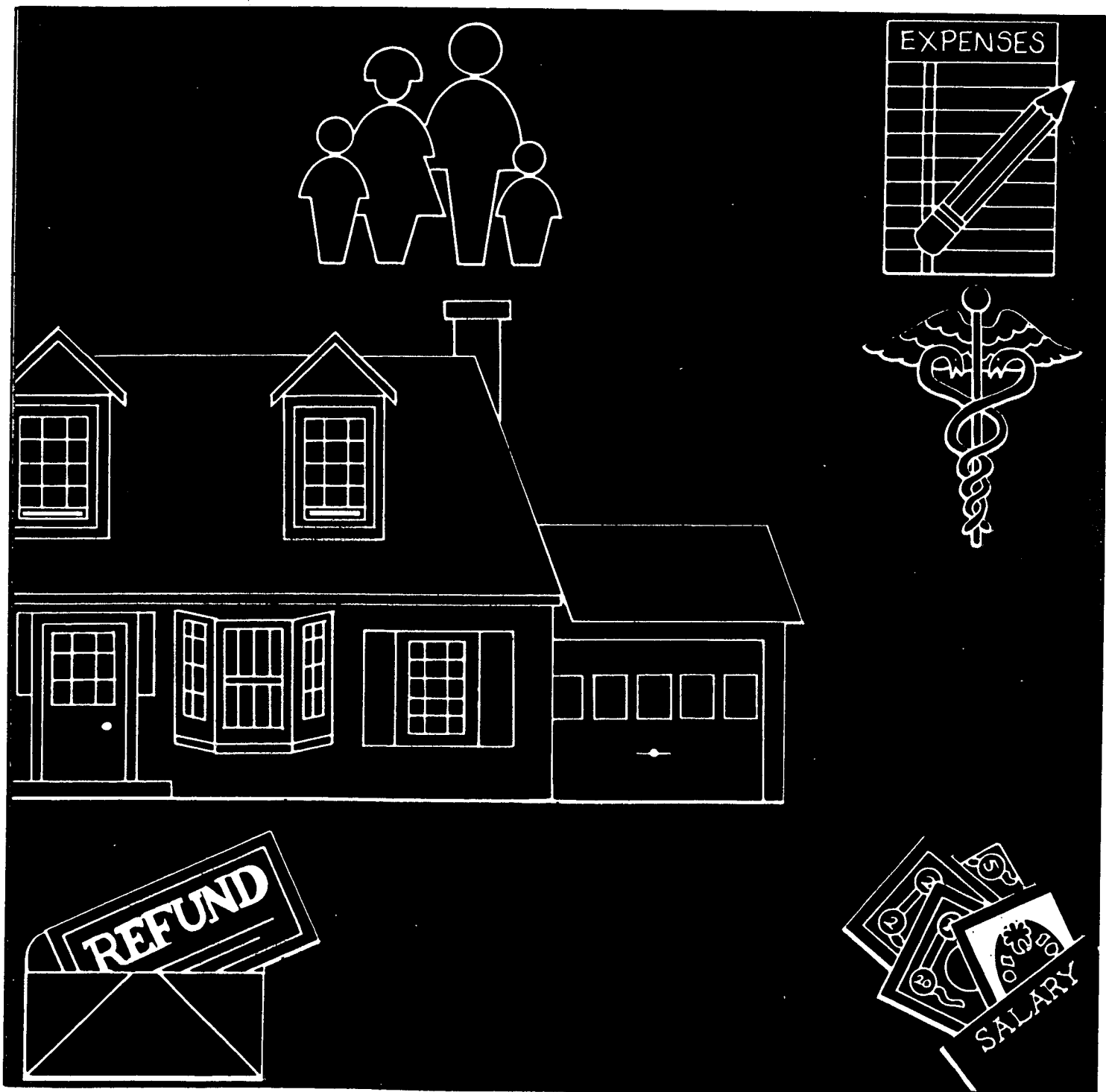


1977

Statistics
of Income

Individual Income Tax Returns



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Tax Credit Claimed on Corporation
Income Tax Returns, 1974
Individual Retirement Arrangements, 1976
Corporation Income Tax Returns, 1976
Corporation Income Tax Returns, 1977
Preliminary
Small Area Data from Individual Income
Tax Returns, 1976
International Income and Taxes, Foreign
Income and Taxes on Individual Income
Tax Returns, 1975

1977

Statistics
of Income

Individual Income Tax Returns

Section

1 Returns Filed and Sources of Income

2 Deductions and Exemptions

3 Tax Computation and Tax Rates

4 Age 65 or Over; Credit for the Elderly

5 State Data

6 Explanation of Terms

7 Sources, Sample, and Limitations of the Data

8 Forms and Instructions

9 Index

1977

Statistics of Income

Individual Income Tax Returns

Publication 79 (5-80)

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This report was prepared in the Statistics of Income Branch II by the Individual Income Statistics Section under the direction of Jack Blacksin.

This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

April 29, 1980

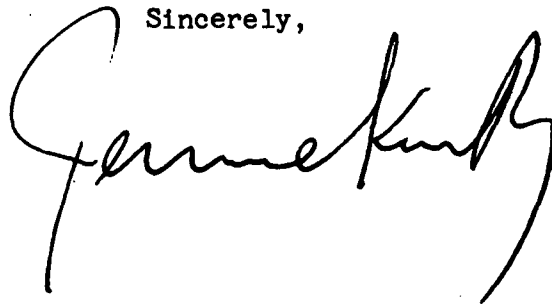
The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income--1977, Individual Income Tax Returns*. This report, based on a sample drawn from the 86.6 million returns filed during Calendar Year 1978, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are size of adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. The report provides data on the new tax provisions introduced by the Tax Reduction and Simplification Act of 1977, including the zero bracket amount and the new jobs credit, as well as provisions effective for Tax Year 1977 that were specified by the Tax Reform Act of 1976.

With kind regards,

Sincerely,

A handwritten signature in black ink, appearing to read "James Kirby". The signature is written in a cursive style with a large, sweeping initial "J".

Department of the Treasury Internal Revenue Service

Contents

Guide to Basic Tables

Guide to Basic Tables, iv

Introduction, v

Requirements for Filing, v

Changes in Law, vi

Section 1

Returns Filed and Sources of
Income, 1

Section 2

Deductions and Exemptions, 47

Section 3

Tax Computation and Tax Rates, 69

Section 4

Taxpayers Age 65 or Over; Credit
for the Elderly, 135

Section 5

State Data, 151

Section 6

Explanation of Terms, 193

Section 7

Sources of the Data, Description
of the Sample and Limitations of
the Data, 211

Section 8

1977 Forms and Instructions, 225

Section 9

Index, 279

Section 1

Returns Filed and Sources of Income

Cumulated income and taxes (table
1.1), 7

All returns by marital status

(tables 1.2, 1.3), 10, 16

Sources of income (table 1.4), 17

Joint returns (table 1.5), 26

Returns by size of income under
alternative concepts (table 1.6), 34

Nontaxable returns (table 1.7), 40

Returns with and without
presidential election campaign
fund checkoff (table 1.8), 41

Form 1040A returns (tables 1.9,
1.10), 42, 43

Section 2

Deductions and Exemptions

Itemized deductions:

By type (table 2.1), 51

Sources of income by marital
status (table 2.2), 52

Taxes paid deduction (table
2.3), 53

Contributions deduction
(table 2.4), 54

Medical and dental expense
deduction (table 2.5), 55

Total miscellaneous
deductions (table 2.6), 58

Interest paid deduction
(table 2.7), 59

Investment interest expense
(table 2.8), 60

Exemptions by type (table 2.9), 63

Exemptions by marital status
(table 2.10), 68

Section 3

Tax Computation and Tax Rates

Type of tax computation (table
3.1), 81

Maximum tax on personal service
income (table 3.2), 85

Sales of capital assets (table
3.3), 86

Tax generated by rate (tables 3.4,
3.5), 88, 93

By marital status (tables
3.6, 3.7, 3.8, 3.9), 97, 100,
103, 108

Total income tax (tables 3.10,
3.11), 111, 114

Income tax before credits (table
3.12), 116

Earned income credit (table 3.13), 116

Child care expenses (table 3.14), 119

Additional tax for tax preferences
(table 3.15), 120

Taxpayments (table 3.16), 123

Tax due (table 3.17, 3.20), 127, 132

Tax overpayment (tables 3.18,
3.19), 127, 128

Section 4

Taxpayers Age 65 or Over; Credit
for the Elderly

Sources of income (table 4.1), 139

Itemized deductions (table 4.2), 144

Credit for the elderly (table 4.3),
145

Section 5

State Data

Sources of income (table 5.1), 153

Zero bracket amount and itemized
deductions (table 5.2), 156

Income tax before credits (table
5.3), 159

Exemptions by type (table 5.4), 162

By size of adjusted gross income
(table 5.5), 165

Introduction

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 86.6 million Forms 1040 and 1040A filed by the Nation's taxpayers for Income Year 1977. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, the "earned income credit," which was continued for 1977 by the Tax Reform Act of 1976, made it beneficial for certain low-income persons to file returns, even if they had no other reason to file.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

Requirements for Filing

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax), specified according to the individual's marital status (defined in section 6, Explanation of Terms). For 1977, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,950 (as compared to a \$2,450 filing requirement for 1976);

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,700 (\$3,200 for 1976);

(3) a surviving spouse under age 65 with gross income of at least \$3,950 (\$2,850 for 1976);

(4) a surviving spouse age 65 or over with gross income of at least \$4,700 (\$3,600 for 1976);

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$4,700 (\$3,600 for 1976);

(6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$5,450 (\$4,350 for 1976);

(7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$6,200 (\$5,100 for 1976);

(8) a married person, regardless of age, whose spouse

was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1976).

In addition, children claimed as dependents on their parents' returns had to file if they had "unearned income" (such as dividends, interest, or capital gains) of \$750 or more. Self-employed persons also had to file if they had "self-employment income" of \$400 or more in order to pay self-employment tax. Finally, some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld or to claim the earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals was Calendar Year 1977, this meant that returns were due by April 15, 1978. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

Changes in Law

There were two major revisions to the Internal Revenue Code which affected the comparability of the data presented in this report with those presented for previous years, the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977. Both of these laws had provisions which affected Tax Year 1976; however, the major provisions of the 1977 Act and several provisions of the 1976 Act became effective for Tax Year 1977.

The Tax Reduction and Simplification Act of 1977, which mandated the filing requirements detailed above, also initiated the following tax law changes:

(1) the establishment of the "zero bracket amount," a single deduction amount, based on marital status, which replaced the former two-part standard deduction (i.e., the minimum low-income allowance and the percentage standard deduction); this zero bracket amount was applicable to all taxpayers, including those who itemized their deductions;

(2) the revision of the tax rate schedules and tax tables to take account of the new zero tax bracket and "zero bracket amount";

(3) the establishment of a new income concept, "tax table income," as well as a change in the definition of "taxable income" to include the "zero bracket amount"; both of these income concepts were used as the basis for determining income tax, with the taxpayer's marital status, size of income, and number of exemptions determining which one was applicable; and,

(4) the introduction of a "new jobs" credit, used to reduce income tax, based on the wages paid to new employees hired by businesses.

The following provisions of the Tax Reform Act of 1976 also became effective for Tax Year 1977:

(1) the extension of the earned income credit (which was to have expired June 30, 1976) through taxable years ending before January 1, 1978;

(2) the revision of the "maximum tax" computation to apply to pensions and annuities, in addition to other earned income, and

to eliminate the \$30,000 tax preferences exemption as well as the optional averaging of tax preferences for purposes of the computation of the net income subject to the maximum tax;

(3) the change in the treatment of alimony payments, from an itemized deduction (and a deduction from adjusted gross income) to a statutory adjustment (and a deduction from gross income);

(4) the liberalization of the requirements for the moving expense deduction (used in arriving at adjusted gross income), by decreasing the number of miles necessary to qualify and increasing the maximum amounts deductible;

(5) the extension for 4 years of the 10 percent rate on qualified investment for purposes of the investment tax credit;

(6) the increase in the amount of net capital loss (from \$1,000 to \$2,000) which could be used to offset ordinary income in any one year;

(7) the change in the holding period (from 6 to 9 months) necessary for a capital asset to qualify as "long-term";

(8) the increase in the base amount (from \$20,000 to \$35,000) excluded from the taxable gain on the sale of a principal residence by a taxpayer age 65 or over;

(9) the authorization of an individual retirement arrangement (IRA) for a nonworking spouse, the contributions to which were allowed as a statutory adjustment to gross income; and

(10) the liberalization of the rules pertaining to the work incentive (WIN) program credit.

In addition to the law changes cited above, the Tax Reform Act of 1976 contained the following provisions which were later amended or revised by the Tax Reduction and Simplification Act of 1977. These included:

(1) the extension of the general tax credit through December 31, 1977; the computation of this credit was modified for 1977 by the Tax Reduction and Simplification Act to allow the exemptions for age and blindness

to be used in computing the personal exemption portion of the credit and to require married persons filing separate returns to use only this method (instead of using the larger of the personal exemption credit or the taxable income credit) to arrive at the general tax credit;

(2) the institution, as of January 2, 1977, of withholding on certain gambling winnings, generally on winnings of more than \$1,000; the Tax Reduction and Simplification Act of 1977 modified this rule by requiring withholding on amounts in excess of \$1,000 from parimutuel pools involving horse and dog races and jai alai where the odds were at least 300 to 1, effective for payments made after April 30, 1977;

(3) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly," although there were provisions for reducing or eliminating the credit for taxpayers with higher incomes; the 1977 Act postponed the effective date of this provision from 1976 to 1977; and

(4) the abolition of the sick pay exclusion, and the introduction of a much more restrictive "disability income exclusion" which was applicable only to persons under age 65 who were totally and permanently disabled and which could be reduced or eliminated for taxpayers with higher incomes; the 1977 Act also postponed the effective date of this provision from 1976 to 1977.

In addition to the above provisions, the Tax Reform Act of 1976 revised the method of taxation used by individuals with income earned abroad by decreasing the amount of earned income which could be exempted from taxation and by applying higher tax rates to the remaining (non-exempt) income. This provision was postponed for one year by the Tax Reduction and Simplification Act of 1977 and later postponed for one more year, as well as revised, by the Foreign Earned Income Act of 1978. Because the Foreign

Earned Income Act of 1978 was not enacted until November 8, 1978, and because amended return data are not normally used for purposes of this report, no attempt was made to reflect the changes instituted by the 1978 Act. Therefore, the data for income earned abroad reflect primarily the provisions specified by the Tax Reform Act of 1976 as postponed by the Tax Reduction and Simplification Act of 1977. See also section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

A description of each of the new items is given in section 6, Explanation of Terms, while further information and the data for all affected items are shown in sections 1 through 4.

Section 1

Returns Filed and Sources of Income

Contents

Introduction, 2
Statutory adjustments to gross income, 2
Payments to an individual retirement account (IRA), 2
Disability income exclusion, 3
Income earned abroad, 3
High-income returns, taxable and nontaxable, 4

Text tables

1A Sources of income and selected tax items, 1976 and 1977, 1
1B Number of returns by marital status and size of adjusted gross income, 2
1C All returns and nontaxable returns by size of adjusted gross income, 1969-1977, 5
1D Number of nontaxable returns, classified by size of income under alternative concepts, 6
1E Returns with payments to an individual retirement account: number of returns and number of covered individuals, by type of plan and size of adjusted gross income, 6

1F Returns with disability income payments: computation of disability income exclusion, 7

Charts

1A Number of returns filed by size of adjusted gross income, 1967, 1972, and 1977, 3
1B Returns with payments to an individual retirement account: percent of individuals covered by type of plan, 4

Basic tables

1.1 Selected income and tax items, by size and accumulated size of adjusted gross income, 7
1.2 All returns: adjusted gross income, itemized deductions, exemptions, and tax items by size of adjusted gross income and by marital status, 10
1.3 All returns: sources of income, deductions, and tax items by marital status, 16

1.4 All returns: sources of income and adjustments by size of adjusted gross income, 17
1.5 Joint returns: sources of income, deductions, and tax items by size of adjusted gross income, 26
1.6 All returns, taxable returns, and nontaxable returns: number of returns, income, deductions, and credits, by size of income under alternative concepts, 34
1.7 Nontaxable returns: sources of income, deductions, and tax items by size of adjusted gross income and deficit, 40
1.8 Returns with and without presidential election campaign fund checkoff: response boxes checked by marital status and size of adjusted gross income, 41
1.9 Form 1040A returns: sources of income, deductions, and tax items by marital status, 42
1.10 Form 1040A returns: sources of income, deductions, and tax items by size of adjusted gross income, 43

Table 1A.—Sources of Income and Selected Tax Items, 1976 and 1977

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

Item	1976 (1)	1977 (2)	Change, 1976 to 1977 (3)
Number of returns, total	84,870,389	86,634,640	1,964,251
Taxable	84,421,367	84,381,138	-40,229
Nontaxable	20,249,022	22,253,502	2,004,480
Adjusted gross income less deficit	1,053,895,687	1,158,492,225	104,596,538
Sources of income:			
Salaries and wages	880,988,631	969,403,997	88,405,366
Business and profession net profit less loss	44,489,481	49,451,960	4,962,479
Farm net profit less loss	3,455,781	504,256	-2,951,525
Partnership net profit less loss	11,682,470	13,313,657	1,631,187
Small Business Corporation net profit less loss	1,875,986	1,973,133	97,147
Sales of capital assets net gain less loss	18,581,853	20,776,605	2,214,752
Dividends in adjusted gross income	24,481,943	27,020,483	2,558,540
Interest received	48,588,111	54,603,049	6,014,938
Rent net income less loss	3,850,773	2,986,778	-863,995
Royalty net income less loss	2,027,427	2,241,354	213,927
Estates or trusts net income less loss	2,871,407	2,763,650	-107,757
All other sources (net) ¹	27,306,117	32,782,668	5,476,551
Total statutory adjustments	16,284,275	19,329,363	3,045,088
Taxable income ²	874,866,968	938,968,454	264,101,486
Income tax before credits	153,534,155	172,111,669	18,577,514
Total credits	12,732,959	13,637,781	904,802
Income tax after credits	140,801,196	158,473,908	17,672,712
Additional tax for tax preferences	1,000,273	1,322,915	322,642
Total income tax	141,801,470	159,796,824	17,995,354
Self-employment tax	3,839,698	4,074,582	234,884
Total tax liability	145,748,802	164,024,104	18,275,302

¹Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.

²Includes zero bracket amount.

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

Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1977 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1977 compared to 1976 are summarized in table 1A. Table 1B compares the changes from 1976 to 1977 in the number of returns filed by marital status and size of adjusted gross income. Chart 1A shows the changes in the number of returns filed by size of adjusted gross income for 1967, 1972, and 1977. A 9-year summary of nontaxable returns as a proportion of all returns by size of adjusted gross income is presented in table 1C.

Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, returns with a "yes" answer to the presidential election campaign fund checkoff questions, returns with disability

income payments, and returns with payments to an individual retirement arrangement (IRA).

Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed in by these entities) and are detailed in the reports *Statistics of Income--Business Income Tax Returns* and *Statistics of Income--Corporation Income Tax Returns*.

Statutory adjustments were reported on Form 1040 and consisted of the disability income exclusion, payments to an IRA, payments to a self-employed retirement plan, employee business expenses, moving expenses, forfeited interest penalty, and, beginning with 1977, alimony paid. Data on all of these items are presented in table 1.4.

The Tax Reform Act of 1976 stipulated that, beginning with 1977, alimony payments were to be taken as an adjustment to gross

income (to arrive at adjusted gross income) rather than as an itemized deduction from adjusted gross income (to arrive at taxable income). In addition, the 1976 Act liberalized the requirements for the moving expense deduction for 1977 by decreasing, from 50 to 35, the number of miles necessary to qualify and by increasing the maximum amounts deductible. (See section 6, Explanation of Terms, for a further description of the changes in the moving expense deduction.) Tax law changes affecting the disability income exclusion and the adjustment for payments to an IRA are discussed separately below.

Payments to an Individual Retirement Account (IRA)

Individual retirement accounts (IRA's) were provided for by the Employee Retirement Income Security Act of 1974 (ERISA) to allow employees not covered by qualified pension or retirement plans to set up their own plans. In addition, self-employed persons not covered by a self-employed retirement, or Keogh, plan could also set up an IRA in order to avail themselves of the benefit of a retirement plan without having to provide coverage for their employees and abide by the other

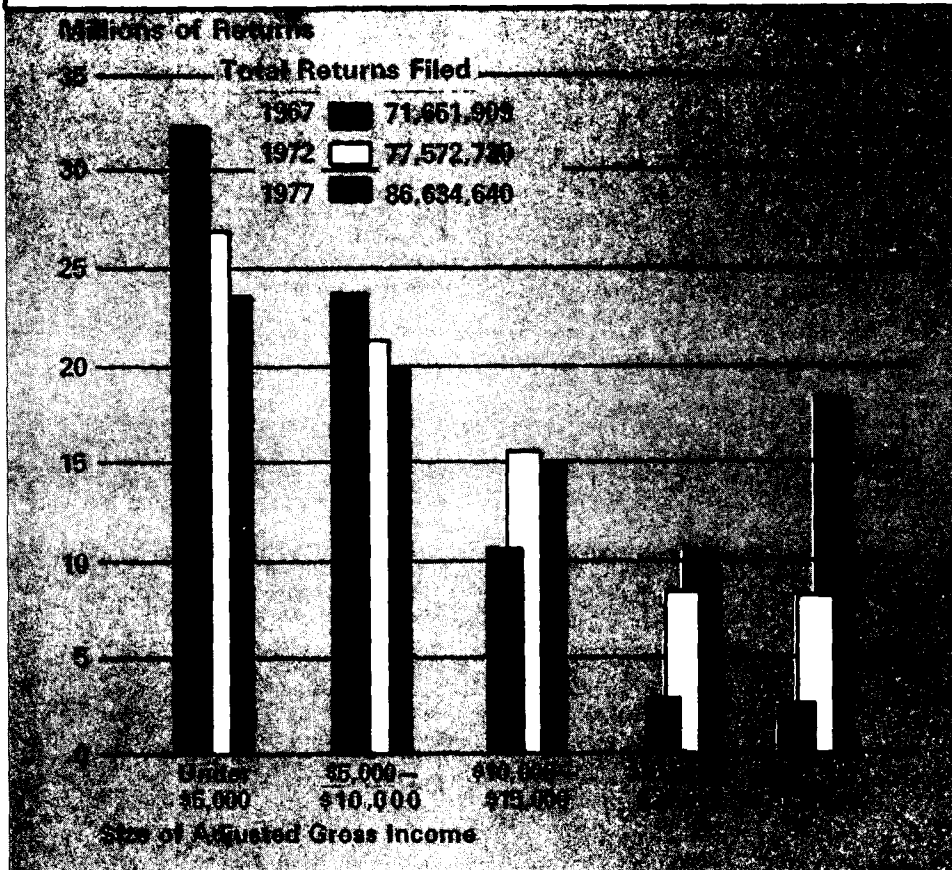
Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)
All adjusted gross income classes	84,670,389	86,634,640	1,964,251
Joint returns of husbands and wives	44,438,912	44,004,343	-434,569
Separate returns of husbands and wives	1,879,058	1,294,752	-584,306
Returns of heads of households	5,313,194	5,837,754	524,560
Returns of surviving spouses	164,539	152,637	-11,702
Returns of single persons	32,874,686	35,344,954	2,470,268
Under \$5,000, total¹	23,935,751	23,282,636	-653,116
Joint returns of husbands and wives	4,259,308	3,433,270	-826,038
Separate returns of husbands and wives	736,812	531,211	-205,601
Returns of heads of households	1,486,409	1,642,178	155,769
Returns of surviving spouses	52,358	29,372	-22,986
Returns of single persons	17,401,064	17,626,604	225,540
\$5,000 under \$10,000, total	19,892,956	19,342,819	-550,137
Joint returns of husbands and wives	7,879,161	7,000,508	-878,653
Separate returns of husbands and wives	633,143	351,956	-281,187
Returns of heads of households	2,151,345	2,088,617	-62,728
Returns of surviving spouses	68,178	47,729	-20,447
Returns of single persons	9,161,131	9,854,009	692,878
\$10,000 under \$15,000, total	14,551,350	14,299,206	-252,144
Joint returns of husbands and wives	9,302,266	8,131,231	-1,171,035
Separate returns of husbands and wives	311,659	224,961	-88,698
Returns of heads of households	1,044,919	1,278,999	234,080
Returns of surviving spouses	20,947	28,275	7,328
Returns of single persons	3,671,559	4,635,740	764,181
\$15,000 under \$20,000, total	11,197,191	11,404,973	207,782
Joint returns of husbands and wives	9,118,760	8,775,364	-343,396
Separate returns of husbands and wives	148,183	126,111	-22,072
Returns of heads of households	412,055	530,768	118,713
Returns of surviving spouses	14,017	9,280	-4,737
Returns of single persons	1,504,186	1,963,450	459,264
\$20,000 or more, total	16,063,141	16,325,007	261,866
Joint returns of husbands and wives	13,879,417	16,683,970	2,784,553
Separate returns of husbands and wives	49,481	60,513	11,032
Returns of heads of households	218,466	297,192	78,726
Returns of surviving spouses	9,041	38,181	29,140
Returns of single persons	936,736	1,265,151	328,415

¹Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.

Chart 1A.
Number of returns filed by size of adjusted gross income 1967, 1972, and 1977



provisions of Keogh plans. For tax years beginning with 1975, eligible individuals were allowed to contribute to such plans the lesser of \$1,500 or 15 percent of their "earned income," and they could deduct their contributions from gross income to arrive at adjusted gross income.

The Tax Reform Act of 1976 mandated that, for tax years beginning after 1976, an individual could also set up an account for a nonworking spouse. The total deduction from gross income in this instance was limited to the smallest of (1) \$1,750, (2) 15 percent of the working spouse's earned income, or (3) twice the smaller amount contributed to either spouse's IRA, thus making it advantageous to contribute the same amount to each IRA.

Table 1E presents information on the various types of individual retirement accounts classified by size of adjusted gross income. A graphic display of the percent of individuals covered under each type of individual retirement account is shown in chart 1B. It should be noted that the statistics

in this report reflect only the number of returns with a deduction for an IRA contribution, rather than the number of accounts, for Tax Year 1977. Additional information on all accounts in existence in 1976, whether or not contributions were made to these accounts, are available in the *Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements*.

Disability Income Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to \$5,200 (not to exceed \$100 per week) for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpayers whose adjusted gross income (before sub-

tracting this exclusion) exceeded \$15,000, and was eliminated entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, taxpayers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. The data for Tax Year 1977, therefore, represent the first statistics tabulated for the "disability income exclusion" where all taxpayers used the same method for computing the exclusion. Statistics detailing the computation of the disability income exclusion are presented in table 1F.

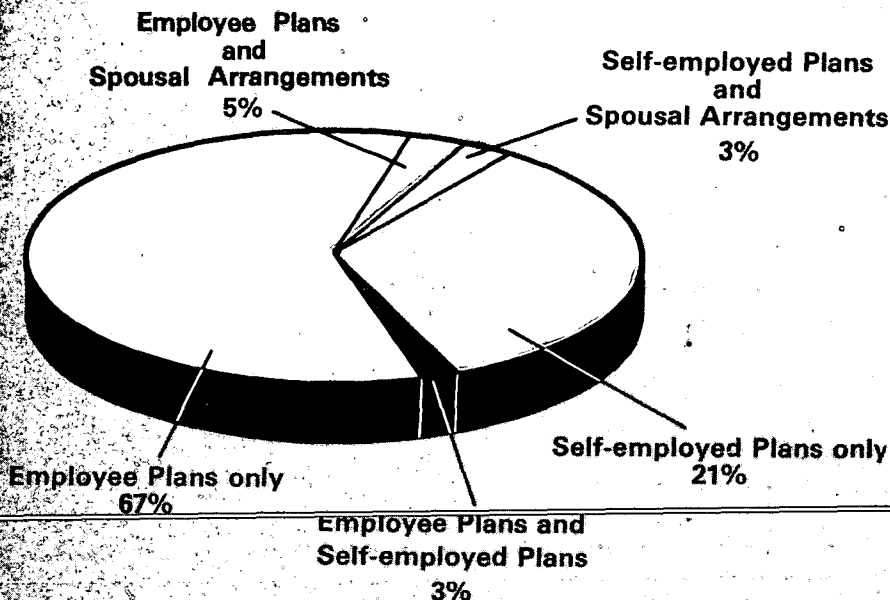
Income Earned Abroad

The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the first \$20,000 or \$25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6, Explanation of Terms.) Under the 1976 Act, this exemption amount was decreased to \$15,000 (\$20,000 for employees of charitable organizations) and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed until Tax Year 1977 by the Tax Reduction and Simplification Act of 1977 and further postponed, as well as revised, by the Foreign Earned Income Act of 1978. Even though the rules introduced by the 1976 Act were actually no longer in effect as a result of the later legislation, no attempt was made to obtain data from amended returns because of processing difficulties and timeliness. Therefore, the data shown in this report reflect only the rules in effect when the returns were originally filed. (Further details on the computation of tax on these returns are shown in section 3, Tax Computation and Tax Rates, of this report.)

Chart 1B

Returns with payments to an individual retirement account

Percent of individuals covered by type of plan.



NOTE: 1% of all returns filed with payments to an Individual Retirement Account did not indicate the type of plan under which the individuals were covered.

High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes," as well as "the number of such individuals... who owe no Federal income tax." The law specified that, in addition to adjusted gross income, three additional income concepts were to be used as classifiers: adjusted gross income plus excluded tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available in a pure form from the tax return. In the case of excluded tax preferences (amounts of income or deductions afforded special tax treatment) only two were available for all taxpayers: the dividend exclusion of up to \$100 per taxpayer receiving qualified dividends and the capital gains

exclusion, equal to one-half of the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences (which were subject to the additional tax for tax preferences, i.e., the "minimum tax") exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625 to compute the additional tax. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in table 1.6, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and property subject to a lease over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; amounts set aside

as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years.

One tax preference item from Form 4625 that was not included was the itemized deduction tax preference. In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but rather was a deduction from adjusted gross income in arriving at taxable income. Therefore, it did not qualify as a "tax preference excluded from adjusted gross income" for purposes of this report and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which gave various sources of income more nearly equal treatment, i.e., to include the full amount of each type of income, before any of the exclusions or deductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business receipts and included only the net amount in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 (49)	Adjusted gross income less deficit (50)	Itemized deductions (52)		Excess itemized deductions (Amount) (53)	Exemptions (Amount) (54)	Taxable income ¹ (56)		Income tax after credits (58)		Total income tax (60)
			Number of returns (51)	Amount (52)			Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)		Number of returns (59)	Amount (60)
All returns, total	152,837	2,042,578	55,995	362,916	187,235	318,482	1,558,576	112,209	233,410	112,222	235,805
Under \$2,000	12,112	1,581	—	302,916	—	11,043	1,304	—	—	—	—
\$2,000 under \$4,000	17,160	32,215	—	—	1,506	21,043	2,538	—	—	—	—
\$4,000 under \$6,000	6,386	34,948	—	—	1,788	11,788	11,788	—	—	—	—
\$6,000 under \$8,000	17,094	125,157	—	—	3,686	20,389	20,389	—	—	—	—
\$8,000 under \$10,000	24,349	211,118	—	—	3,686	14,559	16,617	—	—	—	—
\$10,000 under \$12,000	13,305	147,849	—	—	7,702	32,585	16,617	—	—	—	—
\$12,000 under \$14,000	6,151	80,733	—	—	13,584	10,685	13,305	—	—	—	—
\$14,000 under \$16,000	12,661	187,127	—	—	15,551	11,095	16,151	—	—	—	—
\$16,000 under \$18,000	2,871	51,184	—	—	21,835	10,414	12,861	—	—	—	—
\$18,000 under \$20,000	2,487	45,400	—	—	2,888	8,488	2,971	—	—	—	—
\$20,000 under \$25,000	21,774	474,328	—	—	64	40,383	40,383	—	—	—	—
\$25,000 under \$30,000	8,138	247,246	—	—	60,530	368,512	21,774	—	—	—	—
\$30,000 under \$50,000	4,989	180,200	—	—	19,387	24,487	9,138	—	—	—	—
\$50,000 under \$100,000	1,816	132,365	—	—	28,355	12,731	151,115	—	—	—	—
\$100,000 under \$200,000	306	39,214	—	—	18,394	4,394	109,597	—	—	—	—
\$200,000 under \$500,000	72	18,838	—	—	8,290	308	30,348	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	3,724	166	15,046	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	112,222	1,913,605	53,921	350,311	181,287	218,741	1,484,453	112,209	233,410	112,222	235,805
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 \$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	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	40,615	128,972	2,074	12,605	5,969	16,741	84,124	—	—	—	—
All returns, summary:											
Under \$5,000	29,372	54,213	473	3,019	1,506	42,981	14,826	—	—	—	—
\$5,000 under \$10,000	47,729	387,604	11,827	48,542	11,335	102,211	258,574	36,478	10,828	36,478	10,828
\$10,000 under \$15,000	28,275	358,371	12,180	89,113	32,739	55,018	268,617	28,275	26,201	28,275	26,201
\$15,000 under \$20,000	9,280	155,922	2,655	12,420	3,924	18,605	133,383	9,280	16,911	9,280	16,911
\$20,000 or more	38,181	1,108,268	20,960	228,822	137,785	69,668	860,886	38,176	179,380	38,181	181,663

Footnotes at end of table.

Individual Returns/1977 • Returns Filed and Sources of Income

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

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

Table with columns: Sources of income or loss, All returns, Joint returns of husbands and wives, Separate returns of husbands and wives, Returns of heads of households, Returns of surviving spouses, Returns of single persons not heads of households or surviving spouses. Sub-columns include Number of returns, Amount, and Total Amount.

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

†Includes zero bracket amount.

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

Individual Returns/1977 • Returns Filed and Sources of Income

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

Table with columns for 'Size of adjusted gross income', 'Fully taxable', 'Partially taxable', 'Nontaxable', 'Total', 'Capital gain distributions received', and 'Nontaxable distributions'. It includes various sub-headers like 'Number of returns' and 'Amount' for each category.

Footnotes at end of table.

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

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

Table with columns for Size of adjusted gross income, Capital gain distributions, Returns with short-term capital gains or losses, Net short-term gain after carryover, Net short-term loss after carryover, Returns with long-term capital gains or losses, and Peak-1969 long-term capital loss carryover. Rows include All returns, Total, and Taxable returns, total, with various income brackets.

Footnotes at end of table.

Individual Returns/1977 - Returns Filed and Sources of Income
 Table 1.5-Joint Returns: Sources of Income, 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	Adjusted gross income less deficit		Salaries and wages		Interest received		Alimony received	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)
Total	44,004,343	850,654,192	39,260,167	711,590,894	27,485,530	35,469,510	17,397	44,913
Under \$2,000	1,076,931	-4,961,998	619,517	7,195,517	522,590	597,392	9	55
\$2,000 under \$4,000	3,897,806	4,268,541	1,017,342	3,177,750	581,717	541,608	-	-
\$4,000 under \$6,000	2,162,850	11,008,960	1,580,109	7,446,929	1,027,556	2,263,616	-	-
\$6,000 under \$8,000	2,765,208	19,445,690	2,201,021	14,284,034	1,252,586	1,721,035	39	30
\$8,000 under \$10,000	3,011,083	27,122,261	2,483,129	21,239,528	1,357,078	1,699,592	398	638
\$10,000 under \$12,000	3,168,215	34,828,912	2,814,869	29,269,263	1,541,417	1,730,424	2,469	3,065
\$12,000 under \$14,000	3,277,552	42,696,500	3,002,980	37,287,525	1,652,928	1,653,169	-	-
\$14,000 under \$16,000	3,467,727	52,064,263	3,231,513	46,381,743	1,940,406	1,735,891	638	1,153
\$16,000 under \$18,000	3,601,990	61,149,521	3,430,905	55,488,934	2,163,342	1,765,164	4,287	3,881
\$18,000 under \$20,000	3,391,111	64,395,115	3,244,169	58,591,593	2,163,689	1,706,777	287	643
\$20,000 under \$25,000	6,898,431	153,817,758	6,824,930	140,704,306	4,941,442	4,078,367	3,548	4,548
\$25,000 under \$30,000	4,017,530	109,671,007	3,822,604	97,933,926	3,190,891	3,817,302	1,369	2,083
\$30,000 under \$50,000	4,461,932	162,779,935	4,116,701	134,133,723	3,913,251	6,630,767	2,992	17,698
\$50,000 under \$100,000	1,043,898	68,530,507	892,987	42,483,032	692,689	3,987,531	894	7,019
\$100,000 under \$200,000	205,525	26,866,813	169,756	14,891,244	198,738	1,570,213	265	1,975
\$200,000 under \$500,000	40,864	11,313,747	33,682	5,093,827	39,949	678,513	69	730
\$500,000 under \$1,000,000	4,371	2,891,689	3,621	810,594	4,276	165,044	13	945
\$1,000,000 or more	1,429	2,771,954	1,213	383,495	1,407	139,116	4	104
All returns, summary:								
Under \$5,000	3,433,270	3,670,201	2,339,448	8,232,419	1,593,887	1,651,482	9	55
\$5,000 under \$10,000	7,000,508	53,293,253	5,560,670	40,115,227	3,127,408	4,361,761	437	868
\$10,000 under \$15,000	8,131,291	101,915,265	7,371,915	86,089,663	4,109,695	4,252,797	2,905	3,087
\$15,000 under \$20,000	8,775,364	153,172,048	8,392,540	139,889,408	5,372,177	4,338,677	4,877	4,975
\$20,000 or more	16,663,970	538,663,407	15,635,594	436,274,149	13,282,753	20,884,953	9,262	36,129
Size of adjusted gross income	State income tax returns		Total		In adjusted gross income		Fully taxable Total	
	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)
Total	7,179,422	1,665,612	4,201,976	22,792,021	4,000,601	20,459,131	3,696,751	19,033,214
Under \$2,000	30,713	10,982	120,869	419,544	100,183	231,678	88,769	218,784
\$2,000 under \$4,000	26,504	5,019	211,874	552,789	194,540	391,189	173,445	346,347
\$4,000 under \$6,000	66,613	8,569	432,683	1,342,399	422,009	1,204,871	403,179	1,170,375
\$6,000 under \$8,000	120,725	21,081	487,212	1,691,907	469,938	1,697,047	431,276	1,694,185
\$8,000 under \$10,000	184,668	29,666	445,705	2,137,826	436,437	1,855,425	394,519	1,725,983
\$10,000 under \$12,000	273,573	42,026	382,764	1,856,913	351,501	1,743,130	338,047	1,674,479
\$12,000 under \$14,000	379,136	62,789	289,905	1,618,728	290,947	1,491,256	274,182	1,407,037
\$14,000 under \$16,000	494,774	77,059	292,455	1,538,346	241,791	1,351,911	215,699	1,193,638
\$16,000 under \$18,000	631,897	111,009	282,962	1,555,164	243,521	1,367,138	225,117	1,291,204
\$18,000 under \$20,000	697,950	138,755	233,341	1,297,378	228,128	1,186,652	210,947	1,140,589
\$20,000 under \$25,000	1,676,416	324,823	419,031	2,942,738	398,569	2,715,151	362,997	2,458,485
\$25,000 under \$30,000	1,064,395	229,036	251,995	1,767,416	237,168	1,633,669	219,779	1,543,659
\$30,000 under \$50,000	1,233,209	392,454	323,282	2,823,278	307,539	2,618,105	270,939	2,392,659
\$50,000 under \$100,000	238,123	156,339	77,512	765,002	73,902	726,240	62,613	648,546
\$100,000 under \$200,000	41,660	59,650	15,868	191,854	15,268	177,179	12,580	167,481
\$200,000 under \$500,000	7,860	22,188	3,576	57,942	3,490	53,558	2,669	49,825
\$500,000 under \$1,000,000	917	5,654	516	8,094	511	8,409	409	7,677
\$1,000,000 or more	289	3,407	168	5,794	182	5,324	113	4,924
All returns, summary:								
Under \$5,000	80,412	19,434	533,725	1,603,157	489,215	1,148,048	443,455	1,064,551
\$5,000 under \$10,000	359,611	55,660	1,164,858	4,741,321	1,123,890	4,232,362	1,047,429	3,999,063
\$10,000 under \$15,000	864,502	137,201	791,778	4,241,131	798,310	3,698,319	792,395	3,692,576
\$15,000 under \$20,000	1,612,828	289,436	619,668	3,623,396	592,578	3,261,768	541,287	3,024,571
\$20,000 or more	4,292,869	1,163,892	1,091,966	8,563,077	1,036,608	7,937,835	832,185	7,292,495

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, 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	Pensions and annuities—Continued											
	Fully taxable—Continued Reported on Schedule E					Partially taxable					Nontaxable	
	Number of returns (17)	Amount (16)	Number of returns (19)	Amount received (20)	Taxable portion (21)	Number of returns (22)	Amount (23)					
Total	501,299	2,341,387	451,606	2,696,108	1,424,916	246,689	1,122,698					
Under \$2,000	16,042	50,256	11,421	46,582	15,114	30,321	156,219					
\$2,000 under \$4,000	35,708	121,824	21,924	107,032	44,942	17,807	99,421					
\$4,000 under \$6,000	75,144	183,878	27,897	102,167	34,498	13,815	69,857					
\$6,000 under \$8,000	55,471	188,147	49,953	215,917	92,982	71,805	80,618					
\$8,000 under \$10,000	60,741	245,118	54,066	331,248	129,482	28,407	80,618					
\$10,000 under \$12,000	33,922	143,647	22,818	127,252	66,651	16,116	55,182					
\$12,000 under \$14,000	33,250	185,268	33,832	148,059	84,219	11,825	63,632					
\$14,000 under \$16,000	36,623	233,883	38,258	237,334	158,073	10,923	79,974					
\$16,000 under \$18,000	17,622	112,384	18,167	161,617	75,934	20,490	58,343					
\$18,000 under \$20,000	26,623	116,393	19,018	100,283	45,083	11,863	58,343					
\$20,000 under \$25,000	37,151	185,770	31,534	391,820	258,666	28,012	82,463					
\$25,000 under \$30,000	24,444	163,795	28,247	190,678	89,811	15,101	72,880					
\$30,000 under \$50,000	32,033	282,523	45,260	308,740	225,447	20,167	121,879					
\$50,000 under \$100,000	12,488	102,723	14,288	115,751	77,694	4,077	20,705					
\$100,000 under \$200,000	3,071	8,731	3,814	31,039	19,718	727	3,353					
\$200,000 under \$500,000	628	20,721	764	8,338	4,733	95	679					
\$500,000 under \$1,000,000	103	1,975	124	1,343	731	74	142					
\$1,000,000 or more	25	1,848	54	728	400	6	142					
All returns, summary:												
Under \$5,000	79,763	163,384	52,474	224,840	83,068	54,598	319,669					
\$5,000 under \$10,000	163,343	551,981	112,587	577,886	263,278	50,073	182,263					
\$10,000 under \$15,000	92,896	478,278	77,886	416,405	235,745	31,448	142,148					
\$15,000 under \$20,000	55,544	315,278	64,694	408,337	177,197	38,589	199,487					
\$20,000 or more	109,953	804,436	143,885	1,008,438	675,200	68,191	312,144					

Size of adjusted gross income	Dividends and other distributions received													
	Total					Capital gain distributions received					Nontaxable distributions		Domestic and foreign dividends received	
	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (28)	Number of returns (29)	Amount (29)	Number of returns (30)	Amount (30)	Number of returns (31)	Amount (31)		
Total	9,031,936	19,933,341	810,164	468,353	685,203	903,309	18,961,677							
Under \$2,000	123,034	229,381	7,886	9,141	2,898	9,152	205,069							
\$2,000 under \$4,000	107,171	31,370	6,691	4,688	1,898	1,132	50,748							
\$4,000 under \$6,000	279,951	203,682	24,834	4,028	10,736	4,370	185,292							
\$6,000 under \$8,000	337,181	344,973	25,343	12,028	29,649	32,033	300,314							
\$8,000 under \$10,000	418,073	413,480	31,444	6,055	26,581	14,286	393,140							
\$10,000 under \$12,000	367,545	346,496	34,281	10,353	28,024	6,680	331,453							
\$12,000 under \$14,000	376,397	348,612	34,030	9,132	28,183	8,528	330,953							
\$14,000 under \$16,000	453,715	407,259	37,786	13,738	32,118	8,519	385,006							
\$16,000 under \$18,000	524,822	430,514	45,008	27,727	28,731	10,664	392,123							
\$18,000 under \$20,000	559,186	530,140	44,100	13,400	39,225	12,881	503,959							
\$20,000 under \$25,000	1,434,577	1,100,308	95,381	31,291	73,826	19,495	1,046,520							
\$25,000 under \$30,000	1,122,483	1,256,548	99,606	53,698	85,664	22,594	1,180,279							
\$30,000 under \$50,000	2,002,811	3,661,910	188,886	104,113	181,232	100,114	3,457,982							
\$50,000 under \$100,000	716,071	4,088,138	103,897	73,563	106,869	714,484	3,912,407							
\$100,000 under \$200,000	167,981	2,895,980	28,197	24,912	60,160	187,521	2,771,198							
\$200,000 under \$500,000	36,451	2,097,534	5,170	24,068	55,718	1,988,945	1,988,945							
\$500,000 under \$1,000,000	4,028	746,688	650	40,968	13,787	4,027	744,413							
\$1,000,000 or more	1,348	615,333	210	29,630	239	1,347	769,676							
All returns, summary:														
Under \$5,000	360,881	333,082	30,592	11,331	6,658	9,551	312,200							
\$5,000 under \$10,000	904,109	903,785	85,700	20,401	68,085	51,022	832,363							
\$10,000 under \$15,000	985,541	924,724	90,604	26,598	73,365	20,289	985,057							
\$15,000 under \$20,000	1,295,834	1,140,297	104,593	45,751	84,916	28,991	1,067,555							
\$20,000 or more	5,485,471	16,831,452	518,877	382,276	430,179	5,477,335	15,873,720							

Footnotes at end of table.

Individual Returns/1977 - Returns Filed and Sources of Income and Sources of Income 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

Table with columns: Size of adjusted gross income, Net capital gain, Net capital loss, Net profit, Net loss, and Net loss. Rows include categories like 'Total', 'Under \$2,000', and various income brackets.

Table with columns: Size of adjusted gross income, Net profit, Net loss, Net profit, Net loss, and Net loss. Rows include categories like 'Total', 'Under \$2,000', and various income brackets, with a sub-section for 'Firm'.

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, 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	Statutory adjustments—Continued											
	Payments to an individual retirement account		Payments to a self-employed retirement plan		Employee business expenses		Moving expenses		Fortified interest penalty			
	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)		
Total	1,648,406	2,077,259	519,619	1,676,823	4,344,825	7,673,796	1,079,326	2,247,414	215,666	75,405		
Under \$2,000	12,926	18,970	3,421	3,525	21,319	79,406	5,115	10,564	6,725	16,373		
\$2,000 under \$4,000	3,559	1,420	*2,158	*991	24,162	56,188	4,304	8,119	*3,919	*4,465		
\$4,000 under \$6,000	12,636	7,889	6,394	3,269	70,371	161,465	20,605	20,481	15,467	1,136		
\$6,000 under \$8,000	26,056	18,712	12,276	11,220	141,436	278,447	57,534	71,213	11,640	2,753		
\$8,000 under \$10,000	59,827	55,219	19,957	12,915	204,567	377,604	61,369	86,431	10,590	1,397		
\$10,000 under \$12,000	66,182	63,931	17,290	14,561	223,776	451,401	85,497	115,018	9,636	4,375		
\$12,000 under \$14,000	80,616	78,690	15,165	18,392	300,253	580,720	76,142	90,183	12,852	3,624		
\$14,000 under \$16,000	78,125	80,324	17,308	21,631	327,666	530,000	100,675	152,553	19,972	6,062		
\$16,000 under \$18,000	146,025	138,983	16,528	21,123	357,187	575,829	107,512	174,954	11,166	1,963		
\$18,000 under \$20,000	103,706	115,944	14,909	23,853	351,740	530,075	90,076	165,452	16,014	2,753		
\$20,000 under \$25,000	301,120	373,282	49,375	68,462	827,772	1,179,304	170,443	357,570	24,193	6,718		
\$25,000 under \$30,000	238,589	320,966	44,182	105,460	553,104	791,516	106,613	357,570	23,121	3,527		
\$30,000 under \$50,000	363,720	547,907	143,736	497,361	738,553	1,370,442	156,457	550,809	40,606	12,100		
\$50,000 under \$100,000	146,025	235,983	121,702	642,910	169,977	540,614	28,070	137,628	10,617	10,806		
\$100,000 under \$200,000	26,960	44,487	28,216	179,567	130,681	15,471	2,871	15,471	1,813	1,831		
\$200,000 under \$500,000	4,001	7,027	5,438	32,048	3,857	28,051	412	2,871	697	697		
\$500,000 under \$1,000,000	334	586	487	2,958	388	5,002	34	176	31	63		
\$1,000,000 or more	81	137	97	648	117	4,628	12	1,182	5	6		
All returns, summary:												
Under \$5,000	19,284	21,544	6,023	6,127	79,694	221,191	20,139	99,721	14,559	21,235		
\$5,000 under \$10,000	94,820	78,666	35,183	25,823	382,174	733,919	128,787	170,086	33,902	4,994		
\$10,000 under \$15,000	182,237	180,649	38,931	39,440	1,293,245	2,116,758	216,758	276,530	30,862	4,536		
\$15,000 under \$20,000	251,028	266,003	42,269	60,119	1,374,791	2,531,444	253,144	420,810	28,696	5,301		
\$20,000 or more	1,099,040	1,530,388	394,213	1,547,413	2,322,145	4,050,641	460,496	1,341,267	107,744	35,750		

Size of adjusted gross income	Statutory adjustments—Continued											
	Alimony paid		Total		Tax-exempt amount		Income earned abroad		Taxable amount			
	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)				
Total	199,194	753,529	63,468	2,194,989	59,071	892,339	49,724	1,292,650				
Under \$2,000	1,516	6,002	8,859	134,962	*8,859	*130,517	*3,161	*1,445				
\$2,000 under \$4,000	*522	*372	*1,268	*10,572	*846	*2,698	*422	*7,875				
\$4,000 under \$6,000	*4,201	*6,138	*3,694	*17,632	*3,694	*17,632	*422	*26				
\$6,000 under \$8,000	2,148	3,511	*635	*7,306	*635	*7,285	*422	*26				
\$8,000 under \$10,000	*5,591	*10,125	*2,215	*75,019	*2,215	*39,471	*1,760	*35,549				
\$10,000 under \$12,000	5,232	7,421	—	—	—	—	—	—				
\$12,000 under \$14,000	4,480	6,921	—	—	—	—	—	—				
\$14,000 under \$16,000	7,694	11,452	—	—	—	—	—	—				
\$16,000 under \$18,000	15,015	20,965	—	—	—	—	—	—				
\$18,000 under \$20,000	15,196	31,692	—	—	—	—	—	—				
\$20,000 under \$25,000	31,484	68,306	—	—	—	—	—	—				
\$25,000 under \$30,000	19,569	66,860	—	—	—	—	—	—				
\$30,000 under \$50,000	51,252	188,470	—	—	—	—	—	—				
\$50,000 under \$100,000	27,313	192,070	—	—	—	—	—	—				
\$100,000 under \$200,000	5,707	71,885	—	—	—	—	—	—				
\$200,000 under \$500,000	1,728	37,408	—	—	—	—	—	—				
\$500,000 under \$1,000,000	229	7,134	—	—	—	—	—	—				
\$1,000,000 or more	77	3,179	—	—	—	—	—	—				
All returns, summary:												
Under \$5,000	2,801	8,985	12,976	155,671	12,553	143,551	3,563	*12,319				
\$5,000 under \$10,000	11,077	19,164	*3,695	*89,624	*3,695	*54,050	*2,216	*35,574				
\$10,000 under \$15,000	11,394	15,769	*6,107	*105,345	*4,113	*58,401	*5,503	*46,944				
\$15,000 under \$20,000	38,453	62,281	*6,089	*177,858	*6,089	*107,717	*4,558	*70,141				
\$20,000 or more	137,379	647,330	34,621	1,656,291	32,621	528,620	33,964	1,127,671				

**Estimate should be used with caution because of the small number of sample returns on which it is based.
 *Denotes (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 NOTE: Detail may not add to total because of rounding.

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income		Investment interest per income		Adjusted gross income less deficit	Itemized deductions per income concept		Interest paid deductor	
			Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Part I—All Returns											
Size of adjusted gross income											
Total	86,634,640	1,158,492,225	15,530,552	26,232,958	13,333,529	6,263,946	1,158,492,225	22,898,343	138,519,421	20,890,417	47,825,469
Under \$200,000	86,591,237	1,138,518,833	15,430,327	21,659,071	13,345,850	5,925,783	1,138,518,833	22,842,881	134,289,635	20,947,927	46,957,385
\$200,000 under \$500,000	46,388	12,879,088	4,444	2,194,689	32,618	403,737	12,879,088	45,891	2,514,624	36,828	562,138
\$500,000 under \$1,000,000	5,232	3,477,411	33,240	960,944	3,858	3,477,411	3,477,411	5,184	802,190	4,200	159,345
\$1,000,000 or more	1,785	3,616,814	1,739	1,418,434	1,385	121,076	3,616,814	1,768	902,472	1,462	133,604
Size of expended income ^a											
Total	86,634,640	1,178,187,646	15,530,552	26,232,958	13,323,964	6,557,238	1,158,492,225	22,898,343	131,981,833	19,443,401	41,287,632
Under \$200,000	86,597,082	1,150,446,638	15,469,081	19,895,890	13,477,853	5,908,738	1,138,549,466	22,830,834	128,083,433	19,411,490	41,063,339
\$200,000 under \$500,000	57,123	16,035,717	3,298	2,712,984	38,780	701,285	13,724,778	55,172	2,232,717	27,728	164,884
\$500,000 under \$1,000,000	7,336	4,967,071	5,275	1,276,149	6,348	194,905	3,005,630	7,249	724,594	3,047	27,980
\$1,000,000 or more	3,059	6,738,217	3,012	2,008,934	2,273	112,489	4,412,132	2,989	941,139	1,128	11,748
Size of adjusted gross income plus less investment interest											
Total	86,634,640	1,194,725,183	15,530,552	26,232,958	13,523,964	6,557,238	1,158,492,225	22,898,507	138,519,421	20,890,417	47,825,469
Under \$200,000	86,565,689	1,155,600,524	15,462,783	19,699,387	13,474,322	5,733,789	1,135,901,137	22,827,736	133,698,987	20,834,711	46,798,295
\$200,000 under \$500,000	69,975	18,697,818	57,033	2,759,258	41,850	494,073	14,139,560	59,022	2,029,654	47,005	682,005
\$500,000 under \$1,000,000	7,671	5,196,981	7,578	1,296,049	5,613	3,107,114	3,900,382	7,615	894,142	6,113	180,635
\$1,000,000 or more	3,205	7,029,860	3,159	2,479,284	2,419	169,822	4,590,596	3,134	1,143,272	2,588	194,526
Size of adjusted gross income plus less investment interest											
Total	86,634,640	1,132,208,379	15,530,552	26,232,958	13,333,529	6,263,946	1,158,492,225	22,898,343	132,235,576	19,468,612	41,341,623
Under \$200,000	86,594,474	1,133,459,535	15,463,475	21,890,541	13,346,827	5,798,491	1,139,257,026	22,846,965	128,617,630	19,465,457	41,383,032
\$200,000 under \$500,000	43,593	12,095,888	40,723	2,045,116	29,813	317,387	12,463,281	48,850	2,505,650	21,479	147,167
\$500,000 under \$1,000,000	4,919	3,263,480	4,737	896,909	3,545	101,115	3,384,556	4,850	642,297	2,090	21,996
\$1,000,000 or more	1,884	3,400,471	1,617	1,370,492	1,244	66,852	3,467,324	1,647	745,793	586	9,618
Part II—Taxable Returns											
Size of adjusted gross income											
Total	64,381,138	1,097,704,089	13,326,918	24,346,881	12,944,513	5,930,694	1,097,704,089	21,897,368	132,076,447	20,130,267	45,901,404
Under \$200,000	64,371,643	1,098,178,425	13,282,490	17,851,887	12,933,882	5,733,982	1,075,779,100	21,831,864	122,070,426	18,730,822	39,418,029
\$200,000 under \$500,000	57,047	16,074,329	54,209	2,703,572	39,735	400,499	13,711,256	55,104	2,225,802	27,850	163,940
\$500,000 under \$1,000,000	**10,448	**11,578,365	**10,219	**3,711,423	**7,518	**246,770	**6,213,714	**10,234	**1,680,429	**4,172	**33,705
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income plus less investment interest											
Total	64,381,138	1,122,050,990	13,326,918	24,346,881	13,079,938	6,181,831	1,097,704,089	21,897,368	132,076,447	20,130,267	45,901,404
Under \$200,000	64,310,282	1,092,989,240	13,289,221	17,858,937	13,030,351	5,931,985	1,075,133,303	21,828,678	127,275,219	20,074,825	44,778,817
\$200,000 under \$500,000	59,883	16,673,547	56,969	2,748,942	41,578	481,388	14,124,904	57,945	2,772,900	21,944	168,287
\$500,000 under \$1,000,000	**10,959	**12,218,163	**10,728	**3,772,001	**9,029	**316,459	**9,446,162	**10,745	**2,028,389	**8,698	**383,490
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of expended income ^a											
Total	64,381,138	1,107,773,405	13,326,918	24,346,881	12,944,513	5,930,694	1,097,704,089	21,897,202	128,145,823	19,468,064	39,879,740
Under \$200,000	64,331,024	1,073,040,722	13,278,871	19,894,336	12,938,038	5,448,788	1,070,487,510	21,847,882	122,741,636	18,780,956	39,693,106
\$200,000 under \$500,000	43,535	12,072,432	40,697	2,045,034	29,790	316,544	12,388,985	42,840	2,023,171	21,453	146,213
\$500,000 under \$1,000,000	**6,579	**6,680,230	**6,350	**2,307,290	**4,787	**167,333	**6,827,583	**6,434	**1,380,616	**2,075	**31,422
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Individual Returns/1977 - Returns Filed and Sources of Income
Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income ¹		Investment interest per income concept ²		Adjusted gross income less deficit	Itemized deductions per income concept			
			Number of returns	Amount	Number of returns	Amount		Total ³		Interest paid deduction ⁴	
								Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Part III —Nontaxable returns											
Size of adjusted gross income											
Total	22,253,502	60,788,156	2,203,634	1,886,077	440,016	353,182	60,788,156	999,141	6,442,933	760,150	2,024,065
Under \$200,000	22,253,442	60,767,201	2,203,597	1,885,893	439,963	350,204	60,767,201	999,085	6,424,895	760,111	2,019,694
\$200,000 under \$500,000	55	15,481	32	84	30	1,700	15,481	52	8,994	36	2,682
\$500,000 under \$1,000,000	**5	**5,474	**5	**9	**3	**1,278	**5,474	**4	**9,045	**3	**1,689
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of expanded income⁵											
Total	22,253,502	62,298,526	2,203,634	1,886,077	444,028	375,707	60,788,156	999,141	6,067,227	680,607	1,648,358
Under \$200,000	22,253,417	62,270,183	2,203,571	1,873,973	443,981	374,178	60,770,386	999,070	6,053,007	680,558	1,647,310
\$200,000 under \$500,000	78	21,416	56	8,792	**47	**1,531	**17,771	68	6,945	**49	**1,048
\$500,000 under \$1,000,000	**7	**6,925	**7	**3,312	**	**	**	**3	**7,275	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income plus excluded tax preferences											
Total	22,253,502	62,674,233	2,203,634	1,886,077	444,028	375,707	60,788,156	999,141	6,442,933	760,150	2,024,065
Under \$200,000	22,253,407	62,641,284	2,203,582	1,873,450	443,971	371,804	60,767,834	999,060	6,423,648	760,086	2,018,668
\$200,000 under \$500,000	87	24,271	64	8,315	54	2,825	14,956	77	10,241	61	3,708
\$500,000 under \$1,000,000	5	3,740	5	1,318	**3	**1,278	**5,367	**4	**9,045	**3	**1,689
\$1,000,000 or more	3	4,938	3	1,994	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest											
Total	22,253,502	60,434,974	2,203,634	1,886,077	440,016	353,182	60,788,156	999,141	6,069,752	684,528	1,670,883
Under \$200,000	22,253,450	60,417,812	2,203,604	1,886,005	439,991	351,704	60,769,516	999,093	6,075,794	684,501	1,669,927
\$200,000 under \$500,000	48	13,441	26	82	**25	**1,478	**18,840	45	6,683	**27	**956
\$500,000 under \$1,000,000	**4	**3,721	**4	**9	**	**	**	**3	**7,275	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued											Exemption amount	
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions		Zero bracket amount		Number of returns		Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)				(22)
Part I—All Returns													
Size of adjusted gross income													
Total	22,777,368	51,974,887	21,528,197	17,266,482	18,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748		
Under \$200,000	22,724,805	50,496,832	21,476,833	15,821,626	16,244,798	10,962,025	19,231,476	10,651,866	81,621,585	205,004,073	161,240,966		
\$200,000 under \$500,000	45,637	969,749	44,574	302,432	24,057	38,720	39,565	228,440	46,272	142,482	123,821		
\$500,000 under \$1,000,000	5,159	258,669	5,059	302,432	2,715	4,592	4,612	77,481	5,207	15,774	13,476		
\$1,000,000 or more	1,765	259,547	1,731	419,824	988	1,189	1,614	88,298	1,789	5,230	4,486		
Size of expanded income ¹													
Total	22,777,368	51,974,887	21,528,197	17,266,482	18,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748		
Under \$200,000	22,712,025	50,335,282	21,464,601	15,705,782	16,236,725	10,953,314	19,220,680	10,005,726	81,607,607	204,982,378	161,204,597		
\$200,000 under \$500,000	55,112	1,024,175	53,583	749,383	30,161	45,089	47,310	249,225	56,714	174,028	151,447		
\$500,000 under \$1,000,000	7,248	230,579	7,085	315,281	4,017	6,360	6,535	84,364	3,002	22,195	19,982		
\$1,000,000 or more	2,983	324,941	2,928	496,055	1,583	1,763	2,722	108,731	3,002	9,021	7,742		
Size of adjusted gross income plus less investment interest													
Total	22,777,368	51,974,887	21,528,197	17,266,482	18,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748		
Under \$200,000	22,708,675	50,287,120	21,461,307	15,674,267	16,234,895	10,950,372	19,217,906	9,988,823	81,604,575	204,852,236	161,156,157		
\$200,000 under \$500,000	57,981	1,055,205	56,375	759,991	31,713	47,735	49,822	258,204	59,458	182,670	159,464		
\$500,000 under \$1,000,000	7,611	289,538	7,444	321,589	4,236	6,582	6,672	85,801	7,669	23,299	20,000		
\$1,000,000 or more	3,129	333,025	3,071	510,655	1,682	1,948	2,863	113,238	3,131	9,414	8,127		
Part II—Taxable Returns													
Size of adjusted gross income													
Total	22,777,368	51,974,887	21,528,197	17,266,482	18,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748		
Under \$200,000	22,728,027	50,551,278	21,460,034	15,886,391	16,246,544	10,965,278	19,234,368	10,072,651	81,624,543	205,013,915	161,249,852		
\$200,000 under \$500,000	42,849	925,025	41,800	703,595	22,523	35,854	37,075	218,214	43,524	133,905	116,083		
\$500,000 under \$1,000,000	4,946	248,333	4,749	294,203	4,214	4,214	4,325	73,741	4,909	14,854	12,588		
\$1,000,000 or more	1,944	250,253	1,614	403,272	876	1,190	1,497	81,461	1,657	4,945	4,145		
Size of expanded income ¹													
Total	21,849,838	50,594,370	20,706,534	16,673,118	15,425,145	9,122,925	18,600,101	9,694,693	84,382,838	177,911,283	128,015,688		
Under \$200,000	21,797,325	49,117,271	20,655,205	15,228,940	15,397,456	9,078,564	18,554,458	9,502,384	81,624,543	177,417,883	128,074,052		
\$200,000 under \$500,000	44,583	969,032	43,533	727,126	24,049	38,480	39,521	223,477	46,222	142,380	123,675		
\$500,000 under \$1,000,000	6,822	318,036	6,785	722,032	3,049	5,791	6,222	150,608	6,574	21,069	17,752		
\$1,000,000 or more	**10,225	**518,307	**10,010	**811,133	**5,599	**8,123	**9,072	**184,167	**10,309	**31,208	**26,682		
Size of adjusted gross income plus less investment interest													
Total	21,849,838	50,594,370	20,706,534	16,673,118	15,425,145	9,122,925	18,600,101	9,694,693	84,382,838	177,911,283	128,015,688		
Under \$200,000	21,794,560	48,965,620	20,642,989	15,113,035	15,398,402	9,069,835	18,543,776	9,455,907	81,624,543	177,706,214	128,037,793		
\$200,000 under \$500,000	55,052	1,023,449	53,525	748,951	30,144	44,967	47,435	244,595	56,657	173,861	151,702		
\$500,000 under \$1,000,000	**10,225	**518,307	**10,010	**811,133	**5,599	**8,123	**9,072	**184,167	**10,309	**31,208	**26,682		
Size of adjusted gross income plus less investment interest													
Total	21,849,838	50,594,370	20,706,534	16,673,118	15,425,145	9,122,925	18,600,101	9,694,693	84,382,838	177,911,283	128,015,688		
Under \$200,000	21,781,220	48,907,582	20,639,704	15,081,625	15,397,577	9,067,016	18,540,912	9,439,378	81,624,543	177,698,063	128,028,377		
\$200,000 under \$500,000	57,882	1,054,425	56,309	759,495	31,672	47,479	49,758	253,204	59,398	182,494	159,189		
\$500,000 under \$1,000,000	**10,738	**632,383	**10,511	**831,998	**5,895	**8,429	**9,531	**182,068	**10,797	**32,705	**28,112		
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**		
Size of adjusted gross income plus less investment interest													
Total	21,849,838	50,594,370	20,706,534	16,673,118	15,425,145	9,122,925	18,600,101	9,694,693	84,382,838	177,911,283	128,015,688		
Under \$200,000	21,800,539	49,171,595	20,658,399	15,272,632	15,398,208	9,081,783	18,557,243	9,522,810	84,312,790	177,857,695	128,083,031		
\$200,000 under \$500,000	42,812	924,400	41,765	703,215	22,509	35,737	37,639	213,626	43,484	133,793	115,832		
\$500,000 under \$1,000,000	**6,487	**498,495	**6,380	**687,271	**3,028	**4,404	**5,019	**148,234	**6,564	**19,794	**16,725		

Footnotes at end of table.

Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Part III—Nontaxable returns											
Size of adjusted gross income											
Total	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000	927,480	1,379,661	821,626	592,686	847,342	1,883,371	677,118	549,483	17,311,750	27,256,210	35,366,903
\$200,000 under \$500,000	44	656	41	452	**19	**241	42	4,963	**45	**127	**157
\$500,000 under \$1,000,000	**4	**200	**4	**205	**	**	**4	**6,951	**	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of expanded income^a											
Total	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000	927,465	1,379,671	821,612	592,727	847,323	1,883,480	677,104	549,819	17,311,735	27,256,162	35,366,804
\$200,000 under \$500,000	60	726	58	413	**38	**132	57	4,830	57	167	245
\$500,000 under \$1,000,000	**3	**120	**3	**204	**	**	**3	**6,948	3	8	**12
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income plus excluded tax preferences											
Total	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000	927,455	1,379,538	821,603	592,642	847,318	1,883,355	677,096	549,445	17,311,732	27,256,152	35,366,780
\$200,000 under \$500,000	69	780	66	496	**43	**256	64	5,001	60	176	265
\$500,000 under \$1,000,000	**4	**200	**4	**205	**	**	**4	**6,951	3	8	**15
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest											
Total	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000	927,488	1,379,773	821,635	592,759	847,348	1,883,495	677,125	549,841	17,311,753	27,256,220	35,366,921
\$200,000 under \$500,000	37	624	35	360	**15	**117	36	4,808	**42	**117	**139
\$500,000 under \$1,000,000	**3	**120	**3	**204	**	**	**3	**6,948	**	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table

38 Individual Returns/1977 · Returns Filed and Sources of Income
Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size

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

Tax status and size of income under alternative concepts	Taxable income*					Income tax before credits			Additional tax for tax preferences			Tax credits				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Total		Number of returns	Amount	Number of returns	Amount	Total income tax
										(23)	(24)						(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Part I—All Returns																
Size of adjusted gross income																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,621,395	823,177,130	69,941,994	183,415,820	395,230	894,290	68,631,201	13,998,412	223,612	451,033	159,931,697					
\$200,000 under \$500,000	46,272	10,389,871	46,257	5,359,048	11,370	201,932	46,257	1,771,197	5,783	33,820	5,392,213					
\$500,000 under \$1,000,000	5,207	2,679,528	5,207	1,577,698	900	94,803	5,207	52,119	1,025	16,299	1,620,494					
\$1,000,000 or more	1,789	2,723,226	1,770	1,759,102	900	142,431	1,789	38,093	454	10,412	1,862,439					
Size of expanded income*																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,607,807	821,485,532	68,627,825	182,659,266	372,243	875,773	68,617,482	13,827,739	232,543	397,395	150,007,300					
\$200,000 under \$500,000	56,714	11,331,478	56,665	5,898,177	21,105	252,523	56,665	188,427	6,408	32,683	5,650,272					
\$500,000 under \$1,000,000	7,310	2,659,855	7,269	1,698,183	4,013	132,706	7,307	68,755	1,275	17,701	1,792,134					
\$1,000,000 or more	3,002	3,369,589	3,000	2,170,043	2,128	261,914	3,000	54,839	647	13,245	2,377,119					
Size of adjusted gross income plus less investment interest																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,604,375	821,100,093	68,624,694	182,497,536	370,634	892,445	68,614,231	13,920,187	232,195	398,820	149,830,195					
\$200,000 under \$500,000	59,458	11,407,249	59,409	5,697,536	22,990	257,306	59,409	182,826	6,688	32,755	5,761,896					
\$500,000 under \$1,000,000	7,669	3,021,395	7,664	1,726,753	4,222	133,612	7,664	69,317	1,311	16,098	1,782,049					
\$1,000,000 or more	3,131	3,459,749	3,131	2,199,454	2,241	269,551	3,130	59,321	679	13,350	2,412,695					
Part II—Taxable Returns																
Size of adjusted gross income																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,621,543	823,695,500	68,644,720	183,613,910	396,746	914,560	68,634,357	13,976,297	233,995	391,889	151,150,182					
\$200,000 under \$500,000	43,524	10,078,372	43,511	5,223,546	11,015	182,665	43,511	1,701,005	5,489	32,747	5,297,206					
\$500,000 under \$1,000,000	4,909	2,623,565	4,910	1,549,615	1,916	91,216	4,909	51,382	424	16,125	1,589,449					
\$1,000,000 or more	1,657	2,860,018	1,657	1,722,689	810	194,475	1,657	37,097	424	10,283	1,819,887					
Size of expanded income*																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,609,635	890,076,689	64,309,078	182,373,743	395,230	894,290	64,298,716	12,926,335	220,961	332,208	150,831,687					
\$200,000 under \$500,000	48,228	10,380,425	48,220	5,335,270	11,370	201,302	48,220	1,743,859	5,782	31,296	5,382,213					
\$500,000 under \$1,000,000	6,974	3,400,859	6,975	1,333,622	2,997	237,334	6,974	90,032	1,477	25,442	1,482,923					
\$1,000,000 or more	1,657	2,860,018	1,657	1,722,689	810	194,475	1,657	37,097	424	10,283	1,819,887					
Size of adjusted gross income plus less investment interest																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,602,872	888,385,795	64,295,355	181,817,307	372,243	875,773	64,291,910	12,956,730	219,430	329,928	150,007,300					
\$200,000 under \$500,000	56,657	11,124,701	56,614	5,562,286	21,105	252,523	56,614	184,548	6,688	30,250	5,650,272					
\$500,000 under \$1,000,000	10,309	6,347,578	10,305	3,965,029	6,138	394,620	10,304	120,398	1,820	29,787	1,439,253					
\$1,000,000 or more	1,657	2,860,018	1,657	1,722,689	810	194,475	1,657	37,097	424	10,283	1,819,887					
Size of adjusted gross income plus less investment interest																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,629,243	890,000,549	64,292,127	181,446,078	370,634	892,445	64,291,794	12,976,326	219,144	329,445	149,830,195					
\$200,000 under \$500,000	59,399	11,388,228	59,355	5,693,549	22,390	257,306	59,355	188,039	6,688	30,231	5,761,896					
\$500,000 under \$1,000,000	10,797	6,459,235	10,782	3,923,011	6,433	403,163	10,791	123,441	1,888	30,239	1,704,734					
\$1,000,000 or more	1,657	2,860,018	1,657	1,722,689	810	194,475	1,657	37,097	424	10,283	1,819,887					
Size of adjusted gross income plus less investment interest																
Total	81,674,833	\$98,988,454	68,694,798	172,111,889	399,487	1,322,915	68,694,434	13,837,781	240,874	451,033	159,798,824					
Under \$200,000	81,612,790	890,504,814	64,312,232	182,571,734	398,487	914,560	64,301,869	12,990,736	227,800	333,401	151,150,182					
\$200,000 under \$500,000	43,494	10,088,470	43,477	5,221,897	10,115	192,665	43,477	187,326	5,470	30,304	5,297,206					
\$500,000 under \$1,000,000	6,564	2,584,788	6,565	1,327,034	2,028	225,691	6,564	87,290	1,388	25,239	1,439,253					
\$1,000,000 or more	1,657	2,860,018	1,657	1,722,689	810	194,475	1,657	37,097	424	10,283	1,819,887					

Footnotes at end of table.

Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Taxable income ^a		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
							Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Part III—Nontaxable returns											
Size of adjusted gross income											
Total	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000	17,311,750	33,100,442	4,332,485	1,042,077	—	—	4,332,485	1,042,077	13,051	58,385	—
\$200,000 under \$500,000	**45	**9,939	**39	**4,957	—	—	**39	**4,957	**23	**3,703	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Size of expanded income^b											
Total	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000	17,311,735	33,099,757	4,332,470	1,041,960	—	—	4,332,470	1,041,960	13,053	58,487	—
\$200,000 under \$500,000	57	8,777	51	3,878	—	—	51	3,878	**21	**3,622	—
\$500,000 under \$1,000,000	3	1,848	3	1,197	—	—	3	1,197	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Size of adjusted gross income plus excluded tax preferences											
Total	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000	17,311,732	33,099,514	4,332,487	1,041,861	—	—	4,332,487	1,041,861	13,051	58,385	—
\$200,000 under \$500,000	60	9,020	54	3,977	—	—	54	3,977	**23	**3,703	—
\$500,000 under \$1,000,000	3	1,848	3	1,197	—	—	3	1,197	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Size of adjusted gross income less investment interest											
Total	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000	17,311,753	33,100,688	4,332,488	1,042,178	—	—	4,332,488	1,042,178	13,053	58,487	—
\$200,000 under \$500,000	**42	**9,696	**38	**4,858	—	—	**38	**4,858	**21	**3,622	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

^aEstimate should be used with caution because of the small number of sample returns on which it is based.
^bIdentifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
^cThe sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. However, itemized deduction tax preference is not included in this concept.
^dInvestment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.
^eIn the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is total itemized deductions as transcribed from Schedule A. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is total itemized deductions minus investment interest.
^fIn the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is interest deducted as transcribed from the Schedule A. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is interest deducted minus investment interest.
^gAdjusted gross income plus excluded tax preferences minus investment interest.
^hIncludes zero bracket amount.
NOTE: Detail may not add to total because of rounding.

Individual Returns/1977 • Returns Filed and Sources of Income

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

Main data table with columns for 'Size of adjusted gross income or deficit', 'Adjusted gross income less deficit', 'Salaries and wages', 'Farm net profit less loss', 'Partnership net profit less loss', 'Taxes', 'Excess itemized deductions', 'Total adjustments', 'Interest received', 'Total adjustments', 'Taxable income', 'Income tax before credits', 'Total tax credits', 'Dividends in adjusted gross income'. Rows are categorized by income brackets from \$1 under to \$200,000 or more.

*Estimate should be used with caution because of the small number of sample returns on which it is based. **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class. †Includes zero bracketed amount. NOTE: Detail may not add to total because of rounding.

Individual Returns/1977 - Returns Filed and Sources of Income and Sources of Income Checked by Marital Status
Table 1.8—Returns With and Without Presidential Election Campaign Fund Checkoff: Response Boxes Checked by Marital Status
 and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	Returns with eligible tax					Number of returns with no boxes checked	
	Total returns	Returns with no eligible tax	Total	With one or more "Yes" boxes checked			Number of returns with no boxes checked
				(1)	(2)			(3)	(4)	(5)	(6)	(7)
Total	86,634,640	21,391,558	65,243,082	24,854,885	38,842,305	5,009,589	
Under \$2,000	9,709,451	9,600,260	109,191	26,188	33,522	28,612	
\$2,000 under \$4,000	9,222,484	6,973,822	2,248,662	778,819	782,735	399,179	
\$4,000 under \$6,000	8,573,827	2,638,517	5,935,310	2,082,674	2,186,560	1,061,731	
\$6,000 under \$8,000	8,063,595	1,306,202	6,757,393	2,366,842	2,874,289	826,324	
\$8,000 under \$10,000	7,036,107	445,030	6,591,077	2,434,235	3,297,408	726,135	
\$10,000 under \$12,000	6,094,035	156,810	5,937,225	2,270,779	3,354,329	514,965	
\$12,000 under \$14,000	5,695,027	84,917	5,600,110	2,049,822	3,140,481	408,358	
\$14,000 under \$16,000	5,071,629	59,932	5,018,697	1,891,344	3,104,940	362,611	
\$16,000 under \$18,000	4,725,463	32,732	4,702,731	1,614,480	3,114,497	195,396	
\$18,000 under \$20,000	4,118,005	29,145	4,095,860	1,691,010	2,945,400	110,815	
\$20,000 under \$25,000	7,798,714	35,134	7,731,580	3,118,978	5,773,157	177,083	
\$25,000 under \$30,000	4,394,040	18,580	4,337,460	1,755,577	3,308,475	71,823	
\$30,000 under \$50,000	4,784,916	21,308	4,763,607	2,053,396	3,692,931	85,884	
\$50,000 under \$100,000	1,140,784	5,252	1,135,532	452,446	860,878	32,390	
\$100,000 under \$200,000	225,150	448	224,702	82,483	157,039	7,295	
\$200,000 under \$500,000	46,986	53	46,933	16,648	31,349	2,121	
\$500,000 or more	7,017	5	7,012	2,354	4,315	488	
All returns, summary:							
Under \$5,000	23,262,835	18,059,101	5,203,734	1,752,987	1,764,869	949,658	
\$5,000 under \$10,000	19,342,819	2,604,730	16,438,089	5,634,751	11,832,835	2,182,323	
\$10,000 under \$15,000	14,298,208	269,990	14,028,216	5,240,894	7,308,645	1,040,945	
\$15,000 under \$20,000	11,404,973	78,978	11,325,997	4,444,351	6,738,510	1,040,945	
\$20,000 or more	18,365,007	78,761	18,246,246	7,481,882	14,028,144	1,652,230	

Size of adjusted gross income	Returns with eligible tax—Continued					Number of returns with only "No" boxes checked	
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Joint returns			Number of returns with only "No" boxes checked
				(8)	(9)			(10)	(11)	(12)	(13)	(14)
Total	10,143,454	12,322,981	37,787,168	6,762,458	723,971	13,967,440	
Under \$2,000	18,519	23,252	38,808	13,518	295	7,354	
\$2,000 under \$4,000	774,899	1,056,998	17,589	6,634	7,031	17,641	
\$4,000 under \$6,000	1,989,592	2,665,780	278,206	48,002	83,888	7,031	
\$6,000 under \$8,000	1,813,945	2,300,693	1,628,421	293,645	9,195	137,123	
\$8,000 under \$10,000	1,523,752	1,729,436	2,611,754	506,570	43,450	790,879	
\$10,000 under \$12,000	1,116,206	1,273,901	3,032,153	551,237	47,310	1,195,701	
\$12,000 under \$14,000	890,507	1,103,606	3,002,241	619,548	71,023	1,326,343	
\$14,000 under \$16,000	607,236	726,359	3,422,061	819,548	96,256	1,428,578	
\$16,000 under \$18,000	465,346	468,638	3,573,390	661,592	70,412	1,562,141	
\$18,000 under \$20,000	308,217	306,189	3,372,539	561,965	57,137	1,598,644	
\$20,000 under \$25,000	336,264	364,703	6,853,520	1,131,848	129,390	1,455,781	
\$25,000 under \$30,000	128,471	131,757	4,005,429	662,297	126,535	2,668,968	
\$30,000 under \$50,000	132,301	101,399	4,444,023	788,634	74,208	1,696,026	
\$50,000 under \$100,000	31,818	32,039	1,039,285	255,865	81,560	1,734,294	
\$100,000 under \$200,000	6,234	6,036	205,138	61,679	12,196	362,792	
\$200,000 under \$500,000	1,686	1,701	40,825	13,383	261	67,210	
\$500,000 or more	384	383	5,796	2,117	29	12,470	
All returns, summary:							
Under \$5,000	1,740,329	2,448,023	67,524	26,885	776	27,981	
\$5,000 under \$10,000	4,380,375	5,860,137	4,505,254	830,484	99,482	2,120,394	
\$10,000 under \$15,000	2,323,450	2,775,115	7,892,708	1,475,444	151,475	3,499,818	
\$15,000 under \$20,000	1,062,182	1,106,579	8,707,698	1,488,810	173,756	3,831,689	
\$20,000 or more	657,138	638,007	16,594,018	2,835,833	288,482	6,613,439	

* 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 total because of rounding.

42 Individual Returns/1977 - Returns Filed and Sources of Income
Table 1.9—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Marital Status

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

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Number of returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income	33,919,069	235,896,565	8,824,289	107,269,202	581,918	3,123,504	2,849,579	18,629,351	21,663,283	108,874,527
Salaries and wages	33,919,069	33,884,126	8,819,278	106,905,912	581,918	3,120,486	2,849,579	18,596,629	21,653,353	108,310,815
Dividends in adjusted gross income		390,675	143,043	17,774	—	—	28,091	509	221,541	31,017
Interest received	8,247,115	904,983	2,497,793	397,788	57,913	3,018	297,440	31,794	5,404,123	592,385
Zero bracket amount	31,032,078	66,011,164	8,286,104	25,312,885	527,245	783,286	2,402,581	4,871,437	19,621,749	34,983,174
Exemption amount	33,919,069	46,833,919	8,824,289	22,828,350	581,918	791,694	2,249,579	3,689,941	19,621,749	34,983,174
Taxable income	31,032,078	190,916,682	8,386,104	84,945,279	527,245	2,377,686	2,462,581	13,114,927	18,626,746	80,478,579
Income tax before credits	22,573,143	23,577,512	7,453,689	11,160,161	447,567	307,253	1,912,918	14,775,512	12,758,990	10,692,586
Credit for contributions to candidates for public office	786,158	23,348	301,256	12,890	12,287	307	94,346	1,897	389,289	8,404
General tax credit	22,573,143	2,451,730	7,453,689	1,123,628	447,567	24,827	1,912,918	209,026	12,758,990	1,094,448
Earned income credit										
Total	3,380,499	712,069	1,442,978	283,380	—	—	1,742,221	394,189	195,300	44,520
Used to offset income tax before credits	1,067,414	95,665	334,536	18,116	—	—	697,982	70,250	64,996	8,289
Refundable portion	2,776,792	615,404	1,253,388	265,244	—	—	1,352,959	313,939	170,418	36,221
Income tax after credits	20,725,659	21,095,769	6,898,125	10,005,616	402,644	292,319	1,404,573	11,983,999	12,622,321	9,521,434
Total tax payments	33,919,069	29,650,000	8,824,289	12,838,723	581,918	347,619	2,724,420	21,001,136	21,310,750	14,483,501
Total tax withheld	33,919,069	29,650,000	8,824,289	12,838,723	581,918	347,619	2,724,420	21,001,136	21,310,750	14,483,501
Tax due at time of filing	1,769,552	419,459	1,194,314	309,739	118,951	18,578	51,653	7,954	434,634	78,524
Tax paid with return	1,281,049	274,330	892,469	216,082	45,994	7,127	38,573	3,769	306,014	47,352
Balance due after remittance	1,329,087	139,105	892,469	93,657	94,967	11,251	29,755	3,025	323,576	31,172
Total overpayment	31,726,979	9,888,920	7,552,457	3,507,447	453,027	83,326	2,787,938	1,224,215	20,833,577	5,053,941
Overpayment refunded	31,711,953	9,884,946	7,547,456	3,506,545	453,027	83,326	2,777,893	1,221,133	20,833,577	5,053,941

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

† Includes zero bracket amount.

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

Table 1.10—Form 1040A Returns: Sources of Income, 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	Earned income credit						Refundable portion			Income tax after credits		Total tax liability	
	Total		Used to offset income tax before credits		Total		Wholly refundable earned income credit		Amount		Amount		
	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)	Number of returns (37)	Amount (38)	
All returns, total	3,380,499	712,069	1,067,414	96,665	2,776,762	615,404	2,313,085	552,010	20,725,663	21,005,770	20,725,663	21,009,911	
Under \$2,000	469,628	54,536	—	—	469,628	54,536	469,628	—	1,636,553	96,352	1,636,553	96,786	
\$2,000 under \$4,000	798,669	236,879	—	—	798,669	236,879	798,669	236,879	3,663,144	862,472	3,663,144	863,139	
\$4,000 under \$6,000	1,018,652	305,155	288,698	34,827	974,602	270,558	720,754	216,548	3,713,301	1,680,450	3,713,301	1,681,363	
\$6,000 under \$10,000	1,092,553	115,469	768,516	62,038	533,666	53,431	323,837	42,047	3,146,759	2,431,064	3,146,759	2,431,778	
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	2,421,817	2,621,772	2,421,817	2,622,309	
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	1,966,047	2,919,891	1,966,047	2,920,075	
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	1,404,117	2,480,909	1,404,117	2,481,370	
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	1,047,868	2,293,896	1,047,868	2,293,896	
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	754,444	1,893,598	754,444	1,893,737	
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	767,084	2,423,502	767,084	2,423,550	
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	186,171	855,219	186,171	855,219	
\$30,000 or more	—	—	—	—	—	—	—	—	36,358	246,667	36,358	246,667	
Taxable returns, total	603,737	55,793	603,737	55,793	—	—	—	—	20,725,663	21,005,770	20,725,663	21,009,911	
Under \$2,000	—	—	—	—	—	—	—	—	1,636,553	96,352	1,636,553	96,786	
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	3,663,144	862,472	3,663,144	863,139	
\$4,000 under \$6,000	45,050	9,861	45,050	9,861	—	—	—	—	3,146,759	2,431,064	3,146,759	2,431,778	
\$6,000 under \$8,000	559,687	45,932	559,687	45,932	—	—	—	—	2,621,772	2,621,772	2,621,772	2,622,309	
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	1,966,047	2,919,891	1,966,047	2,920,075	
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	1,404,117	2,480,909	1,404,117	2,481,370	
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	1,047,868	2,293,896	1,047,868	2,293,896	
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	754,444	1,893,598	754,444	1,893,737	
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	767,084	2,423,502	767,084	2,423,550	
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	186,171	855,219	186,171	855,219	
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	36,358	246,667	36,358	246,667	
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$30,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	
Total nontaxable returns	2,776,762	656,276	463,677	40,872	2,776,762	615,404	2,313,085	552,010	—	—	—	—	
All returns, summary:	1,786,638	475,730	139,813	9,405	1,786,638	488,325	1,658,625	428,164	3,484,395	484,752	3,484,395	485,314	
Under \$5,000	1,581,881	236,358	927,601	87,260	978,124	149,079	654,260	123,647	6,675,422	4,905,585	6,675,422	4,907,714	
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	5,101,150	3,943,392	5,101,150	3,943,392	
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	2,484,143	3,484,143	2,484,143	3,484,143	
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	891,613	3,525,367	891,613	3,525,367	
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Contents

Introduction, 47
 Revised computation of taxable income, 48
 Itemized deductions, 49
 Unused zero bracket amount, 49
 Investment interest expenses from Form 4952, 49
 Exemptions, 50

Text tables

2A Form of deduction and size of adjusted gross income, 1976 and 1977, 48
 2B Exemptions by type, 1976 and 1977, 49

Chart

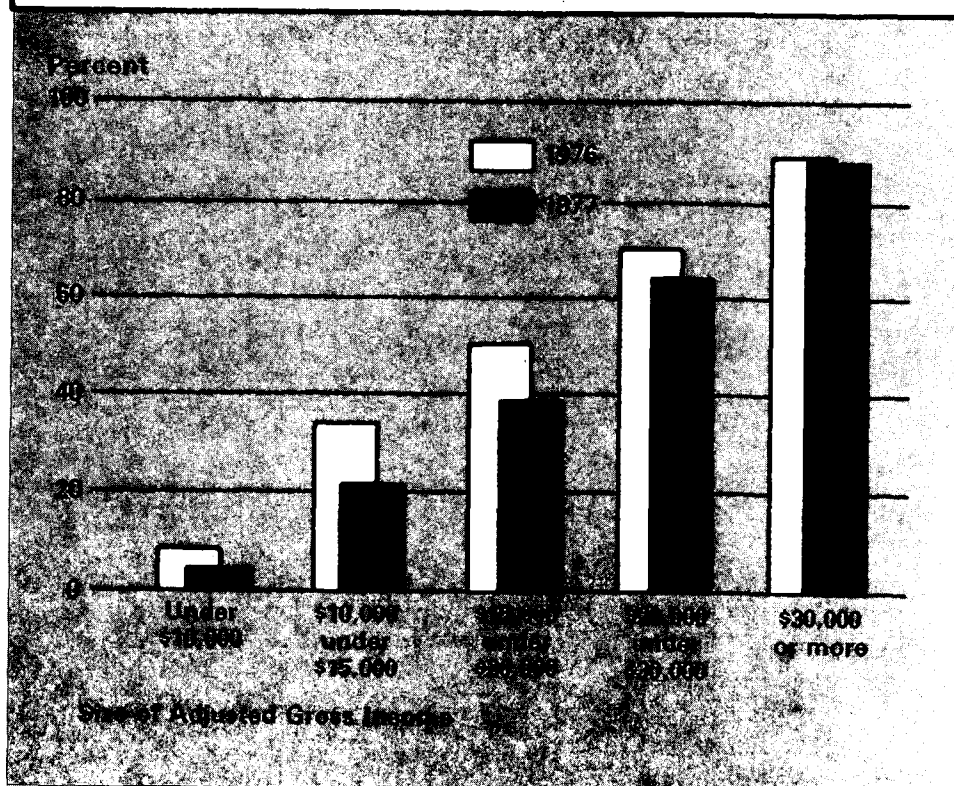
2A Returns with itemized deductions as a percent of all returns, by size of adjusted gross income, 1976 and 1977, 47

Basic tables

2.1 Returns with itemized deductions: deductions by type and by size of adjusted gross income, 51
 2.2 Returns with itemized deductions: sources of income, deductions, and tax items by marital status, 52
 2.3 Returns with taxes paid deduction: taxes deducted by size of adjusted gross income, 53
 2.4 Returns with contributions deduction: contributions deduction by size of adjusted gross income, 54

2.5 Returns with medical and dental expense deduction: medical and dental expenses deducted by size of adjusted gross income, 55
 2.6 Returns with total miscellaneous deductions: total miscellaneous deductions by size of adjusted gross income, 58
 2.7 Returns with interest paid deduction: interest deducted by size of adjusted gross income, 59
 2.8 Returns with investment interest expense from Form 4952: investment interest by size of adjusted gross income, 60
 2.9 All returns: exemptions by type, number of exemptions, sources of income, by size of adjusted gross income, 63
 2.10 Exemptions by type and marital status, 68

Chart 2A.
Returns with itemized deductions as a percent of all returns, by size of adjusted gross income, 1976 and 1977



Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption. Statutory adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Summary data for exemptions are shown in table 2B, while detailed information on types of exemptions, including types of dependent exemptions, are shown in tables 2.9 and 2.10. Data for the major categories of itemized deductions are shown in table 2.1 (classified by size of adjusted gross income), data for sources of income reported on itemized deduction returns are shown in table 2.2 (classified by marital status), while data for specific types of deductions within each category (such as State and local income taxes paid, general sales taxes paid, and the like) are shown in tables 2.3 through 2.7. Data are also presented for returns with investment interest expenses from Form 4952 (table 2.8).

Table 2B.—Exemptions by Type, 1976 and 1977

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

Exemptions by type	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)
All Exemptions			
Number of returns	84,670,389	86,634,640	1,964,251
Number of exemptions	215,773,937	215,176,997	-596,940
Amount of exemptions	161,830,453	161,382,748	-447,705
Exemptions for Taxpayers			
Number of returns	84,670,389	86,634,640	1,964,251
Number of exemptions	129,210,683	130,733,790	1,523,107
Exemptions for Age 65 or Over			
Number of returns	7,975,070	8,028,471	53,401
Number of exemptions	10,430,763	10,480,724	49,961
Exemptions for Blindness			
Number of returns	174,867	176,156	1,289
Number of exemptions	177,671	179,026	1,355
Exemptions for Dependents			
Number of returns	35,357,105	35,048,923	-308,182
Number of exemptions	75,954,820	73,783,457	-2,171,363

persons filing separately; and \$3,200 for married persons filing jointly (as well as certain surviving spouses). For most taxpayers, but especially for those at lower income levels, this represented a considerable increase over the standard deduction available for 1976.

Table 2A compares the form of deduction used on all returns filed from 1976 to 1977. It should be noted that the number of returns with neither itemized deductions nor a zero bracket amount increased dramatically as a result of the changes instituted by the 1977 Act. Besides the deficit and "breakeven" returns (those on which there was no income from which to subtract any deductions), this group included, for 1977, returns with no itemized deductions and with adjusted gross income less than the exemption amount. Under the new computation of taxable income, the exemption amount was subtracted from adjusted gross income before the zero bracket amount was taken into account. See also "Form of Deduction" in section 6, Explanation of Terms.

Itemized Deductions

Generally, as a result of the Tax Reduction and Simplification Act of 1977, taxpayers could itemize their deductions only if the total exceeded the zero bracket amount (exceptions to this rule are discussed below). Chart 2A details the sharp reduction from 1976 to 1977 in the percentage of taxpayers who itemized as a result of this provision. The major categories of itemized deductions were taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and "other" deductions. Each of these categories is discussed separately in section 6, Explanation of Terms. Not included under itemized deductions for 1977 was alimony paid. Under the Tax Reform Act of 1976, this amount was made a statutory adjustment to

gross income, and was thus deductible whether or not the taxpayer claimed itemized deductions.

Unused Zero Bracket Amount

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. These groups were:

(1) certain married persons filing separate returns (if one spouse claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions);

(2) dependents with unearned income, i.e., children with investment income who were being claimed as dependents on their parents' returns, but who were also filing on their own because they had more than \$750 of income (while the law stipulated that the children had to itemize on their own returns, they were allowed to substitute their earned income for total itemized deductions if the former was the larger of the two);

(3) "dual-status" aliens, i.e., aliens who spent only part of the year in the United States; and,

(4) taxpayers with income from sources in U.S. possessions excluded from taxation.

Taxpayers in these four categories whose itemized deductions fell short of the zero bracket amount had to compute an "unused zero bracket amount," which equalled the amount of the shortfall. The "unused zero bracket amount" was added to adjusted gross income in the computation of taxable income, since the tax rate schedules which were applied to taxable income allowed for the full zero bracket amount.

Investment Interest Expenses from Form 4952

Beginning with Tax Year 1972, interest paid on money borrowed for the purpose of making investments was no longer automatically fully deductible. For interest on investment indebtedness incurred prior to September 11, 1975, the deduction was limited to the sum of the following items:

(1) \$25,000 (\$12,500 for married persons filing separately);
 (2) net investment income;
 (3) the amount by which net long-term capital gains exceeded net short-term capital losses;
 (4) the excess of allowable rental expenses over rental income attributable to property subject to a net lease;
 (5) one-half the amount by which investment interest exceeded the sum of items (1) through (4).

For interest on investment indebtedness incurred after September 10, 1975, however, the Tax Reform Act of 1976 placed even greater restrictions on the amount that could be deducted in any given year. On such interest, the deduction was limited to the sum of:

(1) \$10,000 (\$5,000 for married persons filing separately);
 (2) net investment income;
 (3) the excess of allowable rental expenses over rental income attributable to property subject to a net lease.

The limitations detailed above applied both to investment interest incurred by the taxpayer directly, as well as to amounts paid by partnerships and Small Business Corporations in which the taxpayer had an interest. Each partner or shareholder had to compute his or her own limitation, and carry the allowable investment interest to Schedule E (Supplemental Income Schedule). Any amounts attributable to rental property were also reportable on Schedule E. The allowable portion of non-business investment interest was deductible as an itemized deduction on Schedule A (Itemized Deductions).

Investment interest disallowed in any given year because of the limitations could be carried to the following year and deducted then (within the limitations for that year). Any part disallowed in the carryover year could be further carried over to subsequent years. However, in the case of investment interest incurred prior to September 11, 1975, the carryover from 1977 to 1978 had to be reduced by the capital gain deduction for 1977.

The data shown in table 2.8 reflect only the amounts specified by the taxpayer as investment interest and reported on the

official form, Form 4952 (Investment Interest Expense Deduction), or an equivalent schedule, and consequently may be an understatement of the full amount of investment interest. A different approximation of total investment interest is presented in section 1, Returns Filed and Sources of Income, and is discussed in that section under "High-Income Returns, Taxable and Nontaxable."

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim all the exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6, Explanation of Terms, under "Exemptions").

Exemptions by type, including type of dependent exemptions, claimed for 1977 are compared to those for 1976 in table 2B. In contrast to the other tables in this section, these data were not affected by any tax law changes between 1976 and 1977.

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

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

Table with columns: Size of adjusted gross income, Returns with itemized deductions (Number of returns, Adjusted gross income, Total itemized deductions), Medical and dental expense deduction, Taxes paid deduction, Interest paid deduction, Contributions deduction, Total Miscellaneous deductions (Number of returns, Amount, Net casualty or theft loss, Number of returns, Amount), Excess itemized deductions (Number of returns, Amount).

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

†Amount less than \$500.

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

Individual Returns/1977 • Deductions and Exemptions
 Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted 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	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued									
	Total		Medicine and drugs		Medicine and drugs		Medicine and drugs		Balance of insurance	
	Number of returns (8)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (15)	Amount (16)
All returns, total	6,577,217	1,816,605	6,576,701	1,135,937	3,958,910	681,208	11,158,191	3,395,096		
Under \$2,000	14,251	1,481	13,735	129	6,390	1,352	66,592	6,924		
\$2,000 under \$4,000	72,826	16,638	72,826	2,138	66,528	14,501	66,528	18,872		
\$4,000 under \$6,000	182,802	41,259	182,802	8,656	155,443	32,403	175,621	52,213		
\$6,000 under \$8,000	275,019	59,359	275,019	17,814	220,107	41,545	311,467	100,135		
\$8,000 under \$10,000	418,164	97,043	418,164	34,210	313,755	62,833	497,387	152,667		
\$10,000 under \$12,000	500,541	105,695	500,541	43,760	310,482	81,905	594,930	189,046		
\$12,000 under \$14,000	683,884	134,269	683,884	68,009	395,406	66,260	808,942	253,484		
\$14,000 under \$16,000	887,466	125,557	887,466	74,417	322,748	50,940	821,675	221,972		
\$16,000 under \$18,000	801,365	155,906	801,365	97,866	367,277	61,238	854,726	270,059		
\$18,000 under \$20,000	771,022	146,125	771,022	86,318	319,536	50,906	978,666	260,568		
\$20,000 under \$25,000	1,743,016	341,027	1,743,016	241,685	599,532	89,142	2,227,639	599,408		
\$25,000 under \$30,000	1,005,366	217,023	1,005,366	136,908	305,509	56,215	1,452,517	404,437		
\$30,000 under \$50,000	1,178,360	294,307	1,178,360	224,746	274,625	69,561	1,771,018	569,163		
\$50,000 under \$100,000	204,607	62,505	204,607	52,832	23,966	8,673	401,957	174,421		
\$100,000 under \$200,000	26,578	10,183	26,578	9,388	797	797	70,497	30,073		
\$200,000 under \$500,000	4,425	2,049	4,425	2,012	54	38	14,303	4,975		
\$500,000 under \$1,000,000	421	280	421	289	**4	**	1,580	525		
\$1,000,000 or more	130	89	130	88	**	**	497	156		
Taxable returns, total	7,991,911	1,673,271	7,991,888	1,091,693	3,251,489	591,578	10,544,717	3,065,914		
Under \$2,000	**78	**25	**79	**25	**79	**25	**124	**42		
\$2,000 under \$4,000	*12,378	*823	*12,378	*290	*9,404	*633	*6,211	*2,366		
\$4,000 under \$6,000	51,830	12,349	51,830	2,467	42,965	9,882	61,825	14,143		
\$6,000 under \$8,000	135,266	29,078	135,266	8,901	110,614	20,177	162,816	40,525		
\$8,000 under \$10,000	323,584	65,832	323,584	26,222	241,165	39,710	396,734	113,458		
\$10,000 under \$12,000	457,396	94,459	457,396	40,070	285,177	54,390	537,389	160,039		
\$12,000 under \$14,000	653,371	128,984	653,371	64,028	392,242	64,056	779,330	236,494		
\$14,000 under \$16,000	669,397	130,755	669,397	72,159	312,128	48,596	789,889	211,975		
\$16,000 under \$18,000	788,695	154,685	788,695	95,493	395,918	69,296	939,271	264,113		
\$18,000 under \$20,000	769,789	148,035	769,789	97,491	317,566	50,616	867,266	256,422		
\$20,000 under \$25,000	1,728,831	337,216	1,728,831	239,239	890,861	97,828	2,208,610	584,008		
\$25,000 under \$30,000	968,110	214,769	968,110	157,220	302,446	57,546	1,444,563	401,246		
\$30,000 under \$50,000	1,168,734	291,295	1,168,734	222,638	272,476	68,447	1,760,658	563,194		
\$50,000 under \$100,000	203,689	61,919	203,689	52,476	23,656	9,441	400,073	173,214		
\$100,000 under \$200,000	26,480	10,118	26,480	9,327	791	791	70,382	30,019		
\$200,000 under \$500,000	4,421	2,048	4,421	2,011	54	38	14,299	4,974		
\$500,000 under \$1,000,000	421	290	421	289	**	**	1,580	525		
\$1,000,000 or more	130	89	130	88	**	**	497	156		
Total nontaxable returns	585,306	143,334	584,815	43,704	432,121	99,631	613,474	243,262		
All returns, summary:										
Under \$5,000	154,659	29,905	154,143	4,989	125,602	24,816	147,994	44,151		
\$5,000 under \$10,000	809,403	185,976	809,403	58,158	637,611	127,817	920,592	286,659		
\$10,000 under \$15,000	1,523,570	301,296	1,523,570	148,747	874,119	152,549	1,797,578	556,204		
\$15,000 under \$20,000	1,926,658	372,056	1,926,658	233,457	841,310	138,599	2,352,361	638,924		
\$20,000 or more	4,162,927	827,473	4,162,927	690,047	1,204,968	237,426	5,939,666	1,783,157		

Footnotes at end of table.

Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Exemptions Deducted 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	All other medical and dental expenses		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued		Medical and dental expenses in excess of 3 percent of adjusted gross income	
	(17) Number of returns	(18) Amount	(19) Number of returns	(20) Amount	(21) Number of returns	(22) Amount
All returns, total	12,302,888	12,780,006	13,470,589	7,487,209	9,382,372	9,291,102
Under \$2,000	19,513	16,685	22,850	663	22,549	24,097
\$2,000 under \$4,000	83,851	102,638	97,965	9,032	78,976	126,979
\$4,000 under \$6,000	229,626	382,261	233,331	35,797	228,974	411,080
\$6,000 under \$8,000	404,079	507,236	422,169	87,359	397,707	561,558
\$8,000 under \$10,000	588,857	695,114	619,001	161,710	557,457	658,905
\$10,000 under \$12,000	709,837	625,690	751,567	234,196	654,222	642,444
\$12,000 under \$14,000	945,999	808,972	1,003,346	365,091	645,722	763,534
\$14,000 under \$16,000	896,439	791,623	1,022,078	415,645	787,294	648,890
\$16,000 under \$18,000	1,067,144	908,033	1,140,888	518,980	870,143	720,351
\$18,000 under \$20,000	1,132,034	972,981	1,212,123	609,911	890,345	694,443
\$20,000 under \$25,000	2,465,697	2,112,985	2,517,156	1,534,805	1,774,423	1,386,730
\$25,000 under \$30,000	1,489,563	1,352,861	1,569,625	1,119,918	966,132	895,615
\$30,000 under \$50,000	1,790,900	2,324,717	2,042,328	1,710,999	1,075,848	1,252,443
\$50,000 under \$100,000	336,283	774,408	447,025	530,414	160,872	428,047
\$100,000 under \$200,000	43,473	175,493	76,070	111,532	13,418	35,769
\$200,000 under \$500,000	7,363	62,418	15,279	31,662	2,084	9,830
\$500,000 under \$1,000,000	699	9,534	1,663	5,799	171	4,282
\$1,000,000 or more	222	4,237	525	3,306	35	1,067
Taxable returns, total	11,519,748	11,117,709	12,660,132	7,271,947	8,579,350	7,483,164
Under \$2,000	956	394	999	15	166	447
\$2,000 under \$4,000	18,498	12,045	18,486	1,587	18,486	13,456
\$4,000 under \$6,000	67,400	47,720	70,810	11,215	67,049	60,530
\$6,000 under \$8,000	214,483	186,052	226,104	47,442	210,760	199,312
\$8,000 under \$10,000	459,566	377,924	483,495	126,219	428,941	404,673
\$10,000 under \$12,000	650,630	506,512	689,347	213,916	592,806	516,024
\$12,000 under \$14,000	901,944	700,781	959,026	347,970	802,009	653,341
\$14,000 under \$16,000	832,775	763,684	995,305	403,697	790,730	592,698
\$16,000 under \$18,000	1,046,197	910,418	1,119,890	508,298	846,137	625,576
\$18,000 under \$20,000	1,119,239	922,519	1,198,695	602,447	897,466	627,209
\$20,000 under \$25,000	2,463,024	2,167,116	2,667,722	1,519,893	1,754,460	1,280,756
\$25,000 under \$30,000	1,480,725	1,469,365	1,660,622	1,112,511	987,986	841,647
\$30,000 under \$50,000	1,789,564	2,195,899	2,029,599	1,697,953	1,066,114	1,129,586
\$50,000 under \$100,000	334,131	752,065	444,612	526,897	159,665	407,633
\$100,000 under \$200,000	43,338	174,367	75,910	111,163	13,358	94,014
\$200,000 under \$500,000	7,377	62,147	15,272	31,629	2,081	35,530
\$500,000 under \$1,000,000	699	9,534	1,663	5,799	171	4,282
\$1,000,000 or more	222	4,237	525	3,306	35	1,067
Total nontaxable returns	782,952	1,670,297	810,437	215,261	783,022	1,797,948
All returns, summary:						
Under \$5,000	203,054	244,347	211,430	22,343	205,160	290,972
\$5,000 under \$10,000	1,131,672	1,349,588	1,183,896	272,418	1,096,503	1,491,646
\$10,000 under \$15,000	2,135,349	1,838,951	2,263,698	802,108	1,858,912	1,746,596
\$15,000 under \$20,000	2,678,203	2,277,447	2,897,334	1,341,904	2,143,814	1,715,065
\$20,000 or more	6,154,220	7,076,674	6,944,251	5,046,435	4,022,983	4,046,822

*Estimates should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 †Less than \$500.
 NOTE: Detail may not add to total because of rounding.

Table 2.6—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns (1)	Adjusted gross income (2)	Total itemized deductions (3)	Total miscellaneous deductions (4)	Net casualty or theft loss (5)		Union dues (6)		Political contributions (7)		Other miscellaneous deductions (8)	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	19,277,265	504,266,823	117,902,917	10,446,066	2,088,183	1,702,727	7,490,769	1,344,376	715,562	69,958	18,098,377	7,329,006
Under \$2,000	56,987	75,241	130,983	42,912	11,424	4,897	1,951	1,055	'83	'6	55,528	37,875
\$2,000 under \$4,000	107,657	340,167	316,974	69,405	11,294	4,897	7,300	1,055	'78	'6	105,056	61,249
\$4,000 under \$6,000	216,912	1,110,019	873,736	14,261	11,294	7,544	30,879	2,471	'83	'6	209,906	48,884
\$6,000 under \$8,000	387,662	2,755,562	1,588,860	150,943	43,517	81,883	66,217	6,399	12,205	'83	382,694	60,405
\$8,000 under \$10,000	605,186	5,509,965	2,422,770	188,463	67,338	43,778	170,282	20,517	15,124	'83	550,369	123,339
\$10,000 under \$12,000	837,126	9,226,713	3,471,743	374,635	119,038	111,570	257,765	30,266	9,613	'83	782,350	232,588
\$12,000 under \$14,000	1,134,312	14,806,903	4,902,161	483,574	133,044	85,165	419,213	54,846	19,392	'83	1,072,255	343,112
\$14,000 under \$16,000	1,289,384	19,406,759	5,775,296	564,976	136,817	123,633	496,629	67,497	13,355	'83	1,201,443	352,300
\$16,000 under \$18,000	1,551,553	25,948,984	7,315,678	701,341	162,820	110,925	710,887	106,384	38,144	'83	1,444,475	478,454
\$18,000 under \$20,000	1,871,912	31,751,258	8,204,902	876,582	182,754	84,614	805,339	130,840	30,194	'83	1,750,180	459,073
\$20,000 under \$25,000	4,049,230	90,697,272	21,148,193	1,793,927	403,005	260,408	1,953,240	360,504	69,577	'83	3,790,945	1,168,418
\$25,000 under \$30,000	2,771,911	75,765,445	16,238,396	1,263,843	286,314	144,561	1,261,523	253,052	88,960	'83	2,607,766	868,915
\$30,000 under \$50,000	3,513,443	128,600,746	26,021,733	2,135,491	400,198	299,763	1,156,273	257,741	172,878	'83	3,331,300	1,161,066
\$50,000 under \$100,000	859,769	56,877,900	11,168,738	1,033,041	113,582	168,906	60,186	27,100	140,508	'83	810,718	260,260
\$100,000 under \$200,000	181,512	23,806,659	4,515,474	404,014	22,784	49,997	3,654	856	57,857	'83	168,967	345,567
\$200,000 under \$500,000	39,563	11,019,353	2,288,408	228,440	3,181	19,969	470	127	2,282	'83	38,538	205,663
\$500,000 under \$1,000,000	4,612	3,070,502	752,875	71,461	691	6,611	36	31	2	'83	4,427	70,447
\$1,000,000 or more	1,614	3,296,476	871,677	86,268	257	11,412	8	2	852	'83	1,509	76,743
Taxable returns, total	18,000,101	488,060,188	113,420,670	9,884,689	2,001,611	1,412,945	7,377,211	1,328,405	695,054	'83	17,463,234	7,074,638
Under \$2,000	12,844	20,623	8,751	5,581	'8	'0	'28	'5	'28	'5	12,844	5,578
\$2,000 under \$4,000	41,839	125,600	58,842	32,427	11,294	4,897	13,794	1,338	'25	'3	41,839	32,424
\$4,000 under \$6,000	97,585	504,868	239,090	40,460	19,822	13,191	39,231	1,338	'83	'3	92,973	25,929
\$6,000 under \$8,000	228,254	1,644,049	738,994	61,365	17,615	16,377	83,684	4,666	'34,449	'3	221,778	38,168
\$8,000 under \$10,000	501,753	4,578,316	1,822,196	157,517	54,395	34,371	151,755	17,740	14,136	'83	460,313	104,614
\$10,000 under \$12,000	778,717	8,594,516	3,074,811	331,261	108,621	63,664	244,262	28,048	8,463	'83	730,674	218,128
\$12,000 under \$14,000	1,099,509	14,855,179	4,483,522	450,916	128,303	76,049	409,945	52,984	19,212	'83	1,040,012	318,440
\$14,000 under \$16,000	1,268,040	19,059,950	5,567,954	531,502	133,099	104,034	556,238	65,982	18,686	'83	1,200,771	340,167
\$16,000 under \$18,000	1,533,681	26,046,477	7,100,662	685,067	162,449	107,522	706,302	108,598	36,141	'83	1,427,138	466,369
\$18,000 under \$20,000	1,661,463	31,555,350	8,077,291	663,288	161,410	177,362	804,957	130,788	23,031	'83	1,540,700	453,162
\$20,000 under \$25,000	4,028,438	80,334,093	20,963,529	1,783,547	401,761	254,920	1,850,623	360,068	67,947	'83	3,778,077	1,162,112
\$25,000 under \$30,000	2,762,581	75,502,683	16,069,711	1,277,627	285,202	138,758	1,260,626	252,582	88,950	'83	2,599,042	876,073
\$30,000 under \$50,000	3,502,073	128,701,617	25,799,154	2,103,282	398,573	280,823	1,155,207	257,524	171,978	'83	3,320,634	1,548,062
\$50,000 under \$100,000	858,259	56,447,098	11,014,625	978,138	113,352	141,448	60,074	27,063	140,163	'83	807,625	262,902
\$100,000 under \$200,000	181,224	23,769,748	4,486,019	400,405	23,792	49,964	3,654	856	57,812	'83	168,884	341,986
\$200,000 under \$500,000	39,521	11,007,548	2,277,625	223,477	5,154	18,194	469	127	17,458	'83	38,500	202,485
\$500,000 or more	6,222	6,362,474	1,615,507	156,608	945	11,264	44	33	3,143	'83	5,632	146,986
Total nontaxable returns	677,164	6,186,635	4,481,947	561,397	84,572	288,763	113,648	15,971	20,526	'83	623,143	254,370
All returns, summary:												
Under \$5,000	258,124	842,179	832,156	220,264	21,036	90,167	29,544	2,009	1,121	'83	248,974	128,025
\$5,000 under \$10,000	1,116,298	9,945,774	3,701,179	370,179	117,696	135,025	245,890	30,119	31,586	'83	1,034,610	263,367
\$10,000 under \$15,000	2,571,626	22,732,944	10,919,512	1,125,294	319,246	282,928	832,597	124,967	38,120	'83	2,419,988	734,822
\$15,000 under \$20,000	3,912,624	36,786,674	16,650,289	1,676,014	395,227	252,960	1,827,246	287,246	74,557	'83	3,631,314	1,129,793
\$20,000 or more	11,418,654	362,834,252	82,989,494	7,054,316	1,232,976	961,627	4,455,392	899,414	570,386	'83	10,752,090	5,132,969

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

¹Less than \$500.

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

Table 2.7—Returns With Interest Paid Deduction: Interest Deducted 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	Total itemized deductions	Total interest deducted	Home mortgage interest		Investment interest from Form 4952	All other interest		
					Number of returns	Amount				
All returns, total	20,990,417	\$44,052,968	127,781,806	47,825,489	17,710,488	30,986,447	19,236	419,727	18,954,821	18,439,295
Under \$2,000	26,326	29,837	133,053	57,705	21,198	44,690	**5	**47	18,263	12,992
\$2,000 under \$4,000	68,836	218,849	301,988	116,672	49,573	72,896	**	**	60,902	43,976
\$4,000 under \$8,000	189,831	980,665	715,336	289,793	142,110	197,881	**	**	147,298	81,898
\$8,000 under \$16,000	387,777	2,763,083	1,810,793	630,079	309,263	465,951	**4	**8	321,795	163,944
\$16,000 under \$30,000	642,877	5,632,941	2,599,335	991,153	472,150	635,882	**6	**24	560,813	360,846
\$30,000 under \$50,000	940,400	10,382,223	3,918,646	1,504,543	736,897	1,005,887	—	—	828,031	499,861
\$50,000 under \$100,000	1,240,428	16,178,917	5,314,344	2,124,177	993,185	1,397,074	**1,682	**554	1,112,736	725,548
\$100,000 under \$18,000	1,714,437	21,289,690	6,371,118	2,674,169	1,181,912	1,630,728	**1,935	**749	1,276,988	842,712
\$18,000 under \$28,000	1,798,692	23,853,248	7,073,079	3,293,106	1,429,242	2,206,152	**2,323	**799	1,586,896	1,018,000
\$28,000 under \$38,000	1,538,652	20,950,968	6,072,572	2,690,300	1,589,684	2,554,985	**4,225	**780	1,585,924	1,134,441
\$38,000 under \$50,000	1,049,892	99,122,598	23,432,572	9,295,595	3,911,710	6,439,598	**5,291	**1,728	4,104,170	2,984,298
\$50,000 under \$80,000	3,016,196	82,563,599	17,775,304	6,880,051	2,671,946	4,686,239	**8,011	**746	2,781,694	2,193,088
\$80,000 under \$90,000	139,809,947	28,397,287	10,172,852	3,966,517	3,311,791	6,767,272	2,398	18,538	3,456,794	3,397,042
\$90,000 under \$100,000	923,843	69,676,502	11,979,714	3,966,517	739,017	2,107,001	5,345	74,039	812,254	1,795,478
\$100,000 under \$200,000	182,113	23,804,857	4,534,827	1,360,668	128,857	456,429	4,880	108,050	159,650	796,188
\$200,000 under \$500,000	36,828	10,205,958	2,134,481	565,136	21,739	99,495	2,536	105,248	32,645	360,383
\$500,000 under \$1,000,000	4,000	2,795,212	668,881	159,345	2,166	13,795	4,596	52,168	3,787	83,382
\$1,000,000 or more	1,482	3,005,807	804,288	133,804	608	4,506	182	47,470	1,315	81,629
Taxable returns, total	20,180,267	\$38,468,073	122,985,269	45,901,404	17,094,217	29,793,676	17,009	402,731	18,292,754	15,685,008
Under \$2,000	143	141	3,489	1,389	103	370	**4	**37	143	86
\$2,000 under \$4,000	4,512	13,166	22,775	6,445	1,570	4,283	**	**	4,037	5,182
\$4,000 under \$8,000	68,634	355,591	174,098	66,387	49,422	47,182	**	**	44,505	18,202
\$8,000 under \$16,000	208,118	1,502,192	688,757	269,310	158,542	186,539	**	**	169,491	82,771
\$16,000 under \$30,000	519,139	4,726,128	1,895,189	689,024	373,599	450,839	**8	**528	453,088	237,692
\$30,000 under \$50,000	865,821	9,348,956	3,431,555	1,300,672	672,032	877,157	—	—	780,288	423,715
\$50,000 under \$100,000	1,192,808	15,653,811	4,830,870	1,836,357	953,824	1,287,467	**	**	1,088,497	648,988
\$100,000 under \$18,000	1,383,759	20,833,701	6,105,960	2,562,304	1,159,050	1,774,098	**1,351	**719	1,251,300	797,578
\$18,000 under \$28,000	1,689,924	28,633,697	7,801,378	3,143,189	1,408,383	2,162,716	**4,225	**780	1,566,296	980,473
\$28,000 under \$38,000	1,828,293	34,689,337	9,945,578	3,637,375	1,577,450	2,521,222	**5,241	**1,221	1,674,671	1,115,389
\$38,000 under \$50,000	4,423,667	99,169,235	23,157,603	9,173,322	3,890,782	6,375,385	**5,241	**1,221	4,091,941	2,739,816
\$50,000 under \$80,000	3,007,126	82,174,890	17,630,016	6,822,691	2,663,822	4,657,494	**80	**746	2,771,278	2,164,451
\$80,000 under \$100,000	3,804,154	139,221,538	28,160,884	10,080,358	3,298,685	6,726,299	2,373	18,398	3,442,156	3,335,701
\$100,000 under \$200,000	919,822	60,371,614	11,820,020	3,906,531	725,230	2,078,236	5,321	70,644	808,231	1,744,949
\$200,000 under \$500,000	181,624	23,741,104	4,513,682	1,349,856	128,448	454,824	4,971	106,484	159,280	789,649
\$500,000 under \$1,000,000	36,782	10,198,468	2,129,054	562,454	21,715	99,370	2,531	103,893	32,613	359,082
\$1,000,000 or more	5,659	5,767,406	1,484,303	291,259	2,772	18,288	637	98,982	5,079	173,982
Total non-taxable returns	780,150	7,584,895	4,886,536	2,924,085	616,271	1,232,772	2,317	17,006	682,067	774,288
All returns, summary:										
Under \$5,000	169,440	592,392	71,394	284,692	123,329	191,275	*4	*37	140,102	83,390
\$5,000 under \$10,000	1,145,634	9,232,914	4,649,153	1,790,814	870,965	1,216,021	*51	*720	988,989	594,074
\$10,000 under \$15,000	2,844,015	36,178,105	12,180,990	4,839,620	2,282,917	3,227,390	*1,682	*1,554	2,542,748	1,610,676
\$15,000 under \$20,000	4,285,827	75,553,710	20,482,434	8,396,574	3,646,083	5,767,435	*1,083	*9,429	3,950,713	2,699,690
\$20,000 or more	12,435,501	422,494,848	89,747,665	32,533,768	10,767,194	20,594,306	16,506	407,967	11,352,289	11,591,475

*Estimates should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 *Includes carryover of investment interest disallowed in previous years.
 NOTE: Detail may not add to total because of rounding.

Table 2.8—Returns With Investment Interest Expense From Form 4952: Investment Interest 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	Total investment interest										Amount exempt from limitation		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Number of returns	Adjusted gross income		Investment income	Total investment interest	Current-year share from partnerships and Small Business Corporations		Other current-year investment interest		Carryover from prior years		Number of returns	Amount	
	(13)	(14)			(15)	(16)	(17)	(18)	(19)	(20)			(21)	(22)	(23)	(24)
Amount subject to limitation	Amount		Number of returns	Amount	Amount allowed in current year		Deductible as an itemized deduction	Deductible on Schedule E		Amount disallowed in current year		Number of returns	Amount
	(13)	(14)			(15)	(16)		(17)	(18)	(19)	(20)			(21)	(22)	(23)	(24)
Total	20,220	818,246	59,880	1,231,254	19,526	419,727	51,875	811,529	9,647	114,908	5,727	110,985	
Under \$5,000	980	135,007	7,846	141,323	4	37	7,846	141,286	428	25,281	412	24,715	
\$5,000 under \$10,000	40	17,879	79	19,194	51	720	34	475	31	186	31	186	
\$10,000 under \$15,000	2,192	17,062	2,194	44,826	1,682	1,554	2,194	43,071	2,000	12,106	2,000	12,106	
\$15,000 under \$20,000	888	15,194	4,068	48,283	1,083	9,429	3,543	38,864	282	1,854	282	1,854	
\$20,000 under \$25,000	86	2,182	4,373	8,763	529	1,728	4,382	3,035	5	5	5	5	
\$25,000 under \$30,000	57	751	503	4,385	90	746	477	3,639	—	—	—	—	
\$30,000 under \$50,000	2,240	38,378	11,883	105,841	2,388	10,538	11,531	87,402	359	7,390	359	7,390	
\$50,000 under \$100,000	5,183	112,891	14,435	210,251	5,345	74,039	12,041	145,212	1,323	24,544	1,298	24,464	
\$100,000 under \$200,000	5,141	172,073	9,182	278,652	4,980	108,050	9,831	171,802	901	15,719	837	13,884	
\$200,000 under \$500,000	2,744	168,853	3,653	215,777	2,536	105,246	2,411	108,530	486	19,731	459	18,871	
\$500,000 under \$1,000,000	504	77,680	612	83,135	456	52,168	375	30,968	61	5,838	54	5,758	
\$1,000,000 or more	207	79,288	232	80,714	182	47,470	130	33,244	26	3,138	26	2,840	

Footnotes at end of table.

Table 2.8—Returns With Investment Interest Expense From Form 4952: Investment Interest 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	Investment interest incurred prior to September 11, 1975															
	Number of returns		Adjusted gross income		Investment income		Total investment interest		Current-year share from partnerships and Small Business Corporations		Other current-year investment interest		Carryover from prior years		Amount exempt from limitation	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	39,826	2,769,607	562,990	653,226	33,187	372,296	9,967	263,940	1,423	26,990	39,847	299,651				
Under \$5,000	7,120	-260,823	76,532	106,308	6,916	70,505	379	25,888	168	9,913	7,057	20,792				
\$5,000 under \$10,000	1,828	23,651	1,828	23,191	1,828	23,191	1,828	23,191	1,828	23,191	1,828	19,827				
\$10,000 under \$15,000	1,516	26,266	9,008	19,035	1,255	15,210	946	3,768	4	59	1,828	16,988				
\$15,000 under \$20,000	4,148	97,900	3,988	3,988	3,879	3,207	518	780	4	59	1,516	18,988				
\$20,000 under \$25,000	232	2,734	1,897	2,734	1,166	2,253	36	460	4	59	1,516	2,822				
\$25,000 under \$30,000	8,421	344,799	51,391	68,164	7,333	48,351	1,675	18,156	4,699	658	8,421	49,075				
\$30,000 under \$50,000	7,737	551,386	60,928	85,480	6,053	51,403	2,484	33,642	1,414	414	7,737	64,833				
\$50,000 under \$100,000	5,964	794,397	119,274	154,118	8,540	80,501	2,632	68,637	4,181	4,979	5,791	73,996				
\$100,000 under \$200,000	2,941	674,773	139,458	121,617	1,458	48,425	1,308	65,435	209	7,577	2,308	39,811				
\$200,000 under \$500,000	381	255,404	68,290	40,401	215	16,419	225	22,396	28	1,587	377	6,835				
\$500,000 under \$1,000,000	132	255,451	55,038	26,082	71	12,709	84	13,760	10	1,623	129	2,597				
\$1,000,000 or more																

Size of adjusted gross income	Investment interest incurred prior to September 11, 1975—Continued													
	Amount subject to limitation		Total		Amount allowed in current year		Deductible as an itemized deduction		Deductible on Schedule E		Amount disallowed in current year		Carryover to 1978	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	6,004	383,576	39,735	619,602	12,487	164,437	36,519	455,185	1,082	33,624	919	23,672		
Under \$5,000	**819	**85,537	7,062	91,083	4	8	7,062	91,055	311	15,243	286	14,667		
\$5,000 under \$10,000	**	**	1,828	23,152	1,828	23,152	1,828	23,152	1,828	23,152	1,828	19,827		
\$10,000 under \$15,000	139	2,047	1,516	18,915	1,516	15,170	1,255	14,745	5	59	1,516	16,988		
\$15,000 under \$20,000	4	1,166	4,148	3,988	518	387	4,148	3,600	4	59	4,148	2,822		
\$20,000 under \$25,000	5	1,169	232	2,734	59	429	207	2,305	5	59	1,516	2,822		
\$25,000 under \$50,000	871	19,089	6,421	68,004	1,828	10,008	8,215	57,997	18	180	871	1,160		
\$50,000 under \$100,000	989	20,527	7,734	64,179	2,632	23,031	6,632	61,148	105	1,290	989	1,200		
\$100,000 under \$200,000	1,825	60,720	5,842	146,386	3,080	48,829	4,726	99,557	396	5,732	1,825	3,977		
\$200,000 under \$500,000	238	33,466	2,334	112,966	1,550	13,157	1,754	67,629	210	6,621	238	7,561		
\$500,000 under \$1,000,000	96	25,495	380	35,942	273	20,927	286	18,115	25	1,459	96	1,278		
\$1,000,000 or more			132	27,121	104	10,752	80	16,389	7	971	4	673		

Footnotes at end of table.

Table 2.9—Returns With Investment Interest Expense From Form 4952: Investment Interest 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	Investment interest incurred after September 10, 1975											
	Number of returns (49)	Adjusted gross income (50)	Investment income (51)	Total investment interest (52)	Current-year share from partnerships and Small Business Corporations (53)		Other current-year investment interest (54)		Carryover from prior years (57)		Amount exempt from limitation (60)	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	39,281	3,359,862	953,219	682,936	25,980	271,297	17,941	400,976	1,221	20,861	39,281	228,266
Under \$5,000	4,411	-271,966	72,438	60,308	3,885	26,774	617	27,178	4,411	617	4,411	10,815
\$5,000 under \$10,000	79	585	2,410	1,267	28	485	51	772	**208	**9,382	79	412
\$10,000 under \$15,000	2,002	1,418	33,541	30,911	2,002	30,911	1,682	2,002	2,002	2,002	2,002	20,013
\$15,000 under \$20,000	3,245	61,220	18,722	30,112	833	4,212	2,665	25,695	**	**	3,245	16,974
\$20,000 under \$25,000	503	11,322	4,281	4,776	482	3,623	28	953	**	**	503	3,760
\$25,000 under \$30,000	489	13,222	1,432	1,652	*401	452	**88	1,189	**	**	489	1,070
\$30,000 under \$50,000	8,146	335,759	49,820	45,167	8,324	18,102	1,978	26,681	*121	*985	8,146	27,978
\$50,000 under \$100,000	10,228	725,949	161,198	158,335	6,894	83,515	4,282	71,300	458	3,521	10,228	65,971
\$100,000 under \$200,000	6,671	918,137	182,540	141,453	3,654	53,401	3,946	64,959	179	3,093	6,671	50,101
\$200,000 under \$500,000	2,830	821,813	211,840	111,892	1,282	29,698	2,062	77,715	201	4,478	2,830	24,645
\$500,000 under \$1,000,000	482	322,225	106,556	48,673	189	8,210	378	38,947	38	1,516	482	4,460
\$1,000,000 or more	195	395,500	140,563	55,760	76	11,705	156	42,748	20	1,307	195	1,968

Investment interest incurred after September 10, 1975—Continued

Size of adjusted gross income	Investment interest incurred after September 10, 1975—Continued											
	Amount subject to limitation		Total		Amount allowed in current year		Deductible as an itemized deduction		Amount disallowed in current year		Carryover to 1978	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
Total	16,296	484,670	39,281	611,652	16,136	255,298	33,540	356,965	5,197	61,264	5,197	61,264
Under \$5,000	660	49,494	4,411	50,260	3	29	4,411	50,231	281	10,048	281	10,048
\$5,000 under \$10,000	*40	*855	*79	*1,071	*51	*641	*34	*430	*31	*188	*31	*188
\$10,000 under \$15,000	*2,000	*13,528	*2,002	*21,473	*1,682	*792	*2,002	*2,002	*1,995	*12,069	*1,995	*12,069
\$15,000 under \$20,000	*982	*13,138	3,245	29,378	*822	*5,256	2,981	24,119	*247	*734	*247	*734
\$20,000 under \$25,000	*64	*1,016	503	4,776	*281	*1,341	482	3,435	**	**	**	**
\$25,000 under \$30,000	*82	*582	489	1,652	*68	*317	468	1,334	**	**	**	**
\$30,000 under \$50,000	1,367	17,269	8,146	37,837	1,973	8,532	7,968	26,405	359	7,230	359	7,230
\$50,000 under \$100,000	4,723	92,364	10,228	135,072	4,611	51,008	6,072	84,064	1,240	23,283	1,240	23,283
\$100,000 under \$200,000	3,935	81,352	6,671	131,466	3,989	59,221	4,940	72,245	640	9,867	640	9,867
\$200,000 under \$500,000	2,043	87,047	2,830	100,782	2,113	60,091	1,773	40,691	338	11,110	338	11,110
\$500,000 under \$1,000,000	381	44,213	482	44,183	388	31,341	289	12,853	44	4,480	44	4,480
\$1,000,000 or more	169	53,782	195	53,593	157	36,718	110	16,875	24	2,187	24	2,187

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 NOTE: Detail may not add to total because of rounding.

Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Table with 15 columns: Size of adjusted gross income, Number of returns, Exemptions for parents at home (30-32), Exemptions for parents away from home (33-35), Exemptions for other dependents (36-38), Total income tax, Number of returns, Total income tax, Number of exemptions, Adjusted gross income less deficit, Income tax after credits, Total income tax, Number of returns, Total income tax, Number of exemptions, Adjusted gross income less deficit, Income tax after credits, Total income tax.

Table with 15 columns: Size of adjusted gross income, Number of returns, Total net profit less loss from business (49-51), Sales of property net gain less loss (52-54), All other income less loss (55-57), Total income tax, Number of returns, Total income tax, Number of exemptions, Adjusted gross income less deficit, Income tax after credits, Total income tax, Number of returns, Total income tax, Number of exemptions, Adjusted gross income less deficit, Income tax after credits, Total income tax.

Footnotes at end of table.

Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, 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	Number of exemptions other than age or blindness: One										Total net profit, less loss from business activities	Sales of property net gain less loss ^a		All other income less loss ^b		Income tax after credits	Total income tax	
	Number of returns	Adjusted gross income less deficit		Salaries and wages		Total net profit, less loss from business activities		Number of returns		Amount		Number of returns	Amount	Number of returns	Amount			
		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)								(66)	(67)	(68)
Total	35,328,088	237,771,057	31,181,247	194,011,636	1,987,591	5,394,775	2,039,426	3,520,512	16,073,318	34,844,135	20,975,329	21,161,517						
Under \$2,000.....	8,091,196	7,459,036	7,299,639	7,073,961	380,749	—905,164	121,228	64,793	2,032,448	305,967	2,983	6,032						
\$2,000 under \$4,000.....	9,941,402	20,404,373	6,149,214	17,666,951	279,012	435,914	205,348	226,040	183,582	53,667	56,617	57,135						
\$4,000 under \$6,000.....	5,907,236	28,311,300	3,765,214	24,656,586	276,359	502,591	260,040	168,252	2,280,691	4,088,969	472,026	472,026						
\$6,000 under \$8,000.....	4,216,089	29,271,341	3,566,729	24,656,580	184,320	394,343	201,607	149,944	4,071,973	1,065,935	1,065,935	1,065,935						
\$8,000 under \$10,000.....	3,119,312	27,900,592	2,794,961	24,058,725	164,224	447,022	164,767	194,895	1,674,235	3,159,864	1,592,530	1,592,530						
\$10,000 under \$12,000.....	2,626,623	24,097,513	1,961,799	20,805,644	116,721	398,255	165,337	175,182	1,317,160	2,761,633	1,317,160	1,317,160						
\$12,000 under \$14,000.....	1,626,677	23,610,277	1,697,613	20,746,615	108,033	346,173	158,128	96,941	1,223,895	2,420,548	2,317,483	2,317,483						
\$14,000 under \$16,000.....	1,166,033	17,447,617	1,043,394	14,991,782	72,347	215,000	152,700	141,047	855,529	2,098,888	1,948,577	1,948,577						
\$16,000 under \$18,000.....	839,117	14,213,907	761,624	12,239,732	61,834	298,147	103,869	283,023	664,821	1,844,242	1,844,242	1,844,242						
\$18,000 under \$20,000.....	508,915	9,620,135	455,114	7,978,849	30,532	108,108	420,223	1,227,247	1,550,005	2,272,427	2,272,427	2,272,427						
\$20,000 under \$25,000.....	619,485	13,645,645	530,176	10,526,171	78,557	474,141	164,023	300,787	554,927	2,344,547	2,317,752	2,317,752						
\$25,000 under \$30,000.....	235,817	6,372,514	174,791	4,174,449	54,062	539,847	82,897	214,183	223,737	1,445,034	1,214,810	1,214,810						
\$30,000 under \$50,000.....	254,729	8,699,578	195,568	4,507,065	69,750	909,082	120,849	492,842	229,491	2,790,319	2,045,561	2,045,561						
\$50,000 under \$100,000.....	66,995	4,536,666	34,105	1,420,063	16,611	46,915	68,262	454,952	2,045,040	2,045,040	1,411,687	1,411,687						
\$100,000 under \$200,000.....	14,037	1,849,211	6,716	426,534	2,538	252,962	10,971	247,726	68,771	921,980	714,736	714,736						
\$200,000 under \$500,000.....	4,328	1,253,740	1,868	204,683	204,683	113,349	3,320	193,188	4,312	716,320	563,131	563,131						
\$500,000 under \$1,000,000.....	665	452,433	273	47,287	398	28,195	595	104,312	665	271,639	205,310	205,310						
\$1,000,000 or more.....	278	644,964	124	34,968	31,284	251	208,652	208,652	278	370,060	302,306	302,306						
All returns, summary:																		
Under \$5,000.....	17,771,914	40,456,991	15,629,842	35,993,594	850,557	—229,991	463,466	262,463	5,825,931	4,430,926	231,777	231,777						
\$5,000 under \$10,000.....	9,635,313	8,559,272	8,559,272	59,913,760	489,528	1,104,889	489,528	489,528	4,670,351	9,441,709	2,948,629	2,948,629						
\$10,000 under \$15,000.....	4,647,031	56,655,877	4,183,728	49,159,429	260,267	824,466	424,076	290,506	3,005,754	6,381,386	4,882,037	4,882,037						
\$15,000 under \$20,000.....	1,896,534	32,333,643	1,705,766	27,603,392	148,702	729,921	254,539	315,395	1,475,674	3,684,935	4,189,685	4,189,685						
\$20,000 or more.....	1,178,294	37,434,751	904,639	21,341,460	244,247	2,965,170	429,821	2,222,641	1,086,638	10,906,179	8,643,847	8,643,847						

Size of adjusted gross income	Number of exemptions other than age or blindness: Two										Total net profit, less loss from business activities	Sales of property net gain less loss ^a		All other income less loss ^b		Income tax after credits	Total income tax	
	Number of returns	Adjusted gross income less deficit		Salaries and wages		Total net profit, less loss from business activities		Number of returns		Amount		Number of returns	Amount	Number of returns	Amount			
		(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)								(78)	(79)	(80)
Total	20,158,194	324,059,417	18,761,625	244,274,240	3,902,341	18,185,408	3,350,762	6,767,174	14,614,140	52,832,525	44,154,337	44,694,834						
Under \$2,000.....	913,003	—1,235,758	695,252	1,292,920	298,765	—2,208,234	81,927	290,775	415,099	—560,619	641	15,862						
\$2,000 under \$4,000.....	1,293,441	4,000,116	978,138	2,697,751	221,717	121,088	107,474	70,933	601,921	910,615	2,882	6,412						
\$4,000 under \$6,000.....	1,704,920	9,008,485	1,301,494	5,916,702	299,968	433,783	210,157	133,037	1,066,166	2,594,843	18,932	21,047						
\$6,000 under \$8,000.....	1,665,068	12,989,897	1,395,281	8,616,785	285,100	610,359	231,186	201,462	1,142,316	3,559,390	178,921	179,943						
\$8,000 under \$10,000.....	1,662,179	14,977,169	1,237,807	10,346,168	270,467	595,707	216,662	162,111	1,103,965	3,651,163	515,051	517,768						
\$10,000 under \$12,000.....	1,081,411	18,417,470	1,401,097	14,171,354	270,668	642,222	191,469	211,515	1,169,221	3,392,199	964,310	967,195						
\$12,000 under \$14,000.....	1,492,703	19,369,552	1,295,866	15,480,730	237,682	719,244	175,408	212,266	1,100,274	2,976,312	1,317,658	1,319,050						
\$14,000 under \$16,000.....	1,410,408	21,194,256	1,295,997	17,369,124	218,672	751,012	188,554	311,371	1,041,599	2,762,750	1,638,685	1,639,407						
\$16,000 under \$18,000.....	1,360,339	23,115,739	1,248,514	19,455,285	226,479	923,299	218,408	302,668	1,089,231	2,434,487	2,189,407	2,189,407						
\$18,000 under \$20,000.....	1,208,451	22,924,181	1,116,341	19,601,508	189,176	785,142	179,287	211,657	975,194	2,325,875	2,366,793	2,366,793						
\$20,000 under \$25,000.....	2,309,306	51,531,090	2,140,156	43,880,003	357,857	1,938,721	394,994	556,500	2,053,419	5,156,866	6,630,474	6,630,474						
\$25,000 under \$50,000.....	1,296,309	35,323,056	1,173,229	28,766,890	259,736	1,678,157	340,029	676,379	1,227,882	4,183,830	5,513,850	5,513,850						
\$30,000 under \$50,000.....	1,442,942	52,795,394	1,260,945	39,027,126	408,246	4,538,717	512,705	1,502,810	1,400,798	7,666,741	10,036,097	10,110,400						
\$50,000 under \$100,000.....	357,014	2,161,613	256,839	1,216,075	185,869	4,047,960	128,497	1,352,186	334,937	5,545,993	5,978,792	6,093,095						
\$100,000 under \$500,000.....	71,440	9,421,000	55,237	4,012,865	48,175	1,573,627	15,488	668,719	71,324	2,865,649	3,324,000	3,324,000						
\$500,000 under \$1,000,000.....	17,864	4,995,124	14,057	1,727,863	13,362	690,037	15,868	771,959	17,835	1,915,326	2,049,406	2,049,406						
\$1,000,000 or more.....	2,214	1,474,151	1,732	316,716	1,763	158,501	2,049	399,848	2,212	630,087	653,615	653,615						
All returns, summary:																		
Under \$5,000.....	3,073,432	6,672,249	2,218,698	6,704,280	676,872	—912,627	314,816	491,355	1,541,958	1,448,241	5,653	25,375						
\$5,000 under \$10,000.....	4,455,159	33,067,940	3,322,304	22,369,476	3,221,145	1,485,330	4,616,963	542,580	2,781,529	8,796,170	710,775	710,775						
\$10,000 under \$15,000.....	3,866,207	47,840,265	3,395,446	37,790,997	621,192	1,712,695	461,607	596,423	2,787,753	7,770,150	3,005,151	3,005,151						
\$15,000 under \$20,000.....	3,287,109	57,199,332	3,012,369	48,287,184	521,475	2,108,224	469,539	683,652	2,583,756	6,121,473	5,463,659	5,463,659						
\$20,000 or more.....	5,476,277	179,279,060	4,902,808	129,122,403	1,275,667	14,791,786	1,542,210	6,669,380	5,109,134	28,695,491	34,974,053	35,451,232						

Footnotes at end of table.

Table 2.9.—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, 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	Number of exemptions other than age or blindness: Three										Total income tax		
	Number of returns (81)	Adjusted gross income less deficit (82)		Salaries and wages (84)		Total net profit less loss from business activities (85)		Sales of property net gain less loss (87)		All other income less loss (89)		Income tax after credits (91)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			Amount
Total	11,312,250	194,503,410	10,688,682	172,875,255	2,087,047	11,398,517	1,208,643	3,000,576	6,975,529	7,229,082	22,760,772	22,965,216	
Under \$2,000	384,320	-737,442	307,422	686,724	120,017	-1,187,637	35,400	127,670	122,828	-354,198	9,088	9,088	
\$2,000 under \$4,000	449,550	1,372,252	405,776	1,252,486	81,879	29,558	17,547	14,723	119,820	75,484	487	487	
\$4,000 under \$6,000	720,427	3,661,171	643,770	3,339,469	119,168	200,906	41,888	23,966	192,531	97,131	440	440	
\$6,000 under \$8,000	957,873	6,662,441	892,662	6,136,902	126,211	362,525	61,536	59,178	251,814	103,836	23,510	23,510	
\$8,000 under \$10,000	894,936	8,059,213	834,863	7,285,367	138,517	521,989	61,013	68,658	374,591	203,078	37,950	37,950	
\$10,000 under \$12,000	862,438	8,951,325	863,749	9,162,009	132,565	498,915	45,767	59,105	438,016	199,692	32,017	32,017	
\$12,000 under \$14,000	854,358	11,260,639	850,846	10,539,431	132,565	498,915	45,767	59,105	438,016	199,692	32,017	32,017	
\$14,000 under \$16,000	854,358	14,006,629	850,846	13,171,274	132,565	498,915	45,767	59,105	438,016	199,692	32,017	32,017	
\$16,000 under \$18,000	854,358	14,980,398	850,846	13,573,007	131,409	435,364	64,875	63,939	621,089	234,653	869,560	869,560	
\$18,000 under \$20,000	821,943	15,604,576	799,498	13,957,484	131,409	435,364	64,875	63,939	621,089	234,653	869,560	869,560	
\$20,000 under \$25,000	1,538,749	34,427,531	1,504,517	32,322,801	233,057	1,105,981	185,948	237,974	1,268,648	761,074	1,408,032	1,408,032	
\$25,000 under \$30,000	854,056	23,273,875	820,552	21,207,683	164,065	1,111,715	124,634	187,448	1,111,715	767,050	3,147,864	3,147,864	
\$30,000 under \$50,000	901,221	32,677,655	892,342	27,901,330	245,848	2,811,136	246,968	539,452	850,845	1,425,737	5,605,351	5,605,351	
\$50,000 under \$100,000	192,683	12,512,684	183,503	8,060,263	110,185	2,637,384	106,919	542,230	190,307	3,188,290	3,232,358	3,232,358	
\$100,000 under \$200,000	34,987	4,535,227	28,897	2,527,202	25,172	893,273	25,728	318,827	34,719	1,562,520	1,564,354	1,564,354	
\$200,000 under \$500,000	6,923	1,920,461	5,862	893,988	5,862	292,113	5,805	289,478	6,917	464,972	768,033	768,033	
\$500,000 under \$1,000,000	742	491,169	630	151,553	625	67,771	625	111,679	741	167,295	216,208	216,208	
\$1,000,000 or more	219	393,527	185	66,370	200	64,482	200	133,026	219	120,649	188,971	188,971	
All returns, summary:													
Under \$5,000	1,146,447	2,038,364	996,638	3,282,978	255,625	-1,089,120	70,317	148,805	330,903	-294,300	7	9,593	
\$5,000 under \$10,000	2,266,336	17,019,350	2,087,874	15,437,969	347,725	1,016,161	127,067	166,590	730,681	399,630	160,615	161,521	
\$10,000 under \$15,000	2,216,402	27,744,448	2,138,697	25,990,559	346,112	1,148,138	123,229	224,498	1,218,902	505,923	1,225,669	1,225,669	
\$15,000 under \$20,000	2,151,475	37,444,448	2,089,154	35,052,647	332,790	1,257,112	190,951	221,370	1,576,721	813,319	2,979,053	2,979,053	
\$20,000 or more	3,529,590	110,232,130	3,376,488	98,131,101	784,795	9,068,225	697,079	2,340,314	3,118,322	5,684,489	18,415,179	18,581,740	

Size of adjusted gross income	Number of exemptions other than age or blindness: Four										Total income tax		
	Number of returns (93)	Adjusted gross income less deficit (94)		Salaries and wages (96)		Total net profit less loss from business activities (97)		Sales of property net gain less loss (99)		All other income less loss (101)		Income tax after credits (103)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			Amount
Total	10,598,427	210,730,425	10,062,621	186,060,548	2,293,593	14,597,653	1,308,798	2,845,114	7,122,011	4,137,711	24,624,063	25,026,303	
Under \$2,000	184,784	-1,334,316	121,977	442,170	102,993	-1,416,706	47,532	152,963	93,701	-822,744	9,702	9,702	
\$2,000 under \$4,000	268,696	811,326	223,673	742,110	71,969	52,659	16,193	16,193	76,071	21,911	69	69	
\$4,000 under \$6,000	439,457	2,208,838	401,802	2,017,671	88,371	153,867	22,377	19,871	108,057	27,121	203	203	
\$6,000 under \$8,000	569,127	4,039,826	531,697	3,613,982	107,892	363,817	34,895	17,354	189,621	54,903	2,394	2,394	
\$8,000 under \$10,000	698,346	6,322,235	643,086	5,768,667	140,235	421,666	44,557	80,960	287,312	73,742	69,657	71,047	
\$10,000 under \$12,000	694,568	7,653,238	667,580	7,196,516	133,788	444,301	43,521	58,464	306,255	-46,243	199,035	199,035	
\$12,000 under \$14,000	860,844	11,212,860	827,845	10,586,674	182,120	542,155	70,722	60,417	460,905	23,612	399,860	399,860	
\$14,000 under \$16,000	843,446	12,674,436	818,227	12,003,764	153,445	583,434	76,520	49,020	555,567	36,218	680,518	680,518	
\$16,000 under \$18,000	904,315	15,329,590	883,869	14,613,874	150,118	496,627	73,736	112,898	645,668	107,182	1,031,086	1,031,086	
\$18,000 under \$20,000	840,375	15,966,067	817,880	15,031,735	155,261	711,370	55,242	32,771	618,181	190,190	1,238,704	1,238,704	
\$20,000 under \$25,000	1,811,353	40,462,876	1,776,887	38,395,539	304,932	1,437,534	204,981	187,277	1,483,367	442,525	4,035,274	4,035,274	
\$25,000 under \$30,000	1,029,948	28,147,653	1,006,914	26,259,549	204,614	1,275,656	145,523	177,464	888,450	434,984	3,394,359	3,394,359	
\$30,000 under \$50,000	1,147,534	41,827,614	1,084,442	36,179,705	329,904	3,973,126	317,389	576,140	1,084,619	6,724,554	6,751,278	6,751,278	
\$50,000 under \$100,000	257,890	16,634,225	222,104	11,415,706	151,100	3,875,989	137,315	968,625	253,962	973,905	4,037,986	4,037,986	
\$100,000 under \$200,000	43,884	5,746,165	37,755	3,005,960	32,216	1,207,865	30,150	358,618	43,572	1,901,211	1,901,211	1,901,211	
\$200,000 under \$500,000	7,051	1,368,504	6,106	1,007,762	5,795	263,712	5,816	335,743	7,039	335,743	768,455	768,455	
\$500,000 under \$1,000,000	684	456,712	604	184,679	614	107,594	629	123,044	684	123,044	195,927	195,927	
\$1,000,000 or more	215	432,567	183	86,877	194	72,132	200	137,592	214	138,076	196,264	196,264	
All returns, summary:													
Under \$5,000	651,978	374,971	529,262	1,985,053	210,917	-1,279,245	75,286	169,401	225,273	-510,238	72,443	9,893	
\$5,000 under \$10,000	1,504,432	11,672,928	1,382,993	10,587,154	298,535	854,224	91,766	87,609	1,011,653	143,751	72,443	73,828	
\$10,000 under \$15,000	1,950,926	21,811,801	1,875,250	23,211,801	375,334	1,247,037	150,282	134,721	1,011,653	44,335	826,450	828,012	
\$15,000 under \$20,000	2,192,622	38,247,155	2,136,131	36,220,963	379,398	1,530,051	169,459	178,947	1,576,923	317,294	2,678,871	2,683,468	
\$20,000 or more	4,298,469	135,846,336	4,134,985	117,045,777	1,028,399	12,234,986	842,003	2,374,336	3,769,917	4,191,238	21,246,298	21,430,100	

Footnotes at end of table.

Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, 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	Number of exemptions other than age or blindness: Five										Total income tax		
	Number of returns (105)	Adjusted gross income less deficit (106)		Salaries and wages (107)		Total net profit less loss from business activities ¹ (108)		Sales of property, net gain less loss ² (109)		All other income less loss ³ (110)		Income tax after credits (115)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			Amount
Total	5,346,331	114,161,730	5,002,740	101,215,912	1,263,709	9,195,776	752,287	1,747,165	3,531,659	2,002,877	13,328,802	13,451,211	
Under \$2,000	90,700	-764,813	51,540	297,412	60,152	-699,910	27,538	53,806	37,497	-306,121	5	5,589	
\$2,000 under \$4,000	152,762	438,013	132,500	454,624	37,290	-16,369	12,860	16,434	3,320	3,960	—	13	
\$4,000 under \$6,000	181,160	922,288	155,319	862,689	52,074	-115,034	9,635	39,892	39,892	6,727	—	31	
\$6,000 under \$8,000	217,918	1,547,179	196,022	1,445,581	56,257	-144,561	15,894	75,365	24,148	24,148	479	968	
\$8,000 under \$10,000	340,657	3,095,146	317,044	2,875,777	93,251	-232,360	18,455	14,049	116,459	-27,060	12,217	12,295	
\$10,000 under \$12,000	384,051	3,995,354	339,827	3,586,974	63,251	-286,025	33,300	17,567	33,300	81,269	57,300	57,610	
\$12,000 under \$14,000	354,237	4,591,351	336,627	4,276,904	77,729	-323,273	30,335	33,115	168,291	-41,941	107,798	107,983	
\$14,000 under \$16,000	407,653	6,110,001	385,840	5,679,838	83,225	-346,326	42,442	50,094	228,950	33,743	236,215	236,739	
\$16,000 under \$18,000	464,924	7,888,992	449,396	7,442,904	90,098	-367,382	34,085	38,036	300,835	38,671	421,685	422,197	
\$18,000 under \$20,000	435,710	8,266,962	423,372	7,793,577	85,871	-394,539	35,833	42,971	310,833	543,240	544,539	544,539	
\$20,000 under \$25,000	954,476	21,254,907	929,543	20,023,357	151,723	-877,940	88,419	88,419	689,419	1,669,456	1,669,456	1,669,456	
\$25,000 under \$30,000	568,884	15,562,211	555,453	14,659,263	101,517	-688,088	79,280	58,424	475,039	156,436	1,687,504	1,687,504	
\$30,000 under \$50,000	647,003	23,755,768	613,082	20,807,173	182,443	-2,301,959	182,018	377,806	694,988	468,800	3,964,569	3,964,569	
\$50,000 under \$100,000	166,318	10,958,075	142,730	7,502,556	102,340	-2,676,795	91,624	322,283	162,729	456,431	2,590,592	2,590,592	
\$100,000 under \$200,000	33,384	4,316,183	28,798	2,779,010	24,885	-891,463	23,776	244,959	401,751	1,387,719	1,411,621	1,411,621	
\$200,000 under \$500,000	5,834	1,602,893	5,051	1,365,844	4,925	-308,298	4,662	173,840	5,827	265,911	614,168	638,190	
\$500,000 under \$1,000,000	481	316,739	421	267,879	430	-36,059	433	76,279	479	91,532	132,314	141,261	
\$1,000,000 or more	159	302,483	145	60,033	148	-26,885	151	123,189	159	89,376	141,701	156,575	
All returns, summary:													
Under \$5,000	326,140	48,834	253,372	1,058,793	122,698	-773,151	43,846	76,012	84,176	-312,820	5	5,634	
\$5,000 under \$10,000	657,057	5,189,977	599,053	4,776,798	156,752	-438,872	40,754	156,752	218,017	-34,463	12,696	13,264	
\$10,000 under \$15,000	922,118	11,545,478	865,354	10,536,004	203,526	-635,641	91,495	119,753	452,386	54,080	267,077	268,270	
\$15,000 under \$20,000	1,104,487	19,309,183	1,069,738	18,246,192	206,413	-883,947	81,764	78,392	529,240	100,653	1,099,182	1,101,007	
\$20,000 or more	2,376,549	78,069,259	2,275,223	68,598,126	574,411	-7,810,468	494,428	1,465,238	2,044,940	2,185,427	11,947,682	12,063,038	

Number of exemptions other than age or blindness: Six or more

Size of adjusted gross income	Number of exemptions other than age or blindness: Six or more										Total income tax		
	Number of returns (117)	Adjusted gross income less deficit (119)		Salaries and wages (120)		Total net profit less loss from business activities ¹ (121)		Sales of property, net gain less loss ² (122)		All other income less loss ³ (123)		Income tax after credits (128)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			Amount
Total	3,650,302	77,266,156	3,598,842	67,968,307	858,325	6,461,478	467,556	1,379,585	2,175,211	1,438,806	7,829,798	8,009,016	
Under \$2,000	105,458	-641,328	78,817	209,672	34,877	-618,420	15,327	82,201	29,871	-316,891	1	6,475	
\$2,000 under \$4,000	116,633	814,824	96,510	294,970	23,182	29,881	4,320	4,644	14,736	18,843	—	64	
\$4,000 under \$6,000	144,625	941,543	124,224	861,111	38,014	-86,126	7,847	14,032	31,248	52,346	25	25	
\$6,000 under \$8,000	235,530	1,617,012	205,221	1,443,881	59,805	-132,023	22,641	40,486	59,047	622	—	26	
\$8,000 under \$10,000	313,000	2,791,106	289,237	2,511,505	53,421	-165,821	10,568	49,430	92,563	64,350	2,949	5,847	
\$10,000 under \$12,000	258,246	2,813,930	243,050	2,664,476	55,868	-184,582	15,078	11,304	97,115	-46,531	15,141	15,143	
\$12,000 under \$14,000	288,128	3,729,343	274,655	3,463,475	54,141	-250,228	16,646	19,141	120,398	-3,501	48,997	49,450	
\$14,000 under \$16,000	308,714	4,639,955	296,899	4,356,189	50,471	-244,848	21,633	26,383	152,042	12,536	108,995	109,610	
\$16,000 under \$18,000	312,493	5,307,573	300,804	4,996,894	57,682	-238,681	22,197	34,639	188,758	37,371	209,341	210,327	
\$18,000 under \$20,000	302,707	1,974,409	298,183	1,829,848	52,489	-208,415	15,101	34,639	188,481	68,605	277,986	278,364	
\$20,000 under \$25,000	533,345	11,864,249	515,371	11,124,778	103,967	-531,049	62,374	73,115	382,840	125,306	769,953	791,748	
\$25,000 under \$30,000	370,026	2,437,277	370,026	3,566,812	62,732	-356,812	56,910	87,475	301,669	127,290	841,474	844,905	
\$30,000 under \$50,000	411,987	15,025,470	393,156	12,910,442	110,905	-1,090,028	110,905	200,408	306,619	306,619	1,989,513	1,997,241	
\$50,000 under \$100,000	778,127	7,928,361	778,127	5,416,880	115,014	-693,024	64,078	115,014	339,382	258,623	1,758,370	1,807,724	
\$100,000 under \$200,000	27,408	3,593,067	23,310	3,331,937	20,335	-789,445	17,836	189,429	142,627	303,260	1,123,657	1,142,627	
\$200,000 under \$500,000	4,376	1,188,347	3,705	672,025	3,670	-172,314	3,491	4,364	4,364	188,921	442,436	460,218	
\$500,000 under \$1,000,000	436	286,206	373	106,097	384	-394	394	66,067	436	68,561	120,736	129,645	
\$1,000,000 or more	126	225,622	112	51,844	113	-30,791	110	61,479	125	81,708	100,680	108,472	
All returns, summary:													
Under \$5,000	292,724	26,737	289,629	769,393	71,328	-544,561	24,729	96,779	56,899	-291,873	1	6,538	
\$5,000 under \$10,000	622,522	4,243,727	553,390	4,271,746	137,971	-341,992	35,974	97,015	170,512	111,153	2,949	5,899	
\$10,000 under \$15,000	696,522	8,744,344	660,811	8,125,904	141,544	-600,985	294,132	53,584	294,132	44,130	11,398	11,853	
\$15,000 under \$20,000	772,765	13,485,982	752,780	12,764,976	129,107	-516,867	45,152	129,107	452,862	112,609	549,262	551,041	
\$20,000 or more	1,465,828	50,187,208	1,382,242	42,014,288	378,375	-5,559,195	316,198	1,063,679	1,201,006	1,351,047	7,266,759	7,354,885	

¹Includes losses or professions, farm, partnership, and Small Business Corporation net income less loss.
²Includes net gain less loss from sales of capital assets, and net gain less loss from sales of property other than capital assets.
³Includes dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, and other income less loss, less statutory adjustments.
 NOTE: Detail may not add to total because of rounding.

Table 2.10—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Type of exemption	All returns (1)	Joint returns of husbands and wives (2)		Separate returns of husbands and wives (3)		Spouse not filing (5)		Returns of heads of households (6, 7, 8)			Returns of surviving spouses (9)	Returns of single persons not heads of households or surviving spouses (10)
		Total (4)		Total (4)		Spouse filing (4)		Total (6)	Maintaining household for dependents (7)	Maintaining household for others (8)		
		Spouse filing (4)	Spouse not filing (5)	Total (3)	Spouse filing (4)	Spouse not filing (5)						
Number of Returns												
Total returns	86,634,640	44,004,343	1,294,752	1,200,088	94,684	5,837,754	603,810	152,637	35,344,954			
Returns with exemptions for age 65 or over	8,028,471	4,497,220	75,293	71,889	3,374	142,072	16,477	5,434	3,308,482			
Blindness	176,156	127,107							48,507			
Other	35,048,923	27,785,055	489,130	431,739	57,371	5,347,369	378,407	152,637	1,274,582			
Children at home	32,986,139	27,083,655	438,514	394,095	52,419	4,729,040	312,169	152,637	1,274,582			
Children away from home	1,244,058	598,392	42,435	38,607	3,828	117,463	7,354	20	598,392			
Parents at home	991,281	498,012	15,725	**	**	357,574	45,637	9,851	64,482			
Parents away from home	262,073	262,073	1,673	**	**	70,786	62,170	482	34,815			
Other	1,015,009	483,761	16,743	13,804	2,939	370,087	37,765	1,590	132,828			
Returns with exemptions for other than age or blindness, total	86,634,640	44,004,343	1,294,752	1,200,088	94,684	5,837,754	603,810	152,637	35,344,954			
One	35,329,086	16,218,338	768,329	768,329	37,283	490,385	224,403	435,309	34,070,372			
Two	20,158,184	9,282,553	262,776	225,465	37,313	2,862,839	219,664	74,650	718,478			
Three	11,312,250	5,358,427	118,630	102,952	15,678	1,491,516	98,261	48,383	370,968			
Four	10,588,427	5,105,329	68,032	53,589	13,443	535,022	34,551	2,278	131,690			
Five	5,398,331	3,577,718	33,779	23,898	9,881	217,098	9,181	2,641	29,484			
Six or more	3,850,382	3,557,718	42,004	25,837	16,167	220,794	16,750	5,885	23,961			
Total exemptions	215,178,997	155,927,825	2,483,778	2,110,690	373,088	15,533,857	1,266,378	435,309	40,768,228			
Exemptions for taxpayers (and spouse)	130,733,790	88,008,686	1,389,416	1,200,088	189,328	5,837,897	603,810	152,637	35,344,954			
Exemptions for age 65 or over	10,480,724	6,946,098	78,637	71,889	6,748	142,072	16,477	5,434	3,308,482			
Exemptions for blindness	179,026	129,977	**	**	**	**	**	**	48,507			
Exemptions for dependents:												
Total	73,783,457	60,845,083	1,015,717	838,705	177,012	8,553,354	646,081	277,038	2,994,285			
Children at home	68,940,890	58,458,720	855,697	770,701	122,286	8,428,684	540,526	264,596	2,994,285			
Children away from home	2,017,457	811,513	99,316	63,721	28,593	143,357	12,812	40	855,419			
Parents at home	1,046,278	502,863	19,233	**	**	423,916	45,895	9,851	64,793			
Parents away from home	435,326	302,863	**	**	**	77,090	8,616	981	52,748			
Other	1,343,497	640,743	47,838	21,387	28,451	469,295	38,242	1,590	164,331			
Other than age or blindness, total	204,517,247	148,851,749	2,405,133	2,038,793	366,340	15,391,251	1,249,901	429,875	37,439,239			
One	35,329,086	16,218,338	768,329	768,329	37,283	490,385	224,403	435,309	34,070,372			
Two	36,414,815	32,438,676	300,071	225,465	74,586	2,862,939	219,664	74,650	718,478			
Three	3,901,553	225,465	225,465	225,465	—	2,862,939	219,664	74,650	718,478			
Four	20,610,681	18,565,106	134,708	102,952	31,756	1,491,516	98,261	48,383	370,968			
Five	13,326,069	9,282,553	221,782	205,904	15,878	2,862,939	188,522	66,766	741,838			
Six or more	20,455,299	19,862,810	84,475	53,589	30,888	535,046	34,551	2,278	131,690			
Dependents	21,938,409	19,862,810	191,653	160,767	30,888	1,605,042	103,653	60,834	395,070			
Dependents (and spouse)	10,499,682	10,206,658	43,662	23,896	19,766	217,217	200,038	2,641	29,484			
Dependents (and spouse)	16,431,993	15,309,987	125,233	95,584	29,649	868,273	9,181	10,564	117,936			
Six or more	7,424,247	7,115,498	58,171	25,837	32,334	220,794	204,044	5,885	23,961			
Dependents	18,185,433	16,967,713	251,584	150,985	100,599	1,214,068	87,528	31,224	120,864			

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Section 3

Tax Computation and Tax Rates

Contents

Introduction, 69
Revised tax computation procedures, 70
Income subject to tax, 71
Regular method of tax computation, 72
Maximum tax computation, 72
Alternative tax computation, 73
Income averaging, 74
Computation of tax on partially tax-exempt income, 74
Taxes from special computations, 74
Tax rates, 75
General tax credit, 76
New jobs credit, 76
Earned income credit, 76
Child care credit, 76
Additional tax for tax preferences (minimum tax), 77
Overpayment and tax due, 77

Text tables

- 3A All returns: selected income tax items by type of tax computation, 71
3B All returns: computation of taxable income, 72
3C All returns: computation of various tax concepts, by size of adjusted gross income, 73
3D Returns with general tax credit: general tax credit by type and by size of adjusted gross income, 74
3E Returns with new jobs or work incentive (WIN) credits: selected sources of income by size of adjusted gross income, 75

Chart

- 3A Number of returns and amount of total income tax, percent distribution by size of adjusted gross income, 70

Basic tables

- 3.1 Returns with income subject to tax: adjusted gross income, deductions, exemptions, taxable income and tax items by size of adjusted gross income and by type of tax computation, 81
3.2 Returns with maximum tax on personal service income: adjusted gross income, personal service net income, taxable income, and income tax before credits by size of taxable income, 85

- 3.3 Returns with net gain from sales of capital assets: gains and losses by type, by size of adjusted gross income, and by selected types of tax computation, 86
3.4 Income subject to tax and tax, classified by both the marginal rate and each rate at which tax was computed, 88
3.5 Returns with income subject to tax: tax generated by rate and by size of adjusted gross income, 93
3.6 Joint returns and returns of surviving spouses with income subject to tax: tax generated by rate and by size of adjusted gross income, 97
3.7 Separate returns of husbands and wives with income subject to tax: tax generated by rate and by size of adjusted gross income, 100
3.8 Returns of heads of households with income subject to tax: tax generated by rate and by size of adjusted gross income, 103
3.9 Returns of single persons with income subject to tax: tax generated by rate and by size of adjusted gross income, 108
3.10 All returns: adjusted gross income and total income tax by size of adjusted gross income and total income tax, 111
3.11 Returns with total income tax: total income tax as a percent of adjusted gross income, selected items by size of adjusted gross income, 114
3.12 Returns with income tax before credits: tax and credits by size of adjusted gross income, 116
3.13 Returns with earned income credit: earned income by type and credit before and after phaseout, by size of adjusted gross income, 118
3.14 Returns with child care expenses: expenses, limitations, and credit by size of adjusted gross income, 119
3.15 Returns with tax preferences: selected sources of income, tax items, tax preferences, and computation of additional tax for tax preferences by size of adjusted gross income, 120

- 3.16 All returns: tax liability and taxpayments by size of adjusted gross income, 123
3.17 Returns with tax due at time of filing: tax due by size, 127
3.18 Returns with tax overpayment: tax overpayment by size, 127
3.19 Returns with tax overpayment: type of taxpayment by size of adjusted gross income, 128
3.20 Returns with tax due at time of filing: type of taxpayment by size of adjusted gross income, 132

Introduction

The taxpayer, in determining the 1977 total tax liability, had to take account of several factors. These included:

- (1) income subject to tax, generally adjusted gross income minus personal exemptions and, if applicable, "excess itemized deductions" (as discussed below under "Revised Tax Computation Procedures" and in section 2, Deductions and Exemptions),
- (2) the method of tax computation to be used on the income subject to tax,
- (3) marital status, which determined the applicable set of tax rates,
- (4) taxes from any of the special computations (described below),
- (5) any tax credits the taxpayer was entitled to apply against income tax,
- (6) the additional tax for tax preferences (the so-called "minimum tax"),
- (7) all other taxes, defined in section 6, Explanation of Terms, and
- (8) any taxpayments made during the tax year to account for the year's tax liability.

As described below, "income subject to tax" in the statistics was the actual base used to determine "tax generated," the primary component of "income tax before credits." The amount of "tax generated" depended on the type of tax

computation used and the taxpayer's marital status. To "tax generated" was added the sum of the "taxes from special computations" to determine income tax before credits. From this sum, statutory credits, such as the credit for the elderly, the general tax credit, and, beginning with Tax Year 1977, the new jobs credit, were subtracted to obtain "income tax after credits." For purposes of this report, all or part of the "earned income credit" (discussed later on in this section) was also subtracted in arriving at income tax after credits.

"Total income tax" consisted of the sum of income tax after credits and the additional tax for tax preferences (the minimum tax). This amount was created for purposes of *Statistics of Income* (no such amount actually appeared on the tax return itself) to determine whether a return was taxable or nontaxable. To this amount "all other taxes" (consisting of the self-employment tax, social security tax on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts (IRA's), and any other unspecified taxes, reduced by any applicable earned income credit) were added to determine the "total tax liability." Total income tax was used to determine the taxable/nontaxable status of a return since its components were considered to be most representative of income, as opposed to social security or penalty, taxes on current-year income. See chart 3A for the percentage distribution of the number of returns and the amount of total income tax, classified by size of adjusted gross income.

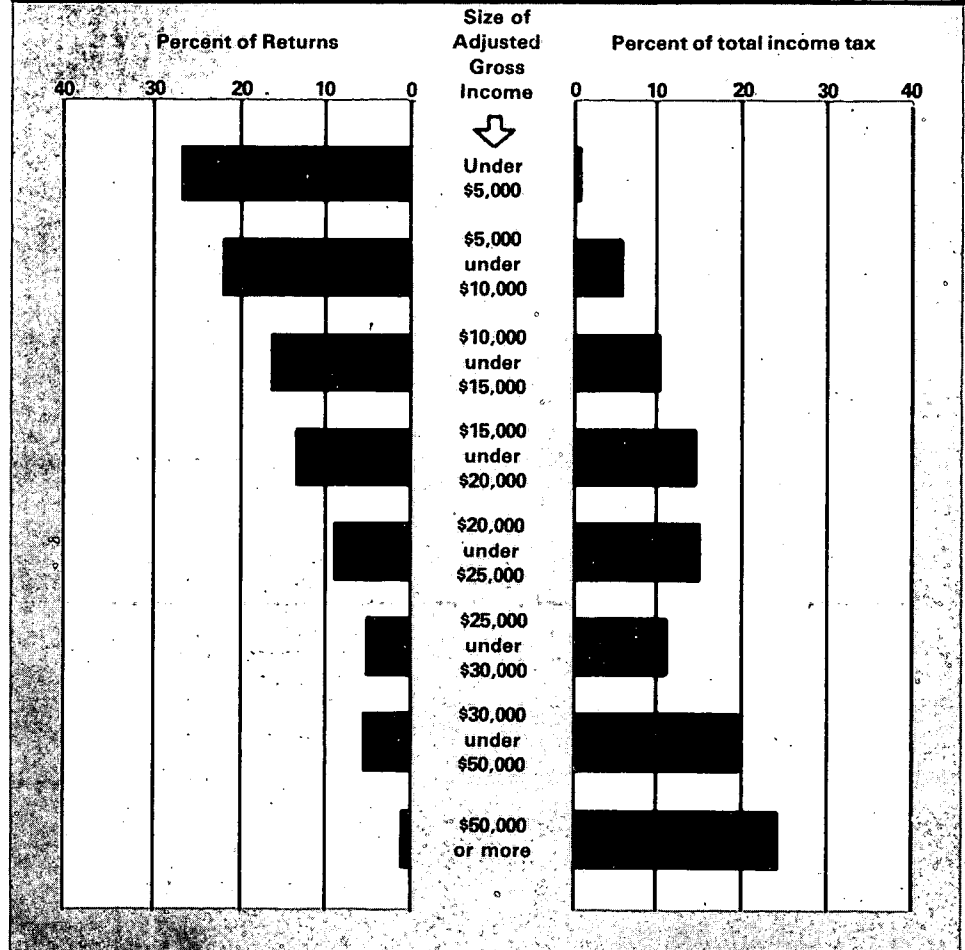
Once the taxpayer determined the tax liability, he or she then subtracted any tax payments, such as income tax withheld or estimated tax payments, made during the year to determine any overpayment of tax or any additional amount of tax to be paid at the time the return was filed. For purposes of this report, all or part of the earned income credit was also used to determine any overpayment or tax due (described below).

Revised Tax Computation Procedures

One of the primary aims of the Tax Reduction and Simplification Act of 1977 was to simplify the actual process of determining income tax. To this end, a number of provisions, as indicated at the beginning of this book under "Changes in Law," were introduced which eased the burden of taxpayers' filling out their tax returns.

Chart 3A.

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income



For Tax Year 1977, adjusted gross income was determined in much the same fashion as it had been in previous years (see "Adjusted Gross Income" in section 6, Explanation of Terms). It was at this point, however, that the procedure was changed by the 1977 Act.

The standard deduction was eliminated and replaced by the "zero bracket amount." The zero bracket amount was a flat amount, based on marital status, which no longer needed to be computed and which had already been incorporated into the newly revised tax tables and tax rate schedules as the amount of income "taxed" at the newly created zero percent tax rate. Because of these revisions, taxpayers who did not itemize their deductions did not need to subtract the zero bracket amount from their adjusted gross income. If these taxpayers were able to use the tax tables, adjusted gross income was the same as "tax table income," a new income concept related to the

income brackets in the new tax tables. Tax was determined simply by looking up the tax liability in the appropriate tax table under the tax table income bracket covering the taxpayer's adjusted gross income amount. No other computations were necessary since the tax tables were also revised to reflect the deduction for personal exemptions and the general tax credit. If the taxpayers could not use the tax tables, they had to compute "taxable income," on which the tax rate schedules were based. For 1977, however, "taxable income" represented adjusted gross income minus the personal exemption amount (as opposed to adjusted gross income minus deductions, standard or itemized, and the exemption amount, in effect for 1976 and earlier years). Thus, "taxable income" in this report is not comparable to the item of the same name in previous reports since it *includes* the zero bracket amount. Taxpayers who

used the tax rate schedules also had to compute their general tax credit since it could not be incorporated into the tax rate schedules.

Under the 1977 Act, all taxpayers, with four specific exceptions (listed in section 2, Deductions and Exemptions, under "Unused Zero Bracket Amount"), had to use the zero bracket amount if it was greater than their total itemized deductions. For those taxpayers who either elected to itemize or were required to itemize, the computation of tax table income or taxable income was slightly more complicated. Once a taxpayer determined the total amount of itemized deductions, he or she then subtracted the appropriate zero bracket amount from total itemized deductions, since the zero bracket amount had already been incorporated into the tax tables and tax rate schedules. The next step was to subtract the "excess itemized deductions" ("excess" over the zero bracket amount) from adjusted gross income to determine tax table income and, if necessary, then subtract the exemption amount to determine taxable income. Tax was then determined in the same manner as it was for those taxpayers who did not

itemize. If a taxpayer was required to itemize and the total itemized deductions were less than the zero bracket amount, the amount by which the zero bracket amount exceeded total itemized deductions, known as the "unused zero bracket amount," had to be added to adjusted gross income to determine tax table income. Table 3B presents data for this revised computation of taxable income.

For purposes of this report, several new tax concepts have been introduced as a result of the Tax Reduction and Simplification Act of 1977, as shown in table 3C. "Tax from tax tables" was the tax figure which the taxpayer obtained from the tax tables; it had already been reduced by the amount of the general tax credit. "Tax generated," on the other hand, was computed for the statistics and represented the actual amount of tax on tax table or taxable income, before reduction by the general tax credit. These two tax figures, as well as the general tax credit, were computed and are shown for all returns whether or not each amount actually appeared on the taxpayer's return.

One concept, while its definition did not change, actually no longer appeared on the tax return.

"Income tax before credits," as shown in this report, represents the sum of "tax generated" and "taxes from special computations" (defined below). However, this concept did not appear on the tax return since the line on the form which used to be the equivalent of "income tax before credits" was actually the sum of income tax reduced by the general tax credit plus the taxes from special computations. This occurred because the general tax credit could not be applied to the taxes from special computations.

Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal exemptions and, if applicable, excess itemized deductions; in other words, it was equal to their "taxable income." This was true in the case of taxpayers using the regular tax computation, the alternative tax, and the maximum tax computation methods. The regular method of tax computation involved applying a graduated set of rates to income subject to tax. Those taxpayers who had sufficiently large taxable income, some of which was from net long-term capi-

Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

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

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax ¹		Tax generated ²	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	66,634,640	1,158,492,225	61,674,633	934,594,253	66,683,564	171,913,722
Returns with—						
No tax computation	4,960,007	—1,567,175	—	—	—	—
Regular tax computation only	77,811,119	980,994,827	77,811,119	787,740,553	64,620,050	126,380,021
Income averaging tax computation	3,470,760	125,080,760	3,470,760	101,296,381	3,470,760	26,271,577
Maximum and regular tax computation	198,859	24,245,347	198,859	20,716,909	198,859	8,814,175
Maximum and alternative tax computation	72,100	10,834,837	72,100	9,265,059	72,100	4,210,209
Alternative tax computation only	283,168	17,743,971	283,168	14,626,463	283,168	5,917,589
Tax on partially exempt income only	36,230	898,884	36,230	799,563	36,230	262,847
Tax on partially exempt income and alternative tax computation	2,397	160,675	2,397	148,325	2,397	57,303
No income subject to tax, but with taxes from special computations ³	3,641	—883	—	—	—	—
Both income subject to tax and taxes from special computations	238,098	5,181,715	238,098	4,123,917	230,505	953,817
No income subject to tax, but with additional tax for tax preferences	14,723	—250,483	—	—	—	—
Both additional tax for tax preferences and income subject to tax	384,764	25,583,966	384,764	18,898,770	380,546	7,296,826

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	66,694,798	172,111,669	64,344,844	158,473,908	399,487	1,322,915
Returns with—						
No tax computation	3,641	3,672	3,638	3,521	14,723	83,896
Regular tax computation only	64,827,843	126,534,483	60,326,293	115,395,876	162,067	397,726
Income averaging tax computation	3,470,760	26,267,346	3,428,708	24,519,581	185,889	870,100
Maximum and regular tax computation	198,859	8,824,088	198,634	8,559,964	1,117	1,382
Maximum and alternative tax computation	72,100	4,214,082	72,052	4,093,606	2,587	4,148
Alternative tax computation only	283,168	5,927,770	280,391	5,725,449	33,072	155,719
Tax on partially exempt income only	36,230	262,925	31,766	144,855	*20	*53
Tax on partially exempt income and alternative tax computation	2,397	57,303	2,384	31,057	*32	*94
No income subject to tax, but with taxes from special computations ³	3,641	3,672	3,638	3,521	*60	*274
Both income subject to tax and taxes from special computations	238,098	1,148,083	231,531	1,087,252	4,856	20,698
No income subject to tax, but with additional tax for tax preferences	*60	*40	*59	*40	14,723	83,896
Both additional tax for tax preferences and income subject to tax	380,563	7,309,652	383,134	6,899,761	384,764	1,229,220

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

¹Includes zero bracket amount.

²Does not include tax from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts, recapture of prior-year credit for purchase of new principal residence, or penalty tax on premature distributions or excess contributions from self-employed pension plans.

³Returns with only the special computations listed in footnote 2.

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

Table 3B.—All Returns: Computation of Taxable 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	Excess itemized deductions		Unused zero bracket amount		Tax table income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	86,634,640	1,158,492,225	22,633,410	70,549,540	310,102	509,675	85,979,683	1,096,183,710
Under \$5,000	23,262,635	49,616,146	231,171	469,622	228,905	395,692	22,657,760	56,996,799
\$5,000 under \$10,000	19,342,819	142,650,876	1,441,210	2,214,631	43,580	70,404	19,308,643	140,590,663
\$10,000 under \$15,000	14,299,208	177,144,037	3,095,524	4,804,294	17,738	20,337	14,281,372	172,589,437
\$15,000 under \$20,000	11,404,873	186,020,323	4,540,771	6,187,730	6,235	3,652	11,402,572	189,902,238
\$20,000 under \$30,000	12,120,754	291,941,493	7,951,579	10,759,960	6,194	9,549	12,119,842	273,201,340
\$30,000 under \$50,000	4,784,918	174,741,480	4,136,310	17,453,349	3,002	5,081	4,781,976	157,315,900
\$50,000 or more	1,419,337	124,365,771	1,336,845	16,659,954	2,748	4,961	1,417,518	105,787,303

Size of adjusted gross income	Exemptions		Taxable income as defined under 1977 law ^a		Zero bracket amount		Taxable income as defined under prior law	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	215,176,967	161,382,748	81,674,633	938,968,454	81,674,633	205,167,620	68,683,564	733,800,835
Under \$5,000	36,338,842	27,254,132	18,440,726	33,709,078	18,440,726	27,570,601	6,713,179	6,138,477
\$5,000 under \$10,000	42,668,985	32,000,239	19,232,041	108,748,561	19,232,041	47,787,218	18,019,272	60,981,343
\$10,000 under \$15,000	37,941,166	28,455,675	14,285,103	143,953,768	14,285,103	39,217,345	14,247,505	104,736,423
\$15,000 under \$20,000	35,237,374	26,428,031	11,402,044	163,479,644	11,402,044	33,731,207	11,395,310	129,748,437
\$20,000 under \$30,000	40,945,414	30,709,061	12,115,763	242,498,582	12,115,763	37,516,380	12,112,787	204,982,202
\$30,000 under \$50,000	16,827,287	12,620,465	4,781,584	144,701,314	4,781,584	14,957,611	4,778,898	129,743,703
\$50,000 or more	5,219,929	3,914,947	1,417,392	101,877,508	1,417,392	4,407,259	1,416,813	87,470,250

^aIncludes zero bracket amount.

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

tal gains, found it advantageous to use the alternative tax computation method. This method involved the application of a special capital gains rate to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Under the maximum tax computation method, a portion of the income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. (All three types of tax computation are discussed in more detail below.)

Income subject to tax on returns with the standard income averaging tax computation method or with tax on partially tax-exempt income, however, was not the same as taxable income. Because neither of these two methods involved, strictly speaking, a direct application of a set of tax rates to an amount of income subject to tax, it was necessary to compute an amount for the statistics in order to "fit" the returns into the marginal tax rate tables (tables 3.4-3.9). The computation used for the statistics started with "tax generated" and worked backward from it to obtain a hypothetical income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used. For returns with

the standard income averaging method, the computed income subject to tax was lower than the actual amount since the tax was applied to the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes. On returns with tax from partially tax-exempt income, on the other hand, income subject to tax could have been either greater than or less than taxable income, depending on whether the taxpayer used the maximum or alternative methods as well and whether these optional tax computation methods resulted in a net tax savings to the taxpayer, as shown in table 3.1. (Both of these types of tax computation are discussed in more detail below.)

Income subject to tax shown in this report is not entirely comparable with that shown in previous reports since the total amount *includes* the zero bracket amount. Under the provisions of the Tax Reduction and Simplification Act of 1977, the zero bracket amount actually represented the first portion of income subject to tax; it was, however, subject to a zero percent tax rate and, therefore, there was no tax generated on this amount.

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$934.6 billion of income subject to tax reported for 1977, all but \$146.9 billion was reported on returns for which the regular method of tax computation was the sole method used.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1977, the regular method of tax computation was the sole method used on 77.6 million returns. Of these, however, only 64.6 million had income tax before credits (see tables 3A and 3.1). This occurred because the income subject to tax on those returns with no income tax before credits consisted entirely of the zero bracket amount and as such was subject to the zero percent rate.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "personal service net income" (defined below). This was achieved by applying a maximum rate of 50 percent to income from personal service earnings, in contrast to rates of up to 70 percent which applied to other types of income. Table 3.2 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax, including tax savings due to the maximum tax.

Table 3C.—All Returns: Computation of Various Tax Concepts, 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	Tax from tax tables ¹		General tax credit ²		Tax generated ³	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	86,634,640	1,158,492,225	65,782,167	182,389,694	68,683,564	9,524,028	68,683,564	171,913,722
Under \$5,000	23,262,835	49,618,146	5,192,566	672,702	6,713,179	240,211	6,713,179	912,913
\$5,000 under \$10,000	19,342,819	142,660,978	16,741,724	8,718,901	18,019,272	1,641,034	18,019,272	10,359,935
\$10,000 under \$15,000	14,298,206	177,144,037	14,159,221	17,186,787	14,247,305	2,227,327	14,247,305	19,424,113
\$15,000 under \$20,000	11,404,973	196,020,323	11,386,928	23,362,741	11,395,310	2,057,341	11,395,310	25,420,082
\$20,000 under \$30,000	12,120,754	291,941,483	12,107,278	41,526,158	12,112,787	2,217,104	12,112,787	43,743,282
\$30,000 under \$50,000	4,784,916	174,741,480	4,778,015	32,095,336	4,778,898	878,778	4,778,898	32,874,113
\$50,000 or more	1,419,337	124,365,771	1,416,435	38,817,069	1,416,813	262,234	1,416,813	39,079,303

Size of adjusted gross income	Taxes from special computations ⁴		Income tax before credits ⁵		Total tax credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	241,739	197,948	68,694,798	172,111,669	68,684,434	18,637,781	64,344,844	158,473,908
Under \$5,000	7,791	3,899	6,720,097	916,812	6,714,002	262,766	4,939,651	654,046
\$5,000 under \$10,000	59,410	59,995	18,023,568	10,419,929	18,019,318	2,026,697	15,689,182	8,393,233
\$10,000 under \$15,000	39,834	18,181	14,247,305	19,442,294	14,247,305	2,617,009	14,010,098	16,825,295
\$15,000 under \$20,000	54,252	18,353	11,395,310	25,436,435	11,395,310	2,493,004	11,306,453	22,945,432
\$20,000 under \$30,000	41,124	13,993	12,112,788	43,757,255	12,112,787	2,987,982	12,056,018	40,769,293
\$30,000 under \$50,000	27,277	25,097	4,778,915	32,999,211	4,778,898	1,658,156	4,755,563	31,341,055
\$50,000 or more	12,051	58,429	1,416,815	39,137,733	1,416,814	1,592,168	1,407,879	37,545,565

Size of adjusted gross income	Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	398,487	1,322,915	64,381,138	159,796,824	7,903,672	4,333,870	664,554	106,389	66,171,145	164,024,104
Under \$5,000	10,322	57,528	4,949,822	711,575	1,415,734	288,239	373,076	68,031	5,849,826	831,782
\$5,000 under \$10,000	7,444	12,030	15,874,964	8,405,262	1,683,798	614,741	291,478	38,358	16,505,805	8,961,845
\$10,000 under \$15,000	14,094	14,888	14,014,419	16,840,173	1,375,016	711,377	—	—	14,154,542	17,551,550
\$15,000 under \$20,000	21,089	18,080	11,309,908	22,863,522	1,093,899	672,878	—	—	11,367,869	23,936,500
\$20,000 under \$30,000	74,050	66,898	12,059,875	40,838,191	1,159,948	853,270	—	—	12,101,218	41,689,481
\$30,000 under \$50,000	112,064	188,998	4,759,984	31,528,991	726,260	695,139	—	—	4,775,468	32,225,130
\$50,000 or more	160,414	964,545	1,412,165	38,510,110	449,018	497,827	—	—	1,416,419	39,008,037

¹Shown here for all returns with a tax, whether derived from the tax tables or the tax rate schedules. This amount was net of the "general tax credit."
²Shown here for all returns with "tax generated," even though a majority of the taxpayers did not actually have to compute this amount.
³Shown here for all returns with a tax, whether derived from the tax tables or the tax rate schedules. This amount was before reduction by the "general tax credit."
⁴Taxes from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts, recapture of prior-year credit for purchase of new principal residence, and penalty tax on premature distributions or excess contributions from a self-employed pension plan.
⁵"Tax generated" plus "taxes from special computations."
 NOTE: Detail may not add to total because of rounding.

"Personal service net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable to that income. The Tax Reform Act of 1976 specified that beginning with Tax Year 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included in personal service net income. "Personal service taxable income" was obtained by multiplying taxable income by the ratio of personal service net income to adjusted gross income, and then reducing the result (limited to no more than the amount of taxable income) by the "tax preference offset," which, for 1977, was equal to the total amount of tax preferences reportable on Form 4625 (see "Additional Tax for Tax Preferences," discussed in this section for the definition of tax preferences). For 1976 and previous years, the tax preference offset consisted of the larger of (1) tax preferences for the computation year in excess of \$30,000, or (2) the average of tax preferences in excess of

\$30,000 for the computation year and the 4 preceding years.

That part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate." The latter amount occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to personal service taxable income and the special 50 percent capital gains rate to the first \$25,000 of the taxable portion of the excess of net long-term capital gain over net short-term capital loss.

Table 3.2 divides the tax generated on maximum tax returns into four categories: that generated at regular rates on personal service taxable income (at the rates of 0 through 50 percent); that generated at the maximum rate on personal service taxable income (50 percent); that generated at regular rates on other taxable income (rates over 50 percent and up to 70 percent); and, for returns with the alter-

native tax on long-term capital gains, that generated at the capital gains rate (50 percent).

Alternative Tax Computation

This computation limited to 50 percent the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Terms.)

Table 3.3 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax, including tax savings due to the alternative tax.

Income Averaging

If a taxpayer's taxable income for 1977 exceeded the average taxable income for 1973-76 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to personal service income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the tax they would have incurred had they used the regular computation.

Computation of Tax on Partially Tax-Exempt Income

Prior to Tax Year 1977, a U.S. citizen who had resided abroad for 510 days within an 18-month period which also included the full tax

year of the taxpayer could exempt \$20,000 of foreign personal service income from taxation. This amount was raised to \$25,000 if the taxpayer remained abroad for three years. The tax on the remaining income was computed without taking into account this exempt income.

Under the procedure introduced by the Tax Reform Act of 1976 and postponed to Tax Year 1977 by the Tax Reduction and Simplification Act of 1977, the amount of foreign personal service income which could be exempted was reduced. The new amount was \$15,000 and did not increase regardless of how long a taxpayer remained abroad. However, if the taxpayer worked for a charitable organization, \$20,000 could be excluded. Foreign personal service income included the same types of income as personal service income defined for purposes of the maximum tax computation above except that for any deferred compensation to qualify, it had to have been received by the taxpayer by the last day of the taxable year following the one in which it was earned.

The tax on the non-exempt income was also computed differently. Basically, the taxpayer

first computed a tax on the full amount of income, including the tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between these two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. Therefore, table 3.1 shows a negative amount for tax savings on returns with tax on partially tax-exempt income.

These rules, instituted by the Tax Reform Act of 1976 and postponed by the Tax Reduction and Simplification Act of 1977, were also postponed (until 1978) and revised by the Foreign Earned Income Act of 1978. However, because this Act did not become law until November 1978, no attempt was made to revise or amend the data for this report.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

Table 3D.—Returns With General Tax Credit: General Tax Credit by Type 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	All returns with general tax credit		General tax credit by type					
	Number of returns	General tax credit	Number of returns	Adjusted gross income	Returns with taxable income credit			Taxable income ¹
					Exemptions			
					Taxpayer exemptions	Dependent exemptions	Exemptions for age and blindness	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Total	68,683,564	9,524,028	47,687,265	918,094,653	75,684,118	33,547,342	3,771,538	645,238,199
Under \$5,000	6,713,179	240,211	615,842	2,926,819	615,842	—	—	1,226,090
\$5,000 under \$10,000	18,019,272	1,841,034	10,003,712	74,952,267	10,648,562	553,256	434,375	43,407,468
\$10,000 under \$15,000	14,247,305	2,227,327	10,264,137	128,520,367	14,880,112	4,183,396	912,653	84,372,406
\$15,000 under \$20,000	11,395,310	2,057,341	10,055,838	175,015,433	17,638,375	9,266,012	876,803	118,582,960
\$20,000 under \$25,000	7,782,999	1,417,225	7,159,261	159,709,290	13,487,870	8,155,331	455,509	112,460,437
\$25,000 under \$30,000	4,349,788	799,879	3,858,049	107,873,930	7,597,141	4,683,641	320,874	78,630,860
\$30,000 under \$50,000	4,778,898	878,778	4,351,546	158,915,748	8,395,965	5,201,005	474,758	119,480,562
\$50,000 under \$100,000	1,139,690	210,593	1,014,873	68,489,011	1,937,438	1,224,692	218,293	52,241,619
\$100,000 under \$200,000	224,691	41,808	196,121	25,856,726	373,492	226,051	59,882	20,725,493
\$200,000 under \$500,000	48,257	8,554	41,566	11,569,703	77,837	39,162	17,040	9,260,947
\$500,000 under \$1,000,000	5,206	958	4,699	3,125,069	6,598	3,644	2,438	2,409,186
\$1,000,000 or more	1,769	323	1,601	3,241,294	2,886	1,152	915	2,480,170

Size of adjusted gross income	Returns with taxable income credit—Continued		General tax credit by type—Continued							
	Income tax before credits	Taxable income credit	Number of returns	Adjusted gross income	Returns with personal exemption credit			Taxable income ¹	Income tax before credits	Personal exemption credit
					Exemptions					
					Taxpayer exemptions	Dependent exemptions	Exemptions for age and blindness			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Total	153,759,260	7,311,597	21,016,299	207,444,117	32,509,117	30,722,645	4,022,828	88,562,638	18,346,577	2,212,431
Under \$5,000	190,307	24,201	6,097,337	23,428,921	6,201,791	595,710	567,040	4,912,387	722,712	218,010
\$5,000 under \$10,000	7,639,435	883,332	8,015,560	59,510,872	13,228,523	9,061,272	2,511,838	17,573,875	2,778,711	777,702
\$10,000 under \$15,000	16,010,528	1,816,445	3,983,168	48,004,685	7,465,110	9,379,885	854,236	20,384,017	3,431,768	610,882
\$15,000 under \$20,000	23,376,413	1,798,145	1,339,472	22,840,189	2,531,418	4,837,195	50,988	11,185,477	2,082,022	258,196
\$20,000 under \$25,000	23,420,268	1,287,760	603,718	13,368,039	1,159,889	2,530,685	12,888	7,411,055	1,463,510	129,485
\$25,000 under \$30,000	17,509,410	712,060	391,739	10,873,780	769,228	1,732,380	6,708	6,478,850	1,384,069	87,819
\$30,000 under \$50,000	30,515,849	783,101	427,352	15,595,592	841,981	1,883,547	10,250	10,283,140	2,483,352	95,877
\$50,000 under \$100,000	18,009,982	182,644	124,017	8,313,261	244,225	549,569	5,026	5,989,096	2,008,654	27,949
\$100,000 under \$200,000	9,184,829	35,294	26,570	3,741,545	58,395	128,483	1,232	2,886,264	1,239,338	6,514
\$200,000 under \$500,000	4,984,401	7,482	4,891	1,274,031	9,198	21,023	404	985,141	484,647	1,072
\$500,000 under \$1,000,000	1,430,476	846	507	333,613	960	2,161	73	254,568	147,223	112
\$1,000,000 or more	1,608,706	288	188	339,609	301	635	45	237,766	150,369	34

¹Does not include zero bracket amount.
NOTE: Detail may not add to total because of rounding.

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but failed to replace it with another qualifying new house within an 18-month period;

(5) the penalty tax from premature or excess distributions from a self-employed (Keogh) retirement plan or trust.

None of these taxes could be reduced by the general tax credit, although they were subject to reduction by the other statutory credits.

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Tables 3.5 through 3.9 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed at each tax rate. Table 3.4 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. For Tax Year 1977, the first portion of income subject to tax, the zero

bracket amount, on all returns was taxed at the new zero percent tax rate, as a result of the Tax Reduction and Simplification Act of 1977. For those returns on which income subject to tax consisted entirely of the zero bracket amount, the zero percent rate was also the (highest) marginal rate.

The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.4). In examples 1, 5, and 6, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where personal service income would have been taxed had it not been for the 50 percent maximum rate on personal service income or where long-term capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

Table 3E.—Returns With New Jobs or Work Incentive (WIN) Credits: Selected Sources of Income 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	Total										
	Number of returns	Adjusted gross income less deficit	Total work incentive (WIN) and new jobs credits claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				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)
Total	425,440	18,903,742	691,815	251,024	6,481,017	39,788	-9,560	184,448	4,297,855	359,555	4,003,638
Under \$10,000	23,319	197,292	7,411	15,381	81,000	5,421	-37,874	5,009	55,391	9,281	2,139
\$10,000 under \$20,000	98,370	1,485,893	65,291	56,021	526,107	6,656	23,405	38,788	286,479	69,237	62,450
\$20,000 under \$30,000	89,859	2,219,027	104,341	81,645	1,042,468	8,076	5,459	27,435	282,160	77,081	178,059
\$30,000 under \$50,000	104,865	4,076,684	171,594	84,275	1,740,890	8,756	1,464	48,053	901,772	97,821	539,980
\$50,000 or more	109,027	10,925,045	343,178	53,722	3,090,555	10,878	-2,014	67,163	2,772,052	106,335	3,221,009

Size of adjusted gross income	Returns with new jobs credit										
	Number of returns	Adjusted gross income less deficit	Total new jobs credit claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	412,200	18,445,299	693,671	246,018	6,412,348	39,576	-7,082	179,076	4,253,114	346,598	3,904,294
Under \$10,000	22,421	180,647	7,301	14,483	78,761	5,421	-37,874	4,981	55,403	8,544	2,010
\$10,000 under \$20,000	93,889	1,400,719	64,538	54,602	517,423	6,656	23,405	38,455	281,271	64,198	54,214
\$20,000 under \$30,000	87,142	2,151,795	102,078	60,794	1,029,774	8,076	5,459	26,877	278,883	74,427	170,659
\$30,000 under \$50,000	102,333	3,978,614	170,160	83,221	1,727,223	8,754	1,470	45,076	895,381	95,104	523,245
\$50,000 or more	107,015	10,723,525	339,595	52,938	3,059,168	10,688	458	65,687	2,742,197	104,325	3,154,168

Size of adjusted gross income	Returns with work incentive (WIN) credit										
	Number of returns	Adjusted gross income less deficit	Total work incentive (WIN) credit claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	15,785	588,833	8,144	6,269	92,717	260	-2,799	6,967	102,620	14,982	126,839
Under \$10,000	*898	*6,648	*111	*898	*2,240	-	-	*28	*11	*737	*129
\$10,000 under \$20,000	5,190	86,708	754	1,528	9,395	-	-	*2,333	*5,209	5,067	8,237
\$20,000 under \$30,000	3,526	86,665	2,263	1,960	19,422	-	-	*709	*5,810	3,049	8,634
\$30,000 under \$50,000	3,658	144,781	1,433	1,225	18,787	**	**	2,066	48,410	3,823	22,010
\$50,000 or more	2,513	264,032	3,582	958	42,884	**260	**2,799	1,831	45,203	2,508	87,830

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

** Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

General Tax Credit

The general tax credit was extended for Tax Year 1977 by the Tax Reform Act of 1976 and revised by the Tax Reduction and Simplification Act of 1977. For Tax Year 1977, for all taxpayers except married persons filing separate returns, the general tax credit equalled the larger of:

(1) the personal exemption credit, equal to \$35 multiplied by the number of exemptions, including those for age and blindness; or

(2) the taxable income credit, equal to 2 percent of taxable income (reduced by the appropriate zero bracket amount), up to \$180.

Married persons filing separately could only use the personal exemption method of computing this credit.

Table 3D shows the number of returns with each of these types of the general tax credit.

New Jobs Credit

The "new jobs credit" was first introduced for Tax Year 1977 by the Tax Reduction and Simplification Act of 1977. It was designed to encourage employers to hire additional employees by allowing a credit against tax for the wages paid to the additional employees. The new jobs credit was in addition to the work incentive (WIN) credit, in effect since 1971, which encouraged employers to place individuals in on-the-job training or employment through the Work Incentive Program. Table 3E provides selected data for returns with either the new jobs or WIN credits. More information on the new jobs credit, including the computation of the credit, can be found in *Statistics of Income--1977, Business Income Tax Returns*.

Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross income of less than \$8,000 and was equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home the entire taxable year for either a child who was under 19 years of age or a full-time student, or a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.13, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amount exempted from taxation as a disability pay exclusion. Self-employment income (net) was the

amount reported on Schedule SE for the purpose of computing the self-employment tax and included either net earnings from sole proprietorships and partnerships or two-thirds of gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than \$8,000. For all remaining returns, a tentative "earned income credit before phase-out" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned income credit after phaseout, total."

Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(1) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (a) earned income credit after phaseout, or (b) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(2) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (1) above, if any), it equalled the lesser of (a) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (b) the sum of all taxes (except income tax after credits) included in "total tax liability." This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(3) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (2) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (1) and (2) above. This amount is included in the amount for tax overpayment shown in tables 3.18 and 3.19.

The number of returns with the earned income credit shown in this report represents both taxpayers

who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing the returns for revenue purposes that they were apparently eligible to receive it. For purposes of the statistics, data for returns in the latter category were obtained from the Internal Revenue Service Individual Master File to supplement the data tabulated from those taxpayers who claimed the credit on their returns as originally filed in order to present more accurate information on the number of returns and the amount of the earned income credit for Tax Year 1977.

Child Care Credit

This was a credit against income tax for taxpayers who had paid for child or dependent care during the year in order to be gainfully employed. The credit was equal to 20 percent of the expenses eligible for the credit in the current year. The computation of the child care credit, which is detailed in table 3.14, went as follows:

(1) "Maximum qualifying expenses" were determined by the number of qualifying individuals in the household. The maximum amounts were \$2,000 for one qualifying individual and \$4,000 for two or more, limited in either case to the actual expenses incurred during the year.

(2) The maximum qualifying expenses were subject to further reduction by the "earned income limitation." This was the amount of earned income received by the taxpayer or, in the case of a joint return, the lesser of the earned incomes of the two taxpayers. "Expenses limited to earned income" was the lesser of the maximum qualifying expenses or the earned income limitation.

(3) If that portion of the expenses incurred in 1977 for which payment was made in 1977 was less than the "expenses limited to earned income", then only the amount for which payment had been made was eligible for the credit in 1977. The difference could be carried over to 1978.

(4) If a taxpayer had incurred child or dependent care expenses which would have been eligible for the credit in 1976 except for the fact that payment was not made until 1977, and the total expenses incurred in 1976 did not exceed the limitations in 1976, then those expenses paid in 1977 were eligible for the credit for 1977.

(5) Finally, the credit was computed by adding together the 1976 and 1977 expenses eligible for the 1977 credit and multiplying the sum by 20 percent.

Additional Tax for Tax Preferences
Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference items were capital gains (the net long-term capital gains in excess of short-term capital losses) and the "itemized deduction tax preference." For a detailed description of all tax preferences, see "Tax Preferences" in section 6, Explanation of Terms.

For 1977, any married person filing separately with \$5,000 or more of total tax preferences and any other person (including married persons filing jointly) with \$10,000 or more of total tax preferences had to file a Form 4625, Computation of Minimum Tax. However, a portion of total tax

preferences was excludable in arriving at tax preferences subject to tax. For 1977, this excludable portion was the larger of the standard exclusion or the exclusion due to taxes. The standard exclusion was \$10,000 (\$5,000 for married persons filing separately). The exclusion due to taxes was one-half of the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans.

For 1977, the tentative tax on tax preferences equalled 15 percent of the tax preferences subject to tax. The actual additional tax for tax preferences equalled the tentative tax reduced by:

(1) 15 percent of any 1977 business net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax in the year to which the net operating loss was carried);

(2) "unused" portions of the elderly, political contributions, and child care tax credits (the

unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit); and

(3) any tax based on tax preferences from which the taxpayer derived no benefit (this occurred when the taxpayer had more than enough deductions and exemptions to offset adjusted gross income).

The final step in arriving at the current year's additional tax for tax preferences was to add in the "deferred minimum tax," based on a net operating loss carryover from a prior year.

Overpayment and Tax Due

Tables 3.17 through 3.20 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1977 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from these tables were returns with neither a tax due nor a tax overpayment. Generally, these were returns with low income, no tax liability, and no income tax withheld.

Six examples of returns with different methods of tax computation

Example 1 – Joint Return with Income Subject To Tax at Regular Rates Only

Derivation of Income Subject to Tax:

\$120,000	- Adjusted gross income	
-300	- Excess itemized deductions	
-1,500	- Exemption amount	
<u>\$118,200</u>	- Income subject to tax	

Derivation of Regular Tax:

1st \$3,200 taxed at 0%	\$0	
Next \$1,000 taxed at 14%	\$140	
Next \$1,000 taxed at 15%	\$150	
etc.		
Next \$12,000 taxed at 60%	\$7,200	
Next \$15,000 taxed at 62%	\$9,300	
<u>\$118,200</u>	<u>Income tax before credits</u>	<u>\$54,480</u>
	Total credits	-4,000
	<u>Income tax after credits</u>	<u>\$50,480</u>

Example 2 – Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:

\$120,000	- Adjusted gross income (including 1/2 excess net long-term capital gain of \$55,000)	
-300	- Excess itemized deductions	
-1,500	- Exemption amount	
<u>\$118,200</u>	- Income subject to tax	
\$83,200	- Ordinary income taxed at regular rates	
\$25,000	- Capital gains taxed at 50% rate	
\$30,000	- Capital gains taxed at regular rates	

Derivation of Regular Tax on \$83,200 Ordinary Income:

1st \$3,200 taxed at 0%	\$0
Next \$1,000 taxed at 14%	\$140
Next \$1,000 taxed at 15%	\$150
etc.	
Next \$8,000 taxed at 50%	\$4,000
Next \$8,000 taxed at 53%	\$4,240
<u>\$83,200</u>	<u>\$22,300</u>

Derivation of Tax on \$55,000 of Capital Gains:

1st \$25,000 taxed at 50% rate	\$12,500
Next \$3,000 taxed at 58% rate	\$1,740
Next \$12,000 taxed at 60% rate	\$7,200
Next \$15,000 taxed at 62% rate	\$9,300
<u>\$55,000</u>	<u>\$30,740</u>

Derivation of Income Tax:

Regular tax	\$22,300
Alternative tax	\$12,500
Regular tax on capital gains	\$18,240
<u>Income tax before credits</u>	<u>\$53,040</u>
Total credits	-4,000
<u>Income tax after credits</u>	<u>\$49,040</u>

Example 3 – Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Tax:

\$96,000	- Personal service net income (In this example, salaries and wages. See text on Maximum Tax Computation.)	
\$24,000	- Interest	
<u>\$120,000</u>	- Adjusted gross income	
-300	- Excess itemized deductions	
-1,500	- Exemptions	
<u>\$118,200</u>	- Total income subject to tax	
\$94,560	- Personal service taxable income	
<u>(\$96,000)</u>	x \$118,200	
\$120,000		
	See text on Maximum Tax Computation)	
\$55,200	- Personal service taxable income taxed at regular rates	
\$39,360	- Personal service taxable income taxed at maximum rate	
<u>\$23,640</u>	- Other taxable income taxed at regular rates	

Derivation of Regular Tax on \$55,200 of Personal Service Taxable Income:

1st \$3,200 taxed at 0%	\$0
Next \$1,000 taxed at 14%	\$140
Next \$1,000 taxed at 15%	\$150
etc.	
Next \$4,000 taxed at 48%	\$1,920
Next \$8,000 taxed at 50%	\$4,000
<u>\$55,200</u>	<u>\$18,060</u>

Derivation of Tax at Maximum Rate on \$39,360 of Personal Service Taxable Income:

\$39,360 taxed at 50% rate	\$19,680
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Derivation of Regular Tax on \$23,640 of Other Taxable Income:

1st \$8,640 taxed at 60%	\$5,184
Next \$15,000 taxed at 62%	\$9,300
	<u>\$14,484</u>

Derivation of Income Tax:

Regular tax on personal service taxable income	\$18,060
Tax at maximum rate	\$19,680
Regular tax on other taxable income	\$14,484
<u>Income tax before credits</u>	<u>\$52,224</u>
Total credits	-4,000
<u>Income tax after credits</u>	<u>\$48,224</u>

Example 4 – Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:

\$90,000	- Personal service net income	
\$30,000	- 1/2 excess net long-term capital gain	
<u>\$120,000</u>	- Adjusted gross income	
-300	- Excess itemized deductions	
-1,500	- Exemption amount	
<u>\$118,200</u>	- Total income subject to tax	
\$88,650	- Personal service taxable income	
<u>(\$90,000)</u>	x \$118,200	
\$120,000		
\$55,200	- Personal service taxable income taxed at regular rates	
\$33,450	- Personal service taxable income taxed at maximum rate	
\$29,550	- Capital gains income	
\$25,000	- Capital gains taxed at 50% rate	
\$4,550	- Capital gains taxed at regular rates	

Derivation of Regular Tax on \$55,200 of Personal Service Taxable Income:

1st \$3,200 taxed at 0%	\$0
Next \$1,000 taxed at 14%	\$140
Next \$1,000 taxed at 15%	\$150
etc.	
Next \$4,000 taxed at 48%	\$1,920
Next \$8,000 taxed at 50%	\$4,000
<u>\$55,200</u>	<u>\$18,060</u>

Derivation of Tax at Maximum Rate on \$33,450 of Personal Service Taxable Income:

\$33,450 taxed at 50% rate	\$16,725
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Derivation of Tax on Capital Gains:

1st \$25,000 taxed at 50% rate	\$12,500
Next \$4,550 taxed at 62% rate	\$2,821
<u>\$29,550</u>	<u>\$15,321</u>

Derivation of Income Tax:

Regular tax on personal service taxable income	\$18,060
Tax at maximum rate	\$16,725
Alternative tax	\$12,500
Regular tax on capital gains	\$2,821
<u>Income tax before credits</u>	<u>\$50,106</u>
Total credits	-4,000
<u>Income tax after credits</u>	<u>\$46,106</u>

Example 5 – Joint Return with Income Averaging

Derivation of Income Subject to Tax:

\$120,000	- Adjusted gross income	
-300	- Excess itemized deductions	
-1,500	- Exemption amount	
<u>\$118,200</u>	- 1977 income subject to tax before income averaging	
\$103,200	- 1977 income subject to tax after income averaging	

Derivation of Regular Tax on \$103,200 of Income Subject to Tax After Income Averaging:

1st \$3,200 taxed at 0%	\$0	
Next \$1,000 taxed at 14%	\$140	
Next \$1,000 taxed at 15%	\$150	
etc.		
Next \$12,000 taxed at 58%	\$6,960	
Next \$12,000 taxed at 60%	\$7,200	
<u>\$103,200</u>	<u>Income tax before credits</u>	<u>\$45,180</u>
	Total credits	-4,000
	<u>Income tax after credits</u>	<u>\$41,180</u>

Example 6 – Joint Return with Tax on Partially Tax-Exempt Income

Derivation of Income Subject to Tax:

\$135,000	- Adjusted gross income, including excludable foreign personal service income	
-15,000	- Tax-exempt foreign personal service income	
<u>\$120,000</u>	- Adjusted gross income	
-300	- Excess itemized deductions	
-1,500	- Exemption amount	
<u>\$118,200</u>	- Income subject to tax	

Derivation of Tax on \$118,200 of Income Subject to Tax:

1st \$200 taxed at 22%	\$44	
Next \$4,000 taxed at 25%	\$1,000	
Next \$4,000 taxed at 28%	\$1,120	
etc.		
Next \$20,000 taxed at 62%	\$12,400	
Next \$10,000 taxed at 64%	\$6,400	
<u>\$118,200</u>	<u>Income tax before credits</u>	<u>\$61,784</u>
	Total credits	-4,000
	<u>Income tax after credits</u>	<u>\$57,784</u>

Illustrators showing how the six example returns are presented in table 3-4

Tax rate classes	Classified by the highest rate at which tax was computed											Classified by each rate at which tax was computed	
	Number of returns	Adjusted gross income (Dollars)	Income subject to tax			Income tax before credits			Income tax after credits		Number of returns	Income based at rate (Dollars)	Income tax at rate (Dollars)
			At all rates (Dollars)	At marginal rate (Dollars)	Generated at all rates (Dollars)	Generated at marginal rate (Dollars)	Total (Dollars)	Adjusted gross income subject to tax (Dollars)	Income subject to tax (Dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only													
Total.....	1	120,000	118,200	15,000	54,480	9,300	50,480	42.1	42.7	1	118,200	54,480	
0 percent.....	1	120,000	118,200	15,000	54,480	9,300	50,480	42.1	42.7	1	118,200	54,480	
4 percent.....										1	3,200	140	
5 percent.....										1	1,000	150	
50 percent.....										1	8,000	4,000	
53 percent.....										1	12,000	6,360	
58 percent.....										1	12,000	6,960	
60 percent.....										1	12,000	7,200	
62 percent.....										1	15,000	9,300	
Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate													
Total.....	1	120,000	118,200	15,000	53,040	9,300	49,040	40.9	41.5	1	118,200	53,040	
0 percent.....	1	120,000	118,200	15,000	53,040	9,300	49,040	40.9	41.5	1	118,200	53,040	
14 percent.....										1	3,200	140	
15 percent.....										1	1,000	150	
50 percent.....										1	8,000	4,000	
50 percent capital gains rate.....										1	25,000	12,500	
55 percent.....										1	8,000	4,240	
56 percent.....										1	3,000	1,740	
60 percent.....										1	12,000	7,200	
62 percent.....										1	15,000	9,300	
Example 3.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate													
Total.....	1	120,000	118,200	15,000	52,224	9,300	48,224	40.2	40.8	1	118,200	52,180	
0 percent.....	1	120,000	118,200	15,000	52,224	9,300	48,224	40.2	40.8	1	118,200	52,180	
14 percent.....										1	3,200	140	
15 percent.....										1	1,000	150	
50 percent.....										1	8,000	4,000	
50 percent maximum rate.....										1	25,000	12,500	
53 percent.....										1	8,000	19,680	
55 percent.....										1	39,960	4,000	
56 percent.....										1	8,000	19,680	
58 percent.....										1	15,000	4,800	
60 percent.....										1	15,000	9,300	
62 percent.....										1	15,000	9,300	
Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate													
Total.....	1	120,000	118,200	4,550	50,106	2,821	46,106	38.4	39.0	1	118,200	50,106	
0 percent.....	1	120,000	118,200	4,550	50,106	2,821	46,106	38.4	39.0	1	118,200	50,106	
14 percent.....										1	3,200	140	
15 percent.....										1	1,000	150	
50 percent.....										1	8,000	4,000	
50 percent capital gains rate.....										1	25,000	12,500	
50 percent maximum rate.....										1	33,450	16,725	
53 percent.....										1	8,000	4,000	
55 percent.....										1	8,000	4,000	
56 percent.....										1	8,000	4,000	
58 percent.....										1	8,000	4,000	
60 percent.....										1	8,000	4,000	
62 percent.....										1	4,550	2,821	
Example 5.—Data Reported on Joint Return With Income Averaging													
Total.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	1	103,200	45,180	
0 percent.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	1	103,200	45,180	
14 percent.....										1	3,200	140	
15 percent.....										1	1,000	150	
50 percent.....										1	8,000	4,000	
53 percent.....										1	12,000	6,360	
55 percent.....										1	12,000	6,960	
56 percent.....										1	12,000	6,960	
58 percent.....										1	12,000	6,960	
60 percent.....										1	12,000	7,200	
Example 6.—Data Reported on Joint Return With Tax on Partially Tax—Exempt Income													
Total.....	1	120,000	118,200	10,000	61,764	6,400	57,764	48.1	48.9	1	118,200	61,764	
0 percent.....	1	120,000	118,200	10,000	61,764	6,400	57,764	48.1	48.9	1	118,200	61,764	
14 percent.....										1	200	44	
15 percent.....										1	4,000	1,000	
22 percent.....										1	4,000	1,120	
25 percent.....										1	4,000	1,120	
28 percent.....										1	20,000	12,400	
62 percent.....										1	10,000	6,400	

Illustrations showing how the six example returns are presented in table 3.4.

Tax rate classes	Classified by the highest rate at which tax was computed						Income tax after credits			Classified by each rate at which tax was computed			
	Number of returns (1)	Adjusted gross income (Dollars)		Income subject to tax		Income tax before credits		Total (Dollars)	As percent of— Adjusted gross income (9)	Income subject to tax (9)	Number of returns (10)	Income tax generated at rate (Dollars)	
		(2)	(3)	(4)	(5)	(6)	(7)					(11)	(12)
Summary of Data Reported on Above Six Joint Returns													
All marginal rates, total.....	6	720,000	694,200	71,550	316,794	44,321	292,794	40.7	42.2	6	694,200	316,794	
0 percent.....										5	18,000	23,000	
14 percent.....										5	5,000	5,000	
15 percent.....										5	5,000	75	
19 percent.....										5	20,000	3,80	
22 percent.....										6	20,200	4.44	
25 percent.....										6	24,000	5.00	
28 percent.....										6	24,000	6.72	
50 percent capital gains rate.....										6	48,000	24.00	
50 percent maximum rate.....										2	50,000	25.00	
53 percent.....										2	72,810	36.40	
55 percent.....										4	30,000	15.00	
58 percent.....										3	36,000	18.00	
60 percent.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	4	56,000	28.00	
62 percent.....	4	480,000	472,800	49,550	209,850	30,721	183,850	40.4	41.0	5	56,000	28.00	
64 percent.....	1	120,000	118,200	10,000	61,764	8,400	57,764	48.1	48.9	1	49,550	30.72	
										1	10,000	6.40	

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Exemptions		Taxable income*
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	
Returns With Regular Tax Computation Only	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	77,611,118	\$60,994,627	302,324	498,235	18,589,091	51,238,794	189,883,793	142,412,845	787,740,553
Under \$5,000	18,440,728	52,628,800	228,905	395,692	148,737	138,157	25,572,343	19,179,257	33,709,078
Under \$5,000 under \$10,000	19,181,601	141,513,242	43,980	70,404	1,385,397	1,721,960	41,840,940	31,455,705	108,406,000
\$10,000 under \$15,000	14,123,888	174,897,943	17,689	20,318	3,039,227	4,575,925	47,489,718	28,124,789	142,217,648
\$15,000 under \$20,000	10,883,589	190,532,137	8,303	2,235	4,317,415	7,884,783	38,975,102	25,481,327	157,189,253
\$20,000 under \$50,000	14,388,443	387,769,344	5,174	7,949	10,189,536	30,948,019	48,019,103	36,898,350	320,321,948
\$50,000 under \$100,000	488,330	28,695,278	*948	*1,616	447,681	4,771,012	1,729,603	1,297,202	22,558,680
\$100,000 under \$200,000	20,447	2,695,943	*15	*21	19,876	768,020	72,090	54,088	1,802,756
\$200,000 under \$500,000	3,767	1,091,020	—	—	3,677	372,928	11,620	6,715	709,397
\$500,000 under \$1,000,000	698	473,167	—	—	887	172,489	2,167	1,925	299,053
\$1,000,000 or more	358	838,153	—	—	357	310,586	1,103	827	528,740
Returns With Income Averaging Tax Computation									
Total	3,470,760	125,880,760	*3,562	*2,569	2,989,101	10,531,513	11,840,763	8,880,572	105,671,243
Under \$5,000	23,659	210,210	—	—	*3,768	*854	*43,924	*32,843	176,613
Under \$5,000 under \$10,000	123,915	1,591,632	*39	*18	29,251	31,856	304,226	228,187	1,311,628
\$10,000 under \$15,000	86,834	6,630,713	*1,832	*1,417	147,281	1,911,020	1,169,989	678,276	5,794,834
\$15,000 under \$20,000	83,940	10,984,632	**1,591	**1,134	1,720,784	5,102,358	8,335,085	6,251,921	64,168,106
\$20,000 under \$50,000	14,382	4,078,328	—	—	14,620	110,028	4,159	3,118	3,482,155
\$50,000 under \$100,000	1,144	746,883	—	—	1,324	73,413	889	719	633,738
\$100,000 under \$200,000	470,240	30,282,894	—	—	428,745	3,443,606	1,754,810	1,316,108	25,603,180
\$200,000 under \$500,000	52,651	6,752,838	—	—	48,656	967,810	1,987,923	22,694	3,637,438
\$500,000 under \$1,000,000	8,166	2,518,690	—	—	8,669	488,082	32,694	24,521	2,607,088
\$1,000,000 or more	1,022	677,855	—	—	995	163,210	3,585	2,689	511,958
\$1,000,000 or more	325	614,153	—	—	322	142,716	1,115	838	470,600
Returns With Maximum and Regular Tax Computation									
Total	188,459	24,245,347	1,586	2,890	191,682	2,971,450	746,103	559,577	20,716,908
Under \$50,000	1,882	30,118	*118	*54	1,518	4,573	2,655	1,991	83,806
\$50,000 under \$100,000	96,834	7,854,816	*1,092	*1,835	91,559	832,658	348,384	261,273	6,782,670
\$100,000 under \$200,000	83,940	10,984,632	*975	*751	82,978	1,996,935	383,798	250,249	9,388,150
\$200,000 under \$500,000	14,382	4,078,328	—	—	14,620	554,045	56,189	42,126	3,482,155
\$500,000 under \$1,000,000	1,144	746,883	—	—	1,324	110,028	4,159	3,118	633,738
\$1,000,000 or more	287	489,513	—	—	285	73,413	989	719	415,381
Returns With Maximum and Alternative Tax Computation									
Total	72,100	10,934,837	*97	*72	70,949	1,469,321	287,374	200,531	9,285,059
Under \$50,000	25,035	2,112,958	—	—	24,236	232,961	91,322	68,432	1,811,505
\$50,000 under \$100,000	35,440	4,801,508	*25	*59	35,188	641,220	133,422	100,067	4,060,270
\$100,000 under \$200,000	10,330	2,863,427	*12	*14	10,237	410,566	38,048	28,538	2,424,338
\$200,000 under \$500,000	1,042	689,905	—	—	1,037	108,859	3,674	2,755	578,190
\$500,000 under \$1,000,000	283	467,040	—	—	251	75,605	908	891	390,754
\$1,000,000 or more	283	467,040	—	—	251	75,605	908	891	390,754
Returns With Alternative Tax Computation Only									
Total	283,188	17,748,971	*148	*139	200,064	2,477,432	853,821	640,218	14,828,463
Under \$20,000	85,198	1,123,983	—	—	84,807	23,787	201,904	151,428	948,748
\$20,000 under \$50,000	80,344	2,439,132	—	—	80,810	159,656	289,644	201,483	2,076,413
\$50,000 under \$100,000	75,823	5,686,775	*117	*107	70,471	633,248	182,525	181,384	4,851,739
\$100,000 under \$200,000	31,978	4,189,978	*23	*25	31,165	689,748	108,460	81,345	3,428,910
\$200,000 under \$500,000	7,869	2,278,491	6	7	7,677	598,789	25,977	19,483	1,750,246
\$500,000 under \$1,000,000	1,283	680,054	—	—	1,279	211,740	4,266	3,201	651,143
\$1,000,000 or more	583	1,186,927	—	—	555	250,282	1,843	1,382	917,283
Returns With Tax On Partially Tax-Exempt Income									
Total	38,627	1,059,458	2,445	5,870	10,694	39,680	103,121	77,341	948,227
Under \$5,000	9,120	*48,026	—	—	—	—	—	7,380	40,666
Under \$5,000 under \$10,000	*4,113	*47,871	—	—	*302	*877	*10,885	*8,184	36,530
\$10,000 under \$15,000	*4,583	*78,586	—	—	—	—	*10,334	10,334	62,632
\$15,000 under \$20,000	*17,838	*177,838	*1,491	*3,880	—	—	18,345	12,259	169,239
\$20,000 under \$25,000	*3,898	*103,266	—	—	*3,808	*15,729	5,361	4,021	83,516
\$25,000 under \$50,000	8,604	326,136	*822	*1,434	4,210	7,748	33,672	25,254	294,589
\$50,000 under \$100,000	3,282	206,644	*118	*349	2,048	10,584	11,783	8,945	181,264
\$100,000 under \$200,000	384	47,662	*14	*27	274	3,401	1,282	947	43,314
\$200,000 under \$500,000	59	15,050	—	—	43	596	181	136	14,345
\$500,000 under \$1,000,000	**10	**8,890	—	—	**9	**725	**30	**23	**4,822
\$1,000,000 or more	**	**	—	—	**	**	**	**	**

Footnotes at end of table.

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Income subject to tax									
	Zero bracket amount		At regular rates		At maximum rates on personal service income		At capital gains tax rate			
	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)		
Returns With Regular Tax Computation Only	Total¹	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Returns With Regular Tax Computation Only	Total	787,740,553	77,611,119	192,916,611	64,620,650	594,923,942				
Under \$5,000		33,705,078	16,440,726	27,570,601	6,713,179	60,757,577				
\$5,000 under \$10,000		108,406,000	19,181,601	47,648,430	17,968,532	133,812,501				
\$10,000 under \$15,000		142,217,649	24,123,369	63,794,697	24,065,591	103,422,951				
\$15,000 under \$20,000		157,169,253	26,528,253	68,528,978	26,528,978	124,660,274				
\$20,000 under \$50,000		320,321,948	44,388,443	143,888,443	44,388,443	275,589,993				
\$50,000 under \$100,000		22,559,690	468,330	1,465,696	467,896	21,092,804				
\$100,000 under \$200,000		1,802,756	20,447	61,498	20,447	1,781,256				
\$200,000 under \$500,000		705,397	3,757	10,688	3,757	698,547				
\$500,000 under \$1,000,000		299,053	698	1,998	697	297,055				
\$1,000,000 or more		526,740	359	1,009	359	525,732				
Returns With Income Averaging Tax Computation	Total	101,296,381	3,470,760	10,576,581	3,470,760	90,719,799				
Under \$5,000		165,797	23,659	54,293	23,659	111,505				
\$5,000 under \$10,000		1,269,361	123,915	321,123	123,915	948,238				
\$10,000 under \$15,000		5,938,824	383,241	1,105,725	383,241	4,433,098				
\$15,000 under \$50,000		21,920,075	2,406,541	7,432,048	2,406,541	14,518,037				
\$50,000 under \$100,000		24,389,956	470,240	1,467,127	470,240	22,913,830				
\$100,000 under \$200,000		5,236,781	52,651	163,659	52,651	5,073,082				
\$200,000 under \$500,000		1,652,721	9,156	28,393	9,156	1,624,032				
\$500,000 under \$1,000,000		416,604	1,022	3,194	1,022	413,361				
\$1,000,000 or more		455,921	325	1,005	325	454,617				
Returns With Maximum and Regular Tax Computation	Total	20,716,909	188,659	614,683	188,659	12,262,148	188,659	7,689,909	72,100	346,441
Under \$50,000		83,806	1,892	4,188	1,892	73,374	1,892	6,244		
\$50,000 under \$100,000		6,762,670	96,634	295,947	96,634	5,199,016	96,634	1,267,707		
\$100,000 under \$200,000		3,338,150	83,940	263,581	83,940	3,096,334	83,940	3,896,334		
\$200,000 under \$500,000		3,483,155	14,982	46,779	14,982	3,478,244	14,982	2,056,783		
\$500,000 under \$1,000,000		633,738	1,144	3,531	1,144	248,578	1,144	381,628		
\$1,000,000 or more		415,381	267	826	267	183,342	267	231,212		
Returns With Maximum and Alternative Tax Computation	Total	9,265,659	72,100	224,876	72,100	5,419,146	72,100	3,274,596		
Under \$50,000		1,811,505	25,035	77,081	25,035	1,409,616	25,035	277,028		
\$50,000 under \$100,000		4,060,270	35,440	110,382	35,440	2,427,357	35,440	1,339,662		
\$100,000 under \$200,000		2,424,339	10,330	32,367	10,330	1,444,526	10,330	1,461,121		
\$200,000 under \$500,000		978,190	1,042	3,258	1,042	263,735	1,042	287,697		
\$500,000 or more		390,754	253	779	253	173,912	253	212,068		
Returns With Alternative Tax Computation Only	Total	14,628,463	283,188	629,071	283,188	12,737,990	283,188	1,689,402		
Under \$20,000		948,748	85,198	225,773	85,198	721,639	85,198	1,338		
\$20,000 under \$50,000		2,078,413	80,344	247,527	80,344	1,820,720	80,344	80,344		
\$50,000 under \$100,000		4,851,739	75,823	228,562	75,823	4,173,342	75,823	75,823		
\$100,000 under \$200,000		3,428,910	31,978	97,815	31,978	2,907,670	31,978	31,978		
\$200,000 under \$500,000		1,750,246	7,969	23,868	7,969	1,567,987	7,969	7,969		
\$500,000 under \$1,000,000		651,443	1,293	3,841	1,293	622,491	1,293	1,293		
\$1,000,000 or more		917,263	563	1,666	563	904,140	563	563		
Returns With Tax on Partially Tax-Exempt Income	Total	948,888	38,627	105,616	38,627	843,272				
Under \$5,000		40,665	*6,120	*12,177	*6,120	*28,490				
\$5,000 under \$10,000		38,530	*4,113	*11,407	*4,113	*27,124				
\$10,000 under \$20,000		68,252	*7,583	*13,167	*7,583	*55,085				
\$20,000 under \$25,000		189,539	*7,895	*22,538	*7,895	*147,004				
\$25,000 under \$50,000		83,516	*3,808	*8,640	*3,808	*74,876				
\$50,000 under \$100,000		295,407	8,604	26,468	8,604	268,918				
\$100,000 under \$200,000		190,963	3,262	9,892	3,262	181,101				
\$200,000 under \$500,000		42,180	364	1,103	364	41,077				
\$500,000 under \$1,000,000		12,616	58	179	58	12,438				
\$1,000,000 or more		**7,189	**10	**29	**10	**7,160				

Footnotes at end of table.

Table 3.1.—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Tax-exempt income earned abroad		Income tax before credits, regular computation	Tax generating ²	Tax savings over regular computation ³	Average tax savings (dollars)	Income tax before credits	
	Number of returns	Amount					Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Returns With Regular Tax Computation Only								
Total	40,889	582,029	126,364,978	126,390,071	—	—	64,827,643	126,534,483
Under \$5,000	*15,510	**23,981	910,321	912,913	—	—	6,718,464	913,714
\$5,000 under \$10,000	*6,122	*10,180	10,317,023	10,317,221	—	—	17,973,123	10,377,210
\$10,000 under \$15,000	*3,170	*1,039	19,176,252	19,181,769	—	—	14,085,581	19,190,933
\$15,000 under \$20,000	*4,558	*86,326	24,114,795	24,139,821	—	—	10,976,625	24,457,155
\$20,000 under \$30,000	9,851	187,340	62,761,385	62,760,972	—	—	14,382,818	62,798,874
\$30,000 under \$40,000	1,293	24,202	7,023,480	7,023,294	—	—	467,896	7,042,336
\$40,000 under \$50,000	*45	*710	792,267	792,284	—	—	20,318	794,172
\$50,000 under \$100,000	—	—	402,340	402,354	—	—	3,752	403,956
\$100,000 under \$500,000	—	—	191,093	191,094	—	—	687	191,347
\$500,000 under \$1,000,000	—	—	359,296	359,301	—	—	359	359,325
\$1,000,000 or more	—	—	—	—	—	—	—	—
Returns With Income Averaging Tax Computation								
Total	*597	*2,473	28,166,772	28,271,577	1,895,195	546	3,470,760	28,287,348
Under \$5,000	—	—	21,744	19,503	2,241	94	23,659	19,503
\$5,000 under \$10,000	—	—	184,149	180,034	4,114	113	123,915	180,050
\$10,000 under \$15,000	—	—	94,956	89,700	5,256	152	383,241	89,719
\$15,000 under \$20,000	—	—	14,102,318	13,299,914	802,404	333	2,408,541	13,304,074
\$20,000 under \$30,000	*597	*2,473	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	6,554,837	7,924,033	630,804	1,341	470,240	7,927,578
\$40,000 under \$50,000	—	—	2,566,771	2,320,745	246,026	4,672	52,651	2,326,636
\$50,000 under \$100,000	—	—	1,134,159	1,028,039	106,118	11,577	1,029,769	1,029,769
\$100,000 under \$500,000	—	—	328,154	303,400	24,754	1,022	303,629	24,220
\$500,000 under \$1,000,000	—	—	319,686	305,209	10,476	325	305,387	305,387
\$1,000,000 or more	—	—	—	—	—	—	—	—
Returns With Maximum and Regular Tax Computation								
Total	2,894	58,873	9,554,603	9,814,175	749,428	3,723	198,659	9,824,088
Under \$50,000	*119	*540	28,268	28,939	671	331	1,892	28,947
\$50,000 under \$100,000	1,948	40,770	9,571,020	9,572,146	58,866	609	96,634	9,573,384
\$100,000 under \$200,000	75	15,812	4,278,728	4,278,473	250,255	3,553	83,940	4,282,008
\$200,000 under \$500,000	*71	*1,695	1,985,526	1,711,892	273,634	18,265	14,982	1,714,715
\$500,000 under \$1,000,000	*121	*1,121	409,292	343,684	65,608	57,349	1,144	343,888
\$1,000,000 or more	**	**	282,751	238,042	43,689	163,629	267	239,098
Returns With Maximum and Alternative Tax Computation								
Total	388	6,634	4,596,942	4,210,209	366,633	5,362	72,100	4,214,082
Under \$50,000	—	—	696,783	692,390	4,393	575	25,035	692,404
\$50,000 under \$100,000	*237	*3,355	1,677,568	1,760,839	83,271	3,293	35,440	1,765,958
\$100,000 under \$200,000	*96	*2,080	1,383,526	1,221,446	162,080	15,690	10,330	1,222,768
\$200,000 under \$500,000	**55	*1,198	372,985	320,442	52,543	50,425	1,042	320,757
\$500,000 under \$1,000,000	**	**	265,990	225,102	40,878	161,574	253	225,177
\$1,000,000 or more	—	—	—	—	—	—	—	—
Returns With Alternative Tax Computation Only								
Total	247	4,555	6,003,741	5,917,589	86,937	307	253,168	5,927,770
Under \$20,000	—	—	142,586	142,966	380	—	85,198	142,966
\$20,000 under \$50,000	—	—	454,214	454,482	268	2	90,344	454,717
\$50,000 under \$100,000	*170	*3,061	1,786,215	1,786,983	767	173	39,523	1,775,484
\$100,000 under \$200,000	*50	*952	1,574,032	1,554,704	38,328	253	31,978	1,520,692
\$200,000 under \$500,000	*22	*470	399,691	376,290	23,401	2,985	7,989	380,890
\$500,000 under \$1,000,000	*45	*72	418,925	414,296	4,629	1,293	1,293	414,695
\$1,000,000 or more	**	**	626,068	623,697	2,371	3,656	563	624,513
Returns With Tax on Partially Tax-Exempt Income								
Total	38,627	522,994	246,313	320,151	73,837	-1,911	38,827	320,228
Under \$5,000	—	—	5,169	11,040	5,871	-659	6,120	11,040
\$5,000 under \$10,000	*6,120	*86,339	*4,925	*9,499	*3,574	*-668	*4,113	*8,499
\$10,000 under \$15,000	*4,113	*67,321	*10,729	*17,579	*-6,850	*-1,491	*4,593	*17,579
\$15,000 under \$20,000	*4,593	*125,801	*33,289	*54,449	*-21,160	*-2,749	*7,695	*54,449
\$20,000 under \$25,000	*3,808	*23,698	*19,448	*24,132	*-4,684	*-1,230	*3,808	*24,132
\$25,000 under \$30,000	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	8,604	105,187	79,455	94,518	-21,063	-2,448	8,604	94,518
\$50,000 under \$100,000	3,282	49,868	66,206	71,541	-12,334	-3,750	3,282	71,541
\$100,000 under \$200,000	364	5,225	20,503	20,565	1,062	170	364	20,642
\$200,000 under \$500,000	58	978	6,320	7,171	1,149	59	58	7,171
\$500,000 under \$1,000,000	*10	*176	*5,269	*4,756	*512	*-10	*4,756	*4,756
\$1,000,000 or more	**	**	—	—	—	—	**	**

Footnotes at end of table.

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Total credits		Additional tax for tax preferences		Total income tax			Average income tax (dollars)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percent of—		
							Income subject to tax		Adjusted gross income
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
Returns With Regular Tax Computation Only									
Total	64,620,401	11,132,607	162,067	37,728	60,345,122	115,793,602	14.7	11.8	1,918
Under \$5,000	6,713,484	282,615	1,835	3,563	4,937,858	694,142	1.9	1.2	132
\$5,000 under \$10,000	17,968,878	2,071,532	4,768	6,550	15,824,062	8,372,168	7.7	5.9	529
\$10,000 under \$15,000	14,085,931	2,572,513	12,135	11,951	13,659,066	16,639,370	11.7	9.5	1,200
\$15,000 under \$20,000	10,976,825	2,584,150	13,107	11,315	10,869,833	22,104,320	14.1	11.8	2,027
\$20,000 under \$30,000	14,362,601	3,562,322	86,978	113,038	14,332,499	59,319,520	18.5	15.3	4,198
\$30,000 under \$40,000	467,896	277,182	35,846	97,872	466,692	8,863,047	30.4	24.0	14,705
\$40,000 under \$50,000	20,318	35,061	5,385	46,983	20,301	806,094	44.7	30.7	39,707
\$50,000 under \$100,000	3,752	14,300	1,494	40,469	3,755	430,145	60.6	39.4	114,552
\$100,000 under \$500,000	697	6,308	315	20,485	697	205,524	68.7	43.4	294,870
\$500,000 under \$1,000,000	359	5,594	204	45,460	359	399,201	75.8	47.6	1,111,980
\$1,000,000 or more									
Returns With Income Averaging Tax Computation									
Total	3,470,760	1,767,765	165,859	678,100	3,432,437	25,189,981	24.9	20.1	7,338
Under \$5,000	23,659	3,553	—	—	23,540	15,960	9.6	7.8	677
\$5,000 under \$10,000	123,915	13,035	—	—	118,342	147,784	11.6	9.3	1,248
\$10,000 under \$15,000	383,241	119,221	7,863	3,922	375,967	775,419	14.0	11.4	2,082
\$15,000 under \$20,000	2,406,541	91,285	97,820	134,727	2,364,907	12,467,536	20.2	16.8	5,236
\$20,000 under \$30,000	470,240	50,859	177,617	171,617	466,743	7,654,337	31.4	25.2	16,399
\$30,000 under \$40,000	52,651	145,299	15,454	123,795	52,438	524,340	44.0	34.1	43,959
\$40,000 under \$50,000	9,166	54,615	5,110	17,477	9,154	1,092,632	59.0	43.4	119,361
\$50,000 under \$100,000	1,022	10,725	859	59,804	1,021	345,508	72.5	51.0	339,401
\$100,000 or more	325	3,194	310	59,191	325	365,384	80.2	59.5	1,124,257
Returns With Maximum and Regular Tax Computation									
Total	198,859	294,125	1,117	1,382	198,840	8,561,245	41.3	35.3	43,099
Under \$50,000	1,892	2,061	—	—	1,892	26,887	32.1	29.8	14,210
\$50,000 under \$100,000	96,634	82,229	207	95	96,496	2,423,489	35.8	30.9	25,117
\$100,000 under \$200,000	83,940	107,638	648	471	83,878	3,874,839	41.5	35.3	46,196
\$200,000 under \$500,000	14,962	42,830	238	666	14,973	1,672,302	48.0	41.0	115,099
\$500,000 under \$1,000,000	1,144	11,562	21	196	1,144	332,491	52.5	44.5	297,638
\$1,000,000 or more	267	7,815	3	44	267	231,326	55.7	46.6	860,453
Returns With Maximum and Alternative Tax Computation									
Total	72,100	120,478	2,567	4,148	72,060	4,097,752	44.2	37.5	56,865
Under \$50,000	25,035	20,893	—	—	25,034	661,537	36.5	31.3	26,425
\$50,000 under \$100,000	35,440	45,130	1,667	1,622	35,402	1,719,450	42.3	35.8	48,569
\$100,000 under \$200,000	10,330	35,726	667	1,808	10,329	1,188,868	49.0	41.5	115,099
\$200,000 under \$500,000	1,042	10,862	52	307	1,042	310,202	53.7	45.0	297,638
\$500,000 or more	253	7,865	19	383	253	217,685	55.7	46.6	860,453
Returns With Alternative Tax Computation Only									
Total	283,168	202,321	33,072	155,719	280,444	5,881,189	40.2	33.1	20,970
Under \$20,000	85,198	17,063	—	—	82,970	125,913	13.3	11.2	1,517
\$20,000 under \$30,000	60,344	23,510	—	—	60,093	430,361	20.7	17.7	5,380
\$30,000 under \$40,000	75,823	58,730	—	—	75,604	1,737,445	35.8	30.7	22,960
\$40,000 under \$50,000	31,978	51,044	—	—	31,953	1,527,975	44.6	36.4	47,819
\$50,000 under \$100,000	7,969	25,820	3,749	36,237	7,968	991,307	56.6	43.5	124,411
\$100,000 under \$500,000	1,293	11,803	714	19,421	1,293	422,513	84.9	48.8	326,769
\$500,000 or more	563	14,382	349	34,902	563	645,053	70.3	55.2	1,145,742
Returns With Tax on Partially Tax-Exempt Income									
Total	38,827	144,317	92	9147	39,135	176,956	18.6	16.6	5,157
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	6,120	7,742	—	—	6,120	3,297	8.1	6.9	538
\$10,000 under \$15,000	4,113	5,243	—	—	4,113	3,257	8.5	6.8	1,381
\$15,000 under \$20,000	4,593	6,608	—	—	4,593	10,571	16.1	14.0	3,583
\$20,000 under \$25,000	7,695	37,520	—	—	7,695	16,929	10.0	9.1	2,200
\$25,000 under \$30,000	3,808	3,396	—	—	3,808	20,736	24.8	20.1	5,445
\$30,000 under \$40,000	8,604	39,044	—	—	8,604	55,474	18.8	17.0	7,347
\$40,000 under \$100,000	3,262	32,119	—	—	3,143	45,322	23.7	21.9	14,419
\$100,000 under \$200,000	364	6,857	—	—	339	14,031	33.3	29.4	41,369
\$200,000 under \$500,000	58	4,846	—	—	50	2,953	18.7	15.6	47,067
\$500,000 under \$1,000,000	10	1,142	—	—	10	3,688	51.3	42.5	96,773
\$1,000,000 or more	—	—	—	—	—	—	—	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data that deleted from another size class.

†Income tax before credits, excluding tax from special computations.

‡A negative amount in this column indicates that the tax computation resulted in a higher tax than the regular computation would have.

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

Table 3.2—Returns With Maximum Tax on Personal Service Income: Adjusted Gross Income, Personal Service Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

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

	Number of returns	Amount	Size of taxable income			
			\$38,000 under \$52,000		\$52,000 under \$70,000	
			Number of returns	Amount	Number of returns	Amount
Adjusted gross income	(1)	(2)	(3)	(4)	(5)	(6)
Personal service income	270,959	35,180,194	5,694	304,998	56,317	4,290,617
Personal service income	270,959	33,256,073	5,694	344,238	56,317	4,525,511
Deductions against personal service income	115,859	1,430,079	2,443	19,610	24,957	235,759
Personal services net income	270,959	31,825,014	5,694	324,648	56,317	4,289,752
Taxable income	270,959	28,981,966	5,694	265,258	56,317	3,582,945
Tax preference offset	107,317	665,913	814	353	15,294	23,774
Personal service taxable income:						
Total	270,959	25,668,680	5,694	259,629	56,317	3,402,565
Zero bracket amount	270,959	639,729	5,694	12,594	56,317	172,074
Subject to regular rates	270,959	13,714,696	5,694	216,372	56,317	2,817,436
Subject to maximum rate on personal service income	270,959	11,114,505	5,694	30,663	56,317	413,055
Other taxable income:						
Total	233,070	4,319,029	3,398	5,929	43,555	190,283
Subject to regular rates	227,107	3,868,597	3,249	5,656	42,033	148,351
Tax generated	72,100	346,441	423	333	9,788	13,882
At all rates:						
At regular rates	270,959	13,024,394	5,694	83,014	56,317	1,271,330
Total	270,959	7,293,694	5,694	77,593	56,317	1,057,943
On personal service taxable income	270,959	4,736,783	5,694	74,342	56,317	977,386
On other taxable income	228,430	2,556,911	3,229	3,176	42,033	90,481
At capital gains rate	11,918	179,234	423	168	6,648	6,883
At maximum rate on personal service income	270,959	5,357,198	5,694	15,345	56,317	206,514

	Number of returns	Amount	Size of taxable income—Continued			
			\$70,000 under \$100,000		\$100,000 under \$200,000	
			Number of returns	Amount	Number of returns	Amount
Adjusted gross income	(7)	(8)	(9)	(10)	(11)	(12)
Personal service income	106,574	10,481,028	83,423	12,797,798	18,951	7,205,894
Personal service income	106,574	10,487,906	83,423	12,026,725	18,951	5,980,673
Deductions against personal service income	48,904	500,422	33,004	497,114	6,631	177,154
Personal services net income	106,574	9,987,484	83,423	11,539,610	18,951	5,713,519
Taxable income	106,574	8,841,241	83,423	10,883,455	18,951	6,328,798
Tax preference offset	39,978	125,357	39,573	291,475	11,659	244,774
Personal service taxable income:						
Total	106,574	8,082,736	83,423	9,378,400	18,951	4,547,599
Zero bracket amount	106,574	333,692	83,423	829,071	18,951	59,128
Subject to regular rates	106,574	5,444,436	83,423	4,271,902	18,951	964,550
Subject to maximum rate on personal service income	106,574	2,304,408	83,423	4,042,483	18,951	9,823,821
Other taxable income:						
Total	92,381	736,605	75,654	1,507,055	19,082	1,781,169
Subject to capital gains rate	89,796	679,945	74,197	1,458,540	17,832	1,696,165
Tax generated	28,919	78,660	27,046	188,515	8,044	85,001
At all rates:						
At regular rates	106,574	3,488,390	83,423	4,886,135	18,951	3,307,524
Total	106,574	2,274,889	83,423	2,380,691	18,951	1,503,070
On personal service taxable income	106,574	1,889,451	83,423	1,482,945	18,951	934,779
On other taxable income	89,777	385,289	74,139	889,115	17,752	1,127,692
At capital gains rate	28,791	39,324	27,006	84,251	8,039	42,489
At maximum rate on personal service income	106,574	1,152,178	83,423	2,421,193	18,951	1,781,956

*Estimates should be used with caution because of the small number of sample returns on which it is based.
 †Includes zero bracket amount.
 ‡NOTE: Detail may not add to total because of rounding.

Table 3.3—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

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

Size of adjusted gross income	Number of returns	Returns with regular tax computation rates only*									
		Number of returns		Net gain from sales of capital assets		Capital loss carryover		Net gain from sales of capital assets		Net capital loss after carryover	
		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)	
Under \$5,000	6,345,894	5,705,596	19,394,583	33,079	132,908	834,037	1,416,693	182,185	612,265		
\$5,000 under \$10,000	750,585	501,250	508,659	2,945	692	25,583	34,106	7,219	5,184		
\$10,000 under \$15,000	991,426	945,243	1,428,812	3,045	2,553	67,313	94,590	11,478	18,725		
\$15,000 under \$20,000	892,951	894,605	1,500,243	5,980	2,401	60,048	115,577	13,641	25,669		
\$20,000 under \$25,000	851,395	851,395	1,751,651	1,198	956	69,805	78,599	18,855	27,333		
\$25,000 under \$30,000	745,219	721,919	1,625,702	3,149	2,688	54,940	61,211	20,656	39,761		
\$30,000 under \$50,000	552,127	527,365	1,523,613	2,823	4,799	49,156	67,611	21,085	22,402		
\$50,000 under \$100,000	994,890	958,370	3,965,299	11,065	30,000	140,079	450,908	59,082	134,613		
\$100,000 under \$200,000	425,057	323,612	3,093,197	6,699	37,255	34,685	290,128	31,264	152,428		
\$200,000 under \$500,000	109,644	42,043	1,381,516	1,659	17,682	4,885	71,426	6,100	75,826		
\$500,000 under \$1,000,000	27,667	11,911	1,191,172	589	16,519	2,283	60,000	1,979	54,672		
\$1,000,000 or more	3,697	1,254	569,696	76	7,234	320	22,006	367	18,170		
	1,326	500	857,000	39	7,343	106	8,039	189	37,175		
Total	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Size of adjusted gross income	Number of returns	Returns with regular tax computation rates only—Continued									
		Net capital gain after carryover		Net capital loss after carryover		Net longest-term capital gain in excess of short-term capital loss		Income subject to tax [†]			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Under \$5,000	83,958	484,010	5,478,034	37,070,789	64,556	282,727	5,478,034	30,454,434	5,705,596	103,940,837	
\$5,000 under \$10,000	3,693	481,391	487,391	967,576	1,729	487,391	962,582	501,250	1,063,718		
\$10,000 under \$15,000	46,398	515,040	515,040	2,695,155	6,257	7,501	915,040	2,676,430	945,243	4,961,710	
\$15,000 under \$20,000	10,899	19,946	82,688	2,810,244	7,501	7,501	82,688	2,784,345	8,232,530		
\$20,000 under \$25,000	6,511	24,443	79,870	3,377,131	3,282	3,282	79,870	3,349,786	819,948	11,503,706	
\$25,000 under \$30,000	6,365	33,096	70,972	3,133,520	1,610	2,389	700,872	3,093,759	721,919	13,243,112	
\$30,000 under \$50,000	30,907	153,983	308,376	2,946,641	2,589	6,118	508,376	2,824,239	527,365	11,992,817	
\$50,000 under \$100,000	90,907	894,532	894,532	7,459,383	19,142	153,584	894,532	7,315,770	968,370	29,471,340	
\$100,000 under \$200,000	15,813	85,669	304,089	5,851,626	7,455	46,529	301,009	5,698,200	323,612	16,175,734	
\$200,000 under \$500,000	3,579	47,826	37,907	2,659,246	2,108	24,580	37,907	2,228,369	42,043	4,141,657	
\$500,000 under \$1,000,000	888	10,204	6,518	1,114,839	421	11,589	6,518	1,098,881	9,284	1,883,573	
\$1,000,000 or more	147	5,370	1,165	1,724,056	47	4,032	1,165	1,696,881	1,254	578,563	
	62	488	488	1,724,056	6	77	488	1,696,881	500	739,388	
Total	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Size of adjusted gross income	Number of returns	Returns with alternative tax computation ^{††}									
		Income tax before credits		Additional tax for tax preferences		Net gain from sales of capital assets		Short-term capital gains and losses		Net capital gain after carryover	
		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)
Under \$5,000	5,300,680	23,829,646	318,957	1,003,730	355,288	2,593,333	5,375	47,201	37,219	144,181	
\$5,000 under \$10,000	205,627	25,992	1,834	3,563	—	646	—	302	2,939	447	
\$10,000 under \$15,000	847,189	407,431	4,580	6,346	20,661	1,018	201	—	2,094	441	
\$15,000 under \$20,000	847,476	1,062,696	9,588	11,557	33,696	1,018	—	—	2,094	441	
\$20,000 under \$25,000	819,089	1,791,953	19,397	13,773	30,851	741	—	—	493	102	
\$25,000 under \$30,000	721,624	2,355,038	29,620	21,405	21,146	658	—	—	493	102	
\$30,000 under \$50,000	527,147	2,325,658	38,027	39,331	24,537	783	—	—	493	102	
\$50,000 under \$100,000	956,273	6,980,467	108,400	174,551	34,661	13,204	2,296	16,236	3,001	4,134	
\$100,000 under \$200,000	323,236	5,183,427	84,378	253,872	100,858	541,970	1,538	17,694	24,638	24,638	
\$200,000 under \$500,000	41,959	1,815,471	17,865	159,594	67,418	825,693	1,538	11,622	9,656	45,428	
\$500,000 under \$1,000,000	9,284	1,022,676	5,778	148,928	18,299	569,703	697	9,123	3,187	37,627	
\$1,000,000 or more	381,135	381,135	1,031	89,017	2,335	244,961	100	1,351	473	18,694	
	500	497,789	459	101,773	816	373,757	43	2,496	189	12,047	
Total	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	

Footnotes at end of table.

Individual Returns/1977 - Tax Computation and Tax Rates
Table 3.3—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation—Continued

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

Size of adjusted gross income	Returns with alternative tax computation* —Continued									
	Short-term capital gains and losses—Continued		Long-term capital gains and losses			Net long-term capital gain in excess of short-term capital loss				
	Net capital loss after carryover		Capital loss carryover		Net capital gain after carryover	Total	Nontaxable half	Amount subject to tax at—		
	Number of returns	Amount	Number of returns	Amount				50 percent rate	Regular rates*	
					(30)	(31)	(32)		(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total	29,381	189,806	14,364	123,129	5,087,910	4,888,304	2,449,152	1,405,843	20,528	1,043,309
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	*201	*302	—	—	700	398	199	199	—	—
\$10,000 under \$15,000	—	—	—	—	1,155	1,155	578	578	—	—
\$15,000 under \$20,000	—	—	—	—	1,118	1,118	559	559	—	—
\$20,000 under \$25,000	*1,815	*152	—	—	950	798	399	399	—	—
\$25,000 under \$30,000	*248	*4	—	—	1,399	1,395	697	697	—	—
\$30,000 under \$50,000	*1,366	*537	*20	*45	18,677	18,140	9,070	9,070	—	—
\$50,000 under \$100,000	11,029	46,216	6,768	33,468	1,080,880	1,034,664	517,332	497,596	2,788	19,736
\$100,000 under \$200,000	10,583	72,045	5,699	49,953	1,632,575	1,560,530	780,265	605,264	10,018	175,001
\$200,000 under \$500,000	3,574	47,369	1,554	24,148	1,151,522	1,104,153	552,077	237,715	5,982	314,361
\$500,000 under \$1,000,000	543	10,144	249	7,017	462,678	452,534	226,267	38,312	1,201	187,955
\$1,000,000 or more	222	12,838	74	8,498	736,257	723,419	361,709	15,453	539	346,256

Size of adjusted gross income	Returns with alternative tax computation* —Continued									
	Taxable income*	Income subject to tax*			Income tax before credits		Capital gains tax preference		Additional tax for tax preferences	
		At regular rates	At maximum rate on personal service income	At capital gains tax rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	23,891,521	18,157,135	3,274,596	1,405,843	355,268	10,141,853	62,891	2,061,109	35,639	159,865
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	125,482	72,964	—	199	20,661	12,172	—	—	—	—
\$10,000 under \$15,000	365,961	275,265	—	578	33,686	53,812	—	—	—	—
\$15,000 under \$20,000	457,306	373,410	—	559	30,851	76,982	—	—	—	—
\$20,000 under \$25,000	400,288	336,580	—	399	21,146	72,172	—	—	—	—
\$25,000 under \$30,000	585,030	505,814	—	697	24,537	113,488	—	—	—	—
\$30,000 under \$50,000	1,093,095	978,326	—	9,070	34,661	268,811	*48	*16	**	**
\$50,000 under \$100,000	6,663,245	5,582,959	277,028	497,596	100,858	2,454,888	20,645	314,353	**15,767	**23,718
\$100,000 under \$200,000	7,489,180	5,335,027	1,339,682	605,264	67,418	3,300,510	28,142	648,417	15,636	43,089
\$200,000 under \$500,000	4,174,585	2,732,513	1,148,121	237,715	18,299	2,203,676	11,540	520,773	5,565	38,045
\$500,000 under \$1,000,000	1,229,334	886,226	297,697	38,312	2,335	735,652	1,815	219,591	1,532	19,728
\$1,000,000 or more	1,308,017	1,078,051	212,068	15,453	816	849,690	701	357,959	736	35,265

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 *Includes returns with no tax computation; these returns were excluded from all subsequent columns.
 *Includes returns with income averaging and returns with maximum tax on personal service income not also having an alternative tax.
 *Includes zero bracket amount.
 *Includes those returns with maximum tax on personal service income also having an alternative tax computation.
 *Capital gains taxed at upper rates.
 NOTE: Detail may not add to total because of rounding.

Table 3.4—Income Subject to Tax and 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						Classified by each rate at which tax was computed					
	Income subject to tax ¹			Tax generated ²			Income tax after credits			Number of returns		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Joint Returns and Returns of Surviving Spouses												
Total	42,574,300	855,521,577	691,066,905	79,887,216	191,997,086	21,538,784	122,186,217	14.3	17.9	42,574,300	691,066,905	131,997,086
All marginal rates:												
Zero percent	3,023,189	14,409,509	5,282,724	5,282,724	102,676	102,983	1,988	0.1	0.1	42,574,300	131,402,681	5,434,462
14 percent	1,449,078	9,777,998	5,330,900	735,460	340,507	121,781	6,168	1.1	1.7	39,531,909	39,817,595	5,597,373
15 percent	1,578,196	11,859,666	7,407,372	611,442	610,553	135,590	361,564	2.5	3.9	38,082,233	37,315,819	5,714,270
16 percent	1,638,015	14,500,901	9,324,189	847,926	816,698	130,015	576,725	3.9	5.7	36,504,965	35,714,185	5,797,341
17 percent	1,525,889	14,684,637	10,191,687	784,794	816,698	130,015	576,725	3.9	5.7	34,888,469	34,102,004	5,797,341
18 percent	6,885,152	85,704,523	63,450,271	14,168,622	6,946,309	2,682,038	5,712,431	6.7	9.0	33,336,461	120,020,398	22,803,876
21 percent	7,708,859	128,652,247	101,724,079	15,483,884	14,042,689	3,406,477	12,311,582	9.8	12.1	28,482,227	90,471,738	18,903,782
22 percent												
24 percent	6,786,813	141,890,801	116,018,722	12,891,535	18,558,387	3,222,885	16,984,955	12.0	14.6	18,749,433	60,686,768	15,171,697
25 percent												
27 percent	4,695,353	118,198,073	98,762,786	8,638,985	17,722,940	2,418,322	16,552,247	14.0	16.8	11,953,169	37,623,361	10,534,541
28 percent												
31 percent	2,794,632	83,257,143	69,911,984	5,114,523	13,870,186	1,636,646	13,119,026	15.8	18.8	7,237,952	22,849,598	7,311,862
34 percent												
35 percent	1,547,587	53,395,180	44,816,943	2,750,756	9,744,358	980,272	9,284,358	17.4	20.7	4,425,719	14,236,375	5,125,095
36 percent												
38 percent	843,046	33,166,003	27,775,131	1,523,013	6,569,485	593,975	6,263,633	18.9	22.6	2,866,400	9,598,179	3,742,510
39 percent												
40 percent												
41 percent												
42 percent	538,328	23,761,445	19,878,815	980,613	5,063,045	411,658	4,822,607	20.3	24.3	2,014,469	6,876,578	2,888,163
45 percent												
46 percent	328,727	16,262,228	13,536,113	628,674	3,688,724	281,817	3,492,418	21.4	25.8	1,472,407	5,194,695	2,337,748
48 percent	221,673	12,114,353	8,878,823	414,723	2,887,973	199,067	2,745,549	22.7	27.5	1,141,281	4,087,412	1,961,958
50 percent regular rate	260,126	17,188,030	14,178,897	1,018,133	4,433,083	508,067	4,228,872	24.6	29.8	915,730	6,036,653	3,018,427
50 percent capital gains rate	131,871	4,158,065	3,448,855	161,555	830,676	80,750	785,716	18.9	22.8	275,360	1,191,156	595,519
50 percent minimum tax rate	36,731	4,071,870	3,398,386	1,354,135	1,348,828	677,059	1,302,147	32.0	38.3	244,161	10,062,921	5,031,401
51 percent												
52 percent												
53 percent	221,488	16,392,885	13,495,556	1,017,018	4,673,044	538,020	4,450,878	27.3	33.0	431,663	3,286,755	1,747,280
55 percent	115,638	10,242,538	8,508,356	521,241	3,207,378	286,683	3,072,254	30.0	36.1	294,525	2,018,634	1,110,249
56 percent												
58 percent	68,667	7,098,228	5,889,283	314,604	2,356,571	182,470	2,264,479	31.9	38.5	169,211	1,393,211	808,062
59 percent												
60 percent	44,859	5,245,166	4,405,284	215,974	1,843,793	128,584	1,782,577	34.0	40.5	121,940	1,048,122	628,873
61 percent												
62 percent	46,756	6,324,204	5,313,133	329,554	2,327,546	204,324	2,248,351	35.6	42.3	98,787	1,238,922	768,132
63 percent												
64 percent	25,413	4,072,517	3,401,658	192,758	1,557,873	123,365	1,486,411	38.7	44.0	63,651	688,605	555,907
66 percent	16,200	2,884,365	2,487,511	121,326	1,182,068	80,075	1,198,730	38.1	45.7	44,927	637,977	421,065
67 percent												
68 percent	10,625	2,202,863	1,846,096	78,708	900,680	54,201	875,854	39.8	47.4	33,337	483,268	335,421
69 percent												
70 percent	7,650	1,790,545	1,498,002	62,326	745,834	43,005	724,612	40.5	48.8	25,655	383,698	271,652
70 percent	26,374	11,928,958	9,844,534	3,267,846	5,622,366	2,287,494	5,457,878	45.8	55.4	26,374	3,413,138	2,369,196

Footnotes at end of table.

Table 3.4—Income Subject to Tax and 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	Income subject to tax ¹				Tax generated ²			Income tax after credits			Classified by each rate at which tax was computed			
	Number of returns (25)	At all rates		At marginal rate (26)	At all rates		At marginal rate (28)	Total (31)	As a percent of—		Number of returns (34)	Income taxed at rate (35)	Income tax generated at rate (36)	
		Adjusted gross income (26)	Adjusted gross income (27)	At marginal rate (28)	At all rates (29)	At marginal rate (30)	Adjusted gross income (32)		Income subject to tax (33)					
Separate Returns of Husbands and Wives														
Total	1,178,554	10,794,977	8,418,280	1,008,294	1,598,295	272,630	1,511,058	14.0	17.9	1,178,554	8,418,280	1,598,295		
All marginal rates:														
Zero percent	132,528	353,011	122,511	122,511	3,239	—	109	—	0.1	1,178,554	1,771,810	—		
14 percent	84,842	256,633	158,930	23,448	6,284	3,283	576	0.2	0.4	1,043,176	502,615	70,368		
15 percent	59,463	132,338	132,338	14,215	8,952	2,132	3,172	1.4	2.4	898,334	483,650	88,548		
16 percent	53,216	233,833	152,019	14,111	14,792	8,241	2,258	2.7	4.1	898,871	438,939	69,810		
17 percent	55,728	245,708	185,411	13,280	14,792	2,239	1,131	4.5	6.0	845,655	408,255	69,403		
18 percent	—	—	—	—	—	—	—	—	—	—	—	—		
19 percent	220,001	1,326,056	975,893	186,945	103,987	35,519	87,711	6.6	9.0	789,829	1,326,801	252,082		
21 percent	—	—	—	—	—	—	—	—	—	—	—	—		
22 percent	124,905	1,017,692	810,274	117,535	111,930	25,858	102,546	10.1	12.7	569,828	1,007,581	221,668		
23 percent	—	—	—	—	—	—	—	—	—	—	—	—		
24 percent	—	—	—	—	—	—	—	—	—	—	—	—		
25 percent	119,536	1,270,512	1,024,229	119,491	164,883	29,873	156,853	12.3	15.3	445,023	770,457	192,814		
27 percent	—	—	—	—	—	—	—	—	—	—	—	—		
28 percent	80,551	1,228,384	988,013	91,906	178,178	25,734	171,689	14.0	17.4	325,482	555,108	155,430		
29 percent	—	—	—	—	—	—	—	—	—	—	—	—		
31 percent	—	—	—	—	—	—	—	—	—	—	—	—		
32 percent	82,528	1,361,555	1,156,446	83,572	229,284	28,743	219,685	16.1	18.0	231,535	381,170	115,574		
34 percent	—	—	—	—	—	—	—	—	—	—	—	—		
35 percent	—	—	—	—	—	—	—	—	—	—	—	—		
36 percent	—	—	—	—	—	—	—	—	—	—	—	—		
38 percent	52,238	878,971	752,887	42,501	163,083	15,300	158,986	18.1	21.1	137,321	212,814	78,541		
39 percent	—	—	—	—	—	—	—	—	—	—	—	—		
40 percent	35,187	665,904	574,607	25,982	135,048	10,137	132,878	20.0	23.1	87,651	127,897	49,880		
41 percent	—	—	—	—	—	—	—	—	—	—	—	—		
42 percent	18,846	418,878	348,452	17,783	88,022	7,460	88,021	20.5	24.8	52,330	84,687	35,569		
45 percent	6,375	154,373	129,328	4,421	34,949	1,889	34,157	22.1	28.4	39,459	58,557	28,351		
48 percent	11,502	255,603	216,570	10,867	63,808	5,218	57,745	22.6	28.7	27,050	41,983	20,132		
50 percent	6,036	177,752	150,112	7,882	46,282	3,831	45,603	25.7	30.4	15,358	45,482	22,746		
50 percent capital gains rate	3,141	96,773	50,900	771	12,731	384	11,916	17.8	23.4	4,486	6,352	3,175		
50 percent maximum tax rate	—	—	—	—	—	—	—	—	—	—	—	—		
51 percent	—	—	—	—	—	—	—	—	—	—	—	—		
52 percent	—	—	—	—	—	—	—	—	—	—	—	—		
53 percent	3,322	141,646	108,772	10,873	37,818	5,656	37,065	26.2	34.1	6,929	42,985	22,782		
55 percent	1,126	51,204	40,704	2,838	15,325	1,561	15,160	29.6	37.2	5,410	28,521	15,687		
56 percent	—	—	—	—	—	—	—	—	—	—	—	—		
59 percent	1,139	63,870	49,189	3,929	20,026	2,279	19,260	30.2	39.1	4,285	22,803	13,225		
59 percent	1,248	79,888	61,065	2,986	28,075	1,797	24,537	30.7	40.2	3,145	14,332	8,589		
62 percent	618	44,028	33,847	1,889	15,161	1,171	14,997	34.1	44.3	1,896	14,684	9,104		
63 percent	—	—	—	—	—	—	—	—	—	—	—	—		
64 percent	222	15,748	14,390	744	6,883	476	6,784	43.1	47.2	1,280	10,100	6,464		
66 percent	425	38,189	31,463	544	15,420	959	15,338	40.2	48.7	1,053	8,720	4,435		
67 percent	—	—	—	—	—	—	—	—	—	—	—	—		
68 percent	188	18,264	14,778	1,010	7,692	687	7,625	41.7	51.6	633	5,653	3,844		
69 percent	60	6,983	6,013	291	3,223	201	3,223	50.5	53.6	465	4,340	2,985		
70 percent	405	196,181	128,149	86,377	83,237	60,464	80,040	40.8	82.5	405	88,377	60,464		

Footnotes at end of table.

Table 3.4—Income Subject to Tax and 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]

Table with multiple columns: Tax rate classes, Number of returns, Adjusted gross income, Income subject to tax, At all rates, At marginal rate, Tax generated, At all rates, At marginal rate, Income tax after credits, Total, Adjusted gross income, As a percent of, Income subject to tax, Number of returns, Income taxed at rate, Income tax generated at rate.

Footnotes at end of table.

Table 3.4—Income Subject to Tax and 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	Income subject to tax ¹				Income tax after credits			Classified by each rate at which tax was computed				
	Number of returns	Adjusted gross income	Tax generated ²		Total	As a percent of—		Number of returns	Income taxed at rate	Income tax generated at rate		
			At all rates	At marginal rate		At all rates	Adjusted gross income				Income subject to tax	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Returns of Single Persons												
Total	32,577,696	240,321,662	204,925,579	29,502,966	32,220,669	5,362,741	29,509,376	12.3	14.4	32,577,696	204,925,579	\$2,220,669
All marginal rates:												
Zero percent	9,038,684	17,110,714	9,450,818	63,437	63,437	63,566	12,320	0.2	0.3	32,577,696	81,078,159	1,678,157
14 percent	1,877,448	6,202,257	4,567,249	454,044	184,068	58,002	88,589	3.2	2.2	11,270,593	11,270,593	1,568,457
15 percent	1,512,028	5,790,545	4,445,418	386,979	263,547	60,366	198,972	3.7	4.1	21,651,288	10,458,933	1,558,355
16 percent	1,402,157	6,071,639	4,850,915	377,285	358,167	58,305	283,115	4.5	5.5	20,139,270	9,745,914	1,558,355
17 percent	1,349,556	6,560,775	5,312,175	331,206	358,167	58,305	283,115	4.5	5.5	18,737,113	9,024,868	1,558,355
18 percent	4,800,622	29,310,125	24,762,304	4,654,364	2,370,757	884,329	2,094,030	7.0	8.3	17,390,540	28,622,684	5,666,367
21 percent	3,618,036	28,361,473	25,942,905	3,436,466	3,217,002	721,658	2,625,500	8.6	10.9	12,580,784	21,352,951	4,484,120
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	2,589,814	26,374,463	23,699,702	2,494,359	3,471,034	596,246	3,080,034	11.7	13.0	8,857,085	15,218,040	3,651,850
25 percent	2,062,005	25,340,215	23,074,561	2,049,546	3,791,217	512,387	3,421,668	13.5	14.9	6,364,939	10,648,497	2,662,124
27 percent	1,450,147	20,868,950	19,063,784	1,372,652	3,401,106	370,670	3,124,390	14.9	16.4	4,296,152	7,058,500	1,905,795
28 percent	960,064	15,926,865	14,539,461	902,884	2,768,467	281,865	2,586,604	16.3	17.9	2,837,675	4,649,169	1,348,265
31 percent	640,407	11,989,335	10,946,102	572,302	2,233,146	177,414	2,112,707	17.8	19.3	1,877,718	3,038,051	841,708
32 percent	370,162	7,780,718	7,069,622	332,120	1,530,459	112,921	1,451,168	18.7	20.5	1,233,774	2,056,634	699,258
34 percent	277,161	6,473,123	5,797,453	240,376	1,328,408	86,535	1,264,973	19.5	21.8	881,694	1,409,442	507,399
38 percent	141,815	3,668,323	3,273,837	130,481	790,325	49,587	752,984	20.5	23.0	595,000	1,016,218	368,163
40 percent	183,655	4,737,682	4,216,854	286,584	1,087,881	114,633	1,039,965	22.0	24.7	442,354	1,400,631	560,332
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	119,890	4,041,376	3,519,117	306,083	1,002,097	137,737	970,271	24.0	27.6	278,487	1,290,968	560,835
48 percent	60,154	2,568,467	2,180,598	145,583	686,509	72,792	653,096	25.4	30.0	163,640	759,764	379,882
50 percent	48,852	729,486	640,768	30,161	136,585	15,071	127,638	17.5	19.9	69,127	187,695	83,833
50 percent capital gains rate	5,126	444,879	382,816	174,555	166,517	87,276	149,947	33.7	39.2	20,217	769,881	384,025
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	31,820	1,634,217	1,379,304	81,223	479,161	44,673	450,666	27.6	32.7	64,385	399,587	214,273
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	16,670	972,638	819,015	43,613	306,387	26,169	285,914	30.4	36.2	54,435	264,227	168,536
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	15,142	1,065,583	879,796	69,413	357,317	43,038	343,903	32.3	39.1	40,185	310,231	192,343
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	8,717	709,409	581,699	32,477	251,290	20,785	239,781	33.8	41.2	27,246	209,659	134,168
66 percent	6,768	637,541	526,536	27,642	240,025	16,244	233,665	36.7	44.4	20,659	152,817	100,928
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	2,653	300,974	238,109	11,378	112,051	7,737	110,212	36.6	46.7	14,010	118,074	80,970
69 percent	2,984	349,840	285,089	11,416	140,917	7,877	137,497	39.4	47.6	11,965	96,492	67,659
70 percent	11,779	3,163,472	2,658,071	1,106,943	1,495,943	774,860	1,461,168	45.9	57.1	11,779	1,118,756	793,138

¹Estimates should be used with caution because of the small number of sample returns on which it is based.

²Includes zero bracket amount.

³Does not include tax from recapture of new house credit, tax on accumulation distributions of trusts, tax on premature distributions or excess contributions from a self-employed pension plan.

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

Table 3.5—Returns With Income Subject to Tax: 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			27 percent			28 percent			31 percent			32 percent					
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	28,400,871	73,487,875	18,388,919	4,832,741	7,916,543	2,137,487	12,816,303	38,708,200	10,638,298	2,837,675	4,849,189	1,348,265	2,087,639	3,399,886	1,053,965	7,824,373	23,474,372	7,511,799
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	34 percent			35 percent			36 percent			38 percent			39 percent			40 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	1,233,774	2,056,634	699,256	112,060	196,966	68,838	5,608,613	19,007,785	5,762,803	653,235	1,137,716	432,332	2,954,051	9,724,076	3,792,390	442,354	1,400,891	560,332
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.5—Returns With Income Subject to Tax: 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																	
	41 percent		42 percent		48 percent		50 percent regular rate		50 percent capital gains rate									
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)	Number of returns (88)	Income subject to tax (89)	Tax generated at rate (90)
Total	54,475	101,901	41,779	2,112,838	7,112,830	2,997,389	1,816,591	6,655,432	2,994,944	1,192,991	4,172,825	2,002,956	1,094,929	6,842,109	3,421,055	355,268	1,405,943	702,845
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 \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	50 percent maximum tax rate		51 percent		52 percent		53 percent		55 percent		56 percent							
	Number of returns (91)	Income subject to tax (92)	Tax generated at rate (93)	Number of returns (94)	Income subject to tax (95)	Tax generated at rate (96)	Number of returns (97)	Income subject to tax (98)	Tax generated at rate (99)	Number of returns (100)	Income subject to tax (101)	Tax generated at rate (102)	Number of returns (103)	Income subject to tax (104)	Tax generated at rate (105)	Number of returns (106)	Income subject to tax (107)	Tax generated at rate (108)
Total	270,959	11,114,595	5,557,186	13,609	24,493	12,491	11,690	41,827	21,750	440,592	3,399,740	1,770,082	354,902	2,485,616	1,987,199	7,279	13,307	7,452
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at ends of tables.

Table 3.5—Returns With Income Subject to Tax: 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											
	58 percent		59 percent		60 percent		61 percent		62 percent		63 percent	
	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
Total	180,635	1,477,154	4,456	21,561	178,520	1,326,661	3,575	16,773	143,632	1,573,927	2,560	17,368
Under \$2,000	460	2,022	—	—	1,816	1,214	728	—	—	128	—	—
\$2,000 under \$4,000	45,105	210,526	2,604	11,069	43,653	199,889	1,679	8,454	28,721	190,077	1,648	11,848
\$4,000 under \$6,000	112,554	1,005,493	1,382	7,738	107,371	944,197	506,518	1,418	7,534	888,500	1,416	5,570
\$6,000 under \$8,000	18,917	216,939	357	2,093	22,233	235,812	141,487	370	2,118	407,732	378	2,871
\$8,000 under \$10,000	3,574	30,183	80	466	3,023	32,514	19,508	78	488	55,347	78	624
\$10,000 under \$12,000	1,095	11,991	33	195	1,224	13,055	7,833	33	198	22,142	33	264
\$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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	14,553	87,951	7,102	33,106	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	49,982	516,749	28,293	274,180	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	25,466	424,033	26,515	432,163	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	3,239	57,070	3,263	96,701	—	—	—	—	—	—	—	—
\$1,000,000 or more	1,289	22,566	1,310	23,237	—	—	—	—	—	—	—	—
Total	94,539	1,108,251	67,513	821,396	1,156	15,477	49,694	626,560	38,716	505,933	39,179	4,754,989
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	14,553	87,951	7,102	33,106	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	49,982	516,749	28,293	274,180	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	25,466	424,033	26,515	432,163	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	3,239	57,070	3,263	96,701	—	—	—	—	—	—	—	—
\$1,000,000 or more	1,289	22,566	1,310	23,237	—	—	—	—	—	—	—	—
Total	94,539	1,108,251	67,513	821,396	1,156	15,477	49,694	626,560	38,716	505,933	39,179	4,754,989
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	14,553	87,951	7,102	33,106	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	49,982	516,749	28,293	274,180	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	25,466	424,033	26,515	432,163	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	3,239	57,070	3,263	96,701	—	—	—	—	—	—	—	—
\$1,000,000 or more	1,289	22,566	1,310	23,237	—	—	—	—	—	—	—	—
Total	94,539	1,108,251	67,513	821,396	1,156	15,477	49,694	626,560	38,716	505,933	39,179	4,754,989
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	14,553	87,951	7,102	33,106	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	49,982	516,749	28,293	274,180	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	25,466	424,033	26,515	432,163	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	3,239	57,070	3,263	96,701	—	—	—	—	—	—	—	—
\$1,000,000 or more	1,289	22,566	1,310	23,237	—	—	—	—	—	—	—	—
Total	94,539	1,108,251	67,513	821,396	1,156	15,477	49,694	626,560	38,716	505,933	39,179	4,754,989
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	14,553	87,951	7,102	33,106	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	49,982	516,749	28,293	274,180	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	25,466	424,033	26,515	432,163	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	3,239	57,070	3,263	96,701	—	—	—	—	—	—	—	—
\$1,000,000 or more	1,289	22,566	1,310	23,237	—	—	—	—	—	—	—	—
Total	94,539	1,108,251	67,513	821,396	1,156	15,477	49,694	626,560	38,716	505,933	39,179	4,754,989

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 †Includes zero bracket amount.
 NOTE: Detail may not add to total because of rounding.

Table 3.6—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: 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	Tax generated at specified rate										Tax generated at specified rate—Continued																											
	0 percent		14 percent		15 percent		16 percent		17 percent		22 percent		25 percent		28 percent		32 percent		36 percent																			
	Number of returns subject to tax	Tax generated at all rates	Number of returns subject to tax	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate																
Total	42,576,300	684,698,726	681,068,905	131,997,088	42,576,300	131,402,661	38,531,909	38,082,233	37,315,819	5,597,373	38,504,965	35,714,185	5,714,270	34,868,469	34,102,004	5,797,341	33,336,461	120,020,398	22,803,876	28,482,227	90,471,738	19,903,782	18,749,433	60,688,786	15,171,897	11,953,169	37,623,361	10,534,541	7,237,852	22,849,569	7,311,882	4,425,719	14,236,375	5,125,095				
Under \$2,000	87,127	19,187	19,187	131,997,088	42,576,300	131,402,661	38,531,909	38,082,233	37,315,819	5,597,373	38,504,965	35,714,185	5,714,270	34,868,469	34,102,004	5,797,341	33,336,461	120,020,398	22,803,876	28,482,227	90,471,738	19,903,782	18,749,433	60,688,786	15,171,897	11,953,169	37,623,361	10,534,541	7,237,852	22,849,569	7,311,882	4,425,719	14,236,375	5,125,095				
\$2,000 under \$4,000	983,579	1,022,230	1,022,230	47,310	983,579	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483	1,020,483		
\$4,000 under \$6,000	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	5,441,168	
\$6,000 under \$8,000	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437	12,055,437
\$8,000 under \$10,000	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961	18,672,961
\$10,000 under \$12,000	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	25,913,049	
\$12,000 under \$14,000	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	32,781,916	
\$14,000 under \$16,000	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	41,443,398	
\$16,000 under \$18,000	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	49,989,098	
\$18,000 under \$20,000	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	52,451,241	
\$20,000 under \$25,000	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	127,167,863	
\$25,000 under \$30,000	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689	91,104,689		
\$30,000 under \$50,000	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	134,784,987	
\$50,000 under \$100,000	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779	56,624,779		
\$100,000 under \$200,000	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208	22,268,208		
\$200,000 under \$500,000	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772	9,193,772		
\$500,000 under \$1,000,000	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010	2,552,010			
\$1,000,000 or more	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060	2,103,060			

Footnote at end of table.

Table 3.6—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: 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																
	38 percent		42 percent		45 percent		49 percent		50 percent regular rate		50 percent capital gains rate						
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Total	2,886,400	9,598,179	3,742,510	2,014,493	6,976,578	2,888,183	1,472,487	5,194,995	2,337,748	1,141,291	4,087,412	1,961,959	915,790	3,018,427	275,360	1,191,156	695,319
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 \$20,000																	
\$20,000 under \$25,000																	
\$25,000 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																	
	1,533,831	4,510,546	1,759,113	758,539	1,951,775	819,746	274,980	616,957	277,361	60,516	98,590	46,496	4,229	7,721	30,201	1,275	600
	1,023,935	4,059,183	1,583,084	1,022,771	3,614,724	1,644,186	845,626	3,073,741	1,604,161	800,651	2,693,126	1,435,290	662,023	2,023,104	84,290	396,904	199,381
	204,671	617,801	318,984	204,771	615,967	342,694	203,732	613,645	306,160	150,930	469,914	245,615	201,772	600,325	61,056	535,783	267,968
	40,880	182,668	63,471	40,652	182,473	68,226	40,594	182,281	72,026	40,394	182,086	77,778	40,467	161,488	10,029	206,054	104,024
	4,343	17,369	6,774	4,340	17,357	6,720	4,330	17,350	6,702	4,335	17,354	6,720	4,332	17,304	1,879	32,915	18,457
	1,417	5,686	2,210	1,416	5,681	2,376	1,415	5,656	2,549	1,414	5,656	2,715	1,414	5,643	669	12,811	6,405

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	50 percent maximum tax rate		53 percent		55 percent		58 percent		60 percent		62 percent							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	244,161	10,062,821	5,031,401	491,863	3,296,755	1,747,280	254,525	2,018,634	1,110,249	189,211	1,393,211	603,082	121,940	1,048,122	628,473	94,797	1,238,922	794,132
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 \$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																		
	105,661	1,270,359	635,154	94,221	2,016,105	1,069,596	129,811	723,739	390,056	36,693	154,304	89,496	2,482	6,511	3,907	79,537	483,069	
	112,364	4,065,105	2,432,525	94,221	1,032,641	547,300	103,446	1,047,824	576,393	110,490	886,518	572,180	96,980	794,110	470,456	774,636	1,168,337	
	23,482	2,932,559	1,476,274	17,395	2,027,749	1,074,571	17,868	2,072,014	1,133,658	18,416	211,984	122,957	19,037	216,817	130,050	20,422	374,698	
	1,983	607,624	303,811	2,387	28,188	14,699	2,422	28,671	15,769	2,450	28,974	16,065	2,467	29,161	17,509	2,552	48,474	
	461	367,275	183,637	957	11,390	6,037	959	11,397	6,263	962	11,421	6,624	964	11,503	6,902	987	19,413	

Footnotes at end of table.

Table 3.6—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: 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														
	64 percent			66 percent			68 percent			70 percent					
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)
Total	63,651	969,005	555,007	44,527	637,877	451,095	33,337	493,399	335,421	25,655	963,699	271,653	24,374	3,415,139	2,399,197
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$32,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$32,000 under \$64,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$64,000 under \$128,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$128,000 under \$256,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$256,000 under \$512,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$512,000 under \$1,024,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,024,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$2,000	38,218	410,807	262,216	18,420	173,553	114,545	8,298	43,640	28,975	594	2,128	1,489	—	—	—
\$2,000 under \$4,000	21,639	367,645	240,083	22,639	362,319	250,281	23,299	376,732	250,178	21,284	317,704	219,216	20,900	861,827	673,279
\$4,000 under \$8,000	2,397	50,357	32,356	2,632	51,805	34,059	2,723	52,781	35,698	2,782	53,587	35,981	4,106	968,105	670,274
\$8,000 under \$16,000	896	19,396	12,541	1,016	20,000	13,200	1,017	20,102	13,669	1,025	20,300	14,007	1,368	1,485,206	1,039,644

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Excludes (a) zero classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 † Includes zero bracket amount.
 NOTE: Detail may not add to total because of rounding.

Table 3.7—Separate Returns of Husbands and Wives With Income Subject to Tax: 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	Tax generated at specified rate										
	0 percent		14 percent		15 percent		16 percent		17 percent		
	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	
Total	1,178,554	9,413,280	1,043,176	902,616	950,334	463,650	69,548	69,910	945,655	400,255	69,403
Under \$2,000	57,683	39,972	1,043,176	902,616	950,334	463,650	69,548	69,910	945,655	400,255	69,403
\$2,000 under \$4,000	239,438	487,236	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$4,000 under \$6,000	207,104	751,612	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$6,000 under \$8,000	148,654	552,242	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$8,000 under \$10,000	115,828	393,041	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$10,000 under \$12,000	91,630	285,911	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$12,000 under \$14,000	77,853	248,348	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$14,000 under \$16,000	60,029	170,676	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$16,000 under \$18,000	28,308	80,338	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$18,000 under \$20,000	33,917	101,751	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$20,000 under \$25,000	12,471	27,656	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$25,000 under \$30,000	9,687	27,656	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$30,000 under \$50,000	183,795	178,695	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$50,000 under \$100,000	53,530	52,398	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$100,000 under \$200,000	31,370	30,375	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$200,000 under \$500,000	153	14,099	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$500,000 under \$1,000,000	46	21,212	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471
\$1,000,000 or more	31	53,440	182,284	73,240	103,959	39,733	5,960	22,162	23,931	2,770	471

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent		22 percent		25 percent		28 percent		32 percent		36 percent	
	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
Total	789,929	1,326,801	1,007,581	221,668	445,023	770,457	192,614	325,482	555,106	155,430	115,574	212,914
Under \$2,000	—	—	1,007,581	221,668	445,023	770,457	192,614	325,482	555,106	155,430	115,574	212,914
\$2,000 under \$4,000	134,698	77,075	63,472	13,864	53,264	46,210	11,553	32,838	22,320	6,250	2,259	809
\$4,000 under \$6,000	144,365	247,755	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$6,000 under \$8,000	104,975	192,701	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$8,000 under \$10,000	89,634	177,384	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$10,000 under \$12,000	91,924	182,648	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$12,000 under \$14,000	76,179	152,028	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$14,000 under \$16,000	60,029	120,958	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$16,000 under \$18,000	28,279	56,558	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$18,000 under \$20,000	33,917	67,634	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$20,000 under \$25,000	12,471	24,906	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$25,000 under \$30,000	9,687	19,111	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$30,000 under \$50,000	183,795	178,695	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$50,000 under \$100,000	53,530	52,398	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$100,000 under \$200,000	31,370	30,375	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$200,000 under \$500,000	153	14,099	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$500,000 under \$1,000,000	46	21,212	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442
\$1,000,000 or more	31	53,440	145,503	32,011	77,234	114,076	26,519	72,983	117,309	32,847	6,461	26,442

Footnotes at end of table.

Table 3.7—Separate Returns of Husbands and Wives With Income Subject to Tax: 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																	
	38 percent		42 percent		45 percent		49 percent		50 percent regular rate		50 percent capital gains rate							
	(87)	(88)	(89)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total	87,651	127,897	49,880	52,330	84,687	35,589	33,459	58,557	26,351	27,060	41,983	20,152	15,558	45,492	22,746	4,498	6,352	3,175
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	2,849	2,849	1,111	2,849	5,698	2,393	2,849	5,698	2,564	2,849	3,578	1,717	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	10,817	3,679	1,435	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	19,895	22,432	8,748	5,002	9,206	2,607	7,089	9,728	4,378	3,480	11,502	721	—	—	—	—	—	—
\$18,000 under \$20,000	29,105	46,586	19,182	18,204	20,616	10,003	10,869	17,966	8,065	8,238	12,685	6,089	4,051	3,352	1,676	—	—	—
\$20,000 under \$25,000	12,432	24,864	9,697	12,432	22,982	9,652	10,869	17,966	8,065	8,238	12,685	6,089	4,051	3,352	1,676	—	—	—
\$25,000 under \$30,000	9,398	18,796	7,330	9,398	17,285	7,260	8,365	16,504	7,427	8,170	15,598	7,482	7,209	25,221	12,611	1,260	1,124	561
\$30,000 under \$50,000	3,531	7,062	2,754	3,531	7,052	2,962	3,523	7,046	3,171	3,523	7,030	3,374	3,498	13,726	6,863	522	3,503	1,752
\$50,000 under \$100,000	595	1,190	464	595	1,190	500	595	1,158	521	571	1,142	548	571	2,282	1,141	111	1,124	956
\$100,000 under \$200,000	152	304	119	152	304	128	152	304	137	152	304	146	146	603	302	46	387	183
\$200,000 under \$500,000	46	91	35	46	92	41	46	92	41	46	92	44	46	184	92	22	204	102
\$500,000 under \$1,000,000	31	62	24	31	62	26	31	62	28	31	62	30	31	124	62	14	141	70
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	8,929	42,985	22,782	5,410	28,531	15,687	4,285	22,603	13,226	3,145	14,332	8,599	1,898	14,684	9,104	1,260	10,100	6,484
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	25	24	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	4,709	18,102	9,594	1,324	5,101	2,608	4,600	9,022	11,173	1,118	14,332	8,599	1,898	14,684	9,104	1,260	10,100	6,484
\$50,000 under \$100,000	3,380	20,089	10,650	3,268	16,152	9,224	3,022	16,152	9,224	2,282	9,824	5,884	1,215	8,012	4,987	637	3,902	2,497
\$100,000 under \$200,000	582	3,434	1,820	595	3,688	1,800	582	3,287	1,908	1,813	3,022	1,813	459	4,447	2,757	421	3,988	2,553
\$200,000 under \$500,000	149	270	141	147	272	149	147	273	158	147	270	162	147	1,461	906	145	1,445	925
\$500,000 under \$1,000,000	46	271	144	45	278	149	46	273	158	45	270	162	46	455	282	46	460	284
\$1,000,000 or more	31	186	98	31	186	102	31	186	108	31	186	112	31	310	182	31	305	185

Footnotes at end of table.

Table 3.7—Separate Returns of Husbands and Wives With Income Subject to Tax: 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											
	66 percent			68 percent			69 percent			70 percent		
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)
Total	1,053	6,720	4,435	633	5,653	3,844	465	4,340	2,995	495	66,377	60,464
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	416	2,825	1,545	182	1,488	332	25	1,106	75	—	—	—
\$100,000 under \$200,000	430	3,732	2,483	349	2,965	2,016	220	2,033	1,403	185	4,720	3,304
\$200,000 under \$500,000	140	1,400	824	145	1,436	976	144	1,440	894	144	15,104	10,573
\$500,000 under \$1,000,000	46	460	304	46	454	309	45	450	311	45	16,392	11,474
\$1,000,000 or more	31	303	200	31	310	211	31	310	214	31	50,162	35,113

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

†Includes zero bracket amount.

‡Less than \$500.

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

Table 3.8—Returns of Heads of Households With Income Subject to Tax: 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	Tax generated at specified rate											
	0 percent			14 percent			18 percent			22 percent		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	5,342,083	40,280,287	40,161,489	6,087,871	5,342,083	10,915,190	4,543,622	4,288,334	600,087	4,050,231	3,850,882	616,141
Under \$2,000	90,928	28,688	28,688	6,087,871	90,928	29,698	92,684	16,702	2,338	4,050,231	17	3
\$2,000 under \$4,000	607,359	855,487	855,487	2,320	607,359	838,768	725,020	573,446	80,282	384,121	232,754	37,241
\$4,000 under \$6,000	885,877	2,677,279	2,677,279	124,177	885,877	1,834,879	865,348	839,095	117,473	820,553	778,873	124,780
\$6,000 under \$8,000	891,390	4,292,608	4,292,608	377,417	891,390	1,926,708	757,796	754,663	85,068	742,965	741,053	118,568
\$8,000 under \$10,000	760,681	5,125,744	5,125,744	585,547	760,681	1,658,220	607,407	607,625	85,068	607,407	603,047	98,488
\$10,000 under \$12,000	606,206	5,133,954	5,133,954	674,404	606,206	1,332,750	500,411	500,411	70,058	500,411	500,393	80,083
\$12,000 under \$14,000	500,682	5,215,981	5,215,981	769,881	500,682	1,099,529	320,206	320,206	44,808	318,946	319,448	51,112
\$14,000 under \$16,000	322,137	3,893,594	3,893,594	623,387	322,137	708,391	211,475	211,475	29,607	211,475	211,448	33,828
\$16,000 under \$18,000	211,724	2,915,411	2,915,411	495,847	211,724	485,884	166,403	166,403	23,286	166,403	166,403	29,924
\$18,000 under \$20,000	168,403	2,601,761	2,601,761	471,787	168,403	368,988	160,695	160,695	22,487	160,695	160,695	25,711
\$20,000 under \$25,000	160,695	2,673,346	2,673,346	555,404	160,695	354,283	57,422	57,422	8,032	57,422	57,422	8,188
\$25,000 under \$30,000	57,422	1,263,815	1,263,815	278,238	57,422	126,327	57,422	57,422	8,032	57,422	57,422	8,188
\$30,000 under \$50,000	17,085	1,758,681	1,758,681	444,380	17,085	126,317	57,422	57,422	8,032	57,422	57,422	8,188
\$50,000 under \$100,000	17,085	930,527	930,527	333,771	17,085	37,608	16,803	16,803	2,352	16,803	16,803	2,688
\$100,000 under \$200,000	3,245	349,280	349,280	157,451	3,245	7,205	3,245	3,245	106	3,245	3,245	519
\$200,000 under \$500,000	750	171,181	169,784	90,723	750	1,663	755	755	19	755	753	120
\$500,000 under \$1,000,000	136	70,572	68,625	41,566	136	290	135	135	6	135	135	22
\$1,000,000 or more	46	110,577	110,453	71,882	46	101	46	46	6	46	46	7

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent			19 percent			22 percent			23 percent		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	3,634,028	6,240,328	1,123,259	2,698,030	4,568,686	871,850	1,945,012	3,148,937	682,766	1,284,334	2,103,523	483,910
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	94,836	36,276	6,517	76,180	22,387	4,254	83,376	18,935	4,034	38,118	10,270	2,382
\$4,000 under \$6,000	717,971	724,746	130,454	543,323	620,839	117,821	402,440	407,879	88,755	314,126	327,061	75,224
\$6,000 under \$8,000	731,183	1,329,957	238,382	560,597	897,143	189,457	468,588	807,498	177,650	607,498	473,868	106,980
\$8,000 under \$10,000	601,681	1,174,972	211,495	495,437	872,949	184,660	308,036	579,695	127,533	414,317	381,812	87,817
\$10,000 under \$12,000	498,410	932,050	178,569	317,296	629,606	118,663	210,068	414,317	91,150	202,389	319,300	73,460
\$12,000 under \$14,000	317,949	635,338	114,361	210,654	420,716	78,886	168,138	328,729	72,320	160,614	320,300	73,669
\$14,000 under \$16,000	211,217	421,574	75,883	168,156	332,277	63,133	160,614	321,228	70,670	150,814	320,300	73,669
\$16,000 under \$20,000	168,403	321,617	59,871	160,814	321,228	61,033	57,422	114,844	25,266	114,844	114,844	26,414
\$20,000 under \$25,000	160,695	321,320	57,838	160,814	321,228	61,033	57,422	114,844	25,266	114,844	114,844	26,414
\$25,000 under \$30,000	57,422	114,844	20,672	57,422	114,844	21,820	57,422	114,844	25,266	114,844	114,844	26,414
\$30,000 under \$50,000	17,085	114,744	20,654	57,372	114,744	21,801	57,372	114,744	25,185	114,744	114,744	26,287
\$50,000 under \$100,000	16,803	33,606	6,048	16,803	33,606	6,385	16,803	33,606	7,368	16,803	33,606	7,688
\$100,000 under \$200,000	3,245	6,489	1,188	3,245	6,489	1,233	3,245	6,489	1,427	3,245	6,489	1,482
\$200,000 under \$500,000	750	1,500	270	750	1,500	285	750	1,500	330	750	1,500	345
\$500,000 under \$1,000,000	135	270	48	135	270	59	135	270	59	135	270	59
\$1,000,000 or more	46	92	17	46	92	17	46	92	20	46	92	21

Footnotes at end of table.

Table 3.8—Returns of Heads of Households With Income Subject to Tax: 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			27 percent			28 percent			31 percent		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	941,276	1,361,834	340,484	538,658	858,043	231,872	337,852	529,733	148,325	209,221	361,836	112,169
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued											
	32 percent			35 percent			38 percent			38 percent		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	154,986	283,833	84,383	112,060	198,966	68,938	83,879	149,355	53,768	66,235	121,486	48,169
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.8—Returns of Heads of Households With Income Subject to Tax: 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											
	41 percent		42 percent		45 percent		48 percent		51 percent		52 percent	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	54,475	101,901	41,779	46,113	151,965	63,657	32,239	110,914	49,911	24,640	43,431	20,947
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	32,102	59,531	24,408	25,519	70,248	29,504	12,074	32,024	14,411	5,420	5,824	2,844
\$100,000 under \$200,000	16,952	32,105	13,973	14,404	64,357	27,114	15,974	62,137	27,862	15,032	26,181	14,007
\$200,000 under \$500,000	3,290	6,520	2,872	3,260	13,040	5,477	3,250	13,032	5,864	3,258	6,470	3,106
\$500,000 under \$1,000,000	134	1,500	615	750	3,000	1,280	750	3,000	1,350	750	1,486	718
\$1,000,000 or more	46	288	138	154	536	225	134	536	241	134	288	129
		82	38	46	184	77	46	184	83	46	92	44

Size of adjusted gross income	Tax generated at specified rate—Continued											
	50 percent capital gains rate		50 percent maximum tax rate		51 percent		52 percent		55 percent			
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	6,263	20,639	10,318	6,581	29,172	140,859	13,609	24,483	12,481	11,690	41,827	21,750
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 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	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.8—Returns of Heads of Households With Income Subject to Tax: 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											
	55 percent			56 percent			58 percent			59 percent		
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)
Total	10,602	49,073	26,990	7,278	13,307	7,452	7,159	61,141	35,462	4,456	21,561	12,721
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 \$50,000	1127	49	49	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	6,666	38,312	21,072	5,482	9,792	5,484	5,160	40,070	23,241	2,604	11,069	6,631
\$100,000 under \$200,000	1,361	7,892	4,396	1,353	2,629	1,472	1,465	15,698	8,099	1,382	7,738	4,565
\$200,000 under \$500,000	338	2,019	1,110	353	666	373	354	4,063	2,357	357	2,093	1,235
\$500,000 under \$1,000,000	76	468	257	78	156	87	78	636	543	80	466	275
\$1,000,000 or more	32	182	106	32	64	36	32	394	223	33	195	115

Size of adjusted gross income	Tax generated at specified rate—Continued											
	61 percent			62 percent			63 percent			64 percent		
	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)	Number of returns (88)	Income subject to tax (89)	Tax generated at rate (90)	Number of returns (91)	Income subject to tax (92)	Tax generated at rate (93)	Number of returns (94)	Income subject to tax (95)	Tax generated at rate (96)
Total	3,575	18,773	11,452	2,952	10,089	6,255	2,560	17,266	10,941	2,382	19,676	12,721
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	1,678	8,454	5,157	1,136	3,266	2,025	657	3,913	2,465	406	2,549	1,631
\$100,000 under \$200,000	1,416	7,534	4,596	1,336	4,827	3,055	1,416	8,594	6,044	1,469	11,527	7,377
\$200,000 under \$500,000	370	2,118	1,292	369	1,452	900	376	2,971	1,872	376	4,468	2,660
\$500,000 under \$1,000,000	76	468	265	78	312	183	78	624	383	78	636	539
\$1,000,000 or more	33	186	121	33	132	92	33	264	166	33	396	253

Footnotes at end of table.

Table 3.8—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued														
	66 percent			67 percent			68 percent			69 percent			70 percent		
	Number of returns (87)	Income subject to tax (88)	Tax generated at rate (89)	Number of returns (100)	Income subject to tax (101)	Tax generated at rate (102)	Number of returns (103)	Income subject to tax (104)	Tax generated at rate (105)	Number of returns (106)	Income subject to tax (107)	Tax generated at rate (108)	Number of returns (109)	Income subject to tax (110)	Tax generated at rate (111)
Total	1,740	23,782	15,696	1,156	15,477	10,370	714	11,567	7,666	611	9,403	6,488	621	136,708	85,686
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 \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	118	797	526	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	1,106	13,384	8,823	634	5,719	3,832	184	1,821	1,306	113	882	595	—	—	—
\$200,000 under \$500,000	404	7,426	4,901	411	7,587	5,070	419	7,478	5,085	385	6,242	4,378	459	25,407	17,785
\$500,000 under \$1,000,000	79	1,514	860	78	1,531	1,028	78	1,534	1,043	81	1,574	1,068	120	30,328	21,230
\$1,000,000 or more	33	660	436	33	660	442	33	633	430	32	625	431	42	80,972	56,680

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Includes zero bracket amount.
 †Includes zero bracket amount.
 NOTE: Detail may not add to total because of rounding.

Table 3.9—Returns of Single Persons With Income Subject to Tax: 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	Tax generated at specified rate														
	0 percent		14 percent		15 percent		16 percent		18 percent						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	32,577,896	205,516,419	204,925,579	32,220,669	32,877,696	61,078,159	28,526,746	11,278,693	1,578,187	21,651,288	10,456,314	1,668,447	20,198,270	9,745,941	1,589,335
Under \$2,000	5,299,803	3,949,571	3,949,571	5,502	5,299,803	3,311,048	80,244	28,743	4,024	38,283	412,149	61,822	18,845	651	104
\$2,000 under \$4,000	6,825,353	14,535,540	14,535,540	226,785	6,825,353	12,948,813	3,089,086	1,095,354	153,350	4,425,845	2,470,785	370,619	214,392	45,489	7,290
\$4,000 under \$6,000	5,278,161	21,374,935	21,374,935	1,546,540	5,278,161	11,522,290	5,211,970	2,588,429	382,360	5,057,122	2,089,341	313,401	4,797,500	2,141,680	342,669
\$6,000 under \$8,000	4,199,245	25,245,805	25,245,805	2,773,010	4,199,245	9,203,610	4,180,986	2,090,292	292,639	4,180,182	1,557,331	233,660	4,173,785	2,085,469	333,875
\$8,000 under \$10,000	3,120,147	33,347,584	33,347,584	3,334,859	3,120,147	6,833,863	3,115,830	1,557,963	218,153	3,115,822	1,102,374	155,719	3,113,920	1,556,714	249,074
\$10,000 under \$12,000	2,208,390	21,813,870	21,813,870	3,352,945	2,208,390	4,941,028	2,205,138	1,102,529	154,354	2,204,742	715,356	165,356	2,204,742	1,101,695	176,271
\$12,000 under \$14,000	1,906,757	21,381,387	21,381,387	3,016,188	1,906,757	3,989,212	1,906,718	992,407	126,337	1,904,385	620,193	135,329	1,904,385	992,191	144,351
\$14,000 under \$16,000	1,190,882	16,220,568	16,220,568	2,852,902	1,190,882	2,618,204	1,188,871	594,438	83,221	1,188,871	583,897	89,065	1,188,868	583,426	94,948
\$16,000 under \$18,000	857,071	13,235,018	13,235,018	2,960,838	857,071	1,889,430	899,895	426,538	59,895	857,071	428,200	84,230	856,027	428,014	66,842
\$18,000 under \$20,000	528,667	9,019,418	9,019,418	8,892,789	528,667	2,864,444	528,667	284,444	37,022	527,835	283,968	39,595	527,835	283,968	42,235
\$20,000 under \$25,000	661,887	13,148,082	13,148,082	2,904,174	661,887	1,457,167	660,395	330,198	48,228	660,395	330,198	48,530	660,395	330,198	52,832
\$25,000 under \$30,000	255,954	6,023,219	6,023,219	1,462,359	255,954	583,167	255,954	125,376	17,553	255,954	125,374	18,906	250,747	125,374	20,090
\$30,000 under \$50,000	248,437	7,885,447	7,885,447	2,293,547	248,437	547,030	247,460	123,730	2,322	247,460	123,730	18,580	247,460	123,730	19,797
\$50,000 under \$100,000	74,110	4,033,238	4,033,238	1,220,582	74,110	182,882	73,754	38,877	5,163	73,754	38,850	5,528	73,690	38,845	5,695
\$100,000 under \$200,000	15,377	1,818,817	1,818,817	583,202	15,377	33,800	15,335	7,668	1,074	15,335	7,668	1,150	15,335	7,668	1,227
\$200,000 under \$500,000	4,515	892,247	892,247	9,929	4,515	4,505	4,505	2,253	315	4,505	2,253	338	4,505	2,253	360
\$500,000 under \$1,000,000	689	335,543	335,543	210,788	689	1,469	687	334	47	687	334	50	687	334	53
\$1,000,000 or more	272	458,149	458,657	303,004	272	588	272	138	19	272	138	20	272	138	22

Size of adjusted gross income	Tax generated at specified rate—Continued														
	17 percent		19 percent		21 percent		24 percent		25 percent						
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	18,797,119	9,024,986	1,534,248	17,390,540	29,822,984	5,960,387	12,590,794	21,352,951	4,484,120	6,957,085	15,216,040	3,851,850	6,384,939	10,648,497	2,682,124
Under \$2,000	—	20,820	3,539	33,391	14,905	2,832	17,389	10,078	—	—	—	—	—	—	—
\$2,000 under \$4,000	3,588,275	1,461,474	248,451	2,289,033	1,180,189	224,236	1,738,815	850,842	12,116	1,781,777	4,168	1,000	1,781,777	4,168	192
\$4,000 under \$6,000	3,113,404	1,352,582	362,844	4,135,005	6,639,962	1,296,023	3,022,967	4,965,816	1,042,621	2,254,195	686,966	157,672	2,948	769	103,316
\$6,000 under \$8,000	2,202,407	1,100,260	181,044	2,500,366	4,382,062	832,582	2,178,239	4,965,816	804,212	2,106,103	3,436,713	825,291	857,162	413,271	103,316
\$8,000 under \$10,000	1,804,380	902,190	153,372	1,804,380	3,006,431	685,222	1,802,346	3,591,535	754,222	1,785,889	3,520,757	844,982	1,726,546	844,982	688,273
\$10,000 under \$12,000	1,186,841	593,314	100,963	1,186,841	2,371,566	450,588	1,183,220	2,360,688	495,744	1,174,141	2,338,771	561,305	1,159,868	2,263,900	568,475
\$12,000 under \$14,000	656,027	428,014	72,762	656,027	1,709,896	324,880	654,346	1,706,843	358,395	852,085	1,702,422	408,561	847,112	1,682,164	420,541
\$14,000 under \$16,000	527,535	283,968	44,874	527,535	1,055,832	200,608	527,650	1,054,303	221,813	657,675	1,054,303	253,033	523,848	1,044,375	281,094
\$16,000 under \$20,000	660,395	330,198	56,134	660,395	1,320,790	250,950	660,395	1,318,479	277,091	657,975	1,315,467	315,712	657,439	1,312,337	328,084
\$20,000 under \$25,000	250,747	125,374	21,314	250,747	502,293	95,436	252,134	504,236	105,890	251,986	503,710	120,890	250,393	488,270	124,568
\$25,000 under \$50,000	247,460	123,730	21,034	247,460	494,647	83,985	246,978	493,935	103,728	246,958	492,588	118,216	245,527	490,148	122,537
\$50,000 under \$100,000	73,690	36,845	6,264	73,690	147,378	28,002	73,689	147,170	30,906	73,499	146,968	35,224	73,390	146,759	36,690
\$100,000 under \$200,000	15,335	7,667	1,363	15,335	30,642	5,822	15,306	30,566	6,492	15,280	30,556	7,353	15,271	30,538	7,635
\$200,000 under \$500,000	4,505	2,253	383	4,505	9,010	1,712	4,505	8,988	2,160	4,499	8,988	2,160	4,499	8,988	2,250
\$500,000 under \$1,000,000	687	334	57	687	1,334	253	687	1,334	280	687	1,333	320	686	1,331	333
\$1,000,000 or more	272	138	23	272	544	103	272	544	114	272	544	131	272	544	138

Footnotes at end of table.

Table 3.9—Returns of Single Persons With Income Subject to Tax: 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										Tax generated at specified rate—Continued									
	27 percent		28 percent		31 percent		34 percent		36 percent		40 percent		45 percent		50 percent regular rate		50 percent capital gains rate			
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate		
Total	4,296,192	7,059,000	1,905,795	2,837,875	4,649,189	1,348,265	1,877,718	3,038,051	841,798	1,233,774	2,058,834	699,256	861,894	1,409,442	507,399	—	—	—	—	
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	565,000	1,016,218	365,163	442,854	1,400,831	660,332	278,487	1,290,966	580,935	163,640	769,764	379,862	69,127	167,695	93,633	—	—	—	—	
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 \$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 3.9—Returns of Single Persons With Income Subject to Tax: 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																			
	50 percent maximum tax rate					60 percent					62 percent					64 percent				
	Number of returns (61)	Income subject to tax (62)	Tax generated at rate (63)	Number of returns (64)	Income subject to tax (65)	Tax generated at rate (66)	Number of returns (67)	Income subject to tax (68)	Tax generated at rate (69)	Number of returns (70)	Income subject to tax (71)	Tax generated at rate (72)	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)					
Total	20,217	769,891	384,825	84,965	388,587	214,273	54,435	294,227	158,536	40,185	310,221	182,343	37,264	299,669	194,188					
Under \$2,000	1,773	6,196	3,097	20,041	48,055	26,430	1,696	1,067	640	*15	*128	*79	13,510	81,378	52,063					
\$2,000 under \$4,000	11,859	201,052	100,523	50,248	259,027	142,465	39,109	183,554	110,132	26,369	178,798	110,655	9,883	90,426	57,873					
\$4,000 under \$6,000	4,986	268,154	133,076	9,818	57,768	31,783	9,639	57,065	34,239	9,975	95,791	56,150	3,106	30,474	19,503					
\$6,000 under \$8,000	1,408	193,581	96,790	3,050	18,067	9,948	3,049	18,113	10,868	3,083	30,122	16,676	518	5,118	3,276					
\$8,000 under \$10,000	146	49,507	24,753	513	3,064	1,865	511	3,063	1,838	514	5,108	3,168	229	2,272	1,454					
\$10,000 under \$12,000	45	53,372	28,686	229	1,362	749	229	1,365	819	229	2,288	1,417								
\$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 \$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																				

Size of adjusted gross income	Tax generated at specified rate—Continued														
	66 percent					68 percent					70 percent				
	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)			
Total	19,716	132,917	100,825	14,710	119,074	86,976	11,985	94,482	67,959	11,779	1,118,768	783,136			
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 \$50,000															
\$50,000 under \$100,000	6,566	31,483	20,779	1,925	8,394	5,708	*707	*1,345	*928	6,949	131,652	92,196			
\$100,000 under \$200,000	9,347	83,521	55,124	8,095	72,967	49,918	7,440	59,814	41,272	4,023	391,108	273,774			
\$200,000 under \$500,000	3,132	30,517	20,141	3,135	30,320	20,918	3,062	29,936	20,656	637	220,928	154,660			
\$500,000 under \$1,000,000	516	5,122	3,381	514	5,097	3,468	513	5,098	3,518	270	375,080	282,556			
\$1,000,000 or more	230	2,274	1,501	231	2,296	1,561	233	2,299	1,586						

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

¹Includes zero bracket amount.

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

Table 3.10—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

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

Size of adjusted gross income	Returns with total income tax, total										Size of total income tax								
	All returns					Returns with no total income tax					\$1 under \$50			\$50 under \$100			\$100 under \$200		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Total	96,634,640	1,158,492,225	159,704,824	22,253,502	60,718,156	64,391,139	1,097,704,069	159,704,824	1,998,612	5,157,754	41,459	1,857,998	8,483,177	126,336	2,893,329	17,937,927	451,212		
Under \$2,000	9,709,461	2,745,679	55,680	9,643,494	13,631,921	65,967	-419,242	55,680	31,464	38,625	889	19,205	7,319	7,969	8,841	991			
\$2,000 under \$4,000	9,222,464	27,374,719	156,638	6,998,633	19,529,332	22,951	1,926,926	31,464	95,962	3,186,926	22,965	900,596	3,025,570	69,330	300,859	1,129,627	38,367		
\$4,000 under \$6,000	8,573,827	42,945,573	1,394,779	3,037,832	14,986,478	5,336,995	47,072,272	2,975,612	333,112	1,663,734	8,246	2,833,707	1,488,102	20,771	6,420,135	223,171			
\$6,000 under \$8,000	6,063,565	56,127,691	2,975,612	1,830,735	11,055,425	6,432,860	59,065,523	4,564,127	101,472	6,357,435	5,925	2,593,933	1,831,727	20,664	6,500,042	96,035			
\$8,000 under \$10,000	7,036,107	63,185,453	4,564,127	4,689,874	4,129,500	6,968,233	66,105,102	2,277	101,472	902,718	2,277	101,729	905,630	7,641	418,824	64,509			
\$10,000 under \$12,000	6,094,035	66,832,830	1,727,728	1,601,321	1,727,728	5,933,903	5,933,903	20,963	20,963	229,711	615	41,398	449,500	3,131	1,353,004	19,129			
\$12,000 under \$14,000	5,895,027	73,793,022	73,793,022	91,179	1,182,123	5,933,948	72,610,899	15,102	15,102	192,643	306	15,793	197,154	1,260	30,344	385,232	4,512		
\$14,000 under \$16,000	5,071,629	76,072,893	8,099,878	59,783	82,227	5,011,846	75,180,668	6,099,878	3,685	55,891	89	6,412	123,097	594	12,271	160,969	1,845		
\$16,000 under \$18,000	4,735,483	80,344,190	9,200,103	38,711	698,064	4,698,786	79,988,127	9,200,103	2,693	4,490	53	8,413	123,097	594	12,271	160,969	1,845		
\$18,000 under \$20,000	4,118,005	78,121,425	9,456,793	30,040	572,175	4,087,967	77,549,260	9,456,793	2,708	13,314	20	11,082	20,230	82	4,538	81,241	1,758		
\$20,000 under \$25,000	3,766,714	173,176,297	23,055,055	20,132	883,569	7,726,582	172,292,728	23,055,055	1,270	27,024	26	3,802	81,360	316	1,978	44,511	316		
\$25,000 under \$30,000	4,354,040	118,765,196	17,781,136	20,147	575,474	4,333,293	118,188,722	17,781,136	1,471	41,450	22	587	15,395	48	1,249	32,669	200		
\$30,000 under \$50,000	4,784,916	174,741,480	31,529,991	25,032	921,350	4,759,984	174,820,130	31,529,991	1,669	67,304	10	1,038	36,510	61	1,502	54,860	223		
\$50,000 under \$100,000	1,140,784	74,951,625	19,391,290	6,598	421,561	1,134,196	74,510,075	19,391,290	828	52,006	5	6	22,423	32	1,411	6,289	22		
\$100,000 under \$200,000	225,150	29,460,853	10,253,683	524	67,866	224,626	29,392,997	10,253,683	61	7,770	(1)	6	954	51	559	660	**10		
\$200,000 under \$500,000	46,386	32,879,068	5,382,213	55	15,481	46,331	32,863,597	5,382,213	—	—	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000	5,222	12,677,411	1,820,484	**5	**5,474	**7,012	12,663,597	**3,482,923	—	—	—	—	—	—	—	—	—		
\$1,000,000 or more	1,785	3,616,814	1,892,439	**	**	**	**7,088,751	**3,482,923	—	—	—	—	—	—	—	—	—		
All returns, summary:																			
Under \$5,000	23,262,635	49,618,146	711,575	18,312,713	30,183,710	4,949,822	19,434,436	711,575	1,123,987	3,842,903	27,591	1,037,079	3,850,838	78,889	1,510,116	6,312,967	227,786		
\$5,000 under \$10,000	19,342,619	142,680,978	8,405,262	3,467,592	22,681,378	15,874,966	119,079,690	8,405,262	525,965	3,562,947	12,721	53,754	3,694,510	40,920	1,289,598	1,947,066	195,287		
\$10,000 under \$15,000	11,406,206	177,144,037	28,470	2,844,787	14,014,119	14,014,119	173,749,452	14,014,119	37,281	438,597	946	63,994	745,960	4,689	162,505	1,392,066	24,786		
\$15,000 under \$20,000	11,404,973	158,020,323	95,164	1,837,832	11,309,939	11,309,939	156,332,622	11,309,939	138	83,942	175	2,688	16,182	175	16,182	147,182	2,761		
\$20,000 or more	18,326,007	591,048,744	110,076,291	93,083	2,880,794	18,291,824	588,157,980	110,076,291	5,489	196,156	63	5,851	156,662	454	4,929	2,480,000	771		

Size of adjusted gross income	Returns with total income tax, total										Size of total income tax								
	All returns					Returns with no total income tax					\$500 under \$600			\$600 under \$700			\$700 under \$800		
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
Total	2,449,306	18,693,662	706,991	2,669,940	19,234,575	829,479	1,116,821	19,524,312	2,397,716	19,834,494	1,302,937	2,153,704	19,587,761	1,392,789	2,230,127	22,054,638	1,672,894		
Under \$2,000	711	-25,899	154	1,549	-11,445	22	94	-13,014	583	-12,346	341	**47	**2,337	**30	**80	**4,466	**57		
\$2,000 under \$4,000	40,132	125,178	9,349	16,718	54,714	5,711	3,675	32,971	5	5	3	5	16	3	400	1,002	287		
\$4,000 under \$6,000	1,981,098	7,778,888	390,074	441,589	6,840,569	441,589	576,094	3,341,152	38,884	223,114	21,568	10,074	54,244	6,690	77,090	40,244	5,245		
\$6,000 under \$8,000	573,066	4,054,298	139,102	595,153	3,350,205	176,394	994,227	6,140,927	1,287,970	8,668,114	708,557	1,056,601	7,575,017	678,518	817,722	6,270,056	612,269		
\$8,000 under \$10,000	422,614	3,767,908	108,743	597,815	5,255,491	204,319	520,609	4,666,528	504,706	4,573,435	277,871	405,438	3,685,525	264,418	463,325	4,236,532	345,668		
\$10,000 under \$12,000	136,388	1,491,436	35,975	176,164	1,896,118	62,277	312,664	3,361,926	359,560	3,928,872	197,802	428,667	4,659,468	278,911	588,025	6,415,659	444,673		
\$12,000 under \$14,000	50,483	656,545	12,665	63,318	805,477	21,971	81,318	1,040,389	107,809	1,376,111	58,983	167,009	2,135,414	109,176	208,164	2,879,538	196,136		
\$14,000 under \$16,000	22,721	335,845	5,821	29,112	430,360	10,189	32,344	478,972	40,776	637,713	23,777	48,846	724,935	31,677	93,351	1,386,830	70,242		
\$16,000 under \$18,000	7,104	121,529	1,903	8,596	144,208	3,011	6,486	142,080	14,761	248,579	9,122	18,743	316,467	12,128	25,338	428,395	19,184		
\$18,000 under \$20,000	5,727	106,632	1,577	3,365	64,369	1,135	933	39,366	1,761	36,877	1,085	3,923	112,444	3,690	11,435	216,755	8,507		
\$20,000 under \$25,000	3,396	75,465	897	6,127	139,138	2,304	6,121	175,835	3,046	68,557	1,861	5,321	133,698	4,047	10,664	233,246	8,101		
\$25,000 under \$30,000	397	11,425	101	728	20,304	237	1,716	44,155	3,463	97,972	1,919	2,617	69,686	1,768	4,024	40,254	1,092		
\$30,000 under \$50,000	2,359	86,308	554	626	216,711	1,844	63,400	834	2,067	73,148	1,117	2,241	91,163	1,432	1,463	57,990	1,122		
\$50,000 under \$100,000	296	15,166	*2	256	*15,485	*88	*25	*16,164	*209	*13,003	*122	177	11,815	117	302	22,034	227		
\$100,000 under \$200,000	24	2,911	**5	**5	**6,611	**2	**3,451	**3,451	**7	**2,228	**4	**7	**11,815	**75	**75	**10,368	**56		
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
All returns, summary:																			
Under \$5,000	1,159,234	5,388,651	277,233	83,820	358,326	26,622	74,109	474,156	3,582	1,452,995	945	1,828,595	1,343,388	945	1,828,595	1,343,388	945		
\$5,000 under \$10,000	1,459,167	10,311,729	370,188	2,297,747	15,331,206	799,633	14,084,056	902,668	1,828,595	1,452,995	1,006,334	1,472,113	11,314,767	949,624	1,288,137	10,346,871	963,010		
\$10,000 under \$15,000	206,005	2,397,977	52,954	259,545	2,982,557	91,264	4,677,692	1,681,188	493,347	3,665,333	271,215	622,629	7,186,819	405,031	892,852	9,900,198	642,413		
\$15,000 under \$20,000	18,428	314,028	4,987	347,995	347,995	23,796	356,692	356,692	33,479	471,569	18,340	47,589	781,928	30,720	74,668	1,227,219	56,289		
\$20,000 or more	6,452	181,275	1,626	2,882	204,488	2,882	303,006	303,006	8,782	252,709	4,842	11,356	306,564	7,394	14,000	383,873	10,597		

Footnotes at end of table.

Table 3.10—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Size of total income tax—Continued												
	\$800 under \$800	\$800 under \$1,000	\$1,000 under \$1,250	\$1,250 under \$1,500	\$1,500 under \$1,750								
	(36)	(37)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	1,956,680	20,691,695	1,661,336	22,769,404	1,976,235	4,513,118	55,877,899	5,079,479	3,867,249	53,389,251	5,307,470	54,116,476	5,776,059
Under \$2,000	83	76	81	81	81	81	81	81	81	81	81	81	81
\$2,000 under \$4,000	164	167	167	167	167	167	167	167	167	167	167	167	167
\$4,000 under \$6,000	71,479	58,756	58,756	58,756	58,756	58,756	58,756	58,756	58,756	58,756	58,756	58,756	58,756
\$6,000 under \$8,000	641,384	714,959	714,959	714,959	714,959	714,959	714,959	714,959	714,959	714,959	714,959	714,959	714,959
\$8,000 under \$10,000	545,194	5,972,087	461,315	8,939,410	502,708	1,502,722	8,939,410	8,939,410	8,939,410	8,939,410	8,939,410	8,939,410	8,939,410
\$10,000 under \$12,000	303,029	649,527	259,286	5,284,261	389,067	1,402,787	18,238,842	18,238,842	18,238,842	18,238,842	18,238,842	18,238,842	18,238,842
\$12,000 under \$14,000	110,867	1,649,146	94,608	7,055,314	97,663	10,428,652	10,428,652	10,428,652	10,428,652	10,428,652	10,428,652	10,428,652	10,428,652
\$14,000 under \$16,000	53,446	686,140	45,625	820,130	46,789	3,760,278	3,760,278	3,760,278	3,760,278	3,760,278	3,760,278	3,760,278	3,760,278
\$16,000 under \$18,000	15,987	298,619	13,582	17,949	83,315	1,565,542	1,565,542	1,565,542	1,565,542	1,565,542	1,565,542	1,565,542	1,565,542
\$18,000 under \$20,000	10,125	231,378	8,741	10,148	43,943	828,423	828,423	828,423	828,423	828,423	828,423	828,423	828,423
\$20,000 under \$25,000	2,788	78,007	2,432	67,232	2,401	236,476	236,476	236,476	236,476	236,476	236,476	236,476	236,476
\$25,000 under \$30,000	1,316	46,407	1,137	63,058	1,089	178,118	178,118	178,118	178,118	178,118	178,118	178,118	178,118
\$30,000 under \$50,000	83	6,147	82	54,359	35	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688
\$50,000 under \$100,000	29	4,618	24	5,474	117	5,474	5,474	5,474	5,474	5,474	5,474	5,474	5,474
\$100,000 under \$200,000	6	1,786	5	1,406	11	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358
\$200,000 under \$500,000	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more	1	1	1	1	1	1	1	1	1	1	1	1	1
All returns, summary:													
Under \$5,000	83	76	81	81	81	81	81	81	81	81	81	81	81
\$5,000 under \$10,000	913,697	7,667,705	774,012	9,416	9,039	49,916	18,798	18,798	18,798	18,798	18,798	18,798	18,798
\$10,000 under \$15,000	812,516	10,750,948	775,689	12,121,528	852,040	2,663,670	33,562,698	33,562,698	33,562,698	33,562,698	33,562,698	33,562,698	33,562,698
\$15,000 under \$20,000	116,007	1,814,774	89,138	1,762,881	101,088	598,200	9,392,077	9,392,077	9,392,077	9,392,077	9,392,077	9,392,077	9,392,077
\$20,000 or more	14,367	368,324	12,422	377,109	13,873	57,227	1,392,433	1,392,433	1,392,433	1,392,433	1,392,433	1,392,433	1,392,433

Size of adjusted gross income	Size of total income tax—Continued														
	\$1,750 under \$2,000	\$2,000 under \$2,500	\$2,500 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000										
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	3,365,916	55,234,260	6,304,770	97,227,922	11,689,178	4,260,468	87,926,982	11,674,977	19,052,799	130,655,376	63,207,979	133,12,792	2,967,119	63,207,979	133,12,792
Under \$2,000	104	9	196	23,119	641	87	10,120	188	6,650	3,362	188	4,650	339	188	1,571
\$2,000 under \$4,000	48	202	256	537	318	14	32	38	117	5	38	117	5	38	21
\$4,000 under \$6,000	133	650	3,051	18,595	6,516	20	154	60	219	70	530	219	29	530	21
\$6,000 under \$8,000	1,729	20,277	32,286	114,137	129,4	20	1,151	181	1,752	181	1,752	1,752	29	1,752	136
\$8,000 under \$10,000	17,439	200,277	322,286	1,141,37	2,976	20	2,056	60	6,235	20	2,056	6,235	56	2,056	232
\$10,000 under \$12,000	888,951	1,675,638	1,675,638	5,615,300	871,878	11,595	158,414	28,641	104	8	104	104	125	104	553
\$12,000 under \$14,000	502,867	7,705,937	933,198	11,904,988	1,810,552	374,987	5,611,620	862,764	27,422	19,603	134,089	27,422	2,061	134,089	8,549
\$14,000 under \$16,000	1,104,629	18,726,498	2,073,925	19,726,498	2,500,308	490,949	17,709,983	1,285,461	1,035,063	325,448	5,665,067	1,035,063	168	5,665,067	9,687
\$16,000 under \$18,000	596,623	10,107,980	1,111,095	23,316,748	3,500,232	667,993	17,061,373	2,379,220	1,600,082	493,208	3,728,381	1,600,082	15,983	3,728,381	88,452
\$18,000 under \$20,000	268,673	5,812,780	598,623	27,169,058	2,872,145	2,165,442	47,739,165	6,046,167	10,243,510	3,001,313	68,949,280	10,243,510	54,082	68,949,280	2,367,225
\$20,000 under \$25,000	23,284	638,161	45,463	2,670,465	280,138	297,693	7,960,406	950,125	5,376,688	1,490,115	40,201,381	5,376,688	1,714,914	5,376,688	7,638,433
\$25,000 under \$30,000	9,592	338,648	17,976	816,266	54,281	36,578	1,348,688	111,114	739,732	204,331	6,761,757	739,732	701,139	6,761,757	3,203,614
\$30,000 under \$50,000	1,064	68,163	1,997	1,132	1,132	2,105	302,816	4,895	17,499	302,816	322,572	17,499	5,280	322,572	23,822
\$50,000 under \$100,000	4	1,960	6	27,095	43	203	24,370	172	24,370	203	24,370	172	17	24,370	1,426
\$100,000 under \$200,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
All returns, summary:															
Under \$5,000	152	8,423	289	22,593	1,159	61	10,088	227	4,666	1,367	34,033	4,666	344	34,033	1,592
\$5,000 under \$10,000	1,682	16,161	3,307	18,595	6,516	20	154	60	219	29	2,282	219	29	2,282	136
\$10,000 under \$15,000	1,047,951	13,725,611	1,965,735	13,441,364	2,094,078	31,767	450,308	85,569	6,377	2,097	25,163	6,377	2,237	25,163	9,311
\$15,000 under \$20,000	2,012,764	34,641,639	3,771,043	53,035,967	6,597,868	1,707,34	30,280,165	4,955,517	2,662,456	765,227	14,521,088	2,662,456	15,756	14,521,088	68,163
\$20,000 or more	303,167	6,659,371	574,396	30,754,919	3,159,557	2,524,886	57,186,104	6,993,304	16,376,372	4,715,963	116,140,676	16,376,372	2,968,753	116,140,676	13,232,591

Footnotes at end of table.

Table 3.10—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Size of total income tax—Continued														
	\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 or more		Number of returns	Total income tax	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(68)	(67)	(68)	(67)	(68)	(67)	(68)	(67)	(68)							
Total	4,214,653	149,544,736	27,999,396	18,431,976	294,896	29,947,749	10,008,281	126,421	90,997,060	13,619,564					
Under \$2,000	954	-69,259	6,921	9,855	218	2,947,749	7,200	1140	36,942	18,564					
\$2,000 under \$4,000	128	496	312	1,526	105	1,526	312	117	206	45					
\$4,000 under \$6,000	119	501	902	1,417	26	1,417	376	5	45	616					
\$6,000 under \$8,000	55	412	346	669	51	669	376	5	45	616					
\$8,000 under \$10,000	61	539	373	40,100	3,136	40,100	98	5	45	616					
\$10,000 under \$12,000	75	768	584	615	90	615	89	5	45	616					
\$12,000 under \$14,000	160	2,123	1,942	353	24	353	110	3	39	280					
\$14,000 under \$16,000	173	1,141	1,463	273	13	273	151	7	117	461					
\$16,000 under \$18,000	325	5,145	1,953	2,176	43	2,176	210	11	206	630					
\$18,000 under \$20,000	447	6,689	2,359	2,989	19	2,989	344	9	223	1,215					
\$20,000 under \$25,000	98,951	2,347,217	529,306	1,959	196	1,959	3,444	11	223	1,215					
\$25,000 under \$30,000	645,371	16,230,827	3,596,646	4,748	316	4,748	1,869	9	223	1,215					
\$30,000 under \$50,000	3,365,447	123,076,372	25,002,965	4,345,598	379,673	4,345,598	17,950	39	1,823	3,974					
\$50,000 under \$100,000	101,108	5,720,351	840,392	13,777,208	840,392	13,777,208	4,690,770	449	36,942	38,907					
\$100,000 under \$200,000	1,692	206,674	12,878	236,141	12,878	236,141	5,235,570	74,678	11,651,322	4,765,617					
\$200,000 under \$500,000	177	119,842	6,621	9,639	510	9,639	62,000	44,119	12,315,504	5,303,613					
\$500,000 under \$1,000,000	11	19,842	1,111	2,211	11	2,211	1,200	5,180	3,443,625	1,619,085					
\$1,000,000 or more	1	—	—	—	1	—	1,200	1,761	3,611,263	1,662,402					
All returns, summary:															
Under \$5,000	1,189	-69,270	8,677	11,380	702	11,380	7,200	140	-63,848	18,563					
\$5,000 under \$10,000	116	961	732	4,185	3,213	4,185	99	3	438	438					
\$10,000 under \$15,000	252	3,142	2,050	1,271	88	1,271	376	5	60	458					
\$15,000 under \$20,000	438	7,522	2,531	2,961	170	2,961	759	18	323	1,091					
\$20,000 or more	4,212,646	149,601,363	27,995,406	18,375,504	1,247,881	18,375,504	8,999,570	126,255	31,060,502	13,598,013					

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

**Returns (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

†Less than \$500.

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

Table 3.11—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size
 Individual Returns/1977 · Tax Computation and Tax Rates
 Total income tax as a percent 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	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	Adjusted gross income less deficit	Total income tax
All Returns												
Total	64,391,139	1,097,704,089	159,796,824	10,813,496	79,427,569	2,290,047	19,712,340	225,697,249	17,957,934			
No adjusted gross income	7,117	-598,049	50,391	4,154,540	16,392,098	443,517	745,937	3,400,985	192,411			
\$1 under \$5,000	4,842,995	19,920,465	691,194	4,678,969	35,326,556	963,478	8,162,643	57,676,814	4,418,397			
\$5,000 under \$10,000	15,871,984	119,970,500	8,405,252	15,840,173	18,129,922	592,343	6,427,817	79,896,555	8,270,751			
\$10,000 under \$15,000	14,014,469	173,748,552	16,940,173	16,940,173	18,129,922	592,343	6,427,817	79,896,555	8,270,751			
\$15,000 under \$20,000	11,509,998	199,392,492	22,965,522	27,677,677	4,597,969	157,674	3,157,274	53,662,407	4,489,946			
\$20,000 under \$30,000	12,059,875	290,482,450	40,839,191	11,015,555	2,619,649	80,778	1,077,547	24,822,113	2,102,393			
\$30,000 under \$40,000	4,759,894	173,820,130	18,391,290	10,969,881	1,386,993	38,970	121,410	4,350,851	356,157			
\$40,000 under \$50,000	1,134,196	74,510,075	10,253,683	1,655,185	212,298	4,871	16,508	1,078,526	83,775			
\$50,000 under \$100,000	224,626	28,392,997	8,665,198	185	62,459	1,592	2,637	346,491	28,770			
\$100,000 under \$200,000	53,343	19,952,338	8,665,198	185	62,459	1,592	2,637	346,491	18,394			
\$200,000 or more	53,343	19,952,338	8,665,198	185	62,459	1,592	2,637	346,491	18,394			
Joint Returns												
Total	37,403,914	821,114,840	123,039,243	5,013,623	50,742,759	1,478,331	10,900,960	161,597,659	12,933,539			
No adjusted gross income	6,553	-448,444	43,470	5,394	22,985	228	303	1,459	130			
\$1 under \$5,000	11,101	39,991	9,950	3,192,876	25,334,049	659,791	1,024,445	8,295,165	594,754			
\$5,000 under \$10,000	4,294,326	34,773,865	1,271,653	1,416,131	16,613,291	541,902	5,669,291	17,004,009	5,543,298			
\$10,000 under \$15,000	7,980,192	98,917,983	7,304,307	1,516,131	18,129,922	592,343	3,030,204	51,529,640	4,312,191			
\$15,000 under \$20,000	6,691,924	151,731,065	15,696,832	255,599	4,315,250	149,153	3,030,204	24,196,089	2,041,424			
\$20,000 under \$30,000	10,846,826	282,159,240	35,570,797	98,049	2,325,574	71,013	1,047,077	4,190,099	339,991			
\$30,000 under \$40,000	4,440,899	161,999,749	28,794,548	34,126	1,257,499	33,905	115,489	1,130,501	89,689			
\$40,000 under \$50,000	1,038,018	69,157,135	17,445,771	8,897	641,985	16,753	14,392	944,513	70,018			
\$50,000 under \$100,000	205,085	28,826,533	9,289,328	1,437	181,373	4,200	2,317	306,417	23,773			
\$100,000 under \$200,000	46,619	19,961,736	7,462,597	161	50,871	1,346	462	190,064	14,349			
\$200,000 or more	46,619	19,961,736	7,462,597	161	50,871	1,346	462	190,064	14,349			
Nonjoint Returns												
Total	26,977,224	276,589,229	36,759,581	5,799,873	28,684,810	811,716	6,811,380	64,199,393	5,024,398			
No adjusted gross income	594	-59,905	8,810	4,149,176	16,369,203	443,289	745,634	3,399,427	182,281			
\$1 under \$5,000	4,931,704	19,920,494	651,244	1,498,093	9,892,507	293,697	1,399,198	48,591,649	3,853,633			
\$5,000 under \$10,000	11,540,639	85,205,715	7,333,639	1,330,879	15,153,630	50,440	781,528	8,882,518	729,844			
\$10,000 under \$15,000	7,481,599	74,831,599	9,535,896	1,708,879	27,272,718	8,251	127,070	176,755	176,755			
\$15,000 under \$20,000	2,817,965	44,651,427	7,096,990	17,089	27,272,718	8,251	127,070	176,755	176,755			
\$20,000 under \$30,000	1,210,049	28,323,210	5,285,394	12,106	294,074	9,766	30,470	716,024	60,689			
\$30,000 under \$40,000	319,504	11,823,924	2,795,442	3,211	129,494	8,065	5,941	220,390	18,146			
\$40,000 under \$50,000	98,178	6,332,940	1,945,519	1,071	69,679	2,082	2,118	134,012	10,295			
\$50,000 under \$100,000	19,591	2,598,466	885,357	224	30,915	621	320	40,004	2,997			
\$100,000 under \$200,000	6,724	2,990,501	1,402,549	24	11,599	236	105	40,004	4,014			
All Returns												
Total	21,706,937	304,407,793	49,122,908	9,637,174	233,570,738	39,896,050	1,959,769	76,577,994	16,950,227			
No adjusted gross income	38,724	134,747	14,630	24,899	223,163	35,759	399	3,120	770			
\$1 under \$5,000	3,001,128	28,498,565	2,946,254	948,449	13,164,166	2,986,341	942	10,017	2,290			
\$5,000 under \$10,000	5,094,551	82,498,943	7,899,716	1,770,155	30,341,824	5,266,222	39,957	708,639	156,160			
\$10,000 under \$15,000	6,920,000	107,070,577	12,899,456	1,770,155	30,341,824	5,266,222	39,957	708,639	156,160			
\$15,000 under \$20,000	8,616,510	155,557,712	20,087,279	3,729,911	95,049,493	15,821,501	498,692	11,695,896	2,546,121			
\$20,000 under \$30,000	862,892	29,332,316	3,891,273	2,413,018	85,899,946	15,059,232	1,109,598	43,559,898	9,556,341			
\$30,000 under \$40,000	411,892	22,533,305	326,634	133,999	74,256,292	1,431,644	309,897	18,655,941	4,249,189			
\$40,000 under \$50,000	112,926	5,055,908	63,979	5,170	74,256,292	1,431,644	10,385	1,295,737	294,670			
\$50,000 under \$100,000	3,926	275,919	34,896	1,025	981,039	63,897	1,789	644,537	145,666			
\$100,000 under \$200,000	751	275,919	34,896	1,025	981,039	63,897	1,789	644,537	145,666			
\$200,000 or more	751	275,919	34,896	1,025	981,039	63,897	1,789	644,537	145,666			
Joint Returns												
Total	13,596,822	290,113,452	38,339,672	5,779,596	178,554,696	30,134,629	1,324,346	69,997,700	13,272,143			
No adjusted gross income	142	-59	96	5	16	3	2	120	70			
\$1 under \$5,000	4,967	44,899	5,114	10,698	90,228	15,528	399	3,120	770			
\$5,000 under \$10,000	11,185,454	118,654,524	11,820,272	5,741	11,143	11,143	942	10,017	2,290			
\$10,000 under \$15,000	7,984,401	95,696,637	11,399,652	7,234	134,121	23,036	3,890	72,396	16,221			
\$15,000 under \$20,000	5,394,401	65,696,637	9,535,896	1,708,879	27,272,718	8,251	127,070	176,755	176,755			
\$20,000 under \$30,000	6,441,872	151,574,573	19,596,909	3,255,529	83,969,902	13,842,592	4,465	11,107	25,020			
\$30,000 under \$40,000	835,716	28,700,795	3,891,273	2,413,018	85,899,946	14,711,622	1,002,893	39,891,652	8,711,942			
\$40,000 under \$50,000	37,257	2,289,391	282,284	127,600	7,599,662	1,960,115	300,390	18,098,440	4,114,527			
\$50,000 under \$100,000	3,455	441,920	55,743	5,170	664,630	118,137	9,793	1,219,735	277,643			
\$100,000 under \$200,000	698	229,434	29,690	861	292,031	51,994	1,546	547,234	123,729			
\$200,000 or more	698	229,434	29,690	861	292,031	51,994	1,546	547,234	123,729			
Nonjoint Returns												
Total	8,200,015	94,294,241	11,793,237	3,296,698	57,016,042	9,760,221	634,421	16,699,894	3,679,093			
No adjusted gross income	38,592	134,239	14,774	14,232	132,929	20,233	2	3,120	770			
\$1 under \$5,000	2,996,171	29,453,678	2,941,141	943,701	13,094,991	2,978,196	38,097	639,242	138,659			
\$5,000 under \$10,000	4,299,127	51,313,639	6,677,699	1,762,921	30,207,503	5,243,166	39,957	708,639	156,160			
\$10,000 under \$15,000	674,922	11,401,940	1,498,604	1,708,879	27,272,718	8,251	127,070	176,755	176,755			
\$15,000 under \$20,000	174,639	3,983,139	520,476	483,375	11,079,591	1,777,969	494,137	11,578,699	2,921,101			
\$20,000 under \$30,000	17,778	631,327	82,090	5,246	1,954,035	347,611	103,795	944,398	217,643			
\$30,000 under \$40,000	3,905	284,914	34,551	6,346	400,074	71,527	592	76,003	13,662			
\$40,000 under \$50,000	491	64,089	8,196	692	77,932	13,315	592	76,003	17,026			
\$50,000 under \$100,000	143	47,485	5,906	164	69,007	12,213	253	76,003	21,936			
\$100,000 under \$200,000	143	47,485	5,906	164	69,007	12,213	253	76,003	21,936			
\$200,000 or more	143	47,485	5,906	164	69,007	12,213	253	76,003	21,936			

Footnotes at end of table.

Table 3.11—Returns With Total Income Tax as a Percent of Adjusted Gross Income, Selected 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 income tax as a percent of adjusted gross income—Continued									
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more		100 percent or more	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All Returns										
Total	605,633	35,771,576	9,752,536	433,017	40,999,827	14,085,509	62,496	14,728,420	6,460,547	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	**461	**1,203	**346	*3,209	*8,956	*3,196	*544	*1,923	*900	
\$5,000 under \$10,000	**4,065	**53,659	*14,351	*3,160	*20,165	*7,042	*203	*1,708	*704	
\$10,000 under \$15,000	*34	*179	*642	*192	*2,419	*803	*73	*812	*358	
\$15,000 under \$20,000	..	..	..	*953	*5,953	*1,952	*57	*1,021	*428	
\$20,000 under \$30,000	27,203	713,138	184,196	418	11,342	3,981	*135	*3,519	*1,619	
\$30,000 under \$50,000	195,175	8,065,202	2,150,185	31,627	1,359,950	436,468	767	32,719	14,723	
\$50,000 under \$100,000	351,897	6,319,659	6,319,659	254,994	19,312,378	6,426,123	13,668	1,084,084	489,376	
\$100,000 under \$200,000	24,278	2,972,777	828,732	126,072	16,072,542	5,697,312	45,405	6,561,115	2,629,297	
\$200,000 or more	2,530	917,052	254,392	12,992	4,206,124	1,508,628	21,644	7,041,518	3,144,443	
Joint Returns										
Total	453,872	29,714,432	8,108,652	348,551	35,429,754	12,173,394	63,160	12,299,673	5,394,199	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	**461	**1,203	**346	*3,209	*8,956	*3,196	*544	*1,923	*900	
\$5,000 under \$10,000	**4,065	**53,659	*14,351	*1,609	*1,609	*539	*202	*1,700	*701	
\$10,000 under \$15,000	*34	*179	*642	*133	*1,688	*531	*73	*812	*356	
\$15,000 under \$20,000	..	..	..	*953	*5,953	*1,952	*57	*1,021	*428	
\$20,000 under \$30,000	2,075	45,936	11,838	375	10,150	3,573	*135	*3,519	*1,619	
\$30,000 under \$50,000	90,445	4,155,687	1,087,235	2,778	117,549	38,981	7,111	16,115	7,111	
\$50,000 under \$100,000	333,774	21,919,040	6,009,435	210,155	16,336,540	5,394,235	3,690	313,325	135,279	
\$100,000 under \$200,000	22,837	2,790,066	777,750	119,621	15,248,659	5,403,538	38,329	6,828,305	2,416,259	
\$200,000 or more	2,189	772,147	214,344	11,741	3,698,451	1,326,838	19,759	6,322,822	2,821,561	
Nonjoint Returns										
Total	151,761	6,057,443	1,643,887	84,439	5,570,974	1,912,125	19,316	2,438,747	1,076,348	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	..	..	..	..	..	..	..	..	..	..
\$5,000 under \$10,000	..	..	..	*2,944	*18,566	*6,503	..	..	..	..
\$10,000 under \$15,000	..	..	..	*59	*731	*273	..	..	..	..
\$15,000 under \$20,000	*1,996	*23,948	*6,026	..	..	..	..	..	..	..
\$20,000 under \$30,000	25,128	667,202	172,358	*43	*1,192	*408	..	..	..	..
\$30,000 under \$50,000	104,730	3,909,515	1,062,950	28,849	2,424,407	397,466	**377	**16,612	**7315	
\$50,000 under \$100,000	16,123	1,129,163	2,975,639	44,839	2,975,639	1,031,869	9,978	770,649	333,098	
\$100,000 under \$200,000	1,441	182,711	50,982	6,451	823,682	293,774	7,078	832,790	413,042	
\$200,000 or more	341	144,905	40,048	1,251	507,673	181,791	1,885	718,698	322,892	
All Returns										
Total	17,395	6,266,676	3,594,772	1,968	712,396	537,106	12,023	448,257	190,187	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	*218	*724	*435	*6	*27	*23	7,117	1,920	50,391	
\$5,000 under \$10,000	*59	*525	*303	*73	*572	*438	1,160	1,820	5,531	
\$10,000 under \$15,000	*176	*2,286	*1,440	*58	*574	*469	3,241	28,404	42,125	
\$15,000 under \$20,000	*25	*458	*303	*133	*2,313	*2,075	103	1,213	2,093	
\$20,000 under \$30,000	216	5,147	2,965	122	3,105	2,588	51	889	2,107	
\$30,000 under \$50,000	296	11,041	2,865	702	22,945	18,030	82	1,437	2,773	
\$50,000 under \$100,000	772	59,398	30,374	223	22,945	16,000	161	2,479	4,958	
\$100,000 under \$200,000	4,319	659,171	303,171	44,839	16,514	14,862	48	11,895	18,701	
\$200,000 or more	11,304	5,948,642	3,197,326	522	19,099	16,045	24	6,890	8,001	
Joint Returns										
Total	12,223	4,768,286	2,721,335	1,499	524,233	396,669	9,240	418,100	95,690	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	*83	*187	*118	*6	*27	*23	6,553	1,885	43,470	
\$5,000 under \$10,000	*46	*410	*238	*28	*238	*175	984	2,360	4,950	
\$10,000 under \$15,000	*171	*2,233	*1,413	*56	*592	*469	289	3,962	4,054	
\$15,000 under \$20,000	*25	*458	*303	*133	*2,313	*2,075	81	982	1,722	
\$20,000 under \$30,000	296	11,041	2,865	114	2,929	2,440	35	634	1,641	
\$30,000 under \$50,000	266	11,041	5,370	553	17,877	14,402	49	1,241	2,198	
\$50,000 under \$100,000	620	46,718	26,116	131	10,250	8,426	152	1,180	4,174	
\$100,000 under \$200,000	1,991	324,193	172,098	17	17,560	14,732	24	3,535	16,964	
\$200,000 or more	8,912	4,360,827	2,513,808	359	472,427	353,920	21	6,427	4,449	
Nonjoint Returns										
Total	5,162	1,516,590	873,437	469	188,164	140,523	3,783	28,157	64,506	
No adjusted gross income	..	..	..	..	..	..	..	..	..	..
\$1 under \$5,000	*135	*537	*318	..	..	..	564	69,605	9,910	
\$5,000 under \$10,000	*13	*115	*65	*45	*335	*263	*176	*34	*581	
\$10,000 under \$15,000	*5	*53	*27	..	..	..	*2,952	*26,044	*38,072	
\$15,000 under \$20,000	..	..	..	..	..	..	*22	*251	*371	
\$20,000 under \$30,000	*137	*2,927	*1,655	*8	*176	*146	*16	*255	*466	
\$30,000 under \$50,000	..	..	..	*168	*5,069	*3,828	*7	*196	*575	
\$50,000 under \$100,000	152	13,219	7,255	*10	*8,258	*6,236	*10	*359	*785	
\$100,000 under \$200,000	2,328	333,924	180,589	*12	*1,320	*725	9	*2,117	2,117	
\$200,000 or more	2,392	1,167,815	683,518	163	172,800	128,917	*24	*2,655	*3,552	

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 NOTE: Detail may not add to total because of rounding.

Table 3.12—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

All returns, total	Size of adjusted gross income	Tax credits											
		Income tax before credits		Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$2,000	68,894,798	172,111,869	68,894,434	13,637,781	68,893,594	8,524,028	2,274,895	531,275	1,879,981	145,581	784,450	187,591	
\$2,000 under \$4,000	83,228	6,278	80,905	2,380	80,780	2,388	—	—	4,848	43	8,287	227	
\$4,000 under \$6,000	3,382,184	234,605	3,378,258	102,441	3,378,258	98,941	45,338	5,881	453,551	50,976	145,747	20,980	
\$6,000 under \$8,000	6,751,512	1,790,013	6,750,250	427,884	6,750,250	338,119	131,385	18,623	1,212,592	84,202	145,637	39,274	
\$8,000 under \$10,000	7,612,412	3,791,921	7,609,468	818,010	7,609,468	653,712	132,985	28,257	—	—	143,704	29,588	
\$10,000 under \$12,000	6,913,631	5,483,926	6,913,541	1,015,428	6,913,495	890,285	225,388	37,500	—	—	127,567	24,882	
\$12,000 under \$14,000	6,084,335	6,747,124	6,084,335	1,015,428	6,084,335	890,285	225,388	37,500	—	—	127,567	24,882	
\$14,000 under \$16,000	5,871,216	8,282,970	5,871,216	1,080,246	5,871,216	829,314	229,889	39,838	—	—	57,085	17,585	
\$16,000 under \$18,000	5,080,458	6,778,915	5,080,458	1,074,523	5,080,458	881,692	230,584	35,828	—	—	35,075	11,094	
\$18,000 under \$20,000	4,731,878	10,208,789	4,731,878	1,018,851	4,731,878	854,177	270,288	43,630	—	—	14,788	4,182	
\$20,000 under \$25,000	4,114,728	10,371,233	4,114,728	821,083	4,114,728	746,200	256,478	40,789	—	—	13,389	4,887	
\$25,000 under \$30,000	7,782,989	24,983,776	7,782,989	1,853,091	7,782,989	1,417,223	611,023	108,251	—	—	27,578	10,379	
\$30,000 under \$50,000	4,349,789	16,873,479	4,349,789	1,134,871	4,349,789	789,879	388,413	78,542	Not applicable	Not applicable	16,482	5,872	
\$50,000 under \$100,000	4,778,915	32,988,211	4,778,898	1,658,158	4,778,898	878,778	301,821	71,113	Not applicable	Not applicable	8,658	2,793	
\$100,000 under \$200,000	1,138,890	20,017,817	1,138,890	831,991	1,138,890	210,593	37,419	12,084	—	—	1,197	388	
\$200,000 under \$500,000	224,891	10,423,987	224,891	390,828	224,891	41,808	3,699	1,492	—	—	60	16	
\$500,000 under \$1,000,000	46,257	5,359,048	46,257	178,137	46,257	8,554	384	180	—	—	19	2	
\$1,000,000 or more	5,207	1,577,889	5,207	52,119	5,207	958	37	19	—	—	4	1	
Taxable returns, total	177,000	171,064,635	64,951,910	12,590,738	64,951,949	9,223,386	2,752,421	502,333	974,899	86,132	655,825	142,718	
Under \$2,000	56,223	5,815	55,102	1,928	55,061	1,927	—	—	—	—	3,332	163	
\$2,000 under \$4,000	2,222,188	232,106	2,219,280	78,942	2,218,787	78,631	—	—	473	148	10,815	1,632	
\$4,000 under \$6,000	1,682,696	1,682,696	1,682,696	300,567	1,682,696	289,068	88,757	13	72,576	14,513	79,780	10,815	
\$6,000 under \$8,000	6,432,145	3,656,652	6,429,201	662,741	6,429,201	529,854	189,757	12,787	901,850	71,470	159,180	32,740	
\$8,000 under \$10,000	6,583,283	5,405,947	6,583,183	849,659	6,583,147	786,753	214,807	26,100	—	—	117,460	22,153	
\$10,000 under \$12,000	5,833,888	6,888,282	5,833,888	956,587	5,833,888	841,315	214,185	35,806	—	—	122,889	22,571	
\$12,000 under \$14,000	5,583,492	8,328,208	5,583,492	1,025,484	5,583,492	918,089	234,614	37,944	—	—	58,979	14,047	
\$14,000 under \$16,000	5,011,310	8,108,231	5,011,310	1,012,043	5,011,310	883,725	228,736	35,789	—	—	33,047	11,039	
\$16,000 under \$18,000	4,698,621	10,154,532	4,698,621	964,574	4,698,621	848,032	269,748	43,517	—	—	14,788	4,182	
\$18,000 under \$20,000	4,087,724	10,319,405	4,087,724	889,254	4,087,724	744,326	252,638	39,800	—	—	13,389	4,887	
\$20,000 under \$25,000	7,726,162	24,802,722	7,726,162	1,772,037	7,726,162	1,410,741	609,894	108,008	—	—	27,578	10,379	
\$25,000 under \$30,000	4,332,919	18,817,688	4,332,918	1,079,080	4,332,918	786,869	367,617	78,416	Not applicable	Not applicable	18,492	5,872	
\$30,000 under \$50,000	4,758,500	32,869,139	4,758,483	1,527,884	4,758,483	874,945	300,817	300,817	—	—	8,658	2,793	
\$50,000 under \$100,000	1,133,485	16,837,782	1,133,485	851,856	1,133,485	209,589	37,374	12,051	—	—	1,197	388	
\$100,000 under \$200,000	1,224,281	10,096,647	1,224,281	373,509	1,224,281	41,724	3,682	1,492	—	—	80	16	
\$200,000 under \$500,000	**51,425	**6,931,790	**51,425	**225,288	**51,424	**9,504	**431	**199	—	—	16	4	
\$500,000 under \$1,000,000	1,770	1,759,102	1,769	39,083	1,769	323	19	9	—	—	4	1	
Total non-taxable returns	4,332,524	1,047,034	4,332,524	1,047,034	4,332,515	300,642	122,484	18,342	696,092	59,449	137,625	24,873	
All returns, summary:	6,720,097	918,812	6,714,002	282,766	6,713,179	240,211	5,191	965	186,252	12,756	50,085	2,983	
Under \$5,000	18,023,588	10,418,929	18,019,318	2,028,697	18,019,272	1,541,024	324,555	52,175	1,494,739	132,825	441,680	96,235	
\$5,000 under \$10,000	14,247,305	19,442,284	14,247,305	2,817,009	14,247,305	2,227,327	564,655	81,328	—	—	208,188	45,439	
\$10,000 under \$15,000	11,385,310	23,438,435	11,385,310	2,893,004	11,385,310	2,651,341	657,958	105,428	Not applicable	—	39,724	13,415	
\$15,000 or more	18,308,518	115,094,188	18,308,489	6,288,286	18,308,489	3,358,116	1,322,368	271,871	—	—	54,003	19,521	

Individual Returns/1977 - Tax Computation and Tax Rates

Table 3.13—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, 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	Earned income		
	Total	Joint returns	Heads of households returns		Total	Salaries and wages	
	(1)	(2)	(3)	(4)		(5)	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Total	5,626,938	2,858,601	2,493,349	25,889,379	26,156,503	5,213,155	24,221,746
No adjusted gross income	43,702	42,663	981	-551,686	117,001	16,573	49,020
\$1 under \$2,000	732,090	263,688	388,214	877,450	912,176	673,756	892,028
\$2,000 under \$4,000	1,261,005	567,411	615,044	3,778,415	3,706,661	1,159,115	3,458,688
\$4,000 under \$6,000	1,650,473	838,778	750,649	8,308,897	8,159,458	1,536,382	7,502,632
\$6,000 under \$8,000	1,939,668	1,146,061	738,461	13,476,304	13,261,207	1,827,329	12,319,377

Size of adjusted gross income	Earned income—Continued				Earned income credit	
	Self-employment income (net)		Disability income exclusion		Before phaseout	After phaseout
	Number of returns	Amount	Number of returns	Amount		
(8)	(9)	(10)	(11)	(12)	(13)	
Total	837,408	2,005,454	*16,869	*70,697	2,613,136	1,126,555
No adjusted gross income	41,269	67,980	—	—	11,686	7,705
\$1 under \$2,000	102,727	54,917	*7,102	*34,769	90,863	88,375
\$2,000 under \$4,000	182,793	262,772	*2,846	*14,799	370,136	363,555
\$4,000 under \$6,000	247,760	656,825	—	—	815,183	469,255
\$6,000 under \$8,000	262,859	962,959	*6,921	*21,129	1,325,269	197,664

Size of adjusted gross income	Earned income credit—Continued					
	After phaseout—Continued				Refundable portion	
	Used to offset income tax before credits		Used to offset all other taxes		Number of returns	Amount
Number of returns	Amount	Number of returns	Amount			
(14)	(15)	(16)	(17)	(18)	(19)	
Total	1,670,991	145,581	664,554	106,389	4,344,004	874,585
No adjusted gross income	—	—	40,742	5,393	33,464	2,312
\$1 under \$2,000	—	—	80,266	8,158	726,483	80,217
\$2,000 under \$4,000	*4,848	*403	153,237	29,652	1,252,811	333,501
\$4,000 under \$6,000	453,551	50,976	208,920	46,232	1,454,987	372,047
\$6,000 under \$8,000	1,212,592	94,202	181,389	16,954	876,259	86,507

Size of adjusted gross income	Earned income credit—Continued		Income tax before credits		Income tax after credits	
	After phaseout—Continued		Number of returns	Amount	Number of returns	Amount
	Returns with wholly refundable earned income credit					
(20)	(21)	(22)	(23)	(24)	(25)	
Total	3,327,210	757,991	2,478,765	579,685	974,899	202,498
No adjusted gross income	2,960	500	—	—	—	—
\$1 under \$2,000	651,824	75,915	—	—	—	—
\$2,000 under \$4,000	1,103,914	318,607	81,259	1,946	*473	*7
\$4,000 under \$6,000	999,203	292,923	739,162	110,796	72,576	6,824
\$6,000 under \$8,000	568,309	70,047	1,658,344	466,944	901,850	195,667

* 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 total because of rounding.

Table 3.14—Returns With Child Care Expenses: Expenses, Limitations, and 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	Total		Expenses incurred in 1977							
	Number of returns	Total expenses ¹	Number of returns	Total expenses	Qualifying individual limitation		Earned income limitation			
					Earned income ²		Expenses limited to earned income ³			
					Number of qualifying individuals	Maximum qualifying expenses ⁴	Number of returns ⁵	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	2,926,659	2,746,041	2,923,007	2,727,622	4,379,783	2,668,884	2,910,679	21,829,560	2,910,679	2,658,494
Under \$5,000	20,013	27,275	20,013	26,648	34,138	17,227	16,057	46,956	16,057	9,805
\$5,000 under \$10,000	346,401	293,805	348,401	292,045	464,295	291,853	348,330	2,107,007	348,330	291,639
\$10,000 under \$15,000	566,798	489,933	566,798	488,412	833,502	466,680	566,334	3,534,061	566,334	462,181
\$15,000 under \$20,000	663,594	544,159	661,663	540,740	970,652	538,667	657,801	4,124,441	657,801	532,789
\$20,000 under \$25,000	612,302	548,379	612,302	545,314	939,395	543,437	611,653	4,588,598	611,653	542,133
\$25,000 under \$30,000	371,613	409,307	370,016	404,577	585,807	398,914	367,565	3,197,963	367,565	393,257
\$30,000 under \$50,000	304,127	370,449	304,003	367,194	480,873	359,551	303,266	3,471,909	303,266	357,160
\$50,000 under \$100,000	37,644	71,265	37,644	71,223	63,386	61,841	37,515	627,199	37,515	60,912
\$100,000 under \$200,000	3,699	8,715	3,699	9,715	6,813	7,622	3,699	100,653	3,699	7,462
\$200,000 under \$500,000	407	1,384	407	1,384	823	932	402	14,635	402	910
\$500,000 under \$1,000,000	41	241	41	241	69	112	38	6,745	38	89
\$1,000,000 or more	20	128	20	128	32	48	19	8,394	19	47

Size of adjusted gross income	Expenses incurred in 1977—Continued				1976 expenses eligible for 1977 credit ⁶		Allowable child care credit for 1977		
	Expenses deferred until 1978 ⁷		Expenses eligible for 1977 credit		Number of returns	Total expenses	Number of returns	Total allowable expenses	Child care credit
	Number of returns	Amount	Number of returns	Amount					
	(11)	(12)	(13)	(14)					
Total	54,821	24,081	2,890,256	2,634,413	27,883	18,419	2,910,142	2,652,833	521,275
Under \$5,000	*578	*27	16,001	9,878	*473	*627	16,001	10,505	665
\$5,000 under \$10,000	*4,577	*2,005	342,569	289,634	*3,846	*1,760	346,376	291,394	52,175
\$10,000 under \$15,000	11,018	1,035	565,754	461,146	*2,617	*1,520	566,437	462,666	91,338
\$15,000 under \$20,000	14,681	7,577	652,440	525,212	7,521	3,419	658,468	528,631	105,426
\$20,000 under \$25,000	11,384	3,057	606,188	539,077	*6,122	*3,068	611,222	542,142	108,251
\$25,000 under \$30,000	*5,619	*5,042	385,719	388,215	*4,544	*4,730	388,418	392,945	78,542
\$30,000 under \$50,000	6,101	4,701	300,032	352,459	2,610	3,255	301,654	355,714	71,113
\$50,000 under \$100,000	848	625	37,404	60,287	*150	*42	37,419	60,330	12,064
\$100,000 under \$200,000	*6	*1	3,699	7,461	—	—	3,699	7,461	1,492
\$200,000 under \$500,000	*9	**11	394	903	—	—	394	903	180
\$500,000 under \$1,000,000	**	**	37	95	—	—	37	95	19
\$1,000,000 or more	—	—	19	47	—	—	19	47	9

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 * Includes expenses incurred in 1976, but paid in 1977, as well as expenses incurred in 1977, but paid in 1976.
² \$2,000 on returns with one qualifying individual, \$4,000 on returns with two or more qualifying individuals, limited to actual expenses incurred.
³ In the case of joint returns, the lesser of the husband's or the wife's earned income.
⁴ The lesser of maximum qualifying expenses (column 6) or earned income (column 8).
⁵ Expenses incurred in 1977 but paid in 1976.
⁶ Expenses incurred in 1976, but paid in 1977.
 NOTE: Detail may not add to total because of rounding.

Table 3.16—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

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

Table with 23 columns: Size of adjusted gross income, Penalty tax on individual retirement accounts, Self-employment tax, Social security taxes on up income, Earned income credit used to offset all other taxes, Number of returns with no tax liability, Total, and Returns with taxpayments. Rows include All returns, total, and Taxable returns total, broken down by income brackets (e.g., Under \$2,000, \$2,000 under \$4,000, etc.).

Footnotes at end of table.

Table 3.17—Returns With Tax Due at Time of Filing: Tax Due by Size

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

Table with 10 columns: Size of tax due, Number of returns, Total tax liability, Tax due at time of filing, Tax withheld (Number of returns, Amount), Estimated tax payments (Number of returns, Amount), All other tax payments (Number of returns, Amount). Rows include 'Total' and various size categories from \$1 under \$25 to \$1,500 or more.

* Comprised of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline, and other tax payments.
NOTE: Detail may not add to total because of rounding.

Table 3.18—Returns With Tax Overpayment: Tax Overpayment by Size

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

Table with 10 columns: Size of tax overpayment, Number of returns, Total tax liability, Total overpayment, Refund (Number of returns, Amount), Credit on 1978 tax (Number of returns, Amount). Rows include 'Total' and various size categories from \$1 under \$25 to \$1,500 or more.

Size of tax overpayment

Table with 10 columns: Size of tax overpayment, Number of returns, Total tax liability, Total overpayment, Refund (Number of returns, Amount), Credit on 1978 tax (Number of returns, Amount). Rows include 'Total' and various size categories from \$1 under \$25 to \$1,500 or more.

* Comprised of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline, and other tax payments.
NOTE: Detail may not add to total because of rounding.

Table 3.19—Returns With Tax Overpayment: Type of Taxpayment 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	Total returns with tax overpayment													
	Number of returns (1)	Total tax liability (2)	Total			Taxpayments			Earned income credit, refundable portion		Refund		Credit on 1978 tax	
			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)	Number of returns (13)	Amount (14)
All returns, total	66,031,959	87,135,659	65,494,860	119,976,692	62,811,627	106,894,177	3,979,385	11,727,438	4,344,004	874,865	64,019,693	31,354,699	2,627,461	2,360,918
Under \$2,000	8,266,762	35,289	8,950,476	947,219	7,693,421	760,156	131,918	128,320	759,947	82,530	8,215,255	837,364	76,413	57,096
\$2,000 under \$4,000	7,632,741	139,091	7,622,912	2,025,093	7,419,937	1,928,126	183,289	87,517	1,252,811	333,501	7,733,941	1,163,666	129,237	35,816
\$4,000 under \$6,000	7,050,924	1,248,456	6,940,906	3,396,580	6,327,956	3,176,187	452,239	208,815	1,454,967	372,427	6,891,993	2,457,690	222,627	62,491
\$6,000 under \$8,000	6,763,420	2,645,286	6,722,454	5,210,614	4,867,948	5,137,417	328,472	328,472	876,259	86,507	6,548,747	2,557,091	287,147	94,744
\$8,000 under \$10,000	5,864,888	3,932,125	5,864,888	6,452,946	5,481,108	5,864,888	496,906	457,800	5,632,345	2,426,509	2,886,851	2,426,509	298,851	94,311
\$10,000 under \$12,000	5,041,856	4,873,019	5,041,856	7,279,420	4,788,690	6,851,801	365,746	415,532	4,844,946	2,315,497	4,844,946	2,315,497	242,305	90,904
\$12,000 under \$14,000	4,611,216	5,991,453	4,611,216	8,449,722	4,461,062	8,077,864	247,709	361,022	4,461,062	2,385,740	4,461,062	2,385,740	157,408	72,530
\$14,000 under \$16,000	3,659,639	6,137,323	3,659,639	8,366,158	3,719,309	7,994,051	220,247	366,935	3,659,639	2,145,261	3,719,309	2,145,261	196,323	82,974
\$16,000 under \$18,000	3,332,414	6,794,949	3,332,414	9,060,602	3,490,508	8,706,076	174,728	338,716	3,332,414	1,895,568	3,441,389	1,895,568	16,664	60,085
\$18,000 under \$20,000	2,801,612	8,961,250	2,801,612	8,630,881	2,893,313	8,237,911	198,901	339,714	2,801,612	1,668,213	2,893,313	1,668,213	94,885	70,418
\$20,000 under \$25,000	5,041,461	14,462,649	5,041,461	18,425,496	4,935,473	17,611,853	283,122	706,272	4,864,668	3,800,101	4,864,668	3,800,101	227,803	165,745
\$25,000 under \$30,000	2,500,917	9,695,969	2,500,917	11,950,219	2,426,454	11,178,357	189,628	694,244	2,369,492	2,135,786	2,369,492	2,135,786	139,664	196,524
\$30,000 under \$50,000	2,320,401	14,068,208	2,320,401	17,138,798	2,165,312	14,813,811	352,379	2,109,502	2,109,502	2,658,565	2,109,502	2,658,565	277,143	412,025
\$50,000 under \$100,000	385,155	5,885,961	385,155	7,146,981	318,456	4,536,939	176,016	2,392,030	269,770	822,418	385,155	149,056	440,702	40,702
\$100,000 under \$200,000	63,177	2,629,537	63,177	3,093,551	49,033	1,532,034	40,464	1,390,920	34,331	231,455	63,177	232,458	232,458	232,458
\$200,000 under \$500,000	12,116	1,260,508	12,116	1,466,064	8,523	490,427	9,430	801,368	75,827	75,827	12,116	128,730	128,730	128,730
\$500,000 under \$1,000,000	1,360	376,000	1,360	431,515	866	70,375	1,194	276,936	16,026	16,026	1,360	1,097	1,097	1,097
\$1,000,000 or more	500	448,045	500	499,832	296	43,659	458	323,261	43,659	43,659	500	10,912	40,878	40,878
Taxable returns, total	47,726,723	86,935,667	47,726,723	115,428,598	45,931,416	103,065,702	3,247,970	11,094,498	4,344,004	874,865	46,012,920	26,365,714	2,194,114	2,107,216
Under \$2,000	8,488	18,314	8,488	42,013	7,960	13,068	1,921	18,808	18,808	17,278	8,488	17,278	1,748	6,421
\$2,000 under \$4,000	1,958,421	121,267	1,958,421	700,217	1,927,743	687,604	29,456	12,240	1,940,315	575,367	1,940,315	575,367	27,806	3,563
\$4,000 under \$6,000	4,771,524	1,223,265	4,771,524	2,637,192	4,537,760	2,519,504	278,773	116,220	4,667,683	1,383,497	4,667,683	1,383,497	138,675	30,430
\$6,000 under \$8,000	5,506,233	2,611,303	5,506,233	4,568,128	5,210,404	4,328,811	375,152	235,368	5,337,478	1,904,951	5,337,478	1,904,951	212,769	51,874
\$8,000 under \$10,000	5,524,721	3,910,227	5,524,721	6,188,041	5,835,304	5,787,275	443,687	404,267	5,315,820	2,210,759	5,315,820	2,210,759	267,510	77,054
\$10,000 under \$12,000	4,833,634	4,858,403	4,833,634	7,139,891	4,685,569	6,744,819	346,281	386,398	4,436,819	2,204,392	4,436,819	2,204,392	225,273	77,096
\$12,000 under \$14,000	4,550,028	5,979,798	4,550,028	8,356,727	4,412,600	8,010,343	232,448	337,054	4,327,769	2,314,521	4,327,769	2,314,521	143,555	82,411
\$14,000 under \$16,000	3,800,855	6,128,200	3,800,855	8,267,895	3,694,898	7,890,466	268,222	343,007	3,694,898	2,094,693	3,694,898	2,094,693	152,449	74,892
\$16,000 under \$18,000	3,569,801	6,777,439	3,569,801	9,006,142	3,439,963	8,694,501	189,527	326,889	3,421,467	2,153,750	3,421,467	2,153,750	114,517	74,953
\$18,000 under \$20,000	2,881,743	6,553,338	2,881,743	8,576,998	2,828,800	8,221,502	31,663	322,787	2,814,621	1,956,779	2,814,621	1,956,779	82,192	66,881
\$20,000 under \$25,000	5,027,968	14,451,942	5,027,968	18,363,258	4,922,128	17,575,969	275,865	679,068	4,851,249	3,760,782	4,851,249	3,760,782	218,019	150,534
\$25,000 under \$30,000	2,490,378	9,647,064	2,490,378	11,907,008	2,419,468	11,152,375	185,799	691,521	2,390,615	2,109,186	2,390,615	2,109,186	135,792	151,358
\$30,000 under \$50,000	2,908,281	14,059,102	2,908,281	17,057,894	2,768,163	14,783,163	344,029	2,061,653	2,065,231	2,595,633	2,065,231	2,595,633	271,739	402,949
\$50,000 under \$100,000	380,951	5,882,122	380,951	7,104,482	315,518	4,513,963	173,824	237,187	266,684	788,967	380,951	147,334	435,412	435,412
\$100,000 under \$200,000	62,759	2,629,356	62,759	3,085,900	48,810	1,528,909	40,237	136,984	34,041	225,957	62,759	36,460	231,444	231,444
\$200,000 under \$500,000	12,082	1,260,481	12,082	1,465,254	8,499	489,960	9,415	801,039	8,415	5,110	12,082	75,213	8,743	128,580
\$500,000 under \$1,000,000	1,856	492,046	1,856	631,158	1,158	311,949	1,551	600,127	1,551	587	1,856	26,748	80,384	80,384
\$1,000,000 or more	18,303,236	199,892	18,303,236	4,548,094	16,980,211	3,828,475	731,415	642,940	4,344,004	874,865	18,006,773	4,968,894	433,347	253,702
All returns, summary:														
Under \$5,000	19,628,984	629,507	19,628,984	4,435,467	18,545,284	4,086,294	597,372	294,222	2,770,763	642,172	19,412,402	4,328,756	398,752	121,376
\$5,000 under \$10,000	16,148,751	7,370,740	16,148,751	13,596,894	15,060,950	12,652,173	1,270,291	916,252	13,573,241	232,412	15,665,783	6,235,374	705,523	223,063
\$10,000 under \$15,000	11,966,871	17,780,247	11,966,871	19,741,260	11,120,360	16,465,606	732,247	965,762	11,120,360	6,115,278	11,966,871	5,741,430	684,942	206,563
\$15,000 under \$20,000	8,335,266	16,335,266	8,335,266	22,045,524	6,154,593	21,132,976	414,784	868,533	8,335,266	5,299,649	8,335,266	5,299,649	237,863	180,328
\$20,000 under \$25,000	10,331,067	48,786,619	10,331,067	60,197,457	9,824,413	50,277,468	1,054,691	8,694,533	10,331,067	9,678,503	10,331,067	9,678,503	840,561	1,618,548

Footnotes at end of table.

Table 3.19—Returns With Tax Overpayment: Type of Taxpayment 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 tax overpayment by type of taxpayment														
	Income tax withheld and no estimated tax payments					Income tax withheld and estimated tax payments									
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
Number of returns	Total taxpayments	Income tax withheld	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Total taxpayments	Income tax withheld	Estimated tax payments	
All returns, total	61,287,028	102,930,476	102,367,245	3,703,397	780,184	61,143,688	28,486,224	187,168	155,023	1,524,599	9,784,219	4,506,832	4,698,658		
Under \$2,000	7,835,783	787,173	757,008	537,005	55,922	7,831,736	816,331	4,990	2,161	27,638	68,188	23,150	41,478		
\$2,000 under \$4,000	7,401,103	1,926,853	1,624,071	1,068,043	289,974	7,397,043	2,098,051	14,432	2,418	19,804	14,390	4,055	10,113		
\$4,000 under \$6,000	6,450,089	3,159,771	3,156,807	1,327,223	343,728	6,437,999	2,330,333	15,710	5,147	77,067	19,380	19,380	29,605		
\$6,000 under \$8,000	6,201,777	4,637,157	4,632,615	83,102	80,720	6,185,471	2,453,023	7,650	7,650	118,635	102,729	33,332	67,051		
\$8,000 under \$10,000	5,362,785	3,927,791	3,923,965	3,923,965	3,923,965	5,352,728	2,308,241	12,188	5,633	118,323	206,290	62,322	143,837		
\$10,000 under \$12,000	4,971,963	6,770,339	6,766,417	6,766,417	6,766,417	4,961,898	7,779	7,779	2,235,920	116,727	182,788	88,384	97,185		
\$12,000 under \$14,000	4,359,882	7,983,121	7,988,967	7,988,967	7,988,967	4,350,895	2,326,110	10,847	3,642	101,180	204,405	88,897	114,909		
\$14,000 under \$16,000	3,613,085	8,867,278	8,861,011	8,861,011	8,861,011	3,600,464	2,088,179	14,725	8,918	106,224	243,101	123,020	116,228		
\$16,000 under \$18,000	3,357,630	8,563,186	8,560,489	8,560,489	8,560,489	3,347,018	2,127,883	12,258	5,881	102,978	200,588	156,187	133,688		
\$18,000 under \$20,000	2,762,886	8,156,587	8,151,119	8,151,119	8,151,119	2,760,481	1,825,024	6,268	4,354	270,659	476,782	141,653	144,850		
\$20,000 under \$25,000	4,760,838	17,282,090	17,199,023	4,741,513	3,678,511	4,741,513	3,678,511	25,332	23,703	174,635	646,312	412,830	259,510		
\$25,000 under \$30,000	2,309,239	10,878,482	10,816,379	10,816,379	10,816,379	2,300,330	2,032,147	12,376	10,405	117,215	641,712	361,978	278,675		
\$30,000 under \$50,000	1,965,669	13,996,323	13,825,128	13,825,128	13,825,128	1,953,157	2,346,401	18,845	22,834	219,443	1,827,252	988,682	906,016		
\$50,000 under \$100,000	208,524	3,518,183	3,436,960	201,740	201,740	208,524	582,392	8,767	22,181	109,932	2,269,088	1,100,579	1,118,447		
\$100,000 under \$200,000	22,531	994,026	946,770	20,441	20,441	22,531	120,616	2,713	14,070	26,502	1,368,348	595,264	715,192		
\$200,000 under \$300,000	2,646	258,568	226,353	2,217	2,217	2,646	23,909	521	4,986	5,877	753,901	264,074	417,925		
\$300,000 under \$1,000,000	160	40,174	24,479	119	119	160	3,220	13	1,202	706	229,202	45,896	144,701		
\$1,000,000 or more	38	30,374	20,684	27	27	38	1,634	53	1,038	258	260,567	23,009	159,640		
Taxable returns, total	44,459,384	98,165,982	98,646,709	3,703,397	780,184	44,350,412	25,021,609	144,271	131,191	1,372,083	9,524,490	4,418,993	4,747,798		
Under \$2,000	7,418	14,899	9,894	7,312	8,206	7,418	8,206	111	328	542	10,926	3,174	7,150		
\$2,000 under \$4,000	1,925,952	687,217	687,214	1,919,891	572,334	1,919,891	572,334	6,056	1,781	10,926	952	390	561		
\$4,000 under \$6,000	4,491,695	2,510,132	2,509,881	4,487,324	1,344,114	4,487,324	1,344,114	6,119	2,621	46,155	24,469	9,623	14,841		
\$6,000 under \$8,000	5,129,440	4,304,160	4,303,222	5,128,334	1,852,211	5,128,334	1,852,211	1,456	2,716	80,964	69,356	25,589	43,620		
\$8,000 under \$10,000	5,079,316	5,740,515	5,737,419	5,071,405	2,126,534	5,071,405	2,126,534	9,318	6,197	103,988	177,192	49,857	127,280		
\$10,000 under \$12,000	4,563,639	6,667,729	6,664,677	4,574,949	2,138,341	4,574,949	2,138,341	14,354	6,150	111,751	172,860	80,142	92,314		
\$12,000 under \$14,000	4,314,374	7,927,269	7,923,703	4,306,784	2,264,039	4,306,784	2,264,039	9,147	5,572	98,298	196,524	86,640	109,402		
\$14,000 under \$16,000	3,591,282	7,814,002	7,808,541	3,578,946	2,036,009	3,578,946	2,036,009	14,162	8,916	103,919	236,244	121,925	124,478		
\$16,000 under \$18,000	3,340,246	8,525,957	8,513,625	3,299,698	2,093,576	3,299,698	2,093,576	11,726	5,550	98,717	279,312	150,876	127,719		
\$18,000 under \$20,000	2,749,740	8,121,500	8,096,285	2,747,945	1,891,169	2,747,945	1,891,169	3,939	3,939	79,060	283,270	128,217	136,110		
\$20,000 under \$25,000	4,751,023	17,250,262	17,167,025	4,733,983	3,651,978	4,733,983	3,651,978	23,773	20,450	171,105	669,901	408,145	284,498		
\$25,000 under \$30,000	2,303,147	10,654,579	10,792,669	2,294,735	2,011,288	2,294,735	2,011,288	11,727	10,182	116,321	637,246	359,706	278,570		
\$30,000 under \$50,000	1,960,251	13,928,829	13,798,986	1,947,680	2,319,920	1,947,680	2,319,920	18,703	23,538	216,563	1,914,151	884,178	900,678		
\$50,000 under \$100,000	206,546	3,498,324	3,416,697	200,005	564,540	206,546	564,540	4,098	13,982	108,972	2,261,423	1,097,088	1,114,277		
\$100,000 under \$200,000	22,362	892,049	844,620	20,297	118,910	22,362	118,910	2,697	13,982	26,448	1,365,769	593,589	714,287		
\$200,000 under \$300,000	2,629	258,197	225,991	2,201	22,548	2,629	22,548	520	4,978	5,870	753,612	263,969	417,743		
\$300,000 under \$1,000,000	**195	**70,448	**45,062	**143	**4,753	**195	**4,753	**65	**2,240	**963	**469,887	**59,887	**304,271		
\$1,000,000 or more	**195	**70,448	**45,062	**143	**4,753	**195	**4,753	**65	**2,240	**963	**469,887	**59,887	**304,271		
Total nontaxable returns	16,827,664	3,764,494	3,740,538	3,703,397	780,184	16,793,276	4,476,615	42,897	28,832	152,547	241,729	87,838	151,059		
All returns, summary:															
Under \$5,000	18,462,789	4,062,919	4,046,620	2,207,792	560,939	18,438,081	4,055,137	27,206	5,646	82,496	106,100	39,414	64,197		
\$5,000 under \$10,000	14,788,949	12,557,927	12,547,346	1,495,605	219,245	14,765,497	5,950,842	30,184	17,384	278,001	333,199	104,826	227,887		
\$10,000 under \$15,000	10,845,740	18,519,338	18,507,863	20,790,139	10,818,983	10,818,983	5,571,825	36,939	16,466	274,681	507,681	237,743	268,304		
\$15,000 under \$20,000	7,919,706	20,831,172	20,790,139	20,790,139	20,790,139	7,919,706	5,130,982	24,221	14,088	234,887	699,858	345,537	335,363		
\$20,000 or more	9,269,845	46,959,220	46,495,177	Not applicable	Not applicable	9,218,544	8,789,428	68,619	101,219	654,568	8,135,381	3,785,312	4,063,107		

Footnotes at end of table.

Table 3.19—Returns With Tax Overpayment: Type of Taxpayment 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 tax overpayment by type of taxpayment—Continued									
	Income tax withheld and estimated tax payments—Continued					Estimated tax payments and no income tax withheld				
	Earned income credit, refundable portion		Refund		Credit on 1978 tax		Total taxpayments		Earned income credit, refundable portion	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(37)	(38)
All returns, total	15,551	1,894	924,497	1,005,654	868,684	969,578	2,454,796	7,164,262	30,633	1,899
Under \$2,000	4,681	372	23,667	43,354	10,103	19,094	104,280	86,757	9,608	346
\$2,000 under \$4,000	2,899	681	17,990	9,348	6,672	4,301	164,295	77,404	13,356	789
\$4,000 under \$6,000	3,829	697	62,991	31,931	21,995	6,812	179,209	375,172	7,630	449
\$6,000 under \$8,000	4,142	144	81,221	36,563	61,509	20,128	394,836	262,750	7,339	4
\$8,000 under \$10,000			82,875	63,036	62,298	26,798	313,643	320,917		
\$10,000 under \$12,000			76,474	43,691	60,209	20,823	249,019	320,917		
\$12,000 under \$14,000			62,856	37,627	56,080	28,145	146,529	247,723		
\$14,000 under \$16,000			66,531	35,509	59,983	28,854	114,023	254,043		
\$16,000 under \$18,000			69,589	46,767	53,794	31,587	71,752	206,081		
\$18,000 under \$20,000			50,966	42,847	42,847	31,966	58,174	202,900		
\$20,000 under \$25,000			68,796	78,325	108,639	62,061	110,467	453,820		
\$25,000 under \$30,000			70,152	69,173	64,301	64,301	72,413	420,538		
\$30,000 under \$50,000			107,566	186,358	147,141	174,368	132,836	1,238,262		
\$50,000 under \$100,000			47,778	169,756	82,042	214,279	66,084	1,353,995		
\$100,000 under \$200,000			9,904	71,860	21,449	125,300	13,962	723,808		
\$200,000 under \$500,000			1,950	34,320	4,989	73,680	3,553	449,143		
\$500,000 under \$1,000,000			214	6,016	20,666	602	488	160,129		
\$1,000,000 or more			60	6,096	18,215	18,215	200	206,496		
Taxable returns, total			794,982	855,700	805,588	912,887	1,875,918	6,665,197		
Under \$2,000:			359	4,442	338	3,059	13,379	13,491		
\$2,000 under \$4,000			1,790	467	784	1,116	27,665	11,679		
\$4,000 under \$6,000			36,171	12,152	14,297	3,098	101,578	101,578		
\$6,000 under \$8,000			48,229	18,145	43,597	12,434	192,267	191,748		
\$8,000 under \$10,000			72,282	44,373	55,282	20,722	339,689	278,987		
\$10,000 under \$12,000			71,774	37,756	57,116	18,648	294,530	294,780		
\$12,000 under \$14,000			61,014	33,959	53,836	26,754	134,222	228,520		
\$14,000 under \$16,000			66,214	33,496	57,898	26,013	104,606	233,765		
\$16,000 under \$18,000			67,935	40,372	51,650	23,227	69,810	198,170		
\$18,000 under \$20,000			47,825	30,857	41,918	30,796	52,623	166,677		
\$20,000 under \$25,000			86,946	71,152	108,186	57,917	104,760	437,544		
\$25,000 under \$30,000			69,456	67,402	68,497	63,083	69,478	409,535		
\$30,000 under \$50,000			108,071	178,836	145,418	171,778	127,466	1,169,975		
\$50,000 under \$100,000			47,046	164,848	81,555	212,148	64,852	1,256,911		
\$100,000 under \$200,000			9,851	69,290	21,448	135,298	13,789	720,578		
\$200,000 under \$500,000			1,948	34,168	73,543	3,545	448,998	383,266		
\$500,000 under \$1,000,000			273	14,024	831	38,281	688	366,635		
\$1,000,000 or more			60	6,096	18,215	18,215	200	206,496		
Total non-taxable returns	15,551	1,894	129,515	149,954	63,098	56,691	578,888	469,065	30,633	1,599
All returns, summary:										
Under \$5,000	9,398	1,271	73,191	69,740	27,462	27,540	424,976	233,653	29,671	1,462
\$5,000 under \$10,000	7,195	624	195,353	114,493	135,115	49,594	862,290	692,143	962	1,137
\$10,000 under \$15,000			161,140	86,323	143,543	61,070	457,600	702,943		
\$15,000 under \$20,000			147,176	99,013	126,290	79,503	179,897	523,331		
\$20,000 or more			327,437	624,985	434,274	752,271	400,123	5,006,189		

Footnotes at end of table.

Table 3.19—Returns With Tax Overpayment: Type of Taxpayment 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 tax overpayment by type of taxpayment—Continued												
	Estimated tax payments and no income tax withheld—Continued					Neither income tax withheld nor estimated tax payments							
	Refund		Credit on 1978 tax		Number of returns (43)	Total taxpayments		Earned income credit, refundable portion		Refund		Credit on 1978 tax	
Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (44)		Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	
All returns, total	1,226,900	734,506	1,521,627	1,210,789	765,546	228,447	115,734	594,423	90,907	724,606	116,313	49,982	26,529
Under \$2,000	67,567	45,261	51,743	32,082	299,061	122,775	24,102	208,553	15,989	282,285	32,418	9,677	3,728
\$2,000 under \$4,000	101,594	36,168	85,468	23,877	248,508	39,680	46,949	228,507	42,107	226,714	40,119	22,665	5,220
\$4,000 under \$6,000	246,899	66,226	180,115	46,949	47,798	37,778	7,280	116,305	27,172	144,114	28,190	4,807	3,583
\$6,000 under \$8,000	229,521	60,756	211,034	83,967	48,772	7,608	3,971	41,058	5,639	44,448	4,444	2,989	2,989
\$8,000 under \$10,000	192,441	54,946	222,976	60,885	5,197	5,197	3,091	4,000	3,091	6,749	286	4,444	2,989
\$10,000 under \$12,000	103,497	35,523	163,248	81,479	4,147	4,147	5,976	4,300	3,077	4,448	463	1,379	686
\$12,000 under \$14,000	69,083	21,564	89,827	39,107	3,625	3,625	4,474	4,474	3,625	3,625	440	1,379	723
\$14,000 under \$16,000	42,786	21,244	85,463	47,080	1,507	1,507	4,474	4,474	1,507	3,569	844	1,379	636
\$16,000 under \$18,000	24,708	21,066	52,634	42,618	1,507	1,507	1,338	1,338	1,507	1,338	282	1,379	122
\$18,000 under \$20,000	21,778	41,231	45,944	34,334	325	56	735	298	325	56	37	28	64
\$20,000 under \$25,000	32,278	42,251	92,913	76,945	1,501	1,501	7,274	8,467	1,024	1,078	918	1,349	1,068
\$25,000 under \$30,000	28,701	31,724	56,766	82,523	2,050	2,050	16,962	1,292	1,024	1,292	1,163	1,349	1,295
\$30,000 under \$50,000	44,301	123,538	109,552	210,810	2,153	2,153	16,962	1,483	2,268	2,268	1,605	1,605	3,214
\$50,000 under \$100,000	19,760	69,737	57,889	203,458	615	615	7,717	492	534	258	534	258	784
\$100,000 under \$200,000	3,659	38,333	12,335	82,042	182	182	7,989	127	646	127	151	27	1,046
\$200,000 under \$500,000	947	17,263	3,207	50,794	40	40	4,453	22	27	5	27	27	269
\$500,000 under \$1,000,000	123	4,666	440	18,171	6	6	2,010	5	5	5	104	104	104
\$1,000,000 or more	49	3,032	173	21,588	4	4	2,395	4	4	4	150	150	150
Taxable returns, total	850,057	500,694	1,235,968	1,054,069	21,389	21,389	72,828	17,489	17,489	7,721	8,269	9,070	9,070
Under \$2,000	881	3,974	1,277	2,756	149	149	2,787	137	137	656	22	22	277
\$2,000 under \$4,000	15,521	2,550	20,666	3,017	3,013	3,013	339	339	3,013	117	117	117	112
\$4,000 under \$6,000	143,072	27,174	115,782	24,598	1,146	1,146	1,014	1,014	1,146	56	497	497	497
\$6,000 under \$8,000	159,943	33,838	168,986	39,096	1,641	1,641	2,345	1,641	1,641	972	750	750	716
\$8,000 under \$10,000	170,813	39,646	202,033	51,775	1,718	1,718	2,327	1,718	1,718	2,220	207	187	187
\$10,000 under \$12,000	97,088	28,091	132,449	51,643	3,515	3,515	4,719	3,515	3,515	2,824	204	1354	685
\$12,000 under \$14,000	61,805	15,711	78,789	32,488	3,206	3,206	4,314	3,206	3,206	3,206	412	783	587
\$14,000 under \$16,000	37,657	14,443	60,139	40,143	1,684	1,684	1,684	1,684	1,684	1,684	290	290	120
\$16,000 under \$18,000	23,806	18,791	51,131	40,476	28	28	28	28	28	28	10	10	63
\$18,000 under \$20,000	19,158	34,390	44,408	32,154	320	320	727	5,849	33	822	712	755	832
\$20,000 under \$25,000	30,398	37,639	87,205	71,712	1,080	1,080	5,849	6,254	189	884	1,004	1,004	3,122
\$25,000 under \$30,000	25,740	30,297	71,151	71,151	1,432	1,432	16,881	16,881	2,223	1,432	1,504	1,504	1,046
\$30,000 under \$50,000	40,048	94,855	108,114	204,511	2,001	2,001	7,606	7,606	2,223	1,432	2,211	2,211	268
\$50,000 under \$100,000	19,150	57,055	57,055	201,002	581	581	7,346	7,346	110	110	146	146	1046
\$100,000 under \$200,000	3,123	36,386	12,178	91,117	160	160	7,346	7,346	21	21	25	25	268
\$200,000 under \$500,000	942	17,163	3,203	50,770	38	38	4,450	4,450	19	19	25	25	268
\$500,000 under \$1,000,000	112	7,696	613	38,739	10	10	4,405	4,405	9	9	14	14	104
\$1,000,000 or more	376,843	233,824	265,659	156,720	744,157	207,056	42,806	594,423	90,907	707,139	106,592	41,693	18,459
All returns, summary:													
Under \$5,000	271,554	107,170	219,999	77,634	668,824	191,105	32,785	524,904	78,500	629,576	94,709	34,085	10,157
\$5,000 under \$10,000	566,458	196,186	531,337	150,027	90,511	21,131	13,613	69,519	12,407	82,265	14,053	6,887	6,078
\$10,000 under \$15,000	195,086	69,880	299,821	126,946	8,884	8,884	11,298	7,776	7,776	7,776	1,102	2,640	1,479
\$15,000 under \$20,000	65,782	70,648	137,095	97,669	776	776	1,162	56,666	1,162	1,162	186	57	67
\$20,000 or more	128,016	330,524	333,375	758,311	6,551	6,551	56,666	Not applicable	6,551	4,504	6,252	4,313	7,749

Estimates should be used with caution because of the small number of sample returns on which it is based. **Identifies (a) size classes for which data were obtained because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class. NOTE: Detail may not add to total because of rounding.

Table 3.20—Returns With Tax Due at Time of Filing: Type of Taxpayment 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	Total returns with tax due at time of filing										Tax due at time of filing			
	Total tax liability		Total		Taxpayments		Estimated tax payments		Total		Tax paid with return		Balance due after remittance	
	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	17,759,470	76,746,595	15,370,237	66,796,334	12,690,713	40,365,423	3,668,520	15,648,644	19,990,260	15,909,884	17,952,971	7,785,663	2,037,290	
Under \$2,000	307,694	88,367	69,092	16,879	22,518	5,692	7,598	4,379	71,468	282,224	59,543	38,838	12,944	
\$2,000 under \$4,000	531,615	108,669	176,054	67,753	6,970	6,970	55,905	87,794	87,794	466,826	148,721	124,734	11,706	
\$4,000 under \$6,000	367,745	255,159	431,844	294,861	45,997	45,997	88,410	26,226	179,265	315,678	148,721	315,678	30,563	
\$6,000 under \$8,000	1,064,842	537,880	682,827	247,289	414,833	414,833	242,928	959,046	290,592	959,046	242,928	409,510	47,901	
\$8,000 under \$10,000	1,112,585	904,556	858,204	500,292	333,185	333,185	250,935	160,365	404,264	959,070	329,680	437,387	74,365	
\$10,000 under \$12,000	1,036,509	1,140,576	898,984	725,367	655,449	501,952	269,379	216,983	415,214	813,230	331,016	84,198	11,068	
\$12,000 under \$14,000	1,064,451	1,592,160	959,446	1,076,917	752,654	800,471	282,176	263,468	515,243	920,119	404,174	484,365	111,968	
\$14,000 under \$16,000	1,227,827	2,242,746	1,167,771	1,670,818	1,319,891	1,319,891	283,373	340,776	571,626	1,055,314	580,501	568,501	81,551	
\$16,000 under \$18,000	1,199,011	2,677,657	1,151,437	2,050,365	960,961	1,685,963	237,229	345,694	1,019,980	1,039,980	525,594	651,360	101,708	
\$18,000 under \$20,000	1,209,559	3,149,007	1,160,555	2,414,630	1,024,728	2,043,038	217,176	361,826	754,376	1,045,720	597,320	597,320	122,564	
\$20,000 under \$25,000	2,716,858	9,083,142	2,692,945	7,341,489	2,412,505	6,443,185	448,514	869,644	1,741,643	2,452,427	1,495,187	1,382,268	248,455	
\$25,000 under \$30,000	1,844,984	8,475,489	1,811,093	6,879,218	1,634,871	5,989,527	352,342	649,419	1,986,271	1,705,530	1,415,854	909,150	180,417	
\$30,000 under \$50,000	2,459,042	18,142,254	2,408,781	14,171,744	2,083,352	11,253,227	707,422	2,906,253	3,970,511	2,333,530	3,597,692	1,109,041	372,819	
\$50,000 under \$100,000	784,051	13,870,141	755,689	9,978,622	536,475	5,746,425	402,716	4,071,400	3,691,519	2,726,023	3,590,860	223,689	300,659	
\$100,000 under \$200,000	161,604	7,695,869	159,159	2,002,951	114,252	2,707,942	103,445	1,596,170	2,302,632	156,544	2,165,911	34,578	138,721	
\$200,000 under \$500,000	34,124	4,128,856	33,616	2,683,261	22,635	1,968,709	25,685	1,596,974	33,264	33,264	1,302,530	7,422	63,024	
\$500,000 under \$1,000,000	3,856	1,243,661	3,810	711,077	2,533	1,175,313	3,200	483,172	532,594	3,756	510,769	816	21,815	
\$1,000,000 or more	1,276	1,410,367	1,276	716,315	822	64,776	1,140	568,505	692,072	1,244	665,180	275	26,892	
Taxable returns, total	16,601,690	76,311,285	14,906,483	56,672,361	12,462,267	40,343,365	3,661,258	15,609,196	19,639,924	14,689,847	17,646,668	7,513,652	1,992,257	
Under \$2,000	56,428	40,091	6,065	8,161	4,451	1,941	569	2,403	31,929	55,900	26,043	772	5,886	
\$2,000 under \$4,000	265,430	53,909	102,022	13,452	6,782	5,660	33,623	7,487	40,456	231,023	111,762	69,816	5,297	
\$4,000 under \$6,000	763,096	201,270	346,305	66,039	43,771	36,378	77,360	20,663	135,230	655,184	311,762	250,602	23,469	
\$6,000 under \$8,000	820,731	467,061	587,807	233,714	382,706	140,735	219,773	60,618	233,346	783,496	194,188	340,754	38,158	
\$8,000 under \$10,000	1,024,772	849,893	806,001	467,679	329,692	329,692	238,790	154,581	362,204	877,684	292,507	421,507	69,697	
\$10,000 under \$12,000	986,703	1,109,542	870,261	717,021	645,084	500,213	260,517	212,230	392,521	877,539	311,237	464,324	81,284	
\$12,000 under \$14,000	1,038,983	1,570,015	942,510	1,072,470	786,765	786,765	259,632	261,703	392,521	896,312	388,300	476,507	109,245	
\$14,000 under \$16,000	1,204,782	2,217,589	1,152,360	1,664,743	1,317,649	1,317,649	279,091	338,302	461,703	1,032,906	462,154	564,933	86,702	
\$16,000 under \$18,000	1,166,678	2,682,867	1,144,812	2,047,067	1,695,203	1,695,203	235,694	344,542	615,800	1,027,828	514,667	649,604	101,133	
\$18,000 under \$20,000	1,201,420	3,135,690	1,153,627	2,413,220	1,023,427	2,042,964	216,222	360,934	722,470	1,038,005	600,435	595,419	122,036	
\$20,000 under \$25,000	2,697,877	9,158,644	2,649,359	7,337,562	2,410,461	6,442,555	445,810	867,508	1,721,061	2,437,075	1,477,490	1,377,062	243,572	
\$25,000 under \$30,000	1,840,181	8,469,278	1,808,242	6,877,823	1,633,606	5,988,954	351,132	848,895	1,591,455	1,701,078	1,411,494	908,700	179,961	
\$30,000 under \$50,000	2,451,501	18,129,443	2,404,569	14,169,802	2,081,786	11,232,788	708,317	2,905,724	3,959,540	2,328,587	3,587,548	1,107,019	371,992	
\$50,000 under \$100,000	752,318	13,867,352	734,658	9,977,590	535,962	5,746,024	402,297	4,070,623	3,668,782	2,724,491	3,589,365	223,551	300,397	
\$100,000 under \$200,000	195,657	1,824,595	192,764	1,161,077	137,867	3,776,544	128,111	403,172	3,668,096	1,169,739	3,468,369	41,889	199,724	
\$200,000 under \$500,000	3,856	1,243,661	3,810	711,077	2,533	1,175,313	3,200	483,172	532,594	3,756	510,769	816	21,815	
\$500,000 under \$1,000,000	1,276	1,410,367	1,276	716,315	822	64,776	1,140	568,505	692,072	1,244	665,180	275	26,892	
\$1,000,000 or more	1,157,780	435,754	463,754	83,974	158,446	22,058	107,262	38,348	351,336	1,039,937	306,303	274,911	45,033	
Total nontaxable returns	1,344,910	301,461	460,426	65,368	274,550	29,832	100,648	24,920	298,153	1,183,700	198,132	327,091	38,021	
All returns, summary:	17,759,470	76,746,595	15,370,237	66,796,334	12,690,713	40,365,423	3,668,520	15,648,644	19,990,260	15,909,884	17,952,971	7,785,663	2,037,290	
Under \$5,000	2,701,408	1,593,168	1,757,205	795,899	1,152,639	595,345	554,828	273,579	707,260	2,338,983	657,891	989,256	139,378	
\$5,000 under \$10,000	2,682,045	3,739,143	2,407,793	1,839,118	1,848,986	989,834	870,270	1,186,270	1,967,260	2,347,456	962,267	1,218,334	234,615	
\$10,000 under \$15,000	3,055,312	7,063,004	2,828,242	5,395,752	4,312,347	4,312,347	578,501	856,439	1,667,292	2,626,327	1,390,667	1,575,143	276,615	
\$15,000 under \$20,000	7,975,795	64,049,819	7,816,413	47,957,033	6,808,445	33,468,903	2,044,509	13,919,537	16,062,786	7,413,316	14,743,984	3,687,739	1,348,802	

Footnotes at end of table.

Table 3.20—Returns With Tax Due at Time of Filing: Type of Taxpayment 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	Estimated tax payments and no income tax withheld						Neither income tax withheld nor estimated tax payments									
	Tax due at time of filing			Tax due at time of filing			Tax paid with return			Tax paid after remittance						
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,299,870	9,335,022	9,172,706	4,500,293	2,209,942	4,247,168	429,132	283,114	2,638,887	449,684	120,587	3,329,990	2,532,012	2,726,464	691,432	594,906
Under \$2,000	7,061	3,830	3,210	5,048	6,765	4,356	326	692	278,115	33,513	4,841	53,438	257,522	45,678	31,918	7,760
\$2,000 under \$4,000	54,886	11,670	11,670	5,313	54,494	5,246	7,797	65	398,784	33,443	72,645	128,706	347,214	62,819	43,816	8,827
\$4,000 under \$6,000	88,886	23,176	23,176	11,227	80,604	9,979	19,916	1,548	603,935	47,797	3,584	128,706	551,029	111,887	82,830	16,839
\$6,000 under \$8,000	206,579	84,548	84,548	32,965	195,575	29,995	40,557	2,970	1,511,881	61,215	5,318	480,882	1,450,689	151,881	121,208	26,391
\$8,000 under \$10,000	139,767	139,767	139,767	50,772	199,875	47,445	21,117	2,027	298,830	44,449	5,333	207,578	271,832	171,940	78,559	36,537
\$10,000 under \$12,000	212,304	187,811	187,811	69,199	206,548	62,697	40,533	6,501	198,756	20,231	3,228	170,950	138,268	127,143	55,092	43,807
\$12,000 under \$14,000	176,954	209,294	209,312	83,367	170,345	77,340	27,991	6,027	134,843	29,838	8,021	177,494	117,077	143,899	40,261	33,586
\$14,000 under \$16,000	165,663	107,178	107,178	107,178	179,649	102,307	34,968	4,872	80,457	20,401	4,782	134,054	70,875	109,469	28,855	24,586
\$16,000 under \$18,000	143,554	255,142	255,142	103,940	138,634	96,825	22,983	7,115	64,896	17,322	4,437	114,000	54,814	114,000	23,482	31,167
\$18,000 under \$20,000	117,638	252,559	252,559	96,820	110,752	85,595	36,989	11,235	67,173	16,169	4,201	162,887	57,186	154,449	22,759	38,238
\$20,000 under \$25,000	211,714	540,886	538,053	254,696	203,952	240,164	14,592	14,592	92,639	36,728	6,871	282,365	80,635	227,197	36,354	55,168
\$25,000 under \$30,000	159,095	335,635	329,356	151,155	240,423	204,423	38,461	6,142	227,995	17,127	6,142	192,745	45,064	192,745	18,653	35,250
\$30,000 under \$50,000	287,757	1,631,063	1,611,767	759,559	277,023	703,559	64,371	55,006	87,633	37,672	20,539	593,405	78,248	504,629	28,336	88,667
\$50,000 under \$100,000	188,680	1,158,797	1,158,797	1,158,797	1,158,797	1,158,797	36,526	36,526	30,886	12,526	18,065	481,125	27,183	398,044	8,763	82,631
\$100,000 under \$200,000	42,866	1,381,243	1,348,927	716,311	41,791	680,312	6,835	38,219	4,388	1,941	3,729	177,949	3,729	177,949	1,502	34,294
\$200,000 under \$500,000	9,763	786,652	747,422	421,061	8,550	408,551	1,685	12,530	706	258	6,095	68,860	595	68,860	293	14,189
\$500,000 under \$1,000,000	1,257	238,288	228,327	175,041	1,234	169,172	182	182	12	20	1,547	13,263	12	13,263	29	3,462
\$1,000,000 or more	440	281,304	273,356	188,668	433	185,130	63	3,335	14	6	5,944	14,165	9	14,165	10,307	10,307
Taxable returns, total	2,200,439	9,269,764	9,197,260	4,460,225	2,114,956	4,229,736	415,163	251,489	2,439,074	449,684	101,552	3,038,681	2,478,745	2,478,745	491,922	594,906
Under \$2,000	381	2,494	1,658	4,288	326	3,656	65	63	1,999,014	243,807	15,598	19,781	179,745	16,821	3,189	3,189
\$2,000 under \$4,000	33,050	7,300	7,300	3,910	33,050	3,850	4,485	59	51,598	1,233	1,158	19,781	51,598	16,821	3,189	3,189
\$4,000 under \$6,000	68,454	18,059	18,049	8,989	60,592	7,475	18,028	1,821	164,388	1,980	1,112	29,068	164,388	24,870	4,216	4,216
\$6,000 under \$8,000	183,743	77,601	77,493	29,849	174,312	26,490	34,898	2,359	431,463	14,672	1,594	92,528	401,630	82,010	70,595	10,519
\$8,000 under \$10,000	196,493	134,178	133,975	47,475	189,921	45,598	20,304	1,892	354,260	21,356	1,869	133,966	315,230	112,452	70,595	21,329
\$10,000 under \$12,000	205,869	183,376	182,726	67,077	200,651	60,661	39,384	6,416	245,632	26,881	2,639	177,154	222,707	144,215	69,685	24,029
\$12,000 under \$14,000	174,827	207,761	206,816	82,722	189,220	76,709	27,988	6,013	145,650	19,211	1,887	155,004	117,918	113,448	48,982	41,556
\$14,000 under \$16,000	182,703	251,218	249,895	105,702	176,898	100,861	34,929	4,841	66,218	21,455	7,165	162,372	101,782	130,539	35,431	31,943
\$16,000 under \$18,000	142,279	253,786	253,056	103,523	137,659	96,409	22,683	7,115	56,747	14,880	3,723	118,888	57,009	95,114	25,636	23,774
\$18,000 under \$20,000	116,783	215,907	214,759	96,297	110,126	85,237	23,673	11,060	61,210	13,417	3,681	182,875	46,977	105,100	30,763	27,886
\$20,000 under \$25,000	209,507	538,944	538,239	253,265	201,891	239,244	36,354	20,437	77,889	28,371	5,804	254,955	67,770	211,840	32,323	33,116
\$25,000 under \$30,000	158,653	335,257	330,980	260,653	150,714	240,216	36,454	20,437	159,983	15,983	5,909	224,565	42,237	189,979	18,394	34,886
\$30,000 under \$50,000	286,857	1,630,622	1,611,338	757,507	276,123	702,501	64,310	55,006	82,678	35,946	19,583	584,919	73,757	497,660	27,187	87,659
\$50,000 under \$100,000	188,263	1,158,655	1,158,655	1,158,655	1,158,655	1,158,655	36,526	36,526	30,886	12,526	18,065	481,125	27,183	398,044	8,763	82,631
\$100,000 under \$200,000	42,866	1,381,243	1,348,927	716,311	41,791	680,312	6,835	38,219	4,388	1,941	3,729	177,949	3,729	177,949	1,502	34,294
\$200,000 under \$500,000	9,763	786,652	747,422	421,061	8,550	408,551	1,685	12,530	706	258	6,095	68,860	595	68,860	293	14,189
\$500,000 under \$1,000,000	1,257	238,288	228,327	175,041	1,234	169,172	182	182	12	20	1,547	13,263	12	13,263	29	3,462
\$1,000,000 or more	440	281,304	273,356	188,668	433	185,130	63	3,335	14	6	5,944	14,165	9	14,165	10,307	10,307
Total nontaxable returns	99,461	38,248	35,446	20,058	95,584	18,432	13,949	1,628	899,873	205,847	19,035	286,530	801,267	250,183	209,510	35,347
All returns, summary:																
Under \$5,000	94,871	22,633	22,009	13,685	88,813	11,957	15,460	1,728	975,489	91,005	8,504	181,531	884,997	155,781	157,145	25,740
\$5,000 under \$10,000	469,154	240,359	239,650	91,941	448,290	86,367	74,253	5,574	1,078,615	138,412	12,642	460,897	973,878	387,192	268,902	73,704
\$10,000 under \$15,000	500,090	614,235	608,608	207,968	483,123	192,173	90,117	15,794	342,886	66,584	410,041	260,270	260,270	322,841	110,251	87,200
\$15,000 under \$20,000	338,083	616,548	612,937	252,335	483,295	222,381	60,180	19,956	173,286	48,377	11,163	410,882	147,750	368,117	60,188	84,185
\$20,000 or more	889,652	7,914,257	7,799,302	3,694,152	866,411	3,724,089	189,122	210,063	267,656	108,276	74,794	1,860,820	235,517	1,536,542	94,906	324,078

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

***Less than \$500.

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

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

Contents

Introduction, 135
Returns with age exemptions, 135
Credit for the elderly, 135

Text tables

- 4A Returns of taxpayers age 65 or over: selected tax items by marital status, 137
4B Returns with credit for the elderly: credit by age of taxpayer and size of adjusted gross income, 138
4C Form 1040A returns of taxpayers age 65 or over: selected characteristics, 138

Chart

- 4A Returns of taxpayers age 65 or over: 1975 retirement income credit and 1977 credit for the elderly, 136

Basic tables

- 4.1 Returns of taxpayers age 65 or over: selected income and tax items by size of adjusted gross income, 139
4.2 Itemized deduction returns of taxpayers age 65 or over: itemized deductions by type and by size of adjusted gross income, 144
4.3 Returns with credit for the elderly: selected income and tax items by size of adjusted gross income, 145

Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly, the retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Returns with Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included:

(1) an additional \$750 exemption for each taxpayer age 65 or over,

(2) the exemption from taxation of social security income, a major source of income for many older persons, and

(3) the "credit for the elderly," which was originally introduced by the Tax Reform Act of 1976 to replace the "retirement income credit."

In addition, beginning with Tax Year 1977, taxpayers age 65 or over could exclude from taxation the first \$35,000 of the gain from the sale of a personal residence (increased from \$20,000 by the Tax Reform Act of 1976), and they could also include the extra exemption for age 65 or over in computing the personal exemption portion of the general tax credit. Table 4A shows selected items reported on returns of taxpayers age 65 or over, classified by marital status.

For 1977, the filing requirement for a single person age 65 or over was \$3,700 in gross income (compared to the \$3,200 filing requirement for 1976), while for a person who qualified as a "surviving spouse" the amount was \$3,950 (\$3,600 for 1976). For joint returns, if one spouse was 65 or over, the filing requirement was \$5,450 (\$4,350 for 1976) and it was \$6,200 (\$5,100 for 1976) if both spouses were 65 or over. The reason for the higher filing requirements was that the extra age exemptions made taxpayers below these limits nontaxable in any case.

The tables in this section represent information reported on both the Form 1040 and Form 1040A. However, as can be seen in table 4C, a very small percentage of taxpayers age 65 or over filed Form 1040A, primarily because much of their income was in the form of pensions, annuities, and rental income, and because many of these taxpayers claimed the credit for the elderly. All of these items required the use of the Form 1040.

Credit for the Elderly

Introduced for Tax Year 1976 by the Tax Reform Act of 1976, this credit replaced the retirement in-

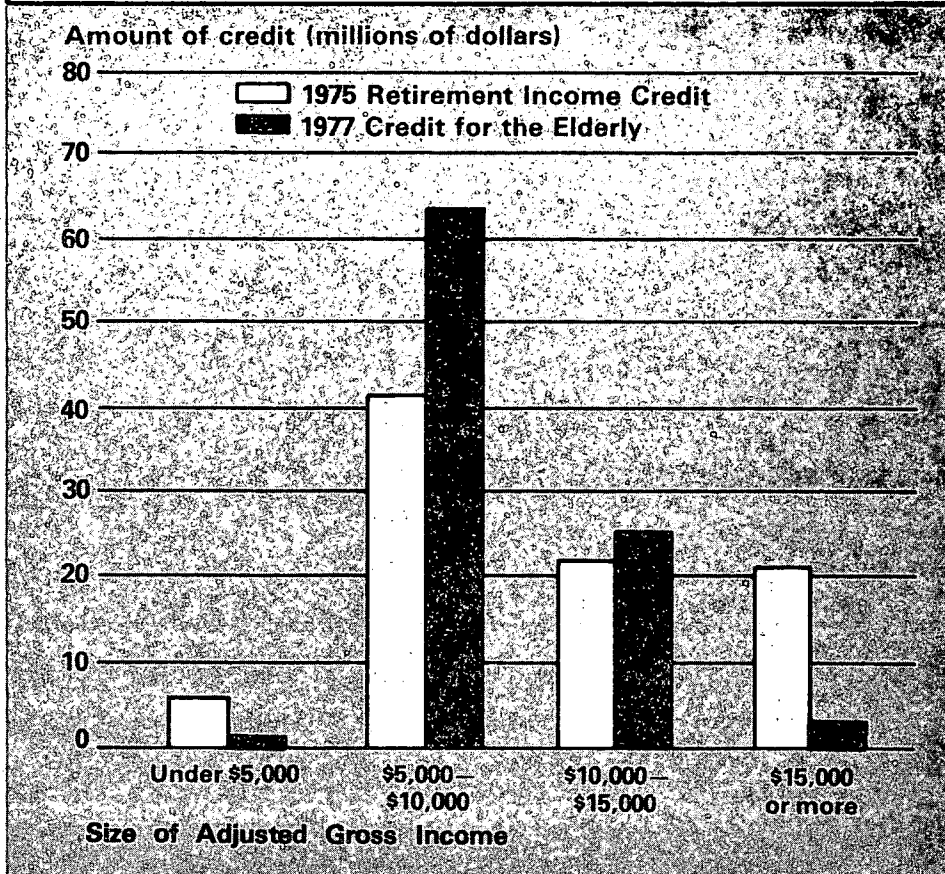
come credit in effect for 1975 and earlier years. The Tax Reduction and Simplification Act of 1977 postponed the effective date of this provision to Tax Year 1977, but allowed eligible taxpayers to use the more beneficial of the two credit computations for Tax Year 1976.

For taxpayers under age 65, the computation of the new credit was similar to that for the old retirement income credit. In brief, the base for this computation for 1977 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons filing separate returns, reduced by pensions received under the Social Security or Railroad Retirement Acts. The base was further reduced by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of \$900 (\$1,200 for taxpayers over age 62). The actual credit equalled 15 percent of the (reduced) base.

Prior to 1976, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1977, on the other hand, differed markedly between the two age groups. Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 and over. The computation base was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. However, instead of a phase-out based on earned income, the new law contained a phase-out based on adjusted gross income (i.e., both earned and unearned income). This phase-out equalled one-half of the excess of adjusted gross income over \$7,500 for single persons,

Chart 4A.

Returns of taxpayers age 65 or over: 1975 retirement income credit and 1977 credit for the elderly



over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500, or separated persons with incomes over \$8,750.

One more minor change introduced by the Tax Reform Act of 1976 was the elimination of the prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of \$600 in each of any 10 years prior to the one for which the credit was claimed. There was no such test for claiming the credit for the elderly.

Chart 4A compares the credit for the elderly claimed for 1977 by taxpayers age 65 and over to the retirement income credit claimed by this same group for 1975. Details on the age and size of adjusted gross income of taxpayers claiming the credit for the elderly are shown in table 4B.

Table 4A.—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status

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

Marital status	Number of returns	Adjusted gross income less deficit	Exemptions		Returns with zero bracket amount only	
			Number of exemptions	Amount	Number of returns	Zero bracket amount
			(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	8,028,471	101,199,343	23,683,711	17,747,783	5,862,659	14,228,310
Joint returns of husbands and wives, total	4,487,220	68,464,903	16,420,159	12,315,119	3,152,136	8,819,876
Both age 65 or over	2,448,879	37,606,815	9,912,596	7,434,447	1,717,690	4,771,309
Husband 65 or over; wife under 65	1,732,029	25,901,920	5,541,072	4,155,804	1,209,818	3,402,165
Wife 65 or over; husband under 65	316,312	4,956,168	966,491	724,868	224,628	646,402
Separate returns of husbands and wives	75,263	787,592	159,699	119,774	45,078	66,702
Returns of heads of households	142,072	1,595,013	384,797	288,598	90,121	176,322
Returns of surviving spouses	5,434	69,867	16,963	12,722	*4,834	*15,469
Returns of single persons	3,308,482	30,281,967	6,682,093	5,011,570	2,570,490	5,149,941

Marital status	Returns with itemized deductions						Taxable income ¹	
	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
			(7)	(8)	(9)	(10)			(11)	(12)	(13)	(14)
All returns, total	1,655,633	12,587,490	1,592,325	4,397,840	1,652,501	7,953,175	7,454,984	76,944,150
Joint returns of husbands and wives, total	1,012,587	8,181,115	998,670	3,157,501	1,012,515	4,947,127	4,150,806	52,175,903
Both age 65 or over	526,291	4,558,317	515,717	1,634,805	528,225	2,872,396	2,233,407	27,835,300
Husband 65 or over; wife under 65	403,246	3,149,661	401,962	1,264,126	403,246	1,860,345	1,611,780	20,299,889
Wife 65 or over; husband under 65	81,050	473,137	80,991	258,570	81,044	214,386	305,619	4,040,714
Separate returns of husbands and wives	21,416	232,221	19,269	30,830	21,330	197,982	64,347	548,528
Returns of heads of households	41,147	224,279	40,813	89,762	41,147	133,756	130,934	1,194,993
Returns of surviving spouses	*198	*3,161	*198	*634	*198	*2,527	5,032	55,760
Returns of single persons	580,265	3,946,714	533,375	1,119,113	577,311	2,671,784	3,103,865	22,968,966

Marital status	Tax preferences		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	131,628	4,422,299	5,197,059	15,229,852	5,200,571	15,598,344
Joint returns of husbands and wives, total	90,418	3,197,849	2,866,342	10,682,538	2,868,952	10,951,377
Both age 65 or over	55,543	1,926,131	1,474,881	5,855,486	1,475,996	6,015,683
Husband 65 or over; wife under 65	31,933	1,160,602	1,155,507	4,118,224	1,156,991	4,216,463
Wife 65 or over; husband under 65	2,942	111,116	235,954	708,828	235,965	719,231
Separate returns of husbands and wives	1,392	81,339	36,018	146,158	36,023	154,651
Returns of heads of households	1,184	43,278	96,737	227,458	96,799	230,729
Returns of surviving spouses	*12	*963	*2,090	*10,052	2,095	10,107
Returns of single persons	38,622	1,098,871	2,195,872	4,163,645	2,196,702	4,251,480

¹Estimate should be used with caution because of the small number of sample returns on which it is based.

*Includes zero bracket amount.

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

Table 4B.—Returns With Credit for the Elderly: Credit by Age of Taxpayer and 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		Returns of taxpayers under 65		Returns of taxpayers age 65 and over			
	Number of returns	Credit for the elderly	Number of returns	Credit for the elderly	Total		Joint returns with one taxpayer under 65 and one 65 or over	
					Number of returns	Credit for the elderly	Number of returns	Credit for the elderly
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	793,450	167,591	224,529	74,698	568,921	92,893	106,328	18,925
Under \$5,000	50,095	2,883	*8,698	*918	40,397	2,068	—	—
\$5,000 under \$10,000	441,460	86,235	70,267	22,370	371,193	63,865	48,874	7,596
\$10,000 under \$15,000	208,168	45,438	63,165	21,181	145,003	24,257	48,385	8,895
\$15,000 under \$20,000	39,724	13,415	29,997	11,350	9,727	2,064	*6,493	*1,792
\$20,000 under \$30,000	44,068	16,351	42,519	15,943	*1,549	*408	*1,549	*408
\$30,000 under \$50,000	8,658	2,793	8,137	2,671	*521	*122	*521	*122
\$50,000 or more	1,277	377	748	265	531	112	526	111

* 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 total because of rounding.

Table 4C.—Form 1040A Returns of Taxpayers Age 65 or Over: Selected Characteristics

[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	Exemptions		Salaries and wages		Dividends in adjusted gross income	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	481,845	2,654,463	1,424,575	612,642	471,866	2,569,169	35,432	3,415
Under \$5,000	284,487	804,166	838,643	379,243	274,508	758,818	*20,077	*2,019
\$5,000 under \$10,000	119,860	784,315	354,511	149,750	119,860	775,693	*9,988	*125
\$10,000 under \$15,000	58,529	698,003	167,364	62,533	58,529	679,045	*333	*55
\$15,000 under \$20,000	13,550	232,091	47,036	15,219	13,550	230,917	*1,839	*465
\$20,000 or more	*5,419	*125,888	*17,021	*5,897	*5,419	*124,698	*3,195	*753

Size of adjusted gross income	Interest received		Zero bracket amount		Taxable income ¹		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	239,107	61,879	377,408	805,935	377,408	1,860,845	192,487	182,914
Under \$5,000	114,715	43,329	180,050	245,500	180,050	249,997	*15,050	*637
\$5,000 under \$10,000	74,934	18,498	119,860	331,443	119,860	529,432	99,939	30,653
\$10,000 under \$15,000	39,275	19,903	58,529	168,895	58,529	572,480	58,529	72,142
\$15,000 under \$20,000	*8,645	*708	13,550	42,758	13,550	196,614	13,550	29,136
\$20,000 or more	*3,338	*439	*5,419	*17,341	*5,419	*113,122	*5,419	*20,347

Size of adjusted gross income	General tax credit		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
Total	192,487	21,564	177,394	130,443	177,394	130,443
Under \$5,000	*15,050	*508	*4,938	*128	*4,938	*128
\$5,000 under \$10,000	99,939	9,370	94,958	20,675	94,958	20,675
\$10,000 under \$15,000	58,529	8,271	58,529	63,770	58,529	63,770
\$15,000 under \$20,000	13,550	2,439	13,550	26,522	13,550	26,522
\$20,000 or more	*5,419	*975	*5,419	*19,347	*5,419	*19,347

* Estimate should be used with caution because of the small number of sample returns on which it is based.
¹ Includes zero bracket amount.
NOTE: Detail may not add to total because of rounding.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Table with multiple columns: Size of adjusted gross income, All other sources net income less loss, Total statutory adjustments, Returns with zero bracket amount only, Returns with itemized deductions, Excess itemized deductions, Taxable income. Rows include income brackets like 'Under \$2,000', 'Under \$4,000', etc., and a 'Total nontaxable returns' summary.

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned 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
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	5,197,059	15,229,852	112,049	365,492	5,200,571	15,598,344	17,518	2,122	5,492,979	15,989,334	62,042	11,524
Under \$2,000	**	**	771	6,579	772	6,595	4,496	550	54,412	12,211	12,878	1,304
\$2,000 under \$4,000	**5,873	**2,837	133	1,133	133	1,133	3,776	398	97,767	18,540	27,371	6,829
\$4,000 under \$6,000	566,384	71,778	25	197	566,409	71,975	**7,634	**1,055	649,929	82,020	*14,958	2,325
\$6,000 under \$8,000	813,969	247,166	*389	*424	814,368	247,590	**1,312	**1,118	859,406	264,827	**9,837	1,986
\$8,000 under \$10,000	771,308	414,023	*781	*827	771,428	415,050			780,942	433,516		
\$10,000 under \$12,000	648,956	531,124	*706	*257	648,956	531,382			653,344	548,504		
\$12,000 under \$14,000	445,688	540,980	*746	*603	445,688	541,592			446,002	555,483		
\$14,000 under \$16,000	345,036	545,136	*1,804	*538	345,036	545,672			347,469	551,189		
\$16,000 under \$18,000	283,795	550,590	*2,824	*766	283,802	551,346			285,885	557,922		
\$18,000 under \$20,000	225,918	535,414	*2,017	*440	225,947	535,853			227,952	553,216		
\$20,000 under \$25,000	335,891	1,042,866	10,977	5,069	335,893	1,047,965			337,415	1,053,611		
\$25,000 under \$30,000	218,608	949,361	14,443	13,626	218,779	952,012			219,616	958,495		
\$30,000 under \$50,000	330,514	2,469,918	31,101	55,654	331,709	2,525,572			331,709	2,595,370		
\$50,000 under \$100,000	149,625	2,633,298	31,189	86,122	150,343	2,919,421			150,343	2,966,730		
\$100,000 under \$200,000	40,738	1,947,873	9,899	65,183	40,866	2,013,036			40,863	2,028,538		
\$200,000 under \$500,000	11,815	593,897	3,548	58,002	11,881	1,441,177			11,881	1,445,878		
\$500,000 under \$1,000,000	1,681	1,000,000	684	26,115	1,705	532,012			1,705	533,051		
\$1,000,000 or more	652	658,425	308	47,146	656	705,574			656	708,209		
Taxable returns, total	5,197,059	15,229,852	112,049	365,492	5,200,571	15,598,344			5,200,571	15,914,765		
Under \$2,000	**	**	771	6,579	772	6,595			772	6,854		
\$2,000 under \$4,000	**5,873	**2,837	133	1,133	133	1,133			133	1,133		
\$4,000 under \$6,000	566,384	71,778	25	197	566,409	71,975			566,409	75,680		
\$6,000 under \$8,000	813,969	247,166	*389	*424	814,368	247,590			814,368	253,844		
\$8,000 under \$10,000	771,308	414,023	*781	*827	771,428	415,050			771,428	431,527		
\$10,000 under \$12,000	648,956	531,124	*706	*257	648,956	531,382			648,956	547,134		
\$12,000 under \$14,000	445,688	540,980	*746	*603	445,688	541,592			445,688	555,339		
\$14,000 under \$16,000	345,036	545,136	*1,804	*538	345,036	545,672			345,036	560,007		
\$16,000 under \$18,000	283,795	550,590	*2,824	*766	283,802	551,346			283,802	571,829		
\$18,000 under \$20,000	225,918	535,414	*2,017	*440	225,947	535,853			225,947	553,210		
\$20,000 under \$25,000	335,891	1,042,866	10,977	5,069	335,893	1,047,965			335,893	1,062,195		
\$25,000 under \$30,000	218,608	949,361	14,443	13,626	218,779	952,012			218,779	969,456		
\$30,000 under \$50,000	330,514	2,469,918	31,101	55,654	331,503	2,525,572			331,503	2,595,232		
\$50,000 under \$100,000	149,625	2,633,298	31,189	86,122	150,343	2,919,421			150,343	2,966,660		
\$100,000 under \$200,000	40,738	1,947,873	9,899	65,183	40,866	2,013,036			40,865	2,028,448		
\$200,000 or more	14,158	2,547,487	4,548	131,265	14,242	2,678,763			14,242	2,685,193		
Total nontaxable returns												
All returns, summary:												
Under \$5,000	250,904	17,377			251,757	24,266			251,757	54,569	62,042	11,524
\$5,000 under \$10,000	1,906,630	716,427	653	6,909	1,907,147	726,478			1,907,147	80,965	45,548	8,581
\$10,000 under \$15,000	1,263,619	1,324,644	770	2,051	1,263,627	1,325,699			1,263,627	1,382,228	10,494	2,943
\$15,000 under \$20,000	686,371	1,376,590	2,380	1,256	686,415	1,379,937			686,415	1,425,113		
\$20,000 or more	1,089,532	11,760,614	102,137	356,929	1,091,625	12,147,744			1,091,625	12,357,860		

**Estimate should be used with caution because of the small number of sample returns on which it is based.
 *Includes zero bracket amount.
 **Compresses net profit less loss from businesses, farms, partnerships, and Small Business Corporations.
 *Includes zero bracket amount.
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1977 - Age 65 or Over; Credit for the Elderly
Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Type and by Size of Adjusted
Gross Income

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

Table with 7 columns: Size of adjusted gross income, Total itemized deductions, Medical and dental expense deduction, Taxes paid, Interest paid, Number of returns, and Amount. Rows include various income brackets from \$2,000 to \$20,000 or more, and a summary for all returns.

Table with 8 main columns: Size of adjusted gross income, Contributions deduction, Total, Miscellaneous deductions, Political contributions, Excess itemized deductions, Number of returns, and Amount. Rows include various income brackets from \$2,000 to \$20,000 or more, and a summary for all returns.

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Less than \$500.
NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Table with 15 columns: (1) Number of returns, (2) Adjusted gross income less deficit, (3) Total number of exemptions, (4) Number of exemptions for age 65 or over, (5) Salaries and wages, (6) Amount, (7) Total net profit less loss from business activities, (8) Amount, (9) Sales of capital assets net gain less loss, (10) Amount, (11) Number of returns, (12) Amount, (13) Number of returns, (14) Amount. Rows include income brackets like 'Under \$2,000', '\$2,000 under \$4,000', etc., and a 'Taxable returns, total' row.

Footnotes at end of table.

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Table with columns: Size of adjusted gross income, Estate or trust net income less loss, All other sources net income less loss, Total statutory adjustments, Returns with zero bracket amount only, Returns with itemized deductions, and Amount. Rows include 'All returns, total' and 'Taxable returns, total' with various income brackets.

Footnotes at end of table.

Table 4.3—Returns With Credit for the Elderly: Selected Income 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	Tax credits—Continued		Income tax after credits	Additional tax preferences	Total income tax	Total tax liability
	General tax credit	Personal exemption credit				
All returns, total	572,967	47,198	655,624	2,883	655,625	665,975
Under \$2,000	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—
\$6,000 under \$8,000	23,886	1,178	121,861	1,617	126,456	130,044
\$8,000 under \$10,000	70,288	5,441	125,611	6,513	158,190	165,371
\$10,000 under \$12,000	63,990	6,383	80,324	50,835	117,480	118,703
\$12,000 under \$14,000	64,824	8,231	62,343	75,425	122,888	123,218
\$14,000 under \$16,000	41,435	6,562	15,650	52,695	56,979	57,018
\$16,000 under \$18,000	30,028	5,167	5,048	2,354	35,047	35,075
\$18,000 under \$20,000	13,910	2,500	888	1,67	14,786	14,786
\$20,000 under \$25,000	11,419	1,988	1,980	24,492	13,369	13,369
\$25,000 under \$30,000	27,305	4,915	271	76,332	27,576	27,576
\$30,000 under \$50,000	16,441	2,959	51	72,050	16,492	16,492
\$50,000 under \$100,000	8,658	1,555	20	60,132	7,94	7,94
\$100,000 under \$200,000	1,977	215	—	22,029	1,977	1,977
\$200,000 under \$500,000	60	11	—	1,880	60	60
\$500,000 under \$1,000,000	16	3	—	1,674	16	16
\$1,000,000 or more	4	—	—	2,413	4	4
Taxable returns, total	359,787	46,557	294,038	2,883	655,625	655,625
Under \$2,000	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—
\$4,000 under \$6,000	11,769	686	3,332	1,617	79,760	83,674
\$6,000 under \$8,000	70,288	5,441	88,194	6,513	158,190	165,371
\$8,000 under \$10,000	62,994	6,384	54,478	50,835	117,480	118,703
\$10,000 under \$12,000	64,824	8,231	58,266	75,425	122,888	123,218
\$12,000 under \$14,000	41,386	6,557	15,383	52,695	56,979	57,018
\$14,000 under \$16,000	29,988	5,182	5,048	2,346	35,047	35,075
\$16,000 under \$18,000	13,910	2,500	888	1,67	14,786	14,786
\$18,000 under \$20,000	11,419	1,988	1,980	24,492	13,369	13,369
\$20,000 under \$25,000	27,305	4,915	271	76,332	27,576	27,576
\$25,000 under \$30,000	16,441	2,959	51	72,050	16,492	16,492
\$30,000 under \$50,000	8,658	1,555	20	60,132	7,94	7,94
\$50,000 under \$100,000	1,977	215	—	22,029	1,977	1,977
\$100,000 under \$200,000	60	11	—	1,880	60	60
\$200,000 under \$500,000	16	3	—	1,674	16	16
\$500,000 or more	4	—	—	2,413	4	4
Total non taxable returns	12,890	161	125,046	—	—	—
All returns, summary:						
Under \$3,000	101	15	49,694	3,153	14,614	14,698
\$3,000 under \$10,000	156,981	12,986	284,598	25,678	344,128	353,598
\$10,000 under \$15,000	125,632	18,097	82,738	11,592	154,543	163,724
\$15,000 under \$20,000	35,982	6,411	3,742	775	65,286	65,724
\$20,000 or more	53,981	8,658	3,42	92	236,559	237,804

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

**Percentages (a) are classes for which data were obtained because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Complete net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

Complete State income tax returns, alimony, and other income less loss.

Includes zero bracket amount.

Less than \$500.

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

Contents

Introduction, 151
 State data, 152
 Method of geographic coding, 152

Chart

5A Returns with deductions for State and local income taxes: average deduction by State, 151

Basic tables

5.1 Selected sources of income and tax items by States, 153

5.2 All returns, returns with zero bracket amount only, and returns with itemized deductions by type, by States, 156
 5.3 Returns with income tax before credits: tax credits and taxpayments, by States, 159
 5.4 All returns: exemptions by type and number of returns by number of exemptions other than age or blindness, by States, 162
 5.5 All returns: adjusted gross income, salaries and wages, exemptions, and income tax,

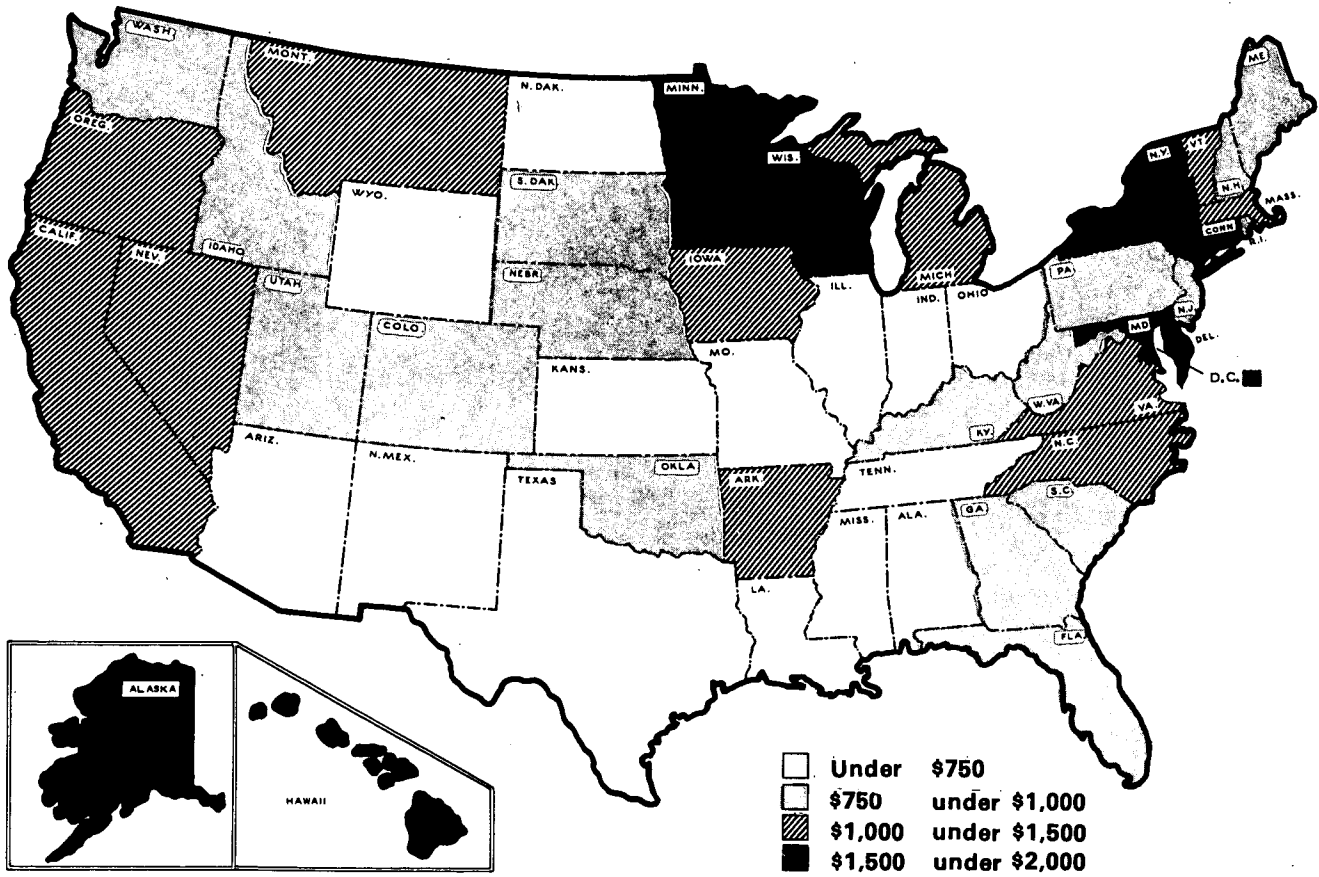
by size of adjusted gross income and States, 165

Introduction

Data in this section classify taxpayers by State, based on the address reported on the tax return as described below. Topics highlighted in this section for 1977 include expanded information on exemptions by type (table 5.4) and itemized deductions by type (table 5.2). Chart 5A shows information on the average deduction for State and local income taxes by State.

Chart 5A

Returns with deductions for State and local income taxes: average deduction by State



State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on their returns

was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as \$15,000 (\$20,000 for employees of charitable organizations) of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such tax-exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with income earned abroad and are described in section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(1) the address of the tax lawyer or accountant who prepared the return,

(2) the address of their place of business, or

(3) a post office box number. To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Table 5.1—Selected Sources of Income and Tax Items by States

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

State	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Business and profession net profit less loss (5)		Farm net profit less loss (7)		Partnership net profit less loss (9)		Sales of capital assets net gain less loss (12)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
United States, total	86,634,640	1,158,492,225	77,345,927	989,403,977	7,774,555	49,451,960	2,567,083	504,256	2,705,702	13,313,657	6,796,065	20,776,065
Alabama	1,280,870	15,273,002	1,181,043	13,389,276	102,178	573,292	60,033	-115,857	28,844	214,322	83,228	264,361
Alaska	181,581	3,465,638	175,675	3,087,443	26,105	149,670	8,963	-6,352	8,963	17,613	69,743	69,743
Arizona	906,492	11,369,867	797,066	9,763,202	95,550	424,113	8,133	-22,887	37,617	113,968	259,783	259,783
Arkansas	743,987	8,270,614	653,182	8,020,000	83,266	423,388	48,653	15,630	20,335	128,456	225,662	225,662
California	9,360,959	131,344,816	8,296,687	108,095,389	1,021,053	6,881,741	113,025	-37,189	422,839	1,644,337	1,100,130	3,752,688
Colorado	1,146,904	15,159,527	1,014,868	12,467,844	131,632	712,241	42,884	-20,522	37,637	167,924	145,844	494,510
Connecticut	1,253,008	19,419,432	1,110,644	15,891,375	101,677	753,213	10,410	25,590	32,178	169,341	314,744	314,744
Delaware	239,225	3,465,368	216,205	2,953,144	29,933	87,797	3,671	-7,326	3,671	19,327	27,012	27,012
District of Columbia	332,733	4,250,770	302,774	3,508,954	29,956	98,599	1,005	3,554	77,509	22,908	61,356	61,356
Florida	3,438,134	42,765,600	2,860,163	32,378,416	327,158	1,977,365	36,613	-113,804	105,179	213,863	458,469	1,162,811
Georgia	1,824,620	23,054,103	1,757,008	20,008,275	154,854	899,049	42,884	-98,826	52,957	268,251	167,443	398,755
Hawaii	390,937	5,218,740	348,612	4,460,382	44,968	33,702	3,988	20,184	20,184	38,482	85,776	85,776
Iowa	333,450	3,897,231	298,066	3,067,850	45,353	242,336	28,986	-47,350	15,684	53,940	169,901	169,901
Idaho	4,655,638	66,841,143	4,178,332	57,382,227	367,597	2,815,321	120,950	-528,661	990,321	990,321	1,095,882	1,095,882
Illinois	2,117,878	28,786,703	1,894,906	24,169,607	162,902	1,242,333	109,311	192,410	292,659	1,481,681	180,828	463,283
Indiana	1,153,835	14,946,371	896,146	11,075,216	131,174	787,191	135,058	606,437	46,773	291,095	208,517	375,835
Iowa	955,272	12,222,530	833,018	10,901,621	110,964	674,040	70,708	166,255	29,512	156,512	115,427	234,623
Kansas	1,223,264	15,205,656	1,092,026	12,648,874	120,206	760,343	112,011	-44,757	32,165	278,303	105,579	335,713
Kentucky	1,393,148	17,705,887	1,275,558	15,081,741	114,573	773,459	37,323	-134,791	30,066	220,983	95,781	328,333
Louisiana	446,088	4,510,360	399,168	3,721,515	50,047	266,258	7,985	-175	11,300	57,875	33,905	67,102
Maine	1,701,574	25,616,303	1,521,622	19,867,449	132,379	866,453	15,949	-19,653	46,017	189,327	154,182	290,883
Maryland	2,358,318	31,175,659	2,110,279	26,408,485	184,787	1,160,248	26,169	-28,169	54,533	333,333	186,191	217,297
Massachusetts	3,572,690	52,968,955	3,229,578	44,557,937	299,846	1,744,357	67,537	-27,261	106,659	383,005	432,236	432,236
Michigan	1,624,695	21,223,580	1,410,740	17,756,952	159,308	861,769	125,985	205,335	281,740	502,899	219,472	364,163
Minnesota	787,928	8,318,597	728,337	7,146,663	68,895	411,578	49,207	-194,327	193,395	48,619	161,007	161,007
Mississippi	1,854,108	23,683,826	1,612,117	19,518,021	187,031	1,174,821	145,776	75,957	62,298	370,389	248,416	516,730
Missouri	906,374	9,579,647	824,330	9,005,480	41,569	227,355	4,790	25,262	37,194	16,164	45,301	117,040
Montana	630,161	7,768,203	524,384	6,205,440	74,997	371,286	66,765	225,105	112,895	146,394	99,636	232,657
Nebraska	319,889	4,168,871	292,682	3,489,139	30,863	188,695	3,901	-16,689	12,429	24,886	35,413	146,394
Nevada	371,307	4,586,128	333,626	3,801,891	37,533	200,374	3,103	-11,838	5,459	41,640	31,777	93,576
New Hampshire	3,007,951	44,772,019	2,746,570	38,765,647	200,077	1,526,064	6,757	45,361	87,147	404,705	278,112	353,847
New Jersey	4,477,776	51,137,710	3,988,659	43,445,703	45,416	211,068	14,967	-46,803	14,065	64,643	43,232	110,685
New Mexico	6,896,190	97,882,760	6,179,527	81,872,872	494,601	3,218,491	35,006	-20,284	865,671	719,631	1,163,301	1,163,301
New York	2,147,419	24,725,323	1,996,274	21,301,709	172,049	824,380	98,463	75,587	437,124	135,983	277,103	277,103
North Carolina	2,272,068	2,867,191	2,154,977	1,991,166	26,454	130,224	42,356	182,404	9,987	56,836	40,161	92,900
North Dakota	4,304,679	59,438,982	3,864,756	50,958,938	338,546	2,292,744	101,914	108,109	101,490	576,570	328,187	687,036
Ohio	1,053,750	12,336,483	900,715	10,163,944	133,660	712,582	84,359	-171,132	28,758	124,518	124,518	360,567
Oklahoma	1,022,939	13,670,168	877,220	10,347,964	17,261	717,006	35,041	-6,252	53,342	42,154	457,613	457,613
Oregon	4,643,941	61,652,486	4,176,225	52,435,094	355,973	2,955,492	60,042	22,532	112,392	730,395	357,981	688,294
Pennsylvania	3,981,571	47,146,662	3,686,015	4,055,781	27,261	176,042	363	539	6,952	25,211	26,043	40,216
Rhode Island	1,073,289	12,204,782	889,229	10,396,568	85,956	536,396	24,854	-78,644	38,708	245,985	65,698	204,449
South Carolina	256,619	2,537,586	203,671	1,984,100	32,665	164,177	49,520	-27,268	36,920	36,920	49,432	115,549
South Dakota	1,616,740	18,790,202	1,483,745	16,266,922	140,616	816,726	85,710	-182,659	48,692	273,271	281,118	281,118
Tennessee	5,074,528	67,862,901	4,821,884	56,374,528	551,677	3,489,444	199,807	75,587	200,350	972,026	1,603,325	1,603,325
Texas	483,873	6,247,324	441,953	5,366,753	53,784	295,174	16,036	-30,270	55,569	54,109	156,768	156,768
Utah	190,449	2,135,043	168,430	1,699,962	23,937	112,747	6,669	727	5,755	28,623	48,335	48,335
Vermont	2,070,877	26,358,166	1,913,406	24,634,975	148,721	928,058	55,970	-86,862	55,970	240,845	194,183	359,153
Virginia	1,565,139	21,838,748	1,418,156	18,125,956	166,966	1,125,611	33,156	-33,670	48,427	240,462	202,639	460,699
Washington	644,787	6,210,069	588,642	7,089,076	37,987	315,987	20,118	93,971	3,383	64,942	36,937	101,091
West Virginia	1,863,550	23,781,266	1,644,251	20,147,173	165,148	1,056,110	65,966	228,440	26,440	121,957	245,176	405,661
Wisconsin	174,544	2,379,720	158,060	1,941,258	21,777	147,170	9,255	-27,465	6,934	31,217	101,662	101,662
Wyoming	262,000	2,163,733	251,697	2,149,335	1,008	371	516	-561	2,890	2,508	7,126	7,126
APO/FPO	26,659	1,184,164	16,188	64	64	-371	152	-66	48	3,333	684	8,368
Puerto Rico	26,659	1,184,164	16,188	64	64	-371	152	-66	48	3,333	684	8,368
U. S. citizens abroad	146,322	1,967,359	81,809	1,554,183	6,350	21,730	152	-66	1,505	-8,206	24,732	22,533

Footnotes at end of table.

Table 5.1—Selected Sources of Income and Tax Items by States—Continued

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

State	Sales of property other than capital assets net gain less loss				Domestic and foreign dividends received				Interest received			Rent net income less loss			Royalty net income less loss		
	Number of returns (13)	Amount (14)	Total		In adjusted gross income		Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)					
			Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)											
United States, total	1,009,083	583,502	13,428,065	28,483,394	9,202,378	27,020,483	44,005,988	54,603,048	6,659,198	2,988,776	583,170	2,241,354					
Alabama	10,549	11,409	123,028	254,263	81,762	242,837	511,811	511,811	73,704	37,556	4,250	17,513					
Alaska	3,734	4,955	16,086	15,515	9,738	14,032	83,436	83,436	16,773	-19,737	438	1,316					
Arizona	10,319	17,847	144,273	304,796	95,878	288,700	618,707	618,707	439,627	5,500	4,747	21,559					
Arkansas	15,995	14,327	66,084	95,190	39,486	88,900	281,211	409,752	55,445	85,385	7,969	24,057					
California	91,746	83,934	1,359,108	2,974,413	942,927	2,181,004	6,687,034	6,687,034	863,722	-283,452	74,578	150,983					
Colorado	24,084	38,157	182,574	280,208	98,534	264,794	619,480	799,282	122,218	7,716	12,087	46,774					
Connecticut	5,101	6,408	297,876	889,714	215,315	854,695	1,001,964	1,001,964	110,740	-6,620	2,595	5,691					
Delaware	882	971	44,036	154,227	39,482	159,562	114,750	114,750	12,159	9,490	479	371					
District of Columbia	619	506	45,682	149,054	38,136	144,446	133,139	168,704	16,019	-11,323	22,335	2,252					
Florida	34,748	33,050	642,391	2,007,242	482,382	1,894,652	1,886,309	3,363,073	222,727	98,407	80,503	80,503					
Georgia	8,732	10,884	213,071	468,071	149,989	447,425	701,592	782,761	122,710	72,984	6,501	5,267					
Hawaii	2,150	3,398	69,378	100,908	47,767	83,728	256,912	221,035	34,091	-10,108	1,692	2,700					
Idaho	9,078	16,604	38,830	70,113	25,915	65,758	152,262	228,432	39,096	37,640	1,582	12,451					
Illinois	45,925	16,282	866,410	1,747,470	555,666	1,652,371	2,619,814	3,367,889	422,641	286,686	25,840	63,487					
Indiana	27,728	28,444	262,520	592,046	161,628	564,324	1,023,979	1,100,480	183,365	286,131	4,546	-1,473					
Iowa	50,243	56,590	207,488	324,674	127,075	305,543	694,932	1,010,172	134,019	216,482	1,310	4,116					
Kansas	32,945	17,926	155,663	212,686	95,675	197,965	513,076	568,076	115,097	132,077	21,472	47,706					
Kentucky	17,902	17,902	116,346	286,413	111,475	286,413	510,624	541,071	89,376	94,620	3,323	48,428					
Louisiana	10,422	23,174	118,197	224,224	72,306	210,470	523,348	655,846	125,566	177,015	38,263	174,188					
Maine	4,077	6,716	139,207	47,233	47,233	131,980	204,478	204,478	2,157	2,157	1,083	1,083					
Maryland	13,067	26,821	322,078	586,065	220,497	553,069	914,241	951,271	82,814	8,125	11,310	4,532					
Massachusetts	7,794	7,794	407,843	879,820	274,562	834,989	1,649,773	1,649,773	214,297	-19,977	17,860	19,211					
Michigan	31,102	26,035	565,169	1,032,061	399,126	968,200	1,928,391	2,023,278	200,627	89,903	8,691	15,733					
Minnesota	18,921	31,757	245,984	350,172	156,177	350,172	988,114	974,768	135,648	89,798	6,196	13,122					
Mississippi	12,336	8,297	66,823	115,148	40,273	108,639	246,153	338,122	41,949	51,701	10,817	21,221					
Missouri	38,249	26,862	294,575	532,655	193,445	502,089	976,278	1,068,893	152,054	26,640	5,343	49,073					
Montana	10,665	10,170	47,833	73,297	30,964	68,652	173,478	235,185	40,897	45,828	2,844	8,460					
Nebraska	27,699	22,153	86,072	142,880	57,511	133,071	371,860	487,803	94,748	185,141	5,408	8,096					
Nevada	3,373	3,497	36,602	100,018	24,703	96,071	144,035	202,774	22,205	3,391	1,742	4,412					
New Hampshire	2,440	3,660	60,837	144,361	41,253	137,286	237,053	248,420	23,007	-2,738	246	678					
New Jersey	12,233	-29,739	614,040	1,264,407	436,962	1,193,584	1,653,770	1,978,554	205,708	-7,809	2,629	1,353					
New Mexico	4,882	48,390	48,390	112,594	29,615	107,110	185,667	228,431	41,982	31,259	6,398	17,442					
New York	28,806	-57,177	1,330,176	3,510,184	965,693	3,359,340	5,739,315	5,739,315	485,180	-84,658	14,183	32,812					
North Carolina	16,369	15,983	240,278	452,187	170,873	427,391	832,318	832,318	155,956	150,078	1,004	630					
North Dakota	13,693	14,656	38,115	32,079	25,188	28,727	156,318	214,907	32,454	109,099	6,605	12,635					
Ohio	36,501	4,784	658,324	1,379,682	469,354	1,308,701	2,280,069	2,449,298	286,412	121,124	17,831	16,806					
Oklahoma	31,306	2,150	131,326	326,908	87,306	319,238	633,151	633,151	122,077	193,945	53,332	287,537					
Oregon	25,949	34,800	190,616	237,656	102,236	221,153	522,535	682,908	99,698	35,488	2,679	-18					
Pennsylvania	41,868	-28,994	785,791	1,663,331	545,826	1,576,155	2,487,808	2,663,496	268,836	87,974	18,003	26,190					
Rhode Island	976	1,950	125,207	64,745	47,826	118,205	222,892	205,967	30,309	-6,207	742	1,237					
South Carolina	2,403	383	114,529	216,058	69,736	205,020	383,869	383,869	70,997	64,722	715	5,257					
South Dakota	23,859	10,511	59,410	59,410	29,200	55,910	135,708	167,416	32,666	30,439	740	1,851					
Tennessee	16,395	1,954	184,771	375,980	115,600	356,796	670,657	769,169	101,503	79,251	4,369	14,313					
Texas	81,320	83,114	680,538	1,306,986	430,958	1,228,213	2,085,605	2,827,180	395,422	354,467	130,296	903,344					
Utah	4,845	3,076	58,110	100,776	94,690	186,290	219,103	186,290	37,233	2,954	2,954	10,326					
Vermont	4,023	4,702	36,496	78,110	25,549	73,709	116,571	109,129	17,468	4,552	1,067	2,439					
Virginia	12,807	-11,594	349,407	645,182	250,454	609,677	957,367	1,026,206	149,007	-19,652	5,987	26,947					
Washington	22,722	-41,977	262,423	472,986	170,028	446,284	1,074,024	1,074,024	142,242	32,433	3,600	9,494					
West Virginia	3,332	1,075	81,989	141,937	49,118	133,222	296,280	296,280	43,463	44,549	6,016	7,030					
Wisconsin	28,038	20,918	307,215	486,263	195,605	456,747	1,210,571	1,013,768	192,113	56,881	3,299	2,336					
Wyoming	5,505	6,028	26,839	52,728	21,216	49,431	85,546	105,709	20,529	26,345	4,010	19,369					
AFQ/FFO	30	-361	14,653	7,054	7,054	9,551	56,091	23,175	12,843	23,175	3	19,150					
Puerto Rico	341	584	1,378	1,308	684	1,308	6,570	6,570	6	55	32	32					
U. S. citizens abroad	46,131	584	131,080	131,080	36,114	126,073	89,908	161,221	12,226	-7,683	131	2					

Footnotes at end of table.

Table 5.1—Selected Sources of Income and Tax Items by States—Continued

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

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less loss		State income tax refunds		Total income tax		Total tax liability	
	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)
United States, total	739,587	2,763,650	6,222,199	29,211,627	629,350	1,973,133	8,547,669	1,938,501	64,391,139	158,796,824	66,171,145	164,024,104
Alabama	5,255	25,198	61,542	311,003	8,767	37,310	172,594	30,433	913,478	1,929,183	939,252	1,989,402
Alaska	1,196	6,131	2,247	10,244	1,121	5,837	34,004	12,397	148,304	583,897	151,294	595,624
Arizona	13,014	42,269	88,625	440,961	6,197	11,478	104,128	15,788	1,422,018	4,420,018	680,371	1,471,341
Arkansas	3,666	12,960	44,086	244,486	5,979	37,644	47,134	8,705	984,051	2,851,338	551,338	1,028,623
California	116,117	524,596	660,037	3,286,498	28,274	96,710	1,270,300	323,721	6,921,200	17,652,424	7,083,140	18,144,512
Colorado	11,927	40,508	77,184	448,995	11,999	41,799	240,093	61,552	853,900	2,053,551	874,741	2,116,725
Connecticut	19,827	63,256	121,320	560,052	29,253	106,430	260,559	16,430	1,023,818	3,031,527	1,039,449	3,089,240
Delaware	1,974	15,476	21,013	99,939	241	1,715	25,571	7,452	199,126	502,680	189,126	509,618
District of Columbia	2,483	30,777	28,621	213,359	919	25,109	24,119	8,197	254,710	645,420	256,331	654,632
Florida	53,340	172,857	407,572	2,229,059	46,011	150,966	28,427	10,057	5,913,201	5,913,201	2,626,502	6,066,466
Georgia	17,168	29,973	112,579	576,913	15,906	39,073	165,187	34,475	1,386,571	2,873,421	1,439,650	2,954,483
Hawaii	4,031	18,622	27,992	160,125	3,994	73,941	21,974	307,826	312,082	683,537	312,082	696,210
Idaho	1,877	9,243	18,670	92,482	5,627	25,168	35,038	8,652	222,318	455,537	237,335	480,086
Illinois	38,097	146,925	359,152	1,376,881	28,398	153,464	338,596	28,162	3,549,386	10,558,779	3,617,652	10,796,968
Indiana	11,896	36,795	142,179	524,381	35,450	243,812	117,111	6,259	1,562,970	4,066,425	1,601,159	4,183,468
Iowa	8,152	25,677	96,364	311,328	11,279	171,735	33,515	846,410	1,972,240	1,972,240	891,842	2,091,022
Kansas	10,546	37,865	69,193	293,588	10,463	60,502	103,901	13,641	686,678	1,677,741	729,641	1,755,238
Kentucky	3,417	16,398	61,546	308,314	81,643	202,544	202,544	35,868	906,349	1,989,586	951,871	2,069,525
Louisiana	6,890	19,815	47,424	247,424	15,077	70,425	62,816	5,999	4,482,078	2,482,078	994,849	2,542,083
Maine	2,985	7,452	24,639	118,668	2,635	4,084	30,239	3,858	275,373	525,072	289,646	546,113
Maryland	20,221	54,098	164,344	967,998	11,261	10,070	310,963	89,890	1,326,006	3,684,655	1,341,572	3,725,433
Massachusetts	24,176	173,063	817,753	2,666,337	4,834	21,318	1,783,256	41,197	4,220,747	4,220,747	1,812,789	4,310,939
Michigan	17,428	77,499	282,608	1,101,623	24,680	27,236	7,856,840	113,487	2,790,210	7,856,840	2,789,541	8,004,965
Minnesota	6,606	21,050	93,273	442,337	7,962	40,925	411,312	123,281	1,185,571	2,734,469	1,245,151	2,845,007
Mississippi	3,721	6,099	23,410	126,981	4,102	24,203	39,347	5,250	481,675	948,197	512,213	990,416
Missouri	16,107	71,254	130,799	596,013	17,057	29,743	185,500	21,920	3,260,161	3,260,161	1,382,669	3,375,769
Montana	1,920	18,042	18,402	78,915	2,538	10,997	41,228	6,048	22,492	469,504	22,492	483,559
Nebraska	2,911	4,597	12,939	63,656	7,463	30,395	63,656	8,477	456,923	1,025,735	488,474	1,083,512
Nevada	1,877	13,304	19,723	110,688	4,203	5,981	4,612	3,352	228,226	624,963	228,226	640,122
New Hampshire	4,094	14,361	30,204	121,803	1,458	1,458	11,591	2,375	261,498	610,158	288,154	625,497
New Jersey	24,765	43,558	227,794	932,360	28,558	15,312	353,396	63,709	2,390,928	6,644,800	6,761,240	6,761,240
New Mexico	2,442	6,559	28,612	183,722	4,768	4,768	46,760	11,194	308,763	640,005	318,569	659,760
New York	67,573	250,739	553,158	2,274,508	52,483	132,185	1,248,380	407,215	5,311,326	13,366,239	5,409,503	13,610,648
North Carolina	11,844	44,247	97,064	469,365	9,434	76,342	245,314	52,838	2,968,494	2,968,494	1,608,022	3,082,631
North Dakota	1,395	2,847	16,715	57,696	4,597	33,431	6,572	1,138	162,254	342,090	182,629	377,556
Ohio	18,014	58,445	314,399	1,519,942	29,396	37,319	189,274	16,117	3,420,048	6,438,184	3,482,798	6,617,048
Oklahoma	10,402	41,766	78,091	413,989	10,967	79,052	90,011	16,437	722,438	1,739,255	763,052	1,806,318
Oregon	4,789	37,978	68,970	389,516	6,235	32,161	171,545	36,960	814,643	1,822,489	840,643	1,893,628
Pennsylvania	36,158	130,782	338,105	1,694,425	17,321	6,950	33,262	7,904	3,521,151	8,551,535	3,595,276	8,732,510
Rhode Island	4,937	21,606	28,590	120,960	937	5,547	39,011	7,498	281,125	606,984	285,493	618,129
South Carolina	3,874	26,953	59,560	331,617	5,715	120,916	120,916	31,897	778,728	1,435,397	813,456	1,483,314
South Dakota	4,873	7,857	6,652	37,102	2,975	13,319	1,491	472	307,039	307,039	174,003	333,738
Tennessee	6,109	35,760	73,681	375,853	9,790	58,089	16,878	1,101,431	2,447,800	2,447,800	1,133,157	2,510,295
Texas	44,829	286,521	313,360	1,658,125	40,955	58,489	16,637	2,606	3,616,650	10,224,737	3,732,372	10,500,012
Utah	3,995	5,542	28,006	140,334	7,827	32,233	63,401	11,383	363,713	765,382	374,290	747,720
Vermont	2,137	6,209	15,189	51,067	1,501	6,722	2,899	2,899	123,840	238,650	130,316	249,272
Virginia	23,189	141,712	87,672	413,989	34,367	149,563	310,563	70,555	1,590,324	3,633,459	1,623,922	3,809,244
Washington	12,235	58,986	116,845	508,475	15,377	66,657	6,567	3,687	3,091,311	3,091,311	1,222,204	3,175,806
West Virginia	3,794	7,398	56,682	227,898	1,662	19,974	22,603	474,100	1,123,461	1,123,461	488,414	1,147,095
Wisconsin	8,821	12,737	146,558	422,003	13,904	70,321	390,009	78,209	3,067,469	3,067,469	1,381,967	3,177,678
Wyoming	2,343	4,776	10,323	32,323	2,733	1,233	1,641	408	122,353	351,334	126,660	383,606
AKO/FRO	—	—	1,950	21,382	—	—	2,263	120	208,914	172,040	208,914	172,040
Puerto Rico	—	—	7,827	23,519	—	—	5,269	5	7,802	9,787	5,269	5,269
U. S. citizens abroad ^a	4,026	2,952	17,447	107,287	—	—	6,954	2,811	76,793	249,630	81,434	232,237

^aData deleted because of the small number of sample returns on which they were based. The deleted data are included in appropriate totals.
^bReturns filed from Army Post Office and Fleet Post Office addresses.
^cReturns filed from Panama Canal Zone, Virgin Islands, and abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.2.—All Returns, Returns With Zero Bracket Amount Only, and Returns With Itemized Deductions by Type, by States

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

State	All returns				Returns with zero bracket amount only				Returns with itemized deductions					Medical and dental expense deduction		
	Number of returns (1)	Adjusted gross income less deficit (2)	Number of returns (3)	Adjusted gross income (4)	Zero bracket amount (5)	Number of returns (6)	Adjusted gross income (7)	Total itemized deductions (8)	Number of returns (9)	Zero bracket amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)
United States, total	86,634,640	1,158,492,225	58,959,955	566,452,677	137,651,481	22,896,507	595,037,440	138,519,421	67,516,139	261,746	406,246	22,633,410	70,549,540	16,272,506	11,006,536	
Alabama	1,280,870	15,273,002	883,629	7,989,537	2,117,760	29,954,507	2,282,542	1,039,641	284,970	8,736	9,606	288,648	720,790	217,749	195,794	
Alaska	181,954	3,405,636	1,181,162	1,181,162	228,309	66,512	2,232,616	479,255	66,214	86,214	86,214	66,512	263,904	32,786	23,356	
Arizona	908,492	11,369,867	552,274	4,779,238	1,420,943	289,463	6,892,570	1,687,616	288,101	659,168	118,977	289,645	826,253	233,668	171,957	
Arkansas	743,997	6,270,614	571,068	4,176,250	1,417,296	119,977	3,140,537	697,046	119,977	895,069	3,032,662	118,977	826,253	100,391	96,372	
California	9,360,959	131,344,818	5,514,510	48,453,439	12,157,489	3,949,019	65,268,613	23,492,271	3,949,019	34,404	53,050	3,949,019	13,714,479	2,427,822	1,823,919	
Colorado	1,146,904	15,559,527	689,820	5,890,030	1,565,786	387,921	9,362,910	2,267,671	384,754	7,375	13,951	380,546	1,118,523	275,975	144,910	
Connecticut	2,233,008	18,419,432	873,504	9,483,069	2,090,386	323,419	9,955,437	2,257,580	321,540	2,960	5,346	320,459	1,277,436	229,281	180,606	
Delaware	239,225	3,465,368	169,706	1,695,463	395,034	65,513	1,866,937	412,962	65,513	1,565	1,446	63,948	217,540	48,343	22,445	
District of Columbia	332,753	4,250,770	239,302	2,110,332	487,728	75,435	3,744	515,542	75,435	1,937	15,879	73,498	318,838	63,970	48,118	
Florida	3,438,134	42,765,600	2,553,005	24,588,184	6,075,055	730,687	18,445,883	4,401,921	719,091	9,243	15,879	721,444	2,237,459	599,068	584,990	
Georgia	1,924,620	23,054,103	1,383,204	11,944,512	3,238,633	451,037	11,228,854	2,862,931	444,628	8,781	15,534	442,256	1,339,865	396,445	241,563	
Hawaii	380,937	5,218,740	250,845	2,231,683	592,531	119,878	3,008,027	786,519	113,515	3,883	3,883	111,411	451,256	75,904	35,724	
Idaho	333,450	3,897,231	217,269	1,943,349	526,050	86,132	2,017,960	507,473	86,132	48	31	86,086	241,964	62,904	40,430	
Illinois	4,655,838	68,841,143	3,232,549	35,120,468	7,557,813	1,210,638	33,891,069	6,936,908	1,205,765	14,354	16,862	1,195,806	3,315,244	842,257	613,813	
Indiana	2,117,978	28,786,703	1,596,498	17,995,407	3,882,774	392,965	10,828,737	2,084,418	389,265	2,828	5,988	389,540	886,190	237,465	142,038	
Iowa	1,153,835	14,946,371	619,803	8,103,573	1,921,975	276,089	6,946,122	1,487,588	276,089	9,833	16,224	266,156	682,868	182,600	134,875	
Kansas	955,472	12,222,530	678,654	6,548,932	1,650,294	227,136	5,815,872	1,296,540	228,943	492	874	226,578	555,883	170,162	130,248	
Kentucky	1,223,364	15,205,656	859,979	8,311,176	2,094,852	293,802	6,881,095	1,488,668	279,522	3,253	6,574	260,548	682,574	188,058	79,639	
Louisiana	1,363,148	17,705,887	993,475	10,414,537	2,437,985	279,428	7,341,295	1,570,021	278,598	832	1,787	278,428	728,574	241,585	211,911	
Maine	446,089	4,510,360	337,629	2,976,254	783,568	61,710	1,512,753	333,801	61,273	832	1,787	60,878	144,152	50,399	22,563	
Maryland	1,701,574	25,616,303	981,380	8,654,174	2,167,050	643,497	16,992,578	4,050,328	633,810	12,837	25,402	630,660	2,184,311	490,304	284,303	
Massachusetts	2,358,318	31,775,659	1,503,996	13,383,763	3,393,763	713,787	17,763,914	4,257,452	2,096,190	12,837	13,411	704,955	2,123,771	592,300	407,140	
Michigan	3,572,690	52,968,965	2,243,607	21,766,048	5,090,659	1,171,414	31,345,988	6,421,314	1,165,765	5,118	3,414	1,166,296	2,922,406	531,507	253,040	
Minnesota	1,624,691	21,223,580	978,800	8,015,790	2,175,842	545,288	13,278,171	3,268,122	539,021	2,002	3,415	543,286	1,628,425	415,549	214,315	
Mississippi	787,928	8,318,597	546,133	4,489,561	1,288,748	169,793	3,800,334	864,173	157,793	2,028	3,373	156,874	382,951	140,212	95,157	
Missouri	1,854,108	23,683,826	1,347,352	12,958,938	3,180,818	409,426	10,829,844	2,197,476	407,334	6,467	11,382	402,959	975,808	278,495	187,941	
Montana	308,274	3,570,647	203,496	2,168,582	526,510	60,653	1,495,784	320,698	146	878	59	59,754	143,967	45,390	24,353	
Nevada	630,181	7,708,203	467,189	4,119,183	1,102,480	124,112	3,174,217	704,986	124,054	389	841	123,723	324,617	96,654	62,917	
New Hampshire	319,698	4,168,871	200,093	2,081,804	498,229	80,288	2,117,413	503,294	79,816	201	72	79,807	263,188	58,629	38,468	
New Jersey	3,713,307	45,961,128	2,771,178	28,852,311	648,809	67,185	17,377,784	3,762,215	66,657	341	381	66,844	170,733	48,359	28,515	
New Mexico	3,007,951	44,772,019	1,930,014	19,739,046	4,416,415	932,246	25,011,869	5,593,050	928,128	22,519	28,265	909,727	2,815,014	651,145	435,344	
New York	6,896,190	97,682,760	4,250,111	36,482,838	9,532,281	2,393,369	61,537,580	16,284,767	2,377,807	1,203	1,255	91,315	248,581	72,782	48,388	
North Carolina	2,147,419	24,725,323	1,574,055	13,887,486	3,779,073	443,827	10,782,991	2,387,074	440,405	9,337	16,986	2,383,832	9,332,212	1,786,250	1,417,682	
North Dakota	272,068	2,867,191	189,889	1,691,389	424,453	50,332	1,191,313	258,217	49,829	303	575	50,029	105,775	336,386	165,517	
Ohio	4,304,679	59,438,982	3,176,016	34,395,114	7,534,418	956,601	24,992,844	5,034,228	952,722	28,485	46,378	928,116	2,269,159	581,514	382,059	
Oklahoma	1,053,750	12,856,483	773,224	7,184,970	1,855,751	222,659	5,866,035	1,291,320	222,412	3,333	7,166	219,326	625,369	183,074	163,114	
Oregon	1,022,559	13,670,188	684,746	6,384,566	1,967,137	226,976	3,321,661	1,704,639	282,005	389	1,000	286,875	840,926	198,779	109,779	
Pennsylvania	4,643,941	61,652,486	3,402,069	35,185,167	8,172,631	1,005,932	26,465,996	5,468,614	1,004,772	7,615	14,004	986,317	2,465,169	638,536	339,480	
Rhode Island	396,971	4,714,662	280,937	2,953,336	651,985	84,723	2,144,605	468,344	84,243	1,705	3,389	83,016	230,134	51,656	30,002	
South Carolina	1,073,299	12,204,762	781,482	6,643,703	1,774,639	236,992	5,589,931	1,276,243	236,948	—	—	236,992	561,667	182,315	97,099	
South Dakota	256,819	2,537,586	193,441	1,888,189	456,618	30,221	745,132	166,956	30,000	—	—	30,221	72,375	24,614	16,221	
Tennessee	1,616,740	18,790,202	1,233,838	11,763,402	2,920,463	266,596	7,058,665	1,495,974	267,475	753	917	267,453	691,793	212,071	118,623	
Texas	5,074,529	67,862,901	3,757,196	40,077,964	9,023,526	865,750	28,047,831	5,903,231	865,453	6,889	11,082	865,453	2,991,255	734,348	573,487	
Utah	463,873	6,247,324	282,714	2,403,419	669,898	172,732	3,851,359	898,910	171,857	2,787	4,330	169,945	476,324	124,491	50,307	
Vermont	190,449	2,195,043	136,959	1,297,924	334,833	35,186	865,377	196,718	34,821	984	1,454	34,202	93,044	22,065	10,809	
Virginia	2,070,877	26,356,166	1,492,854	13,363,142	3,305,689	563,634	15,017,975	3,435,390	560,529	8,832	4,734	554,602	1,746,789	439,963	234,579	
Washington	1,565,139	21,898,748	1,065,186	11,243,834	2,504,921	419,552	10,625,560	2,317,371	419,248	404	152	419,148	1,052,391	266,462	166,192	
West Virginia	644,787	8,210,069	529,537	6,065,359	1,342,764	71,427	2,134,873	398,358	71,301	—	—	71,427	175,249	45,038	21,599	
Wisconsin	1,863,950	23,781,266	1,201,951	10,788,644	2,711,646	540,935	13,105,822	3,009,738	539,138	475	646	540,480	1,379,659	321,913	150,253	
Wyoming	174,544	2,379,720	125,864	1,493,382	303,194	35,356	909,562	195,350	35,062	533	857	34,823	86,691	26,863	15,978	
APO/FPO	262,020	2,153,733	241,102	2,002,033	630,169	7,982	14,015	35,702	21,879	2,838	4,431	35,702	1,478,989	1,245	1,245	
Puerto Rico	26,659	184,164	16,112	130,365	34,037	1,092	56,167	11,687	1,472	97	97	1,472	10,762	2,832	2,832	
U. S. citizens abroad*	146,322	1,967,359	83,740	685,807	182,025	25,142	972,263	125,114	75,085	10,358	18,963	14,784	70,983	17,331	4,705	

*Footnotes at end of table.

Table 5.2—All Returns, Returns With Zero Bracket Amount Only, and Returns With Itemized Deductions by Type, by States—Continued

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

State	Returns with itemized deductions—Continued										Interest paid deduction					
	Taxes paid deduction					Personal property taxes					Contributions deduction		Total			
	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)
United States, total	22,777,866	51,974,887	20,157,287	17,660,953	21,716,743	2,942,841	22,072,419	8,236,650	19,448,610	21,810,659	9,639,482	1,066,649	21,528,197	17,266,462	20,890,417	47,825,469
Alabama	295,984	434,243	251,193	43,475	287,472	43,423	294,042	136,246	273,725	195,708	229,211	10,509	277,521	305,321	271,987	630,379
Alaska	66,508	47,352	47,352	35,465	61,740	3,392	38,143	13,613	65,362	67,373	34,709	54,522	57,252	45,059	60,439	184,915
Arizona	289,463	486,041	262,502	144,796	282,944	35,347	289,871	119,457	275,217	160,111	242,286	20,242	272,696	215,438	274,749	663,429
Arkansas	119,977	205,061	100,488	36,035	116,102	16,449	119,948	34,284	110,027	110,058	84,123	7,112	107,569	127,498	108,220	256,748
California	3,340,328	9,082,214	2,930,906	3,234,641	3,213,658	392,357	3,302,947	1,461,850	3,090,900	3,576,109	2,787,692	275,297	3,186,743	2,196,078	3,117,288	8,469,934
Colorado	384,951	802,291	344,327	241,910	374,131	44,047	389,980	173,938	359,935	309,915	293,437	28,298	358,570	227,296	368,638	946,616
Connecticut	323,412	617,221	306,763	392,662	313,966	56,543	321,383	153,411	490,916	196,066	226,285	40,965	253,750	253,750	302,675	821,675
Delaware	65,512	169,938	57,795	28,769	61,270	10,329	24,430	64,789	126,613	67,607	3,066	603	62,330	53,103	60,757	140,953
District of Columbia	75,435	50,287	50,287	44,316	65,379	9,077	72,839	22,061	72,839	67,607	1,046	10,249	70,249	70,249	67,537	140,147
Florida	724,310	891,338	663,186	488,477	693,966	86,859	715,938	203,004	82,769	101,839	1,068	21,059	693,689	690,932	660,253	1,817,762
Georgia	445,184	808,631	401,656	208,578	430,852	57,638	445,065	138,236	415,084	389,488	366,962	29,332	406,171	365,249	415,229	1,091,220
Hawaii	113,065	272,616	97,583	48,335	110,635	13,637	110,635	46,660	105,912	160,509	7,666	1,890	108,344	56,849	106,829	373,030
Idaho	86,112	161,906	78,931	44,267	84,911	11,269	85,649	23,511	81,603	80,832	14,068	1,634	77,434	81,274	79,932	199,790
Illinois	1,207,981	2,416,544	1,071,644	994,529	1,335,694	139,585	1,193,040	534,985	1,174,377	786,041	31,089	7,684	1,142,298	959,050	1,084,987	2,427,062
Indiana	387,109	606,540	355,972	150,159	378,620	50,259	383,613	125,053	384,507	230,456	339,915	41,730	357,243	321,958	363,753	874,821
Iowa	272,779	553,419	238,179	171,424	296,525	26,953	268,377	65,415	266,341	276,154	219,878	12,409	253,996	179,596	235,584	528,988
Kansas	227,136	398,202	205,166	119,097	222,433	25,091	227,136	67,365	219,782	184,614	200,150	38,452	200,166	172,808	199,802	470,771
Kentucky	283,802	525,707	246,099	82,906	276,379	41,041	281,614	104,004	270,655	287,189	138,069	9,912	261,676	191,300	260,071	533,171
Louisiana	277,937	276,617	196,403	30,893	270,814	38,711	276,731	120,466	235,051	82,580	45,433	8,862	268,715	237,742	262,636	708,487
Maine	61,708	131,465	59,892	47,043	59,322	8,496	61,335	23,361	57,786	46,927	51,849	1,935	49,827	40,149	56,383	117,543
Maryland	638,951	1,795,079	548,937	516,890	617,230	95,135	630,544	205,253	624,978	864,810	24,849	5,066	598,103	447,877	574,801	1,299,320
Massachusetts	705,620	2,099,580	658,975	958,747	675,613	96,405	689,465	125,763	678,094	840,528	593,044	68,641	823,433	618,875	618,875	1,072,009
Michigan	1,169,179	2,949,446	1,080,259	1,046,942	1,333,630	187,480	1,146,871	364,365	1,131,262	1,300,750	52,149	15,729	1,110,082	893,744	1,077,778	1,984,874
Minnesota	1,539,782	4,482,778	487,887	376,806	68,634	512,915	1,436,271	123,162	1,298,239	883,839	391,203	24,398	522,100	344,412	468,440	1,031,085
Mississippi	158,574	235,210	131,062	38,828	154,718	25,798	158,546	72,427	141,414	80,803	140,181	17,868	152,841	171,172	143,638	311,438
Missouri	405,539	711,263	367,012	206,532	391,074	46,321	403,338	142,170	398,041	280,949	329,936	28,862	368,736	346,483	374,497	783,564
Montana	59,432	109,487	52,866	31,625	56,080	8,848	11,117	1,898	56,510	61,613	45,566	8,351	53,150	38,547	54,090	130,671
Nebraska	123,757	284,584	112,890	85,103	117,989	14,159	121,942	42,122	115,803	106,186	97,932	14,003	114,509	86,426	113,387	255,530
Nevada	80,268	106,073	74,377	52,569	78,113	8,967	79,393	27,590	8,008	8,491	6,746	6,339	59,920	76,740	247,883	247,883
New Hampshire	67,141	128,970	64,595	84,595	84,251	9,937	21,405	2,537	32,111	25,825	44,671	3,703	63,899	60,261	62,261	151,884
New Jersey	924,295	2,343,612	839,528	1,195,227	891,555	122,174	908,870	270,155	892,873	727,891	67,716	6,598	900,249	666,998	849,037	1,616,315
New Mexico	61,354	81,759	61,354	30,677	89,120	10,387	80,104	44,914	82,171	58,698	11,036	1,035	63,314	76,803	87,089	214,123
New York	2,390,189	8,473,104	1,688,567	2,684,989	2,119,296	270,295	2,824,423	1,184,878	2,348,740	4,282,824	80,660	20,501	2,358,303	1,724,844	2,104,228	3,181,176
North Carolina	438,801	826,949	370,969	151,372	423,726	66,372	432,441	129,265	418,165	447,766	113,393	17,529	419,960	372,010	414,263	865,630
North Dakota	50,332	41,055	26,686	48,037	48,037	4,349	49,626	10,355	46,351	34,674	2,138	498	47,423	64,287	81,195	91,195
Ohio	947,798	1,591,244	875,987	494,763	905,503	102,870	924,298	284,050	918,367	181,713	52,386	885,533	95,962	874,089	874,089	2,033,182
Oklahoma	222,658	397,657	199,622	68,850	210,741	23,319	220,360	65,914	202,434	163,016	196,324	25,485	200,046	212,810	202,254	503,951
Oregon	284,128	690,643	270,773	243,461	265,998	25,394	30,375	5,526	277,348	410,068	20,404	2,164	243,951	203,068	263,358	597,077
Pennsylvania	1,005,932	2,184,066	821,443	788,214	958,385	128,003	884,419	297,397	994,554	908,613	162,648	23,472	976,607	783,777	914,382	1,726,206
Rhode Island	84,696	211,695	79,239	82,169	81,418	13,464	83,132	28,176	82,330	71,110	56,835	8,975	81,988	53,018	75,984	150,532
South Carolina	236,992	407,053	207,465	65,992	229,514	35,262	235,641	83,527	225,803	201,821	147,759	14,563	227,273	222,559	220,950	480,507
South Dakota	30,221	41,522	27,166	22,414	28,446	3,288	30,074	11,561	3,048	2,312	23,381	1,723	25,145	25,086	27,473	71,478
Tennessee	268,995	302,434	247,531	103,693	262,889	35,452	265,657	131,341	64,980	27,984	14,466	1,470	302,862	251,401	251,401	683,056
Texas	954,660	1,072,641	866,740	582,696	922,186	85,518	940,510	330,341	64,206	40,673	234,938	24,163	851,494	995,913	913,768	2,812,265
Utah	172,730	308,163	158,593	74,170	169,621	18,615	171,073	75,363	163,982	125,583	145,956	12,860	164,513	240,766	160,226	398,968
Vermont	34,694	66,548	32,240	35,397	33,207	4,324	33,835	17,101	32,209	30,148	2,996	835	32,182	30,560	30,560	63,044
Virginia	557,141	1,222,860	517,657	347,748	540,793	81,339	552,817	170,131	536,232	560,373	467,113	53,752	523,065	406,044	521,754	1,400,581
Washington	416,614	610,180	393,539	230,713	401,682	64,128	409,387	200,368	27,901	335,131	335,131	41,029	390,360	295,642	393,481	1,055,840
West Virginia	71,427	113,308	63,897	15,391	68,670	8,637	71,355	20,880	68,084	63,781	43,184	2,953	62,077	61,511	67,014	159,842
Wisconsin	538,015	1,534,505	500,447	488,914	528,633	55,267	537,159	163,046	535,241	822,324	17,684	2,274	510,181	288,469	471,747	872,896
Wyoming	34,682	35,895	31,254	12,610	33,215	4,065	34,544	13,400	4,320	2,301	26,193	31,970	28,218	31,970	33,156	88,378
APO/FPO	4,578	6,479	4,112	2,247	4,578	4,112	4,578	2,247	4,578	4,112	4,112	7,992	3,255	7,992	21,550	21,550
Puerto Rico	3,092	1,746	3,092	399	2,531	611	2,531	399	2,531	2,531	2,531	2,531	2,531	2,531	3,092	3,092
U. S. citizens abroad ^a	18															

Table 5.2—All Returns, Returns With Zero Bracket Amount Only, and Returns With Itemized Deductions by Type, by States—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Returns with itemized deductions—Continued												All returns			
	Interest paid deduction—Continued		Home mortgage		Total		Miscellaneous deductions		Union dues		Exemptions		Taxable income*		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 exemptions	Amount	Number of returns	Amount	Number of returns	Amount
United States, total	17,710,488	30,986,447	19,277,265	10,448,066	2,088,193	1,702,727	7,490,759	1,344,376	215,176,997	161,382,748	81,874,633	938,968,454	68,894,798	172,111,689		
Alabama	221,224	389,342	282,243	102,903	27,420	9,832	88,063	13,476	3,333,816	2,500,382	1,188,569	12,269,025	975,536	2,103,032		
Alaska	41,244	113,011	57,569	52,103	10,615	13,485	33,599	13,644	432,359	163,868	163,868	32,253	153,540			
Arizona	233,705	423,627	244,840	131,030	26,984	22,717	72,553	12,490	2,006,328	1,804,746	840,375	9,010,841	724,879			
Arkansas	91,735	152,235	95,396	51,169	12,634	9,439	23,906	2,964	1,919,283	1,439,462	690,635	6,594,228	1,504,100			
California	2,674,074	5,727,189	2,945,025	1,920,085	336,548	269,286	1,224,851	230,230	22,720,620	17,040,465	8,915,502	101,967,972	7,386,417			
Colorado	327,409	601,387	358,454	146,568	29,846	19,454	111,368	16,765	2,770,702	2,078,027	1,074,574	12,202,806	2,204,628			
Connecticut	27,806	570,882	297,520	184,732	29,740	24,046	69,809	14,097	3,117,689	2,336,286	1,195,044	15,962,750	3,210,706			
Delaware	32,429	92,715	56,857	26,653	5,385	2,516	10,633	2,801	571,572	428,679	235,217	2,634,222	537,986			
District of Columbia	45,073	76,071	63,620	45,334	7,263	4,290	24,867	3,636	883,169	519,877	314,347	3,441,416	886,115			
Florida	576,229	1,195,860	693,531	406,898	64,984	70,514	116,210	25,862	8,894,584	6,438,438	3,272,086	34,666,769	2,753,041			
Georgia	699,202	371,716	156,269	26,376	20,518	26,376	86,630	16,273	4,731,834	3,548,676	1,807,830	18,528,547	3,122,869			
Hawaii	84,661	237,017	100,987	48,301	4,498	4,498	54,578	10,566	879,568	659,678	364,360	4,155,037	732,477			
Idaho	71,808	128,436	68,060	24,074	4,480	3,841	21,558	3,620	897,455	673,091	392,782	3,096,457	246,888			
Illinois	944,725	1,641,021	1,021,155	520,340	89,351	71,288	433,583	79,545	11,629,438	8,722,079	4,439,334	57,382,085	11,242,014			
Indiana	341,138	562,669	326,924	139,063	33,361	23,982	127,432	24,228	5,427,019	4,070,264	1,985,763	24,077,350	4,389,310			
Iowa	201,507	344,434	227,703	90,876	10,664	10,664	76,756	15,247	2,856,177	2,142,133	1,091,269	12,380,348	2,191,780			
Kansas	173,937	283,330	191,687	64,411	12,279	8,610	48,752	8,610	2,959,117	1,769,398	965,597	10,126,018	1,890,013			
Kentucky	220,280	383,162	231,787	168,851	10,318	10,318	79,807	13,684	3,169,590	2,369,893	1,139,510	12,413,950	2,155,007			
Louisiana	219,822	402,027	239,657	137,264	16,468	17,876	71,460	10,804	3,725,584	2,794,186	1,272,073	14,419,845	2,669,376			
Maine	51,061	82,593	49,637	22,141	4,057	4,057	16,480	2,470	1,066,257	799,893	396,902	3,647,075	578,167			
Maryland	475,759	876,303	519,878	243,747	53,109	27,490	186,413	39,790	4,180,638	3,135,479	1,615,190	20,462,979	3,895,009			
Massachusetts	531,289	783,216	581,735	296,290	86,318	64,229	188,084	28,342	5,744,114	4,308,098	2,203,188	25,027,189	4,531,954			
Michigan	900,524	1,218,141	1,001,491	430,210	103,322	82,764	542,922	103,655	6,432,272	4,876,377	2,409,372	43,964,666	8,378,208			
Minnesota	420,125	673,558	462,834	195,533	52,720	28,607	161,593	33,855	3,946,933	2,980,177	1,517,821	16,904,895	2,980,028			
Mississippi	118,118	174,375	137,907	51,189	10,468	7,026	36,083	5,456	2,154,919	1,616,189	703,926	6,466,767	1,051,022			
Missouri	310,682	502,167	350,619	198,216	31,567	18,536	155,635	31,874	4,651,422	3,489,492	1,754,666	19,427,655	3,513,943			
Montana	46,508	78,315	49,072	23,640	2,795	4,471	20,851	3,986	752,029	564,022	282,644	2,982,589	508,713			
Nebraska	102,509	171,779	102,232	33,698	7,322	3,464	29,911	4,561	1,545,923	1,159,442	591,238	6,490,057	1,140,305			
Nevada	72,623	152,823	69,755	52,781	5,289	7,971	27,977	5,703	711,555	533,666	309,909	3,420,635	666,874			
New Hampshire	56,233	112,037	59,340	26,281	5,946	2,787	16,181	2,604	935,613	701,710	343,835	3,761,332	657,724			
New Jersey	712,845	1,133,388	792,334	530,780	112,545	97,053	334,401	60,004	7,965,203	5,523,902	2,659,140	38,708,500	7,062,574			
New Mexico	72,933	127,303	75,554	40,160	6,231	6,034	21,181	4,201	1,185,928	889,446	403,630	4,108,540	700,194			
New York	1,522,149	1,971,907	2,069,584	1,478,159	285,616	228,895	1,024,257	189,058	16,903,752	12,691,774	6,927,816	76,502,989	14,223,946			
North Carolina	324,383	534,751	353,137	116,789	32,428	17,845	53,911	6,538	5,360,426	4,020,320	2,164,469	19,846,393	3,264,049			
North Dakota	37,382	59,719	37,640	14,247	2,894	1,364	8,754	1,350	704,794	528,956	239,916	2,520,754	393,576			
Ohio	789,652	1,379,835	786,453	351,770	64,577	49,764	351,476	65,028	10,681,130	8,010,848	4,130,738	49,492,665	9,035,371			
Oklahoma	181,220	300,444	173,125	68,398	14,240	7,855	40,449	6,189	2,695,552	2,021,664	965,639	10,520,653	1,890,688			
Oregon	240,759	385,886	243,244	105,072	18,930	8,269	90,428	16,515	2,441,976	1,831,482	966,751	11,161,133	1,977,963			
Pennsylvania	764,378	1,120,261	838,137	455,265	100,170	78,382	401,585	69,400	11,501,724	8,626,293	4,406,861	50,931,281	8,175,255			
Rhode Island	67,296	103,655	70,423	38,097	13,490	8,262	30,801	4,853	984,040	738,030	375,180	3,775,616	649,456			
South Carolina	180,133	294,593	192,494	69,024	14,337	7,346	95,085	7,796	2,676,754	2,007,566	996,431	9,781,656	1,576,792			
South Dakota	41,783	74,466	24,466	9,646	2,277	750	6,894	944	673,383	505,037	223,441	2,133,221	354,336			
Tennessee	223,237	394,362	216,624	107,996	24,423	24,423	70,815	8,953	3,983,689	2,987,767	1,501,313	15,330,224	2,669,810			
Texas	626,967	1,460,705	747,263	448,925	114,639	114,639	174,715	26,774	12,821,772	9,691,329	4,709,649	96,188,762	10,943,451			
Utah	136,722	228,136	140,507	40,706	11,305	8,973	56,751	7,853	1,362,195	1,006,601	454,571	4,805,238	801,002			
Vermont	26,751	42,105	27,832	10,862	2,898	1,081	6,477	799	534,150	409,619	171,180	1,678,773	267,127			
Virginia	464,178	954,466	665,984	191,316	37,062	19,280	88,628	13,795	4,999,371	3,749,528	1,993,383	23,012,913	4,120,041			
Washington	366,146	710,592	360,295	187,207	37,763	27,022	169,219	37,746	2,891,877	2,168,434	1,084,334	18,073,845	3,203,586			
West Virginia	56,801	99,141	57,505	40,568	5,152	18,236	17,631	2,758	1,608,789	1,206,592	600,838	6,873,065	1,207,757			
Wisconsin	396,483	573,590	453,931	153,552	30,215	10,339	223,564	37,945	4,712,136	3,534,102	1,741,069	18,195,366	3,324,643			
Wyoming	29,726	59,534	26,948	15,893	2,374	2,843	9,516	1,791	454,774	341,081	160,926	2,007,180	360,025			
ACO/PCO	3,530	7,516	*6,701	*585	*88	*22	*615,060	*22	*615,060	481,295	249,082	1,680,518	197,077			
Puerto Rico	3,045	4,915	*2,496	*832	*442	*92	*1,731	*92	*92,942	69,707	18,704	124,250	18,183			
U.S. citizens abroad	10,105	29,397	20,196	15,805	854	*426	*2,402	*426	354,862	266,147	108,872	1,706,651	475,659			

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

†Returns filed from Army Post Office and Fleet Post Office addresses.

‡Includes zero bracket amount.

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

Table 5.3—Returns With Income Tax Before Credits: Tax Credits and Taxpayments, by States

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

State	Income tax before credits				Total				General tax credit				Child care credit				Earned income credit used to offset income tax before credits				Credit for the elderly				Investment credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)												
United States, total	68,684,798	172,111,689	68,684,434	13,637,781	68,683,664	9,524,028	2,874,885	521,275	1,670,981	145,581	793,450	167,591	3,433,344	2,050,152												
Alabama	975,536	2,103,032	975,487	196,588	975,487	129,577	67,087	11,822	39,940	2,451	73,371	167,591	53,323	29,968												
Alaska	153,540	617,822	153,540	37,903	153,540	22,779	4,152	1,837	1,374	138	338	2,021	53,323	29,968												
Arizona	724,679	1,542,308	724,679	137,903	724,679	99,024	41,068	7,212	36,775	1,318	9,392	1,517	11,825	10,047												
Arkansas	587,795	1,094,100	587,795	119,014	587,795	73,353	38,794	5,445	20,565	1,871	15,846	1,421	33,650	18,673												
California	7,386,417	18,974,649	7,386,417	1,582,334	7,386,417	1,022,234	426,388	89,106	130,520	13,081	59,941	21,998	36,825	28,153												
Colorado	993,705	2,204,928	993,705	179,590	993,705	124,091	43,803	6,645	16,418	1,871	18,102	1,591	54,387	30,473												
Connecticut	1,057,008	3,217,768	1,057,008	186,597	1,057,008	147,758	29,881	5,688	11,551	791	16,532	3,084	38,768	14,550												
Delaware	217,653	527,598	217,653	38,803	217,653	29,308	7,877	1,484	1,357	119	2,228	238	6,708	3,187												
District of Columbia	287,218	988,113	287,218	49,804	287,218	43,953	13,445	3,628	1,828	321	6,268	1,311	6,156	1,597												
Florida	2,753,041	6,540,808	2,753,041	507,236	2,753,041	357,764	150,580	23,731	127,179	12,419	73,200	18,610	96,840	59,098												
Georgia	1,532,791	3,122,869	1,532,791	273,946	1,532,790	199,088	108,523	18,215	51,687	3,352	18,140	5,008	60,283	35,299												
Hawaii	327,099	732,477	327,099	54,643	327,099	42,744	14,615	2,347	4,888	277	5,646	1,349	3,929	3,929												
Idaho	246,888	512,675	246,888	63,385	246,888	34,201	14,657	1,740	8,924	403	4,735	968	27,713	20,861												
Illinois	3,740,998	11,242,014	3,740,998	757,522	3,740,998	546,130	212,263	25,206	68,632	4,837	26,423	6,732	181,033	130,920												
Indiana	1,665,438	4,399,310	1,665,438	355,416	1,665,438	240,160	55,737	8,719	39,842	3,912	12,841	2,520	111,659	73,107												
Iowa	917,177	2,191,780	917,177	222,180	917,177	128,289	42,470	6,401	12,248	655	18,224	2,780	118,690	86,015												
Kansas	748,557	1,820,013	748,557	159,133	748,557	102,682	30,865	4,092	33,639	3,304	9,12	2,780	69,190	41,340												
Kentucky	971,732	2,155,007	971,732	194,640	971,732	129,880	46,713	7,444	58,917	507	9,975	2,007	79,402	41,340												
Louisiana	1,082,241	2,688,376	1,082,241	212,204	1,082,241	147,041	37,432	7,435	52,429	5,429	20,784	4,221	52,116	33,278												
Maine	303,679	578,167	303,679	55,344	303,679	40,368	13,811	1,890	10,961	2,125	3,137	596	16,197	6,649												
Manhattan	1,391,482	3,895,009	1,391,482	254,846	1,391,482	196,052	58,926	13,819	23,944	915	31,905	5,511	43,315	20,359												
Massachusetts	1,889,514	4,531,354	1,889,514	326,282	1,889,514	282,211	44,718	7,737	30,596	2,581	30,917	5,158	45,894	18,683												
Michigan	2,867,302	8,378,208	2,867,302	541,532	2,867,302	423,898	79,713	18,821	36,966	2,255	27,985	3,885	112,497	56,731												
Minnesota	1,274,631	2,990,036	1,274,631	172,858	1,274,631	127,418	65,110	9,710	130,520	1,541	14,847	2,745	120,219	82,791												
Mississippi	550,633	1,051,022	550,633	112,892	550,633	77,205	38,667	5,910	73,801	1,661	1,217	249	120,219	23,969												
Missouri	1,422,046	3,513,943	1,422,046	278,448	1,422,046	194,395	73,434	13,496	35,909	3,440	11,087	2,327	115,130	48,301												
Montana	231,386	508,713	231,386	55,126	231,386	31,283	10,550	1,316	2,156	157	1,659	319	27,672	17,343												
Nebraska	487,011	1,140,305	487,011	122,280	487,011	67,486	24,569	4,188	10,234	1,136	6,331	629	56,690	34,410												
Nevada	243,191	666,874	243,191	53,034	243,191	32,597	13,689	2,385	2,665	61	2,807	890	12,833	12,833												
New Hampshire	280,329	657,724	280,329	50,934	280,329	40,725	1,355	1,355	14,744	702	3,763	541	11,469	10,114												
New Jersey	2,478,445	7,082,574	2,478,445	444,079	2,478,445	357,180	52,576	10,881	66,630	7,323	7,298	650	68,006	39,281												
New Mexico	321,879	700,194	321,879	66,239	321,879	44,780	14,234	2,087	11,847	630	3,354	335	17,898	12,414												
New York	5,663,578	14,225,646	5,663,578	971,883	5,663,578	782,975	185,189	38,824	123,570	9,888	45,756	6,987	158,297	73,117												
North Carolina	1,694,542	3,964,649	1,694,542	307,885	1,694,542	219,545	69,046	12,461	89,338	10,285	11,788	3,937	84,959	44,974												
North Dakota	186,816	393,576	186,816	54,657	186,816	25,322	11,599	1,618	1,260	80	2,117	485	39,923	24,870												
Ohio	3,551,463	9,035,371	3,551,463	638,470	3,551,463	498,133	83,694	13,295	67,265	6,655	38,452	9,071	128,544	77,710												
Oklahoma	790,775	1,890,868	790,775	183,405	790,775	107,383	33,793	9,022	11,574	335	15,899	2,130	83,026	48,808												
Oregon	845,533	1,977,863	845,533	175,367	845,533	114,590	33,793	5,019	15,571	582	16,874	4,042	36,072	26,072												
Pennsylvania	3,745,518	9,175,255	3,745,518	657,881	3,745,517	529,213	66,142	11,433	80,152	7,054	17,828	4,865	59,628	32,441												
Rhode Island	289,297	649,456	289,297	44,974	289,297	39,777	5,597	966	223	12	3,574	539	126,799	82,441												
South Carolina	940,202	1,578,782	940,202	149,192	940,202	111,911	54,676	9,747	43,993	2,141	6,180	1,247	33,523	14,329												
South Dakota	172,194	354,336	172,194	49,939	172,194	22,772	9,071	1,134	6,034	663	2,731	608	30,538	22,171												
Tennessee	1,180,146	2,689,810	1,180,146	225,539	1,180,146	160,376	55,335	7,045	40,265	3,465	18,550	5,350	61,540	48,755												
Texas	3,904,633	10,943,432	3,904,633	802,830	3,904,632	542,553	246,097	44,862	109,201	10,861	41,914	10,049	252,594	139,316												
Utah	383,242	801,002	383,242	63,033	383,242	54,417	16,655	1,961	19,273	1,801	2,565	435	26,510	18,032												
Vermont	138,300	287,127	138,300	30,203	138,300	19,289	4,747	815	16,949	1,205	2,419	432	9,376	4,428												
Virginia	1,678,083	4,120,041	1,678,083	302,864	1,678,083	234,907	73,707	13,068	20,779	1,040	30,341	688	67,188	48,755												
Washington	1,257,813	3,333,986	1,257,813	286,555	1,257,813	178,558	61,221	8,455	110,079	1,779	16,258	3,467	89,472	49,735												
West Virginia	483,254	1,207,757	483,254	90,388	483,254	71,782	13,153	1,785	18,205	968	7,996	1,924	13,924	7,996												
Wisconsin	1,417,984	3,924,643	1,417,984	272,794	1,417,984	201,874	31,722	4,121	18,772	964	4,808	251	91,425	55,169												
Wyoming	132,512	380,025	132,512	35,904	132,512	19,557	6,386	887	11,171	95	350	94	13,888	7,459												
APO/FPO	223,947	197,077	223,947	25,027	223,947	23,223	2,477	411	16,252	1,257	—	—	—	—												
Puerto Rico	12,618	16,183	12,618	10,950	12,618	1,625	—	—	—	—	—	—	—	—												
U. S. citizens abroad	95,442	475,659	95,442	228,531	95,442	12,288	1,757	788	—	—	—	—	—	—												

Footnotes at end of table.

Table 5.3—Returns With Income Tax Before Credits: Tax Credits and Taxpayments, by States—Continued

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

State	Tax credits—Continued										Income tax after credits			Earned income credit used to offset all other taxes			Total tax liability			
	Foreign tax credit		Contribution to candidates credit		Work incentive (WIN) credit		New jobs credit		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)						
United States, total	240,874	451,033	2,602,391	73,666	15,785	8,144	412,200	693,671	64,344,844	159,473,908	664,554	106,389	66,171,145	184,024,104						
Alabama	1,115	98	19,456	704	10,009	—	4,874	19,153	1,915,444	11,448	1,699	66,171,145	184,024,104							
Alaska	143	216	1,635	106	2,525	—	826	148,196	1,019,410	1,488	176	1,699	66,171,145							
Arizona	2,607	515	26,552	622	6,996	—	2,358	1,403,818	1,403,818	4,408	815	1,699	66,171,145							
Arkansas	1,103	91	6,638	175	7,391	—	3,351	528,849	975,086	15,308	2,517	1,699	66,171,145							
California	31,584	33,687	360,482	9,658	1,736	1,979	60,655	139,988	17,414,715	52,988	6,065	1,699	66,171,145							
Colorado	2,380	2,597	26,304	706	11,613	—	6,192	853,305	2,025,328	7,330	1,776	1,699	66,171,145							
Connecticut	7,672	16,060	37,124	235	5,668	—	4,549	3,014,109	3,014,109	2,602	469	1,699	66,171,145							
Delaware	363	423	8,469	244	1,633	—	784	195,849	195,849	251	25	1,699	66,171,145							
District of Columbia	1,374	502	19,501	517	2,631	—	1,019	639,311	639,311	334	56	1,699	66,171,145							
Florida	11,377	8,298	112,002	3,410	391	392	10,601	2,550,009	5,633,353	38,924	6,606	1,699	66,171,145							
Georgia	1,144	457	33,488	1,022	1,119	171	9,130	11,354	2,849,923	11,730	1,871	1,699	66,171,145							
Hawaii	1,067	931	26,167	792	48	56	1,625	2,216	677,855	1,198	192	1,699	66,171,145							
Idaho	172	173	6,449	173	285	41	4,415	5,026	449,290	7,778	1,055	1,699	66,171,145							
Illinois	9,662	8,655	126,135	3,643	206	127	17,864	31,090	10,484,483	22,032	3,148	1,699	66,171,145							
Indiana	1,993	1,630	39,142	1,224	24	56	11,807	15,623	4,043,893	11,867	1,812	1,699	66,171,145							
Iowa	389	376	23,401	525	70	60	6,661	7,088	1,959,601	17,229	2,722	1,699	66,171,145							
Kansas	681	669	16,277	568	67	7	4,728	6,438	1,660,874	10,809	1,495	1,699	66,171,145							
Kentucky	784	624	21,705	588	5	38	6,729	1,970,367	21,814	3,777	3,777	1,699	66,171,145							
Louisiana	2,011	5,632	39,781	1,269	1	1	5,405	8,100	2,457,172	17,884	3,137	1,699	66,171,145							
Maine	1,023	428	6,108	160	336	52	2,082	3,135	522,823	7,791	1,373	1,699	66,171,145							
Maryland	2,978	8,275	45,975	1,009	26	387	7,466	8,539	3,640,163	3,974	3,974	1,699	66,171,145							
Massachusetts	6,228	16,522	81,134	2,076	378	164	13,127	17,829	4,205,082	12,198	1,602	1,699	66,171,145							
Michigan	7,449	7,449	16,883	1,683	132	132	18,610	28,770	7,836,676	20,557	2,867	1,699	66,171,145							
Minnesota	3,294	2,242	57,767	1,132	128	6	8,061	11,016	2,714,568	15,751	2,468	1,699	66,171,145							
Mississippi	776	210	12,239	458	32	32	6,177	7,297	898,221	11,905	1,950	1,699	66,171,145							
Missouri	5,243	768	32,755	872	432	126	12,357	14,722	3,235,495	30,700	3,975	1,699	66,171,145							
Montana	139	648	8,848	175	88	72	2,781	4,019	208,050	6,524	853	1,699	66,171,145							
Nebraska	161	257	8,940	258	39	30	3,477	3,875	1,013,025	15,346	2,133	1,699	66,171,145							
Nevada	1,257	966	6,485	185	9	1	2,280	5,783	613,841	1,471	119	1,699	66,171,145							
New Hampshire	486	568	16,384	456	278	187	1,595	1,656	608,790	2,170	352	1,699	66,171,145							
New Jersey	13,664	10,244	190,681	6,841	680	217	8,028	11,480	6,618,495	9,303	1,408	1,699	66,171,145							
New Mexico	816	713	12,055	387	97	29	2,452	4,482	308,238	2,866	488	1,699	66,171,145							
New York	27,547	25,554	383,772	10,830	2,530	676	15,238	22,228	13,253,683	38,595	6,716	1,699	66,171,145							
North Carolina	1,685	3,360	42,240	1,056	1,659	234	8,433	11,875	2,856,564	12,265	1,963	1,699	66,171,145							
North Dakota	1,815	214	6,205	153	49	28	2,213	1,778	338,819	7,889	968	1,699	66,171,145							
Ohio	5,007	8,420	111,279	3,169	870	81	14,115	21,927	8,998,901	21,882	3,874	1,699	66,171,145							
Oklahoma	668	2,861	15,278	322	52	281	7,073	12,342	1,707,463	15,595	2,514	1,699	66,171,145							
Oregon	2,895	1,900	29,988	843	204	211	10,211	13,006	1,802,168	10,386	1,572	1,699	66,171,145							
Pennsylvania	6,947	4,369	175,366	5,619	2,140	1,184	16,257	31,468	6,517,404	21,626	3,116	1,699	66,171,145							
Rhode Island	1,423	493	8,714	274	27	—	730	705	604,482	2,657	380	1,699	66,171,145							
South Carolina	658	413	14,479	503	3	—	4,426	8,069	1,427,600	10,522	2,385	1,699	66,171,145							
South Dakota	347	74	4,037	109	70	29	1,807	2,379	304,397	11,867	1,801	1,699	66,171,145							
Tennessee	3,274	4,866	34,501	967	56	14	8,690	13,997	2,434,270	41,213	2,272	1,699	66,171,145							
Texas	7,763	35,098	106,420	2,848	373	155	33,724	54,832	10,060,521	41,794	6,142	1,699	66,171,145							
Utah	623	1,702	7,910	160	56	122	2,165	4,385	383,032	5,382	670	1,699	66,171,145							
Vermont	1,003	542	3,440	73	—	—	1,220	123,654	236,924	3,972	540	1,699	66,171,145							
Virginia	3,650	860	56,516	1,451	—	—	10,894	16,374	1,589,799	15,957	2,351	1,699	66,171,145							
Washington	6,101	3,285	39,062	1,059	376	344	13,504	19,943	3,067,002	7,529	1,366	1,699	66,171,145							
West Virginia	239	2,989	5,100	176	30	—	1,488	3,275	474,012	1,134	71	1,699	66,171,145							
Wisconsin	3,736	549	39,363	859	45	117	4,862	8,465	3,052,364	24,591	4,070	1,699	66,171,145							
Wyoming	275	321	2,267	56	—	—	1,303	3,159	344,121	2,050	358	1,699	66,171,145							
APFO/FPO	119	—	—	—	—	—	—	—	208,914	172,040	—	—	172,040							
Puerto Rico	4,080	9,920	—	—	—	—	—	—	7,802	5,233	—	—	7,802							
U. S. citizens abroad	37,526	214,253	—	—	—	—	—	—	76,768	247,128	—	—	247,128							

Footnotes at end of table.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

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

Table with columns: State, Total (25), One (26), Two (27), Three (28), Four (29), Five (30), Six or more (31), Total (32), One (33), Two (34), Three (35), Four (36), Five or more (37). Rows include United States, total and various states from Alabama to U.S. citizens abroad.

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

†Returns filed from Army Post Office and Fleet Post Office addresses.

‡Returns filed from Puerto Rico, Canal Zone, Virgin Islands, and abroad.

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

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Table with multiple columns: State (Colorado, Connecticut), Size of adjusted gross income, and various tax metrics (1-16). Rows include state totals and income brackets for each state.

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Table with columns for State (Kentucky, Louisiana), Size of adjusted gross income, and various tax metrics (Number of returns, Adjusted gross income less deficit, Salaries and wages, Total income tax, Exemptions, etc.)

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount
Minnesota																	
Total	1,824,695	21,223,580	1,410,740	17,756,952	3,946,903	3,742,738	1,185,571	2,734,499	813,751	15,572,119	708,876	13,025,505	2,907,337	2,760,859	679,739	2,096,724	
Under \$2,000	194,452	33,984	141,369	155,827	298,341	259,687	22,657	326	22,657	-12,072	9,498	15,530	76,874	67,594	11	326	
\$2,000 under \$4,000	213,271	641,400	187,569	579,555	390,773	371,423	63,874	3,933	63,874	94,557	12,867	96,768	132,237	116,097	7	473	
\$4,000 under \$6,000	126,500	637,690	108,911	536,184	183,314	164,442	115,517	25,336	115,517	18,168	81,670	83,670	57,041	57,041	1	1,186	
\$6,000 under \$8,000	143,184	988,462	113,889	668,723	308,019	281,644	100,076	58,000	100,076	40,358	195,283	197,500	159,490	159,490	1	24,852	
\$8,000 under \$10,000	127,988	1,181,287	104,647	941,463	277,741	278,741	116,251	85,063	116,251	584,296	42,439	378,502	206,897	194,401	1	50,600	
\$10,000 under \$12,000	104,982	1,142,276	82,765	830,732	264,343	264,343	99,883	88,547	99,883	607,178	45,565	442,845	190,005	170,143	1	23,282	
\$12,000 under \$14,000	110,530	1,441,684	104,747	1,312,935	250,417	250,417	103,504	153,269	103,504	653,292	45,204	568,340	180,705	180,705	1	49,260	
\$14,000 under \$16,000	80,002	1,900,867	74,056	1,078,871	216,200	216,200	79,306	129,186	79,306	743,298	45,097	655,495	171,095	169,247	1	63,882	
\$16,000 under \$18,000	88,160	1,497,960	86,073	1,419,128	283,071	283,071	87,983	150,945	87,983	1,229,008	70,847	1,158,261	270,016	267,292	1	113,675	
\$18,000 under \$20,000	86,953	1,541,953	83,991	1,327,000	288,078	288,078	85,000	155,351	85,000	1,256,468	69,771	1,186,697	224,045	222,282	1	133,343	
\$20,000 under \$25,000	167,139	3,731,733	155,778	3,253,146	578,283	569,693	165,036	469,358	165,036	3,083,935	147,151	2,936,784	554,514	547,711	1	423,170	
\$25,000 under \$30,000	72,960	1,980,497	68,234	1,779,737	245,961	245,961	72,334	286,795	72,334	1,748,665	62,563	1,686,102	231,968	231,473	1	242,907	
\$30,000 under \$50,000	82,169	2,888,910	75,402	2,408,960	310,882	305,684	77,558	488,205	77,558	2,810,911	72,567	2,738,344	302,363	298,897	1	450,940	
\$50,000 under \$100,000	20,550	1,326,330	18,354	870,306	76,747	75,440	20,261	323,235	19,187	1,238,702	17,176	825,768	74,283	73,192	1	296,883	
\$100,000 under \$200,000	3,771	482,814	3,195	288,148	14,595	13,385	3,771	164,584	3,549	480,560	3,022	274,003	14,101	13,185	1	152,814	
\$200,000 under \$500,000	71	213,011	655	92,173	204	219	706	86,075	706	193,558	620	2,856	2,856	2,856	1	78,636	
\$500,000 under \$1,000,000	60	38,803	49	10,440	204	175	59	15,247	59	10,228	47	10,228	182	182	1	13,478	
\$1,000,000 or more	31	44,338	26	5,601	111	95	31	21,224	27	39,761	22	5,539	101	87	1	19,270	
All returns, summary:	478,586	988,264	392,977	1,019,444	735,267	693,951	119,883	15,230	65,304	12,746	42,880	132,137	235,678	204,751	1	464	
Under \$5,000	328,713	2,464,287	229,424	1,982,307	630,530	622,186	267,443	143,330	135,178	1,078,006	91,450	828,617	443,440	389,962	1	28,231	
\$5,000 under \$10,000	262,228	3,264,287	238,424	2,786,788	635,738	622,119	210,144	316,556	193,953	1,569,393	115,326	1,349,065	463,016	439,016	1	108,538	
\$10,000 under \$20,000	207,769	3,649,574	202,283	3,431,879	655,938	645,837	204,932	2,566,775	160,734	2,626,778	156,032	2,566,775	586,133	579,851	1	281,723	
\$20,000 or more	347,457	10,826,455	322,668	8,706,534	1,229,459	1,212,545	344,129	1,845,623	320,028	9,995,197	303,188	8,241,091	1,180,398	1,167,407	1	1,677,859	
Mississippi																	
Total	787,928	8,316,597	726,337	7,146,663	2,154,919	2,085,244	491,675	948,197	423,419	6,427,024	382,893	5,490,446	1,535,043	1,486,221	316,277	793,141	
Under \$2,000	123,274	49,406	111,187	132,166	194,803	191,072	18,980	442	18,980	-68,182	12,982	36,688	64,204	61,156	1	698	
\$2,000 under \$4,000	93,996	279,947	84,363	237,830	207,465	191,287	19,611	678	22,385	70,794	15,173	44,577	82,553	76,963	1	1,638	
\$4,000 under \$6,000	113,333	590,800	108,210	560,953	276,610	267,402	45,708	11,570	45,139	23,838	42,443	221,546	142,836	135,656	1	5,014	
\$6,000 under \$8,000	82,038	560,240	75,142	512,009	219,882	211,327	60,383	28,295	23,378	152,889	18,655	119,800	94,910	88,373	1	1,378	
\$8,000 under \$10,000	52,608	465,139	46,062	387,653	131,002	123,988	49,497	27,029	33,914	303,539	31,424	264,692	105,186	100,200	1	12,600	
\$10,000 under \$12,000	59,296	649,258	54,927	563,969	180,344	185,167	55,341	44,027	42,646	468,611	38,750	422,477	156,049	156,049	1	24,757	
\$12,000 under \$14,000	51,272	685,003	49,144	619,951	152,267	148,633	50,411	57,830	41,531	542,074	40,404	512,380	133,382	131,382	1	42,928	
\$14,000 under \$16,000	44,898	674,088	42,747	610,951	155,267	151,024	44,083	61,260	38,025	571,771	36,516	537,074	144,141	140,220	1	47,968	
\$16,000 under \$18,000	31,113	532,194	29,623	472,613	101,601	98,173	31,087	57,132	28,419	485,401	27,794	457,604	105,845	104,220	1	49,315	
\$18,000 under \$20,000	33,996	633,708	32,190	570,178	124,699	121,703	33,383	57,290	30,170	574,290	28,724	529,339	117,225	114,029	1	62,448	
\$20,000 under \$25,000	49,910	1,110,659	47,956	1,036,333	199,365	196,776	49,867	158,422	47,710	1,062,754	46,345	1,005,294	193,643	193,643	1	123,690	
\$25,000 under \$30,000	22,270	589,735	19,584	513,420	79,475	77,302	22,064	65,372	21,680	468,168	18,004	468,168	78,865	78,712	1	81,367	
\$30,000 under \$50,000	22,086	803,670	18,813	590,645	83,446	81,443	21,961	138,659	18,812	789,484	18,812	590,643	83,317	81,317	1	136,068	
\$50,000 under \$100,000	6,538	433,029	4,973	184,630	22,974	22,078	5,864	390,272	5,864	390,272	4,567	185,355	21,727	20,988	1	101,980	
\$100,000 under \$200,000	1,449	190,678	1,219	77,418	5,284	5,003	1,449	71,809	1,363	177,962	1,151	72,929	5,107	4,869	1	66,384	
\$200,000 under \$500,000	242	65,121	186	22,379	820	772	242	29,610	233	62,610	190	22,065	605	573	1	28,344	
\$500,000 under \$1,000,000	19	12,249	17	3,390	64	59	19	6,896	**20	**16,338	16	3,338	62	57	1	**9,500	
\$1,000,000 or more	4	6,723	3	78	11	10	4	4,454	**	**	3	78	9	9	1	**	
All returns, summary:	273,135	588,573	247,588	626,247	540,965	512,225	59,791	4,977	59,791	86,176	44,702	155,009	208,289	192,558	1	143	
Under \$5,000	182,112	1,348,069	177,401	1,222,363	488,907	472,571	135,199	6,037	84,005	606,991	75,915	531,783	281,390	269,390	1	14,365	
\$5,000 under \$10,000	132,662	1,635,107	125,686	1,510,216	418,425	407,822	127,949	182,233	107,485	1,261,676	95,967	1,170,253	363,088	354,233	1	80,659	
\$10,000 under \$20,000	87,503	1,524,984	82,911	1,357,545	315,263	308,643	96,675	159,961	76,322	1,380,470	76,161	1,263,742	298,731	287,162	1	138,755	
\$20,000 or more	102,516	3,223,064	92,771	2,428,263	391,439	385,443	101,961	996,968	99,831	3,091,910	90,088	2,863,610	383,555	376,358	1	590,550	

Footnotes at end of table.

Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions		Number of returns		Adjusted gross income less deficit		Salaries and wages		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
Total	1,854,108	23,683,826	1,612,117	19,516,021	4,651,322	4,388,991	1,311,230	3,260,161	965,227	17,553,316	837,963	14,453,948	3,319,606	3,153,375	803,173	2,552,635
Under \$2,000	185,602	86,994	149,524	205,802	363,710	241,463	2,960	450	25,109	-68,760	9,779	23,668	81,262	74,428	**18	**21
\$2,000 under \$4,000	239,432	688,174	198,393	602,518	254,710	214,663	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	**18	**21
\$4,000 under \$6,000	200,207	1,066,652	180,104	765,971	388,472	388,472	28,666	28,666	35,260	281,636	35,260	157,176	307,052	300,164	2,831	**21
\$6,000 under \$8,000	215,945	1,138,049	178,935	803,075	550,075	503,006	157,169	65,085	57,165	668,539	57,165	317,820	337,820	300,164	48,443	12,179
\$8,000 under \$10,000	114,594	746,387	92,091	400,027	299,002	274,111	109,571	65,065	71,300	649,899	52,610	217,026	238,455	217,026	66,277	26,838
\$10,000 under \$12,000	128,103	1,400,037	118,133	1,155,056	384,907	346,111	127,847	110,194	73,498	843,741	73,498	702,176	267,861	256,861	76,556	49,886
\$12,000 under \$14,000	119,133	1,542,791	109,553	1,323,330	306,407	286,814	114,602	148,919	64,837	840,305	62,453	753,723	207,075	205,477	64,304	63,104
\$14,000 under \$16,000	93,588	1,414,279	85,967	1,232,824	258,667	249,587	83,079	196,369	68,131	1,047,469	67,104	959,049	220,165	218,112	68,612	100,596
\$16,000 under \$18,000	116,719	1,895,580	113,016	1,642,261	321,968	313,085	116,473	283,694	81,268	1,386,260	78,342	1,277,450	268,612	261,661	81,022	146,166
\$18,000 under \$20,000	72,523	1,393,380	69,696	1,263,910	217,527	214,430	72,522	178,915	59,913	1,142,501	57,593	1,050,117	195,765	192,835	59,912	137,419
\$20,000 under \$25,000	159,892	3,950,960	150,764	3,224,183	526,900	524,170	158,106	494,014	140,749	3,319,456	140,749	3,001,112	506,066	502,356	145,734	444,528
\$25,000 under \$30,000	84,572	2,897,352	86,415	2,289,626	330,903	323,783	94,006	400,179	77,469	2,260,079	310,266	2,045,902	304,749	304,749	83,004	345,167
\$30,000 under \$50,000	97,643	3,178,115	78,881	2,512,331	309,153	300,098	87,500	583,077	82,685	2,989,873	76,220	2,441,108	302,340	295,140	82,542	548,114
\$50,000 under \$100,000	20,697	1,360,831	16,333	1,121,647	84,217	75,760	20,882	104,454	10,454	1,042,777	33,171	1,112,307	238,103	201,445	18	271
\$100,000 under \$200,000	4,431	3,076,634	3,652	2,337,061	1,071,702	973,005	327,500	1,517,413	205,113	1,517,413	152,133	990,256	709,077	626,049	117,551	39,367
\$200,000 under \$500,000	882	3,955,523	262,780	2,963,819	768,874	736,086	280,754	323,043	166,212	2,071,347	161,051	1,816,409	554,305	541,507	167,172	149,668
\$500,000 under \$1,000,000	97	4,261,544	233,565	3,694,961	702,822	683,951	243,769	515,989	183,749	3,186,969	177,839	2,826,645	605,013	593,339	183,234	347,500
\$1,000,000 or more	38	11,661,956	336,705	9,238,813	1,265,907	1,238,159	365,752	2,259,344	337,698	10,671,310	313,899	8,614,341	1,189,935	1,189,935	335,198	2,016,026
All returns, summary:																
Under \$5,000	525,549	1,220,069	423,565	1,121,647	842,217	757,760	83,448	10,454	70,455	104,277	33,171	111,297	238,103	201,445	18	271
\$5,000 under \$10,000	430,231	3,076,634	355,482	2,337,061	1,071,702	973,005	327,500	1,517,413	205,113	1,517,413	152,133	990,256	709,077	626,049	117,551	39,367
\$10,000 under \$15,000	285,792	3,955,523	262,780	2,963,819	768,874	736,086	280,754	323,043	166,212	2,071,347	161,051	1,816,409	554,305	541,507	167,172	149,668
\$15,000 under \$20,000	244,284	4,261,544	233,565	3,694,961	702,822	683,951	243,769	515,989	183,749	3,186,969	177,839	2,826,645	605,013	593,339	183,234	347,500
\$20,000 or more	386,252	11,661,956	336,705	9,238,813	1,265,907	1,238,159	365,752	2,259,344	337,698	10,671,310	313,899	8,614,341	1,189,935	1,189,935	335,198	2,016,026
Montana																
Total	308,274	3,579,647	264,330	2,805,548	752,029	713,798	208,648	458,504	160,594	2,684,014	137,464	2,078,425	555,548	532,033	129,695	357,352
Under \$2,000	45,675	-40,004	37,474	57,775	66,029	64,183	469	547	5,016	-76,192	1,971	11,291	19,205	18,422	**42	**54
\$2,000 under \$4,000	47,235	140,612	39,005	111,561	66,614	61,606	14,133	963	8,118	23,183	7,366	21,525	19,805	19,271	**19	**29
\$4,000 under \$6,000	23,794	127,059	20,533	107,772	41,190	37,100	16,291	5,871	5,649	26,819	2,826	13,558	19,451	16,278	6,278	1,019
\$6,000 under \$8,000	21,951	152,773	15,046	94,722	56,071	48,813	13,010	4,948	14,210	66,527	9,634	59,253	45,501	39,092	6,278	1,019
\$8,000 under \$10,000	25,695	236,372	22,852	199,821	56,907	52,807	23,905	19,017	11,066	101,014	10,145	82,155	38,656	35,389	9,297	4,079
\$10,000 under \$12,000	21,298	233,499	18,951	197,620	60,807	56,291	20,532	18,356	13,312	147,322	11,843	121,378	46,265	44,405	12,613	8,910
\$12,000 under \$14,000	19,732	258,128	18,102	228,273	57,039	55,114	18,676	22,857	14,731	191,383	13,604	170,638	49,235	48,374	13,675	14,133
\$14,000 under \$16,000	17,758	236,523	16,737	228,553	56,029	52,114	17,196	26,638	13,620	203,620	13,006	172,693	51,460	49,665	13,125	17,264
\$16,000 under \$18,000	16,620	314,065	17,471	277,975	57,709	56,497	18,439	36,316	14,677	223,157	14,054	223,157	50,653	49,946	14,741	26,175
\$18,000 under \$20,000	12,001	228,002	11,159	186,640	40,175	39,488	11,569	27,827	9,905	188,118	10,364	164,361	36,506	35,619	9,668	21,331
\$20,000 under \$25,000	21,579	615,173	24,674	512,279	95,777	93,688	27,265	79,571	25,359	563,820	23,167	482,786	91,802	90,619	24,986	71,163
\$25,000 under \$30,000	10,752	262,375	9,342	209,886	32,513	31,946	10,613	45,766	9,625	261,071	8,364	192,694	30,216	30,116	9,466	39,567
\$30,000 under \$50,000	12,607	305	10,147	279,890	45,014	43,561	12,420	83,837	7,734	438,995	8,734	267,999	43,813	42,676	11,661	78,184
\$50,000 under \$100,000	3,061	73,189	2,055	62,892	10,911	10,324	3,014	50,175	2,723	176,338	1,898	68,983	10,394	9,968	2,677	43,437
\$100,000 under \$200,000	504	21,604	348	19,733	334	334	22,588	22,588	480	62,892	334	21,473	1,893	1,760	480	21,426
\$200,000 under \$500,000	75	5,590	52	5,590	252	229	75	9,100	**25,413	**25,413	49	5,354	243	223	**75	**12,089
\$500,000 or more	**7	**108	**6	**108	**19	**15	**7	**3,921	**	**	**	**108	**18	**14	**	**
All returns, summary:																
Under \$5,000	97,815	1,222,821	79,779	1,022,895	448,086	435,456	15,847	1,784	15,876	-42,332	10,742	38,874	48,242	45,027	470	560
\$5,000 under \$10,000	66,465	494,032	55,231	389,055	143,725	130,063	51,961	26,563	26,183	437,502	32,003	448,808	94,376	83,425	15,638	5,112
\$10,000 under \$15,000	48,790	539,075	45,408	466,532	141,681	141,681	32,003	37,592	32,003	475,702	32,003	438,500	120,569	116,668	33,238	31,451
\$15,000 under \$20,000	39,619	592,367	37,288	512,279	124,913	124,913	38,979	44,822	31,546	544,556	28,767	473,846	113,732	111,741	30,964	56,362
\$20,000 or more	54,595	1,102,356	46,824	1,022,356	187,459	181,695	53,638	294,960	50,090	1,526,527	43,772	1,009,216	178,589	175,372	48,365	263,866

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns																					
	Adjusted gross income less deficit			Salaries and wages			Total number of exemptions		Number of exemptions other than age or blindness		Total income tax		Adjusted gross income less deficit		Salaries and wages		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)						
Nebraska																						
Total	630,161	7,798,203	524,334	6,006,490	1,245,923	1,430,070	456,623	1,025,735	315,723	5,990,706	264,688	4,320,855	1,133,740	1,057,166	258,237	792,859						
Under \$2,000	74,352	48,324	55,848	91,092	126,988	120,268	17,512	712	12,747	32,622	5,377	16,949	53,150	50,779	85	712						
\$2,000 under \$4,000	86,386	152,312	55,986	152,582	105,388	85,711	17,555	507	24,231	20,779	18,141	16,949	72,997	18,141	—	—						
\$4,000 under \$6,000	62,061	310,832	44,146	204,256	134,612	114,704	33,880	8,101	21,662	24,779	20,260	63,533	72,997	—	—	—						
\$6,000 under \$8,000	81,989	391,611	69,655	471,698	130,913	120,185	73,428	41,157	116,559	107,157	102,114	54,280	54,832	7,998	1,075	1,075						
\$8,000 under \$10,000	36,357	843,060	29,293	218,095	94,040	84,932	33,571	21,731	17,670	168,884	13,705	89,884	62,813	58,155	15,044	4,897						
\$10,000 under \$12,000	45,561	452,961	37,330	401,622	109,883	89,091	44,601	43,687	24,382	270,238	17,879	186,864	75,912	23,442	15,263	15,263						
\$12,000 under \$14,000	38,251	492,389	36,951	453,688	106,910	104,740	37,251	47,787	21,902	284,470	20,659	247,058	88,281	85,055	30,902	19,179						
\$14,000 under \$16,000	33,956	506,831	31,781	426,647	92,010	81,773	33,157	56,144	22,024	362,970	22,056	279,064	74,728	74,728	24,432	33,279						
\$16,000 under \$18,000	41,077	693,593	36,665	571,581	138,925	137,508	71,577	71,577	35,907	608,668	34,185	528,302	131,255	130,462	34,342	58,270						
\$18,000 under \$20,000	28,338	533,191	27,155	461,199	93,218	90,716	23,167	64,394	23,167	435,376	21,986	372,386	86,172	84,295	21,704	47,657						
\$20,000 under \$25,000	55,121	1,239,513	51,445	1,050,639	178,585	174,337	54,586	163,897	52,199	1,172,046	49,256	1,102,046	174,649	171,131	51,584	149,968						
\$25,000 under \$30,000	29,446	800,135	24,261	570,137	106,549	101,189	28,797	116,594	26,909	729,696	22,964	533,229	101,106	95,956	26,280	101,765						
\$30,000 under \$50,000	29,881	893,394	18,508	556,715	89,769	79,503	23,265	163,872	22,449	829,881	18,094	546,303	81,022	77,598	26,280	150,721						
\$50,000 under \$100,000	7,269	473,956	5,444	240,618	26,249	24,746	7,265	44,282	6,784	442,482	5,181	234,576	25,384	24,068	6,773	112,671						
\$100,000 under \$200,000	1,445	188,857	1,203	188,857	5,787	5,381	1,442	65,390	1,363	180,612	1,174	95,437	5,576	5,153	1,366	63,479						
\$200,000 under \$500,000	239	66,987	18	28,683	902	819	26	27,986	**243	**80,707	**221	**31,878	**975	**875	**242	**33,724						
\$500,000 under \$1,000,000	20	12,569	18	4,002	72	70	6	5,216	**	**	**	**	**	**	**	**						
\$1,000,000 or more	4	8,241	3	268	13	8	4	3,988	**	**	**	**	**	**	**	**						
All returns, summary:																						
Under \$5,000	173,292	282,709	134,900	334,764	282,741	270,550	29,707	3,960	34,649	106,511	23,624	94,687	123,842	102,965	185	712						
\$5,000 under \$10,000	152,363	1,112,702	118,230	803,957	308,700	270,450	128,622	68,938	41,522	312,071	27,449	162,680	190,690	129,518	23,042	5,972						
\$10,000 under \$15,000	101,570	1,250,883	80,951	1,044,344	271,555	251,990	98,579	755,271	60,075	2,045,271	50,271	1,245,215	249,767	203,689	57,463	15,516						
\$15,000 under \$20,000	85,611	1,478,906	60,951	1,272,603	271,491	267,238	83,503	166,484	69,514	1,204,451	66,514	800,751	249,767	249,767	67,406	122,332						
\$20,000 or more	117,425	3,673,804	101,092	2,550,812	401,938	385,002	115,613	689,849	109,963	3,435,424	96,890	2,451,802	388,889	374,210	108,221	612,828						
Nevada																						
Total	319,688	4,168,971	292,892	3,489,139	711,555	679,621	221,794	624,683	141,429	2,969,382	128,196	2,461,745	486,518	461,638	125,305	472,273						
Under \$2,000	36,006	5,028	33,764	44,628	41,288	40,898	53	329	2,176	22,353	1,328	6,249	6,440	6,097	31	206						
\$2,000 under \$4,000	54,068	149,826	51,656	137,547	62,900	59,370	13,838	654	2,527	4,688	2,106	4,886	8,665	8,818	—	—						
\$4,000 under \$6,000	30,965	148,670	24,376	115,191	63,296	55,268	16,413	4,139	5,281	26,102	2,556	9,988	17,902	13,276	*131	*18						
\$6,000 under \$8,000	17,717	126,445	15,712	108,222	31,251	30,959	6,990	6,990	5,693	40,140	5,379	44,764	16,834	15,834	3,693	884						
\$8,000 under \$10,000	23,722	210,265	21,154	189,782	43,841	41,176	16,816	16,816	7,053	63,146	6,797	55,133	21,774	19,109	5,771	2,224						
\$10,000 under \$12,000	22,495	246,514	20,616	222,646	51,451	46,678	21,937	22,156	11,181	124,090	9,579	103,773	37,200	32,625	10,715	7,371						
\$12,000 under \$14,000	18,737	241,724	18,304	225,372	51,130	50,797	17,772	22,966	11,701	151,559	11,382	136,887	41,041	40,708	10,815	11,101						
\$14,000 under \$16,000	19,518	291,459	18,346	275,277	62,847	61,452	19,805	27,964	14,027	210,506	13,278	197,400	55,263	54,325	13,268	16,484						
\$16,000 under \$18,000	15,726	266,760	14,059	241,608	45,554	42,881	15,697	30,513	11,279	191,551	10,527	173,784	39,586	37,202	11,150	18,305						
\$18,000 under \$20,000	15,995	295,963	14,059	253,018	47,258	46,812	12,891	28,842	12,891	248,842	11,941	218,578	43,098	43,784	12,112	28,173						
\$20,000 under \$25,000	24,977	561,053	23,894	521,166	81,325	79,886	24,805	74,583	21,994	485,446	21,130	460,506	75,385	74,232	21,144	28,173						
\$25,000 under \$30,000	15,474	421,572	14,336	393,939	46,290	46,421	15,191	66,664	14,171	384,920	13,419	335,716	43,573	43,975	13,864	59,168						
\$30,000 under \$50,000	18,853	672,060	16,885	546,313	63,437	62,113	18,758	126,802	16,880	596,744	15,383	498,428	60,444	59,180	16,823	198,278						
\$50,000 under \$100,000	3,816	260,894	3,068	149,359	13,529	12,904	3,849	70,037	3,340	223,096	2,766	135,269	12,505	12,048	3,275	59,395						
\$100,000 under \$200,000	951	128,235	604	56,056	3,153	2,826	941	47,557	786	107,156	553	50,695	2,869	2,612	784	40,274						
\$200,000 under \$500,000	246	68,781	171	23,750	600	585	245	31,078	189	55,418	149	20,576	712	646	189	24,639						
\$500,000 under \$1,000,000	32	5,170	21	1,777	117	102	32	10,777	28	20,229	19	4,182	107	94	28	9,783						
\$1,000,000 or more	30	56,639	18	6,107	88	75	30	28,753	22	46,384	14	5,919	72	62	22	23,650						
All returns, summary:																						
Under \$5,000	110,413	239,833	98,743	239,988	147,725	136,039	22,095	2,114	8,627	4,470	5,623	18,219	26,505	21,869	31	206						
\$5,000 under \$10,000	52,805	355,381	47,919	305,381	84,851	80,772	14,183	26,814	14,183	111,032	6,223	105,810	43,210	38,265	9,956	3,126						
\$10,000 under \$15,000	51,158	632,943	46,506	598,979	121,379	111,695	59,377	50,377	28,417	328,677	27,074	238,677	102,388	97,072	27,449	5,972						
\$15,000 under \$20,000	40,833	709,442	37,417	630,944	126,545	122,449	80,206	31,772	31,772	554,396	28,513	502,485	114,718	111,582	31,311	15,516						
\$20,000 or more	64,479	2,183,887	59,107	1,673,837	210,739	205,032	63,849	456,211	57,420	1,928,331	53,443	1,509,514	197,697	182,650	96,919	387,507						

Footnote at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions		Number of returns		Adjusted gross income less deficit		Salaries and wages		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
Total	371,907	4,598,128	333,826	3,801,891	935,619	892,396	281,498	610,156	197,937	3,439,233	178,156	2,846,833	699,494	670,599	159,820	473,396
Under \$2,000	56,903	38,024	50,172	59,048	84,399	80,705	**	**	4,825	-12,704	972	5,192	13,498	**	**	**
\$2,000 under \$4,000	34,880	80,489	30,450	81,728	62,204	60,104	**2,369	**203	10,657	37,698	12,831	38,373	36,051	13,498	**	**
\$4,000 under \$6,000	25,382	137,580	18,876	91,089	51,518	40,140	15,193	5,587	10,134	37,698	6,065	26,783	24,388	36,051	**	**
\$6,000 under \$8,000	44,112	309,661	40,328	286,049	94,351	82,641	35,091	16,991	15,181	105,947	14,467	52,423	48,300	36,051	**	**
\$8,000 under \$10,000	27,734	220,828	25,524	220,828	70,639	68,102	26,640	10,788	10,188	77,448	9,036	77,448	48,509	36,051	6,943	1,441
\$10,000 under \$12,000	27,546	288,045	25,083	287,865	68,748	62,185	27,106	27,373	18,065	128,765	12,159	128,765	48,882	13,446	8,778	1,441
\$12,000 under \$14,000	22,298	290,444	20,618	251,023	60,300	58,187	22,101	28,495	15,161	198,015	14,249	177,851	50,898	49,320	15,487	15,487
\$14,000 under \$16,000	23,498	350,068	20,209	274,178	66,628	62,629	23,388	28,634	18,427	276,029	15,568	269,688	58,498	54,872	18,348	18,348
\$16,000 under \$18,000	23,358	398,138	22,639	364,399	77,113	76,418	23,388	44,688	20,039	341,878	18,744	323,274	71,506	71,445	19,949	19,949
\$18,000 under \$20,000	18,795	353,834	18,196	323,490	58,654	56,654	18,763	44,919	14,659	281,345	14,659	266,686	52,300	52,300	33,028	33,028
\$20,000 under \$25,000	30,367	677,737	29,429	619,385	108,486	106,236	30,342	92,210	28,788	642,319	27,955	597,781	105,708	105,508	28,143	28,143
\$25,000 under \$30,000	17,168	486,764	15,329	463,375	55,896	54,836	17,119	73,365	15,159	414,751	13,637	340,632	53,724	52,684	15,112	15,112
\$30,000 under \$50,000	15,005	550,306	12,923	389,036	56,341	54,170	15,004	105,068	14,276	522,317	12,480	395,173	55,267	52,283	14,275	14,275
\$50,000 under \$100,000	3,740	243,157	3,267	198,446	13,623	12,963	3,719	33,101	3,196	232,422	415	152,868	13,339	12,767	3,552	3,552
\$100,000 under \$200,000	612	80,436	488	68,650	2,244	2,015	612	30,101	89	68,852	415	33,961	2,064	1,868	321	321
\$200,000 under \$500,000	108	29,534	92	25,800	339	339	108	24,178	**	24,178	**	24,178	**	315	315	10,407
\$500,000 under \$1,000,000	**18	**12,942	**	**2,891	**	**	**18	**16,664	**15	**11,061	**14	**2,469	**47	**38	**15	**5,769
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary:	98,721	189,855	84,542	154,948	167,442	155,357	3,593	267	23,665	51,482	17,337	50,084	71,888	64,480	**	**
Under \$5,000	90,170	664,102	86,817	562,804	200,947	186,335	76,358	38,959	38,832	224,910	26,673	177,201	118,704	109,355	**16,105	**2,754
\$5,000 under \$10,000	63,096	781,618	56,200	659,221	161,531	151,500	62,486	76,357	38,782	400,812	34,123	406,521	118,750	109,355	**38,023	**37,953
\$10,000 under \$15,000	52,303	910,008	50,496	824,555	168,658	166,561	52,159	105,731	43,259	753,065	42,248	691,549	152,555	151,783	**43,119	**40,940
\$15,000 under \$20,000	87,017	2,080,544	61,571	1,603,363	237,013	232,602	66,922	389,804	62,401	1,915,988	57,775	1,515,367	230,487	228,453	**62,307	**59,849
New Jersey																
Total	3,007,951	44,772,019	2,746,570	38,765,647	7,395,203	6,991,562	2,390,928	6,644,800	1,455,821	32,659,754	1,331,512	28,358,923	5,180,605	4,908,246	1,328,977	5,141,577
Under \$2,000	339,970	278,849	313,062	383,464	488,098	464,441	69	940	27,372	-71,630	19,402	47,004	89,878	73,289	69	916
\$2,000 under \$4,000	254,207	764,729	225,300	635,013	381,454	344,833	80,503	5,431	27,272	82,443	20,304	61,434	89,878	73,289	4	4
\$4,000 under \$6,000	219,402	1,083,453	170,302	793,882	394,286	320,813	150,515	38,867	45,617	226,469	26,351	124,328	168,108	110,955	36,400	6,166
\$6,000 under \$8,000	278,404	1,959,489	248,230	1,622,808	494,170	455,155	253,392	122,711	54,069	378,888	59,567	216,088	196,982	136,838	77,610	24,384
\$8,000 under \$10,000	256,837	2,346,048	217,055	1,918,044	538,558	478,950	254,688	191,808	70,958	710,400	91,542	476,543	284,733	238,171	81,113	57,182
\$10,000 under \$12,000	184,588	2,037,647	169,832	1,744,945	448,247	424,152	179,882	183,966	85,929	686,653	75,342	734,098	264,077	265,123	81,113	57,182
\$12,000 under \$14,000	206,398	2,670,228	190,985	2,276,011	462,546	447,246	205,744	283,188	81,106	1,052,984	71,411	845,003	280,831	269,325	80,642	78,883
\$14,000 under \$16,000	176,365	2,644,272	164,273	2,366,036	494,505	471,866	176,106	281,100	107,717	1,614,831	101,956	1,443,042	381,130	384,197	107,458	139,833
\$16,000 under \$18,000	178,004	3,011,524	171,325	2,836,012	507,586	501,543	177,739	361,053	120,886	2,050,423	118,328	1,933,577	428,726	426,028	120,621	204,900
\$18,000 under \$20,000	147,122	2,986,539	143,164	2,511,723	428,158	412,404	147,122	395,037	110,706	2,098,109	107,254	1,949,087	376,861	366,071	110,706	229,639
\$20,000 under \$25,000	399,756	6,902,689	301,762	6,462,861	1,072,809	1,051,747	309,694	910,610	278,183	6,203,779	271,469	5,669,329	1,009,211	989,896	278,121	784,596
\$25,000 under \$30,000	171,596	4,684,960	166,707	4,334,486	597,006	579,939	171,021	704,246	168,336	4,580,324	163,864	4,262,863	581,193	574,148	167,788	687,051
\$30,000 under \$50,000	219,650	8,126,316	205,951	7,070,395	815,709	798,099	219,243	1,497,525	207,951	7,709,025	197,702	6,797,510	789,835	779,960	207,544	1,399,883
\$50,000 under \$100,000	54,186	3,565,113	48,702	2,678,330	207,295	195,126	53,768	935,116	50,869	3,346,871	46,488	2,989,107	207,724	194,546	50,449	669,011
\$100,000 under \$200,000	9,539	1,232,558	8,187	919,717	36,681	34,157	9,513	785,526	3,919	1,146,442	7,825	785,526	33,636	33,669	8,684	398,118
\$200,000 under \$500,000	1,748	257,566	1,428	257,566	6,985	5,017	1,744	196,507	1,326	241,595	5,825	241,595	5,365	5,365	1,523	168,511
\$500,000 under \$1,000,000	191	127,512	168	127,512	668	627	191	114,666	173	114,666	161	114,666	167	167	172	54,927
\$1,000,000 or more	49	97,419	37	10,113	175	147	49	51,149	31	59,852	31	9,861	127	127	38	28,890
All returns, summary:	721,855	1,624,441	641,166	1,469,213	1,079,487	981,511	176,295	26,011	79,174	1,222,818	58,835	1,093,662	272,252	269,542	72	900
Under \$5,000	626,965	4,808,136	532,783	3,884,098	1,062,881	1,002,881	562,850	333,746	154,110	1,206,653	109,421	1,093,662	528,378	428,321	114,010	30,530
\$5,000 under \$10,000	481,552	6,024,634	443,734	5,168,727	1,162,109	1,109,279	476,192	2,866,403	223,089	2,866,403	189,528	2,586,354	714,950	714,950	212,770	292,170
\$10,000 under \$15,000	401,995	7,125,576	395,945	6,596,941	1,179,933	1,147,933	410,371	4,946,776	283,145	4,946,776	274,753	4,419,454	986,251	974,794	262,621	315,366
\$15,000 under \$20,000	766,884	25,189,232	732,942	21,915,609	2,726,795	2,670,659	765,220	4,790,649	715,983	23,578,104	688,875	20,887,519	2,629,330	2,578,639	714,355	4,391,889

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns											Joint returns of husbands and wives				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	447,778	5,137,710	388,859	4,345,703	1,185,928	1,138,972	308,763	640,005	246,880	3,827,565	218,884	3,204,782	909,630	874,387	191,948	468,426
Under \$2,000	68,439	5,753	57,175	74,204	131,338	128,124	51	164	22,000	-30,796	18,409	28,713	77,112	76,580	41	121
\$2,000 under \$4,000	48,116	134,286	42,190	106,620	78,197	74,072	9414	485	11,321	30,458	8,438	30,810	34,082	30,910	—	—
\$4,000 under \$8,000	54,980	286,182	50,195	268,732	118,448	114,728	32,871	10,893	15,220	76,561	11,280	57,132	48,737	49,737	1,434	263
\$8,000 under \$10,000	38,766	254,463	34,867	225,379	85,073	108,863	32,969	20,997	20,984	146,289	18,050	114,777	61,659	53,154	15,772	2,776
\$10,000 under \$12,000	38,031	344,176	35,310	318,864	108,848	106,866	36,899	20,997	22,077	186,984	18,575	185,209	89,487	88,607	21,285	5,911
\$12,000 under \$14,000	32,530	350,228	28,226	325,418	96,080	92,511	31,542	18,284	20,492	226,939	17,662	209,636	74,705	74,705	19,504	12,825
\$14,000 under \$16,000	26,516	348,980	23,521	291,735	78,294	73,512	26,352	32,207	17,043	222,263	16,124	195,133	64,865	61,035	16,879	15,619
\$16,000 under \$18,000	25,833	308,505	23,275	340,240	87,923	84,618	28,806	38,096	18,990	265,153	17,456	257,708	76,071	74,313	18,774	20,592
\$18,000 under \$20,000	23,637	401,376	21,781	368,267	71,778	70,040	23,531	47,384	17,254	293,071	15,732	277,340	62,048	60,310	17,748	20,587
\$20,000 under \$25,000	19,510	350,954	17,239	309,116	67,058	65,098	18,382	40,794	16,030	303,928	14,784	289,144	62,732	60,801	15,927	20,618
\$25,000 under \$30,000	30,130	659,036	27,972	589,731	113,620	110,483	30,076	85,428	26,658	539,267	24,689	514,578	107,312	104,695	26,604	31,354
\$30,000 under \$50,000	17,910	468,865	16,329	415,629	68,759	65,831	17,857	72,226	16,707	453,104	15,872	394,169	64,744	63,916	16,684	20,584
\$50,000 under \$100,000	18,574	678,919	16,856	539,589	62,785	61,284	18,331	122,045	17,453	630,209	15,865	512,014	60,577	59,337	17,210	12,416
\$100,000 under \$200,000	4,239	142,129	3,355	142,129	14,140	14,140	4,195	3,875	3,875	251,756	3,193	135,777	14,048	13,584	3,631	63,511
\$200,000 under \$500,000	720	96,292	562	96,292	2,453	2,453	638	81,785	638	81,785	509	33,426	2,286	2,126	635	27,973
\$500,000 under \$1,000,000	143	36,292	89	36,292	479	479	143	6,987	119	31,790	58	438	438	386	119	13,684
\$1,000,000 or more	19	12,556	14	12,556	67	67	5	6,293	16	10,898	3	1,502	12	12	16	5,393
\$1,000,000 or more	5	8,875	3	8,875	12	12	5	4,271	5	8,875	3	917	12	12	5	2,221
All returns summary:																
Under \$5,000	133,050	298,723	111,268	234,302	249,678	233,103	17,473	2,103	39,679	28,126	29,887	62,594	133,801	127,015	41	121
\$5,000 under \$10,000	115,982	628,132	108,139	734,498	275,228	267,292	94,148	61,146	51,924	596,350	46,913	539,438	162,044	171,973	38,501	8,649
\$10,000 under \$15,000	72,728	1,018,185	64,688	777,207	249,269	241,712	71,589	60,305	45,748	993,046	42,114	950,932	179,986	171,877	43,529	39,182
\$15,000 under \$20,000	54,326	893,976	48,974	836,710	169,387	167,309	71,369	108,139	49,061	870,241	33,864	836,377	164,304	159,887	42,783	76,030
\$20,000 or more	71,740	2,280,807	65,386	1,743,123	280,881	254,487	71,945	410,338	55,469	2,071,765	80,236	1,828,740	249,945	243,915	65,074	364,135
Total	6,098,190	97,882,760	6,179,527	81,872,872	16,009,032	15,928,561	5,311,226	13,366,239	3,182,623	66,231,344	2,890,253	55,877,877	11,873,338	11,086,019	2,727,952	9,393,744
Under \$2,000	603,148	103,020	516,212	687,713	807,343	779,543	3,695	5,141	53,003	-337,790	38,010	14,382	170,239	159,565	754	3,372
\$2,000 under \$4,000	757,825	2,261,328	622,900	1,765,379	1,152,286	1,004,609	181,727	12,874	86,438	271,520	53,769	175,007	282,424	222,736	984	1,118
\$4,000 under \$8,000	847,708	3,236,138	524,512	2,571,229	1,165,830	995,960	466,930	109,398	135,789	862,987	95,638	441,959	483,850	394,278	17,827	1,545
\$8,000 under \$10,000	820,132	4,236,430	547,062	3,586,813	1,320,948	1,226,983	466,620	231,635	194,980	1,338,775	154,349	988,560	782,070	685,457	47,860	8,065
\$10,000 under \$12,000	819,083	5,586,983	588,625	4,989,316	1,422,573	1,312,856	579,316	419,679	215,710	1,899,928	178,037	1,461,386	779,710	694,858	185,874	66,230
\$12,000 under \$14,000	561,341	6,029,794	496,247	5,142,276	1,278,207	1,180,037	538,962	369,363	211,121	2,302,079	187,168	1,894,896	747,285	694,188	201,266	130,183
\$14,000 under \$16,000	426,508	5,519,669	392,887	4,883,892	1,144,243	1,045,615	422,459	545,331	215,430	2,791,749	187,229	2,398,096	805,253	776,596	211,772	185,318
\$16,000 under \$18,000	426,039	6,378,410	397,709	5,680,663	1,187,430	1,141,837	423,057	682,335	250,047	3,755,682	234,417	3,333,268	902,576	874,782	247,065	223,222
\$18,000 under \$20,000	315,835	6,367,461	355,996	5,742,747	1,178,507	1,139,935	374,138	715,509	270,352	4,580,160	259,283	4,208,870	1,018,678	990,926	269,555	445,596
\$20,000 under \$25,000	315,850	5,986,882	304,854	5,455,101	1,026,082	985,390	689,739	689,739	243,875	4,627,565	238,172	4,389,391	909,710	887,633	243,660	409,216
\$25,000 under \$30,000	338,910	14,232,552	614,183	12,782,131	2,020,687	1,871,441	834,541	1,880,134	499,678	11,206,141	488,930	10,148,275	1,812,931	1,773,906	497,307	1,359,748
\$30,000 under \$50,000	384,388	9,853,130	342,686	8,749,279	1,264,122	1,204,763	383,365	1,452,469	314,904	8,613,754	304,346	7,820,220	1,185,771	1,168,817	313,803	1,180,835
\$50,000 under \$100,000	417,894	15,353,045	391,120	12,926,735	1,444,478	1,393,798	417,380	2,629,665	372,160	13,666,349	356,706	11,875,671	1,968,263	1,928,166	371,851	2,278,785
\$100,000 under \$200,000	106,607	7,027,741	92,394	4,750,678	389,241	386,501	105,890	1,628,715	94,820	6,247,732	84,452	4,866,481	368,140	348,825	94,022	1,421,606
\$200,000 under \$500,000	21,927	2,880,637	17,838	1,708,529	81,541	78,569	19,496	870,233	16,458	2,553,882	16,458	1,588,582	76,865	69,862	19,485	761,223
\$500,000 under \$1,000,000	5,173	1,463,825	3,853	615,554	18,273	15,971	**6,111	**827,827	4,380	1,237,065	3,513	570,893	16,759	14,838	4,374	438,386
\$1,000,000 or more	269	574,265	190	59,226	923	1,954	**	**	533	350,890	416	111,952	2,069	1,757	592	193,734
All returns summary:																
Under \$5,000	1,656,646	3,890,548	1,412,983	3,656,125	2,545,169	2,292,535	419,019	59,521	201,201	228,770	199,397	472,301	675,256	578,713	4,691	3,875
\$5,000 under \$10,000	1,552,248	11,570,382	1,356,326	9,824,230	3,329,821	3,027,456	1,274,900	484,729	380,606	3,694,649	300,606	2,708,950	1,783,000	1,640,201	246,418	75,485
\$10,000 under \$15,000	1,211,163	14,943,719	1,022,259	12,978,950	3,031,452	2,864,268	1,192,145	530,389	353,389	6,837,137	488,294	5,970,969	1,882,963	1,687,216	537,298	176,465
\$15,000 under \$20,000	883,510	15,339,497	748,238	13,915,751	4,826,528	4,666,528	882,049	1,731,927	618,894	10,283,107	618,894	8,028,107	2,960,514	2,827,068	633,975	419,163
\$20,000 or more	1,950,623	51,932,664	1,462,772	41,697,746	5,221,583	5,058,756	1,549,213	9,385,235	1,365,666	44,252,689	1,292,962	36,331,320	4,831,578	4,704,820	1,301,582	779,889

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax
North Carolina																
Total	2,147,419	24,725,323	1,994,274	21,301,709	5,350,426	5,155,159	1,558,585	2,968,494	1,186,381	18,768,041	1,083,854	16,018,089	3,922,573	3,778,605	948,164	2,408,172
Under \$2,000	223,977	188,588	189,687	260,226	384,960	335,035	49,306	5,490	42,467	-12,381	33,071	55,980	136,136	115,469	17	78
\$2,000 under \$4,000	253,442	747,821	215,111	616,447	488,857	434,828	49,306	5,490	42,467	146,065	30,712	106,827	163,919	134,942	17	258
\$4,000 under \$8,000	281,772	1,465,135	270,669	1,342,163	517,260	487,945	21,311	4,820	68,595	348,530	57,372	277,662	183,290	163,487	24,693	1,300
\$8,000 under \$10,000	220,894	1,118,542	1,435,776	512,986	501,109	512,986	166,864	71,513	88,579	607,257	65,869	547,369	310,750	302,217	6,458	6,458
\$10,000 under \$15,000	199,560	1,783,770	1,683,769	1,837,870	506,660	480,060	180,060	121,862	111,276	1,012,986	104,137	911,156	382,300	370,651	91,776	43,442
\$15,000 under \$20,000	178,322	1,774,970	1,774,126	1,774,126	490,030	465,673	175,251	175,251	119,314	1,312,892	119,303	1,193,752	417,514	395,154	115,243	75,462
\$20,000 under \$30,000	135,709	1,757,680	1,321,919	1,690,941	373,477	361,501	155,183	155,183	99,465	1,200,113	98,911	1,221,920	322,042	312,963	89,067	102,659
\$30,000 under \$40,000	127,173	1,913,685	1,320,378	1,803,031	380,873	380,873	126,915	126,915	89,271	1,487,068	85,474	1,411,721	337,307	334,018	88,013	141,293
\$40,000 under \$50,000	120,485	2,042,785	1,145,065	1,895,165	391,735	391,735	119,611	119,611	106,100	1,746,958	107,082	1,640,358	371,086	365,653	105,773	188,972
\$50,000 under \$100,000	71,651	1,964,357	55,177	1,119,949	237,442	227,036	71,651	161,902	68,100	1,257,837	39,428	1,218,417	221,284	211,078	68,100	143,963
\$100,000 under \$200,000	162,824	3,584,239	156,742	3,221,823	540,155	529,578	162,824	467,167	150,468	3,328,056	148,008	3,069,971	520,089	514,611	150,117	419,825
\$200,000 under \$300,000	64,830	1,951,167	61,004	1,446,668	216,616	216,616	64,830	267,114	63,232	1,715,220	58,408	1,656,812	215,018	214,522	62,936	238,743
\$300,000 under \$500,000	71,644	2,523,482	66,747	2,057,587	246,346	244,743	71,644	452,678	68,188	2,438,759	2,006,391	2,438,759	242,235	240,632	68,188	425,488
\$500,000 under \$1,000,000	18,519	1,323,287	15,676	727,872	73,183	68,932	18,519	303,178	18,263	1,241,872	15,321	1,226,551	70,488	66,730	18,158	328,659
\$1,000,000 under \$200,000	3,875	515,215	3,338	280,773	14,138	13,226	3,875	484,694	3,827	484,694	3,188	484,694	13,656	12,928	3,827	170,725
\$200,000 under \$300,000	606	165,613	522	107,772	2,084	1,873	606	70,329	573	154,229	508	154,229	2,029	1,837	573	64,687
\$300,000 under \$500,000	53	35,182	47	10,772	202	179	53	15,269	57	46,132	57	46,132	220	183	57	22,182
\$500,000 or more	9	15,605	8	918	29	22	9	8,361	22	15,605	22	15,605	220	183	22	22,182
All returns, summary:																
Under \$5,000	611,439	1,533,154	541,369	1,425,237	1,072,595	978,865	135,069	20,764	122,840	255,658	92,888	239,483	371,320	310,757	2,945	2,903
\$5,000 under \$10,000	578,000	4,180,891	544,326	3,857,294	1,316,218	1,281,943	471,521	224,047	243,521	1,856,611	226,484	1,709,511	863,974	787,128	150,812	51,189
\$10,000 under \$15,000	377,013	4,633,559	362,114	4,265,768	1,051,363	1,013,053	372,152	415,964	284,724	3,271,338	253,959	2,866,388	896,313	863,974	238,987	238,987
\$15,000 under \$20,000	257,595	4,419,974	429,881	3,945,348	827,569	806,625	230,797	494,334	230,797	3,976,771	219,437	3,757,334	774,120	755,082	228,189	427,664
\$20,000 or more	323,482	9,957,800	304,284	7,806,078	1,082,751	1,074,673	322,194	1,813,345	304,479	9,407,482	281,066	7,530,387	1,063,745	1,051,653	303,211	1,687,730
Total	272,068	2,867,191	215,497	1,991,166	704,794	643,388	182,254	342,090	146,462	2,206,470	111,621	1,538,948	542,510	494,688	102,403	271,098
Under \$2,000	54,973	417	49,456	59,334	89,771	77,570	41	188	11,748	-38,983	7,788	12,571	46,285	34,082	33	165
\$2,000 under \$4,000	33,268	80,263	28,466	70,903	62,243	52,554	9,501	477	5,248	16,233	3,576	12,664	20,474	12,547	1	1
\$4,000 under \$8,000	25,832	181,296	13,011	46,708	51,055	41,298	17,705	3,240	10,240	54,945	3,492	11,952	28,435	24,754	4,756	912
\$8,000 under \$10,000	28,020	186,753	18,778	126,340	84,231	76,059	14,646	5,965	16,854	116,887	11,207	78,165	65,884	61,979	3,459	638
\$10,000 under \$15,000	14,651	132,179	10,888	85,289	34,455	29,813	12,469	7,654	9,001	81,216	6,068	28,640	24,144	24,144	7,188	2,506
\$15,000 under \$20,000	18,891	206,524	15,725	151,219	61,321	55,461	17,360	14,622	12,660	138,324	10,273	92,743	51,943	46,784	11,128	6,571
\$20,000 under \$30,000	17,895	230,878	14,725	158,690	51,338	47,792	15,752	19,695	12,371	160,657	9,990	101,721	43,665	41,112	10,948	10,468
\$30,000 under \$40,000	15,122	227,886	13,551	169,722	49,048	46,292	12,224	20,267	12,224	183,632	10,681	133,326	43,120	42,384	10,648	14,002
\$40,000 under \$50,000	12,997	220,995	11,527	170,856	43,014	41,677	12,995	24,261	10,709	182,598	9,392	152,600	40,240	38,906	10,625	14,002
\$50,000 under \$100,000	9,238	175,493	8,052	147,837	32,392	31,684	8,183	20,254	8,183	155,428	7,362	138,488	30,889	30,780	7,781	17,951
\$100,000 under \$200,000	19,091	426,526	16,594	307,644	66,642	64,084	18,669	54,586	17,691	395,465	15,424	291,413	64,592	62,044	17,283	48,713
\$200,000 under \$300,000	6,659	242,157	6,110	200,895	32,240	31,677	6,659	35,946	6,289	226,722	7,790	193,630	31,660	31,081	6,244	33,281
\$300,000 under \$500,000	9,177	333,567	6,486	187,281	34,947	32,716	8,879	60,453	8,367	305,059	6,004	179,084	33,280	31,890	6,069	53,028
\$500,000 under \$1,000,000	2,677	180,023	1,838	71,586	10,777	10,256	2,677	49,622	2,438	164,461	1,694	67,168	10,333	9,920	2,008	43,986
\$1,000,000 or more	42	56,169	325	24,577	1,741	1,675	42	20,300	441	53,810	350	27,639	1,870	1,802	441	23,475
All returns, summary:																
Under \$5,000	89,467	143,363	84,364	164,428	189,530	143,698	17,403	2,063	18,709	-14,689	12,076	27,600	75,048	50,962	99	215
\$5,000 under \$10,000	56,277	412,556	34,275	224,149	152,225	132,467	36,979	15,359	34,390	245,186	20,065	131,134	117,670	106,584	15,947	3,226
\$10,000 under \$15,000	43,651	393,667	39,105	307,165	139,173	129,066	39,412	38,412	31,549	383,939	26,304	269,040	119,913	111,500	27,338	24,448
\$15,000 under \$20,000	30,402	523,110	26,680	420,268	97,940	88,950	28,684	56,907	24,618	426,698	21,814	347,840	90,144	86,159	41,017	41,017
\$20,000 or more	40,271	1,249,496	33,288	785,178	145,926	140,577	38,496	225,537	37,206	1,155,536	31,262	761,134	141,735	136,743	36,431	202,682

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns											Joint returns of husbands and wives									
	Number of returns (1)	Adjusted gross income less deficit (2)		Salaries and wages (3)		Total number of exemptions (5)		Number of exemptions other than age or blindness (6)	Total income tax (7)		Number of returns (9)	Adjusted gross income less deficit (10)		Salaries and wages (11)		Total number of exemptions (13)		Number of exemptions other than age or blindness (14)	Total income tax (15)		Amount (16)
		Amount (4)	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount					
Ohio																					
Total	4,304,679	59,439,982	3,864,756	50,958,938	10,681,130	10,147,139	3,420,048	8,438,184	2,220,711	43,454,063	1,992,587	37,090,638	7,981,673	75,184,470	1,981,812	6,404,820					
Under \$2,000	436,368	336,395	374,564	466,780	538,655	494,190	6,003	1,728	34,819	-95,628	12,181	47,947	111,576	82,714	145	1,284					
\$2,000 under \$4,000	241,022	1,033,000	207,164	836,321	539,241	484,209	105,210	6,572	54,311	112,801	44,551	110,253	214,185	173,701	217	1,670					
\$4,000 under \$6,000	448,989	2,003,682	364,982	1,667,515	812,214	714,368	290,246	66,495	111,720	558,934	81,240	338,424	324,642	274,238	19,217	16,894					
\$6,000 under \$8,000	245,106	2,391,411	202,554	1,965,634	649,783	595,088	311,635	151,148	90,473	317,608	67,309	613,800	638,088	570,023	148,020	12,491					
\$8,000 under \$10,000	364,471	3,282,364	309,877	2,698,712	913,430	832,689	346,788	233,851	165,693	1,515,019	126,576	1,096,940	1,294,976	1,384,048	107,821	55,657					
\$10,000 under \$12,000	301,314	3,311,995	271,266	2,908,180	648,526	600,696	298,947	327,029	140,398	1,544,935	122,550	1,194,976	1,418,950	1,363,072	18,048	10,821					
\$12,000 under \$14,000	326,690	4,244,065	309,916	3,981,452	821,040	786,819	323,471	459,157	170,278	2,210,897	180,944	2,013,111	2,673,782	1,670,959	174,225	12,491					
\$14,000 under \$16,000	282,682	4,238,975	282,682	3,940,261	755,165	726,367	261,980	323,471	166,861	2,506,161	166,861	2,229,365	2,769,544	1,684,213	228,183	16,894					
\$16,000 under \$18,000	282,180	4,438,635	252,815	4,081,894	785,154	766,453	260,284	323,471	196,247	3,325,461	187,140	3,038,415	3,719,574	2,131,811	348,130	26,926					
\$18,000 under \$20,000	247,604	4,700,350	233,702	4,265,311	883,661	865,424	246,940	323,471	202,711	4,054,379	202,711	3,719,574	4,327,711	2,131,811	461,178	36,926					
\$20,000 under \$25,000	428,628	6,602,349	408,410	6,022,349	1,428,955	1,391,784	427,756	503,974	385,867	8,998,609	371,106	8,626,503	10,048,268	5,844,985	1,144,036	86,926					
\$25,000 under \$30,000	244,746	6,931,091	237,138	6,193,527	895,076	881,917	244,365	1,053,921	230,314	6,301,618	224,741	5,825,216	6,848,788	3,844,985	1,144,036	86,926					
\$30,000 under \$50,000	218,788	7,956,274	201,861	6,545,243	894,127	786,987	218,410	1,522,372	207,933	7,571,970	192,789	6,291,375	7,600,684	4,074,714	1,430,692	106,926					
\$50,000 under \$100,000	40,943	3,000,674	37,689	1,891,110	165,027	157,965	45,956	828,100	40,861	2,650,854	33,709	2,313,144	2,731,716	1,500,038	40,774	710,737					
\$100,000 under \$200,000	9,789	1,294,941	8,226	789,029	38,105	35,973	9,789	1,022,134	9,210	1,184,368	8,004	743,144	827,711	35,102	9,210	426,969					
\$200,000 under \$500,000	1,983	593,989	1,626	266,662	7,038	6,298	239,881	239,881	1,807	510,132	1,807	243,039	6,749	6,102	1,807	217,450					
\$500,000 under \$1,000,000	200	155	155	32,672	678	584	200	63,459	189	112,610	141	28,001	612	511	162	33,554					
\$1,000,000 or more	75	146,258	64	14,821	27	218	75	88,571	62	104,541	58	13,697	231	189	62	59,431					
All returns, summary:																					
Under \$5,000	1,031,629	6,823,747	883,037	2,171,390	1,526,808	1,367,696	263,811	34,514	154,886	369,515	108,546	353,662	517,983	422,691	145	1,284					
\$5,000 under \$10,000	902,327	6,723,723	755,304	4,100,207	1,824,515	1,752,696	796,061	425,278	302,128	2,407,994	223,211	1,753,712	1,086,096	960,161	228,131	69,818					
\$10,000 under \$15,000	771,383	6,753,685	618,596	3,753,685	1,849,214	1,762,800	394,965	1,022,134	357,943	4,880,515	357,943	4,366,985	1,292,304	1,227,823	381,729	31,712					
\$15,000 under \$20,000	648,087	11,280,860	618,596	10,324,393	2,044,332	1,994,959	646,406	1,375,662	492,507	8,861,337	489,156	7,928,297	1,788,179	1,757,893	460,073	628,906					
\$20,000 or more	860,253	29,299,453	894,951	24,244,407	3,337,261	3,269,617	948,754	5,578,597	876,223	27,034,702	833,741	22,687,893	3,198,571	3,190,112	874,724	5,013,191					
Oklahoma																					
Total	1,053,750	12,806,493	900,715	10,165,944	2,695,582	2,539,105	722,438	1,738,255	573,773	9,808,213	479,638	7,656,092	2,016,422	1,892,885	447,066	1,378,155					
Under \$2,000	111,340	-52,240	97,327	122,076	173,924	168,816	590	2,597	24,034	-86,486	14,502	28,497	85,857	80,750	985	2,197					
\$2,000 under \$4,000	188,625	506,041	139,671	410,207	288,458	234,505	39,989	3,662	26,130	84,377	19,366	69,885	86,437	68,658	585	1,349					
\$4,000 under \$6,000	83,320	465,921	68,772	324,894	201,671	177,592	47,763	9,509	51,379	263,151	35,442	175,247	151,572	134,805	12,508	3,949					
\$6,000 under \$8,000	92,151	634,355	71,472	481,052	240,226	219,382	62,134	25,439	38,191	265,713	23,905	159,304	138,232	121,206	15,419	2,891					
\$8,000 under \$10,000	92,244	818,915	82,857	715,895	233,102	229,872	84,384	55,005	30,333	293,907	25,329	213,747	111,199	106,969	22,658	7,230					
\$10,000 under \$12,000	77,855	649,321	72,904	618,961	230,756	229,858	75,000	60,493	50,615	559,294	47,808	492,666	192,666	189,688	47,956	29,255					
\$12,000 under \$14,000	75,988	863,986	63,571	796,958	297,056	217,540	73,791	87,948	54,198	703,821	41,771	515,659	208,460	188,944	51,891	48,731					
\$14,000 under \$16,000	53,750	814,141	51,122	759,331	159,724	156,159	53,041	83,450	39,924	640,359	39,924	595,531	208,460	188,944	51,891	58,226					
\$16,000 under \$18,000	56,575	886,528	55,426	873,673	168,019	163,708	56,572	114,275	50,018	851,812	48,275	779,962	174,450	136,659	41,551	60,033					
\$18,000 under \$20,000	41,353	760,081	38,057	694,716	133,743	130,276	40,692	94,411	35,165	683,814	32,775	596,962	123,180	120,619	50,015	71,065					
\$20,000 under \$25,000	86,982	1,944,124	76,234	1,601,273	265,884	277,225	86,138	259,771	78,797	1,760,008	72,792	1,524,294	273,950	266,928	31,963	22,501					
\$25,000 under \$30,000	42,090	1,144,435	35,902	849,845	138,717	125,690	41,598	174,890	37,442	1,020,123	32,957	787,110	126,563	117,213	36,910	150,882					
\$30,000 under \$50,000	44,071	1,624,779	35,655	1,059,436	151,081	143,112	43,388	298,873	34,030	1,022,635	34,030	1,022,635	145,719	138,363	40,337	265,641					
\$50,000 under \$100,000	11,656	776,160	9,081	698,689	49,531	46,899	11,656	232,086	11,979	752,229	8,227	398,488	114,978	38,649	11,462	186,020					
\$100,000 under \$200,000	2,828	371,159	2,092	172,881	9,561	9,020	2,828	335,515	2,566	365,241	1,948	165,241	9,308	8,571	2,565	119,951					
\$200,000 under \$500,000	617	171,934	497	96,980	2,182	1,982	617	55,122	476	154,260	59	13,962	2,078	1,894	565	66,778					
\$500,000 under \$1,000,000	86	14,746	66	6,986	282	288	86	28,386	72	48,511	22	13,962	257	222	75	23,168					
\$1,000,000 or more	29	48,443	24	4,968	68	77	29	27,980	25	40,371	22	4,902	82	73	25	23,228					
All returns, summary:																					
Under \$5,000	327,645	667,202	273,035	675,043	534,186	477,827	62,240	10,755	69,517	81,312	48,243	155,609	231,115	195,387	585	2,197					
\$5,000 under \$10,000	230,635	1,379,090	187,069	1,050,365	563,385	501,500	172,620	65,447	70,301	344,182	70,301	491,071	344,182	317,000	50,585	10,471					
\$10,000 under \$15,000	172,920	2,111,113	155,162	1,862,545	522,465	477,036	147,416	176,721	119,306	1,474,416	103,672	1,282,455	446,880	422,051	114,240	97,565					
\$15,000 under \$20,000	134,591	2,314,864	125,918	2,061,093	417,643	417,004	133,418	263,657	112,940	1,944,683	106,861	1,735,319	382,533	386,533	201,733	151,777					
\$20,000 or more	188,559	6,139,634	159,531	4,168,180	630,863	595,318	188,482	1,201,474	171,460	5,593,452	150,741	3,971,826	601,935	571,913	169,879	1,067,190					

Footnotes at end of table.

Individual Returns/1977 - State Data

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Total income tax
Oregon																
Total	1,022,589	13,670,188	877,220	10,734,764	2,441,976	2,323,473	814,843	1,822,488	540,811	10,184,625	454,161	7,838,348	1,852,415	1,765,966	471,222	1,408,263
Under \$2,000	65,307	12,452	67,913	84,552	164,586	162,913	18	375	26,080	-27,759	17,009	26,000	104,861	103,181	10	344
\$2,000 under \$4,000	108,608	32,180	110,448	269,442	283,171	283,171	18	1,891	128,168	128,168	128,168	26,324	22,287	22,287	17	110
\$4,000 under \$6,000	124,772	610,158	114,439	545,638	202,131	192,225	95,600	21,081	29,854	151,107	28,268	158,170	81,585	81,585	19,370	1,228
\$6,000 under \$8,000	111,379	800,457	87,386	608,784	189,799	172,928	104,541	52,638	33,073	172,928	15,240	95,291	95,291	84,664	20,083	2,426
\$8,000 under \$10,000	73,663	659,182	49,786	412,813	179,335	150,465	70,401	45,150	30,474	304,844	15,965	105,057	86,881	86,881	30,762	5,452
\$10,000 under \$14,000	60,066	666,067	53,649	549,817	145,395	136,331	59,349	55,630	34,391	378,290	29,811	283,744	113,666	109,822	32,644	9,567
\$14,000 under \$18,000	62,715	818,661	52,658	614,170	201,980	189,792	58,931	73,798	41,220	534,066	37,188	417,787	168,327	158,871	32,644	21,035
\$18,000 under \$20,000	74,922	1,118,801	69,640	877,146	168,694	169,770	73,729	119,634	41,220	750,316	47,070	470,770	164,655	160,394	37,685	38,884
\$20,000 under \$25,000	55,031	934,561	51,189	823,695	189,897	184,312	54,981	106,370	43,898	742,666	42,080	660,182	153,178	149,535	46,995	67,638
\$25,000 under \$30,000	48,714	45,823	45,823	823,179	140,378	140,378	48,714	116,404	39,194	661,859	36,103	47,496	131,969	127,486	43,948	74,016
\$30,000 under \$50,000	87,282	2,148,155	90,088	1,951,360	312,988	303,195	96,688	290,863	89,144	1,974,602	82,777	1,715,924	302,271	292,578	85,530	85,401
\$50,000 under \$100,000	50,188	1,362,224	46,003	1,144,936	171,788	167,477	49,818	201,670	46,597	1,261,350	42,497	1,078,890	166,754	162,443	46,310	180,630
\$100,000 under \$200,000	55,061	2,000,574	47,520	1,498,963	178,722	174,454	54,782	359,410	51,231	1,848,875	44,957	1,407,402	173,000	168,358	50,962	322,552
\$200,000 under \$500,000	12,602	831,268	6,497	368,388	45,984	43,711	12,530	11,757	11,757	47,376	4,376	362,134	42,689	42,689	11,694	187,332
\$500,000 under \$1,000,000	2,092	219,384	1,592	117,167	7,107	6,656	2,082	91,414	1,890	250,545	1,494	112,813	6,711	6,711	1,853	82,209
\$1,000,000 or more	54	36,821	37	36,147	1,518	1,444	47	300	44	192,225	37	31,267	1,230	1,230	370	44,507
All returns, summary:	14	39,404	12	4,978	178	144	54	19,211	4	24,728	30	4,770	196	128	44	14,816
Under \$5,000	267,008	665,815	226,341	655,636	399,732	391,442	91,266	106,966	45,384	1,007,756	32,920	100,788	162,756	161,073	94	1,108
\$5,000 under \$10,000	226,711	1,736,244	184,039	1,296,703	465,297	412,950	212,465	307,922	85,978	647,973	46,889	307,802	262,975	227,502	68,946	15,732
\$10,000 under \$15,000	194,074	2,000,784	140,542	1,627,004	420,346	414,475	185,617	266,818	97,537	1,231,791	86,733	1,000,484	353,311	337,095	81,789	88,539
\$15,000 under \$20,000	142,064	2,453,138	132,215	2,161,971	420,368	407,578	141,766	286,818	110,895	1,918,278	103,317	1,715,430	376,684	366,905	110,527	188,413
\$20,000 or more	217,742	6,812,206	194,083	5,023,449	719,233	697,028	216,414	1,228,308	201,017	6,278,455	180,302	4,719,842	694,689	673,481	189,814	1,106,471
Total	4,643,941	61,652,486	4,176,225	52,435,094	11,501,724	10,871,221	3,521,151	8,551,535	2,432,402	45,425,727	2,164,304	38,822,333	8,579,244	8,151,509	2,096,915	6,561,508
Under \$2,000	526,200	370,084	482,369	521,218	716,617	674,143	6,202	1,683	60,805	-88,586	33,613	62,275	201,593	181,074	913	1,315
\$2,000 under \$4,000	412,820	1,211,307	357,581	1,020,220	681,503	595,954	57,569	3,533	71,389	213,797	47,249	154,643	216,343	174,284	3	3
\$4,000 under \$6,000	389,661	1,948,026	325,782	1,511,187	711,693	632,943	262,400	66,903	100,889	510,651	65,456	268,846	550,776	298,689	9,600	688
\$6,000 under \$8,000	477,598	3,333,142	397,887	2,666,832	998,163	864,707	385,138	177,851	182,061	1,288,549	126,022	671,877	639,298	539,228	86,275	18,915
\$8,000 under \$10,000	388,737	3,473,798	340,321	2,899,088	838,560	782,401	374,541	273,972	146,725	1,315,562	115,148	976,963	529,281	483,571	132,695	48,182
\$10,000 under \$12,000	351,573	3,870,331	319,524	3,377,025	889,834	830,665	345,673	336,834	186,246	2,166,615	179,242	1,835,122	656,598	615,378	186,598	135,636
\$12,000 under \$14,000	331,863	4,328,971	314,353	3,867,525	881,133	837,688	330,052	448,780	177,347	2,321,258	167,344	2,099,376	646,969	617,818	175,928	180,074
\$14,000 under \$16,000	288,215	4,491,424	284,586	4,155,109	840,026	819,955	295,251	470,276	215,123	3,249,628	204,975	3,044,448	906,981	789,564	212,129	290,083
\$16,000 under \$18,000	310,583	5,274,492	292,820	4,723,842	940,026	915,884	338,322	621,660	238,649	4,082,453	228,695	3,693,778	827,921	760,350	237,388	429,753
\$18,000 under \$20,000	219,653	4,162,816	209,617	3,769,016	696,758	656,524	216,322	352,646	185,022	3,514,429	181,262	3,294,265	642,845	633,717	184,691	414,431
\$20,000 under \$25,000	421,083	9,384,519	420,313	8,536,369	1,346,791	1,325,160	420,807	1,022,089	373,824	8,950,518	362,716	7,784,360	1,271,182	1,254,659	373,589	1,131,118
\$25,000 under \$50,000	241,304	6,582,339	231,676	5,981,284	873,177	855,102	241,025	1,011,228	227,081	6,181,679	221,170	5,700,969	847,176	830,940	226,940	831,882
\$50,000 under \$100,000	210,459	7,630,502	190,928	6,257,698	740,655	723,822	209,927	1,441,019	197,398	7,169,881	181,979	6,016,026	729,615	707,479	198,856	1,325,598
\$100,000 under \$200,000	51,466	3,432,847	40,988	2,081,171	181,471	180,483	51,205	945,869	48,075	3,180,483	39,475	2,820,243	180,820	176,461	47,814	870,221
\$200,000 under \$500,000	10,391	1,341,129	8,571	744,534	41,302	38,612	10,385	497,472	8,751	1,259,739	6,245	37,332	39,886	37,332	9,750	454,522
\$500,000 under \$1,000,000	2,081	570,867	1,672	241,671	7,146	6,453	2,078	484,448	1,806	681,448	1,551	226,280	6,861	6,112	1,068	211,598
\$1,000,000 or more	199	129,218	142	31,817	695	570	199	62,559	16	108,097	132	30,812	633	528	186	52,815
All returns, summary:	75	170,871	64	15,548	243	207	75	95,365	55	115,538	50	13,986	205	179	55	64,772
Under \$5,000	1,138,959	2,478,958	999,987	2,288,128	1,768,850	1,605,302	186,762	313,818	174,010	3,117,208	113,224	320,218	598,879	501,463	318	1,318
\$5,000 under \$10,000	1,065,657	7,855,939	963,963	6,331,416	2,179,706	1,844,846	880,088	494,624	387,059	2,894,755	274,244	2,012,416	1,333,012	1,169,320	238,900	67,708
\$10,000 under \$15,000	812,100	10,069,489	749,252	8,881,328	2,163,597	2,047,831	890,786	978,281	458,165	9,516,204	428,781	8,046,747	1,625,204	1,502,048	450,683	418,750
\$15,000 under \$20,000	686,707	11,044,189	668,668	9,966,541	2,142,045	2,042,045	800,764	978,281	554,182	9,999,176	538,737	8,948,241	1,957,563	1,824,749	550,249	1,031,227
\$20,000 or more	937,036	29,192,152	876,355	23,880,032	3,203,666	3,151,397	935,701	5,623,446	858,146	26,859,392	815,318	22,522,691	3,075,228	3,013,890	658,655	5,042,417

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives						
	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Total number of exemptions (5)	Number of exemptions other than age or blindness (6)	Total income tax (7)		Number of returns (9)	Adjusted gross income less deficit (10)	Salaries and wages (11)		Amount (12)	Total number of exemptions (13)	Number of exemptions other than age or blindness (14)	Total income tax (15)	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount				Number of returns	Amount
Rhode Island																	
Total	398,971	4,714,662	368,015	4,055,761	984,040	944,222	291,125	608,984	202,314	3,469,534	185,776	3,004,823	749,566	728,676	160,077	469,673	
Under \$2,000	47,294	40,987	46,387	50,083	56,297	55,856	**	**	1,683	-3,508	1,081	3,316	4,519	4,235	**	**	
\$2,000 under \$4,000	47,213	142,220	40,194	117,658	87,465	81,144	**15,078	**	13,571	37,945	11,158	29,344	46,185	43,161	**	**	
\$4,000 under \$6,000	49,424	249,585	40,272	249,585	97,368	86,404	36,178	10,320	11,562	8,660	36,969	52,763	52,763	47,629	**129	**16	
\$6,000 under \$8,000	47,185	311,704	285,063	285,063	116,489	111,009	87,132	17,132	10,596	123,442	13,851	84,598	86,919	87,639	453	453	
\$8,000 under \$10,000	24,241	213,406	233,683	181,319	96,333	55,549	24,039	14,784	12,721	110,589	12,553	44,327	42,668	42,668	3,831	3,831	
\$10,000 under \$12,000	28,683	315,761	27,263	281,027	82,189	96,394	28,789	28,789	14,067	156,572	12,809	134,031	44,327	41,864	13,969	10,286	
\$12,000 under \$14,000	25,682	300,595	24,679	305,724	70,040	68,463	25,309	32,598	16,913	191,204	16,615	205,529	58,277	57,366	16,873	17,694	
\$14,000 under \$16,000	24,405	398,178	23,548	391,443	70,460	68,386	29,247	39,247	19,188	287,120	18,365	326,276	63,276	61,645	19,047	20,838	
\$16,000 under \$18,000	23,216	395,851	22,295	389,230	82,400	80,445	23,216	43,261	20,413	348,460	19,823	326,540	76,009	75,588	20,413	21,404	
\$18,000 under \$20,000	16,422	312,338	16,214	308,124	55,574	54,554	16,398	38,133	14,403	276,310	14,603	259,563	53,103	52,111	14,559	15,491	
\$20,000 under \$25,000	31,923	713,726	30,639	698,739	107,597	106,630	31,903	96,607	29,388	658,155	28,671	624,633	104,138	103,723	29,388	31,491	
\$25,000 under \$30,000	14,120	382,455	13,070	369,206	45,481	44,822	14,109	58,630	11,531	314,314	10,918	272,312	41,349	40,076	11,511	12,368	
\$30,000 under \$50,000	14,354	518,726	13,747	498,060	56,796	56,284	14,343	92,644	13,491	469,895	13,491	449,241	55,765	55,241	13,631	14,609	
\$50,000 under \$100,000	3,728	196,257	3,330	196,257	14,068	13,315	3,728	66,243	3,486	244,969	2,893	148,759	13,689	13,059	3,486	3,728	
\$100,000 under \$200,000	783	104,224	650	60,001	2,858	2,858	704	96,704	2,371	704	597	56,225	2,649	2,371	704	783	
\$200,000 under \$500,000	158	44,120	131	20,692	566	484	158	38,775	138	38,775	124	20,370	533	474	138	158	
\$500,000 under \$1,000,000	15	8,674	12	2,831	42	42	15	4,175	**18	**17,523	**	**3,843	**94	**52	**18	**15	
\$1,000,000 or more	6	12,348	5	1,354	18	13	6	7,406	**	**	**	**	**	**	**	**	
All returns: summary:	117,082	260,670	106,887	263,445	108,016	108,521	29,724	82,918	22,134	68,595	19,081	82,040	87,467	83,593	**26	**8	
Under \$5,000	98,245	578,223	85,745	548,355	217,958	200,441	78,404	40,017	35,919	259,274	28,403	183,000	149,020	135,015	18,232	4,291	
\$5,000 under \$15,000	65,896	718,110	63,000	708,110	164,263	159,161	63,906	40,269	40,269	590,955	48,519	462,430	131,660	127,163	40,000	40,000	
\$15,000 under \$20,000	52,882	942,020	50,900	942,020	176,406	172,021	52,882	77,711	44,862	777,711	43,519	721,690	161,402	157,024	44,862	45,886	
\$20,000 or more	65,106	1,690,841	61,884	1,690,841	227,385	224,078	65,055	380,741	59,117	1,657,010	56,588	1,574,800	216,167	216,176	59,089	340,188	
South Carolina																	
Total	1,073,299	12,204,762	889,223	10,396,596	2,976,754	2,902,160	776,726	1,435,397	555,075	9,197,227	506,451	7,803,842	1,908,690	1,846,202	484,177	1,142,027	
Under \$2,000	167,242	93,089	158,208	194,797	245,172	242,683	**	**143	9,535	-63,483	5,903	16,641	24,939	23,265	**5	**143	
\$2,000 under \$4,000	49,032	142,865	44,141	122,511	69,529	69,083	**9,946	**	7,849	24,212	4,284	**11,001	17,732	17,732	**	**	
\$4,000 under \$6,000	143,816	690,952	128,035	586,079	280,283	276,407	84,247	22,922	37,894	165,381	31,227	139,933	126,421	127,028	8,007	98	
\$6,000 under \$8,000	121,391	863,357	116,632	788,157	284,775	251,327	87,500	46,436	46,886	534,331	42,942	288,099	147,632	128,004	28,484	5,752	
\$8,000 under \$10,000	112,309	978,618	102,498	886,629	261,119	250,328	109,982	68,710	46,898	423,922	43,530	355,394	132,024	141,233	47,405	10,918	
\$10,000 under \$12,000	76,862	844,340	74,176	739,831	217,943	208,314	76,871	64,862	54,644	597,504	53,098	541,756	190,156	181,020	54,634	6,629	
\$12,000 under \$14,000	74,789	864,244	64,319	831,269	217,325	205,644	74,145	67,256	52,794	880,059	44,973	569,778	175,305	166,962	52,150	51,675	
\$14,000 under \$16,000	63,394	942,510	57,360	923,485	183,896	180,933	62,816	96,637	52,591	781,483	47,730	687,088	181,923	176,130	52,259	72,361	
\$16,000 under \$18,000	53,105	897,267	49,580	819,650	181,252	180,989	52,560	94,949	43,847	740,602	42,186	683,161	179,451	177,108	43,302	70,038	
\$18,000 under \$20,000	47,838	908,758	44,877	819,560	160,361	160,351	47,838	104,898	44,718	860,834	43,028	784,760	154,119	154,109	86,540	96,540	
\$20,000 under \$25,000	89,360	1,897,339	85,266	1,816,823	309,091	304,406	88,838	258,612	65,140	1,802,961	82,688	1,764,501	392,562	298,733	84,616	240,397	
\$25,000 under \$30,000	30,514	819,843	27,694	674,084	115,218	112,252	30,390	112,764	29,438	781,712	27,694	674,084	112,672	110,762	29,314	110,792	
\$30,000 under \$50,000	33,371	1,189,250	31,174	941,400	112,642	108,751	33,345	214,374	31,763	1,130,870	30,184	904,926	110,416	108,143	31,737	189,431	
\$50,000 under \$100,000	8,274	547,695	5,978	250,367	30,871	28,987	8,161	139,072	7,881	521,268	5,891	244,663	30,175	28,358	7,768	130,515	
\$100,000 under \$200,000	1,592	203,625	1,324	102,224	6,183	5,736	1,574	72,255	1,523	195,468	1,291	100,537	6,055	5,687	1,505	68,606	
\$200,000 under \$500,000	249	66,890	203	23,649	972	873	249	28,999	237	63,883	**31	22,266	837	837	237	27,577	
\$500,000 under \$1,000,000	32	21,470	25	3,619	103	90	32	**30,068	**36	**	**	**4,652	**111	**	**16,576	**	
\$1,000,000 or more	9	28,479	9	1,447	28	26	9	12,784	**	**	**	**	**	**	**	**	
All returns: summary:	306,387	637,410	275,698	649,098	497,065	490,747	51,687	9,570	38,614	58,932	25,592	98,117	109,905	109,201	**5	**143	
Under \$5,000	297,403	1,056,710	271,660	1,110,840	623,786	609,051	250,515	128,059	81,840	847,431	50,902	363,124	353,603	329,251	81,688	22,758	
\$5,000 under \$15,000	189,157	2,924,266	172,861	2,895,669	544,786	530,468	187,642	205,630	179,982	1,720,560	126,872	1,540,629	486,660	468,660	197,339	171,084	
\$15,000 under \$20,000	127,581	2,229,894	117,665	2,095,979	498,979	483,128	129,268	246,128	110,691	1,629,804	104,773	1,755,844	411,604	408,628	109,774	109,179	
\$20,000 or more	163,401	4,973,582	151,363	3,613,811	973,119	956,121	162,956	648,109	156,018	4,639,261	147,690	3,719,628	583,138	552,611	155,213	780,683	

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns											Joint returns of husbands and wives				
	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Total number of exemptions (5)	Total income tax (6)		Number of returns (9)	Adjusted gross income less deficit (10)	Salaries and wages (11)		Total number of exemptions (13)	Number of exemptions other than age or blindness (14)	Total income tax (15)		Amount (16)
			Number of returns	Amount		Number of returns	Amount			Number of returns	Amount			Number of returns	Amount	
South Dakota																
Total	255,819	2,537,586	203,971	1,984,100	673,383	631,408	152,426	307,039	147,398	1,996,469	117,749	542,074	511,819	94,095	257,515	
Under \$2,000	50,496	83,054	36,179	57,619	95,746	81,136	173	21	16,306	-103,559	7,977	59,040	55,351	73	21	
\$2,000 under \$4,000	30,446	98,914	21,091	57,685	75,694	65,004	166	15,213	16,306	33,371	13,951	49,432	49,177	73	73	
\$4,000 under \$6,000	38,593	101,001	26,001	75,852	66,006	57,625	26,247	8,552	40,225	40,225	4,979	56,088	24,548	229	229	
\$6,000 under \$8,000	20,592	136,051	18,900	106,457	39,752	30,947	14,418	6,562	27,662	27,662	4,387	23,634	19,705	696	696	
\$8,000 under \$10,000	12,191	109,851	9,814	84,349	37,235	24,869	9,041	4,865	19,735	19,735	3,366	34,230	32,612	6,864	6,864	
\$10,000 under \$12,000	18,973	207,354	16,656	174,345	55,689	53,423	17,559	14,461	13,453	89,563	9,975	47,446	45,866	12,372	12,372	
\$12,000 under \$14,000	12,970	169,504	10,867	137,907	43,110	40,147	12,403	14,544	10,369	135,406	8,538	39,006	36,747	9,802	9,802	
\$14,000 under \$16,000	15,222	228,736	13,786	184,026	50,316	48,601	13,608	19,839	13,265	187,994	11,829	47,063	46,048	11,651	11,651	
\$16,000 under \$18,000	12,177	206,139	11,024	176,850	43,750	43,068	11,781	21,743	10,844	183,503	9,747	41,753	40,399	10,448	10,448	
\$18,000 under \$20,000	12,008	229,501	10,415	185,121	43,209	42,146	11,065	26,987	11,356	216,807	9,819	42,231	41,168	10,999	10,999	
\$20,000 under \$25,000	15,714	349,600	13,929	274,348	57,306	56,711	14,835	42,808	15,055	334,537	13,344	262,562	255,910	14,196	14,196	
\$25,000 under \$30,000	8,265	227,885	6,953	155,974	30,694	29,980	32,234	32,234	8,187	225,795	6,825	30,580	29,866	7,877	7,877	
\$30,000 under \$50,000	6,689	248,053	5,320	148,363	26,313	25,795	6,723	45,319	6,414	231,747	4,910	141,898	141,898	6,278	6,278	
\$50,000 under \$100,000	2,008	130,933	1,487	90,329	7,821	7,375	1,984	35,867	1,904	124,417	1,461	7,665	7,665	1,660	1,660	
\$100,000 under \$200,000	361	46,219	289	22,173	1,446	1,390	46,067	17,922	384	46,067	285	1,410	1,384	342	342	
\$200,000 under \$500,000	54	14,851	49	6,220	195	177	54	17,922	56	14,851	49	219	201	19	19	
\$500,000 under \$1,000,000	18	16,317	16	11,237	28	26	18	16,317	18	16,317	16	28	26	2	2	
\$1,000,000 or more	11	11,237	11	11,237	28	26	11	11,237	11	11,237	11	28	26	2	2	
All returns, summary:																
Under \$5,000	84,441	77,080	65,709	151,713	198,533	179,846	10,492	16,639	36,521	-27,882	24,359	133,032	120,235	73	73	21
\$5,000 under \$10,000	57,759	395,833	48,279	306,778	113,992	102,779	42,864	18,727	19,628	150,987	15,221	69,509	61,698	6,659	6,659	3,069
\$10,000 under \$15,000	51,717	422,086	35,309	242,086	129,829	123,017	38,742	40,917	32,084	403,793	27,122	116,142	110,700	20,594	20,594	26,767
\$15,000 under \$20,000	29,785	522,523	26,639	436,371	106,225	104,368	28,260	56,658	27,203	478,101	24,169	101,357	96,529	25,879	25,879	49,449
\$20,000 or more	33,269	1,034,858	27,935	667,751	123,904	121,396	31,978	189,098	31,962	991,489	26,878	122,084	119,658	30,691	30,691	178,211
Tennessee																
Total	1,616,740	18,790,202	1,485,745	16,268,922	3,983,689	3,893,459	1,101,431	2,447,800	882,061	14,332,535	801,860	2,837,098	2,856,009	720,301	1,970,371	
Under \$2,000	224,034	86,771	193,827	247,258	272,117	272,117	79	1,055	19,145	-87,354	11,328	53,815	47,530	73	73	1,011
\$2,000 under \$4,000	202,297	603,001	181,761	533,882	387,346	384,502	30,784	3,065	44,049	135,010	39,318	186,634	175,483	—	—	—
\$4,000 under \$6,000	180,139	960,892	162,295	876,117	378,193	376,193	108,007	27,691	68,071	308,512	51,905	180,860	175,245	11,668	11,668	1,299
\$6,000 under \$8,000	139,246	918,274	116,263	814,442	325,447	310,839	104,849	30,011	63,028	451,081	53,771	200,039	200,213	41,297	41,297	7,642
\$8,000 under \$10,000	138,436	1,221,826	130,822	1,130,653	340,322	321,883	132,467	81,467	73,565	641,707	66,470	249,077	238,464	67,661	67,661	24,465
\$10,000 under \$12,000	119,850	1,350,663	109,626	1,193,026	366,765	345,363	116,862	102,427	82,236	910,894	80,394	293,683	290,267	81,208	81,208	54,562
\$12,000 under \$14,000	106,570	1,403,147	98,798	1,275,976	284,114	273,620	105,614	137,141	76,006	1,007,318	74,475	245,310	239,068	75,250	75,250	83,291
\$14,000 under \$16,000	84,741	1,167,238	83,366	1,067,238	237,207	233,469	84,351	137,044	70,062	1,050,353	68,712	229,854	218,790	69,672	69,672	100,398
\$16,000 under \$18,000	67,698	1,490,162	61,462	1,365,648	299,097	293,295	87,437	165,792	75,192	1,277,053	72,599	274,349	271,895	74,831	74,831	133,565
\$18,000 under \$20,000	75,747	1,438,979	70,205	1,318,132	221,245	219,307	75,269	185,093	64,973	1,235,353	63,225	206,318	206,318	64,495	64,495	149,697
\$20,000 under \$25,000	127,586	2,592,082	121,458	2,502,082	424,540	412,098	127,318	380,150	119,232	2,641,196	115,084	403,878	394,622	118,964	118,964	352,312
\$25,000 under \$30,000	47,151	1,279,477	44,925	1,138,160	151,602	144,736	47,146	198,065	41,779	1,133,446	39,553	144,521	137,655	41,774	41,774	165,599
\$30,000 under \$50,000	59,783	2,179,488	53,162	1,638,468	209,557	201,760	59,111	407,441	55,225	2,008,669	49,711	1,543,528	1,543,528	54,553	54,553	386,604
\$50,000 under \$100,000	16,071	1,062,036	12,520	630,078	96,379	95,696	16,039	300,476	14,691	978,217	12,068	55,706	53,984	14,669	14,669	275,623
\$100,000 under \$200,000	3,325	458,883	2,955	286,178	12,717	12,006	3,315	168,751	3,215	418,959	2,738	12,115	11,479	3,205	3,205	191,600
\$200,000 under \$500,000	694	195,014	553	66,629	2,601	2,353	693	64,239	534	184,068	523	2,461	2,283	163	163	78,586
\$500,000 under \$1,000,000	58	12,087	53	12,087	213	191	58	19,109	56	12,087	53	222	195	56	56	28,966
\$1,000,000 or more	12	28,966	12	28,966	39	31	12	28,966	12	28,966	12	39	31	12	12	28,966
All returns, summary:																
Under \$5,000	519,719	1,107,181	463,892	1,164,424	826,729	809,884	93,619	18,026	84,987	138,297	68,768	305,791	286,523	73	73	1,011
\$5,000 under \$10,000	367,435	2,439,593	340,896	2,439,593	891,984	861,984	262,388	131,262	133,771	2,302,659	154,024	570,734	548,422	120,826	120,826	348,422
\$10,000 under \$15,000	269,919	3,363,776	250,913	3,054,532	758,094	733,798	306,638	306,638	267,465	2,831,677	189,167	646,213	638,171	191,490	191,490	185,115
\$15,000 under \$20,000	204,787	3,395,555	192,118	3,305,555	642,344	631,256	204,048	420,861	174,905	3,048,163	170,148	594,283	590,163	174,066	174,066	338,387
\$20,000 or more	254,880	8,066,824	235,636	6,304,763	859,648	828,671	253,892	1,570,983	234,834	7,412,509	219,753	820,049	794,739	233,946	233,946	1,414,450

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount
Texas																
Total	5,074,529	67,862,901	4,621,684	56,474,529	12,921,772	12,421,984	3,616,650	10,224,737	2,739,466	52,017,790	2,473,115	43,034,742	9,577,907	9,216,866	2,287,620	9,175,907
Under \$2,000	629,319	9,447	564,125	849,151	839,361	915,666	386	8,111	75,603	-455,270	48,385	256,570	252,334	235,427	332	6,591
\$2,000 under \$4,000	557,544	1,670,788	510,987	1,530,336	940,211	888,678	121,342	7,758	103,764	294,720	103,764	256,980	367,879	339,817	5,547	1,966
\$4,000 under \$6,000	511,743	2,222,201	450,966	2,222,201	1,184,637	1,095,683	271,346	72,756	159,103	609,848	133,629	663,221	687,619	554,000	5,544	4,627
\$6,000 under \$8,000	434,706	3,184,820	388,667	2,643,656	1,026,663	947,680	352,997	158,444	186,650	1,292,892	207,433	960,142	594,270	533,008	113,883	22,927
\$8,000 under \$10,000	434,706	3,184,820	388,667	2,643,656	1,026,663	947,680	352,997	158,444	186,650	1,292,892	207,433	960,142	594,270	533,008	113,883	22,927
\$10,000 under \$12,000	434,706	3,184,820	388,667	2,643,656	1,026,663	947,680	352,997	158,444	186,650	1,292,892	207,433	960,142	594,270	533,008	113,883	22,927
\$12,000 under \$14,000	326,868	3,568,064	302,129	3,191,290	826,249	795,312	322,203	312,113	167,578	1,644,215	148,255	1,533,731	588,748	562,185	163,232	112,051
\$14,000 under \$16,000	326,868	3,568,064	302,129	3,191,290	826,249	795,312	322,203	312,113	167,578	1,644,215	148,255	1,533,731	588,748	562,185	163,232	112,051
\$16,000 under \$18,000	303,827	4,195,180	300,389	3,834,295	903,200	878,472	318,395	403,564	218,270	2,877,708	202,011	2,675,025	769,040	747,322	217,591	227,222
\$18,000 under \$20,000	303,827	4,195,180	300,389	3,834,295	903,200	878,472	318,395	403,564	218,270	2,877,708	202,011	2,675,025	769,040	747,322	217,591	227,222
\$20,000 under \$25,000	265,216	4,507,595	254,190	4,103,461	793,161	765,296	262,673	523,829	219,115	3,724,675	209,622	3,002,164	737,024	730,669	215,572	393,948
\$25,000 under \$30,000	215,073	4,067,297	201,148	3,595,034	657,072	637,072	209,441	502,826	180,416	3,416,069	169,590	3,002,164	606,111	588,358	174,784	396,610
\$30,000 under \$35,000	117,759	9,354,425	99,803	8,694,634	1,422,479	1,401,323	414,934	1,265,906	382,713	6,562,442	362,888	7,833,207	1,339,745	1,337,848	379,868	1,118,920
\$35,000 under \$40,000	262,188	7,066,445	249,567	6,529,046	869,161	849,322	261,323	1,106,223	247,625	6,704,278	237,498	6,044,808	852,070	834,397	246,760	1,022,251
\$40,000 under \$50,000	280,736	10,266,370	251,822	9,812,182	972,131	949,018	278,746	1,958,542	265,384	9,684,070	240,792	7,883,169	945,322	918,676	263,871	1,817,899
\$50,000 under \$100,000	71,361	4,783,066	33,967	2,994,369	292,882	293,944	17,256	1,312,453	64,219	4,244,587	59,426	2,405,187	237,656	225,895	63,923	1,415,790
\$100,000 under \$200,000	16,066	2,198,527	11,732	936,420	56,039	54,463	16,045	901,914	10,827	1,690,770	10,827	886,635	54,545	51,616	14,277	684,126
\$200,000 under \$500,000	4,154	1,176,017	3,044	395,302	4,149	12,862	612	347,335	3,588	1,014,455	2,863	381,036	10,422	12,128	3,588	664,471
\$500,000 under \$1,000,000	612	478,601	436	71,938	1,993	1,735	612	211,291	488	327,474	386	67,096	1,757	1,457	488	166,390
\$1,000,000 or more	225	519,983	152	28,414	703	595	225	285,549	179	401,167	136	27,936	615	535	179	216,818
All returns, summary:																
Under \$5,000	1,442,056	2,779,716	1,291,349	3,347,590	2,518,172	2,387,863	234,942	37,956	259,378	2,068,919	203,233	804,116	930,325	851,399	414	6,687
\$5,000 under \$10,000	1,145,825	8,502,339	1,022,665	7,327,708	2,738,729	2,571,924	492,345	1,919,874	462,945	3,776,892	426,917	3,159,155	1,706,792	1,608,065	321,018	100,213
\$10,000 under \$15,000	816,940	10,885,184	756,325	9,133,489	2,234,497	2,163,966	806,364	963,028	509,361	6,489,155	461,614	5,736,390	1,800,666	1,737,839	501,633	489,891
\$15,000 under \$20,000	616,507	10,685,389	583,922	9,100,514	1,840,514	1,797,596	608,160	963,028	499,960	6,896,582	475,603	7,196,014	1,673,483	1,636,883	491,633	626,542
\$20,000 or more	1,053,331	35,710,275	967,423	27,652,325	3,591,960	3,501,112	1,047,290	7,497,513	978,442	32,949,251	905,746	25,539,067	3,464,241	3,382,560	972,922	6,652,574
Total	483,873	6,247,324	441,953	5,388,753	1,362,195	1,331,072	393,713	725,362	286,664	5,097,613	269,761	4,372,284	1,121,562	1,089,016	243,924	811,014
Under \$2,000	52,919	19,040	44,891	55,676	83,317	74,656	115	4,242	4,242	-24,293	1,570	10,311	19,365	18,102	94	287
\$2,000 under \$4,000	46,628	134,095	39,847	109,015	73,541	67,769	19,228	1,020	7,658	21,694	3,411	7,145	31,954	28,755	28	36
\$4,000 under \$6,000	45,807	263,817	51,366	251,475	105,948	97,141	32,196	10,289	15,691	80,463	13,242	64,005	57,724	51,609	609	1,252
\$6,000 under \$8,000	45,218	310,663	40,387	265,159	118,300	110,632	31,575	16,616	25,969	182,988	22,529	150,573	89,358	82,791	14,288	7,914
\$8,000 under \$10,000	34,661	306,512	30,555	254,126	99,802	95,652	31,575	16,616	25,969	203,074	20,306	170,667	77,500	75,204	19,587	15,882
\$10,000 under \$12,000	37,650	416,340	35,341	388,248	108,653	105,531	36,789	31,324	25,606	281,119	23,959	261,569	90,548	88,426	24,545	15,882
\$12,000 under \$14,000	33,554	485,122	32,286	411,772	105,240	103,097	33,000	38,278	24,079	311,887	22,953	295,325	90,663	89,186	25,963	21,927
\$14,000 under \$16,000	30,825	462,000	29,202	417,702	119,597	117,322	28,695	37,601	26,298	395,786	24,981	359,295	112,504	110,229	25,393	20,407
\$16,000 under \$18,000	27,755	473,055	26,493	432,086	95,014	92,863	27,281	48,719	22,862	398,967	22,287	361,781	88,058	86,669	22,717	37,155
\$18,000 under \$20,000	22,399	426,000	21,389	388,654	91,067	89,552	22,197	43,277	21,678	413,638	20,972	380,829	89,912	88,425	21,468	41,067
\$20,000 under \$25,000	14,191	918,935	39,406	848,637	165,882	163,540	40,769	107,588	38,785	864,665	37,317	804,525	161,361	159,414	38,963	97,952
\$25,000 under \$30,000	28,160	769,350	27,059	697,848	105,357	104,248	28,029	106,719	27,390	748,272	28,409	676,523	104,357	103,249	27,284	102,840
\$30,000 under \$50,000	21,479	776,391	19,962	691,666	84,686	84,300	21,185	125,937	20,635	744,318	19,247	693,600	83,900	83,002	20,342	118,552
\$50,000 under \$100,000	4,882	331,145	3,914	178,229	21,207	20,400	4,835	60,675	4,735	314,902	3,772	174,965	20,500	19,761	4,688	76,039
\$100,000 under \$200,000	882	109,649	695	46,510	3,776	3,622	847	36,294	619	105,661	665	48,899	3,686	3,522	814	34,729
\$200,000 under \$500,000	196	43,916	128	14,702	615	599	196	17,869	143	40,800	117	13,641	593	583	143	16,383
\$500,000 under \$1,000,000	34	22,307	29	7,944	8,980	8,980	34	10,601	30	22,307	31	10,601	119	110	30	9,980
\$1,000,000 or more	5	7,615	5	4,682	15	11	5	3,162	5	7,615	5	4,682	11	11	5	9,980
All returns, summary:																
Under \$5,000	119,023	238,143	101,591	233,536	190,769	172,429	30,263	13,129	15,379	122,686	7,138	21,741	63,981	55,977	139	289
\$5,000 under \$10,000	115,808	816,915	104,455	709,915	280,145	273,265	88,508	34,830	60,225	451,471	53,920	380,961	211,920	200,484	34,437	10,101
\$10,000 under \$15,000	83,637	1,026,986	76,779	866,398	263,992	256,300	67,677	82,768	69,502	751,097	75,099	696,502	226,698	223,572	59,599	49,895
\$15,000 under \$20,000	68,752	1,167,521	65,932	1,061,484	256,473	252,165	67,607	117,411	59,876	1,039,396	56,125	960,527	242,987	239,363	59,065	95,543
\$20,000 or more	96,659	2,979,379	91,136	2,394,430	381,656	376,879	95,960	487,224	82,537	2,842,059	87,551	2,310,753	373,956	369,620	91,664	456,176

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns													Total income tax		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount
Vermont																
Total	189,449	2,195,043	168,430	1,898,982	534,150	498,040	123,840	238,650	118,493	1,637,550	103,541	1,321,685	417,451	393,860	83,946	189,892
Under \$2,000	20,436	13,111	17,985	18,684	61,496	55,491	494	38	12,113	5,775	10,800	13,472	46,882	45,688	10	189,892
\$2,000 under \$4,000	20,302	77,665	25,550	67,479	38,019	32,536	776	47	2,940	8,870	1,824	15,505	40,453	7,501	27	27
\$4,000 under \$8,000	15,067	71,911	46,816	50,106	48,019	42,631	4,638	1,037	10,645	48,615	6,374	37,717	40,718	3,702	202	202
\$8,000 under \$10,000	3,888	245,445	29,555	194,303	96,985	84,980	28,784	8,570	16,059	113,452	13,202	73,837	55,961	46,224	10,955	1,667
\$10,000 under \$12,000	16,689	184,487	15,750	165,422	50,122	48,823	16,555	3,444	11,452	127,740	11,004	117,783	42,462	41,828	3,402	1,680
\$12,000 under \$14,000	9,683	123,970	8,966	108,396	29,408	28,073	8,723	10,449	7,017	90,488	6,384	75,698	23,741	23,409	6,057	6,069
\$14,000 under \$16,000	16,542	248,708	14,869	207,346	47,518	45,353	20,254	25,897	13,353	202,254	12,013	171,614	42,335	40,503	13,165	18,745
\$16,000 under \$18,000	8,655	149,574	8,243	123,938	17,309	16,815	17,057	7,289	7,289	123,938	7,028	105,538	25,657	24,903	7,249	12,622
\$18,000 under \$20,000	8,650	168,521	8,497	155,592	27,007	26,521	20,848	7,614	7,919	151,115	7,614	143,823	25,074	24,588	7,823	18,479
\$20,000 under \$25,000	12,020	268,368	11,341	231,772	46,428	45,531	33,972	11,433	11,433	255,072	10,834	224,827	45,437	44,844	11,390	31,535
\$25,000 under \$30,000	5,942	182,073	5,709	172,345	22,573	21,703	24,463	5,583	5,583	151,840	5,352	119,551	22,171	21,301	5,592	22,174
\$30,000 under \$50,000	5,789	219,027	4,727	146,104	20,947	20,361	20,263	38,231	20,263	142,377	4,479	142,377	20,400	19,608	5,169	34,241
\$50,000 under \$100,000	1,707	111,310	1,342	55,960	6,080	5,736	1,706	1,432	1,432	84,438	1,154	82,982	5,628	5,408	1,431	2,135
\$100,000 under \$200,000	197	34,589	126	8,973	118	108	108	8,450	118	21,771	117	21,771	151	135	17	7,280
\$200,000 under \$500,000	20	9,515	20	2,469	108	94	20	3,810	20	7,162	17	7,162	87	77	10	3,143
\$500,000 under \$1,000,000	1	—	1	—	1	1	—	—	1	—	—	—	—	—	1	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	58,710	132,583	51,352	121,988	134,723	121,034	2,254	343	23,761	53,089	20,567	54,632	91,139	84,192	—	—
\$5,000 under \$10,000	45,422	332,318	37,486	245,377	122,159	108,019	37,211	14,224	17,787	198,218	10,517	103,516	73,022	62,818	14,559	3,374
\$10,000 under \$15,000	34,372	423,520	31,867	326,334	99,279	96,283	32,534	37,170	23,797	285,038	22,210	255,932	82,296	80,298	22,890	41,607
\$15,000 under \$20,000	28,257	451,729	24,458	396,451	81,165	78,659	25,554	25,554	23,233	389,967	21,633	358,544	74,873	74,833	22,820	43,605
\$20,000 or more	25,688	794,882	23,267	571,933	96,824	94,045	135,127	135,127	23,966	731,239	21,954	549,082	84,021	81,939	23,765	120,487
Total	2,070,877	28,358,166	1,913,406	24,834,975	4,999,371	4,623,988	1,590,324	3,833,459	1,025,108	20,816,372	952,408	19,206,127	3,550,682	3,446,833	920,493	2,971,146
Under \$2,000	203,835	138,965	181,518	244,538	227,751	225,108	1,108	1,108	8,226	-60,252	3,028	22,189	28,465	25,664	103	1,109
\$2,000 under \$4,000	205,596	590,850	180,603	519,137	296,104	280,909	45,291	3,812	21,138	67,560	18,533	50,906	63,684	57,320	55	786
\$4,000 under \$8,000	170,454	858,749	131,028	644,401	317,316	275,715	106,186	28,630	34,043	174,138	18,110	80,976	107,940	87,405	—	—
\$8,000 under \$10,000	210,340	1,478,580	198,207	1,377,798	378,183	351,946	181,707	99,298	45,256	311,202	39,885	292,823	148,831	139,821	24,537	3,838
\$10,000 under \$12,000	228,615	2,060,593	215,376	1,821,569	568,677	552,529	210,492	149,569	103,197	926,219	85,844	787,783	362,682	354,774	88,017	38,408
\$12,000 under \$14,000	144,158	1,578,976	126,669	1,363,827	375,269	357,920	142,610	134,479	83,274	915,490	72,742	797,879	291,712	278,338	81,796	52,390
\$14,000 under \$16,000	125,396	1,919,670	121,381	1,497,975	304,379	289,732	124,217	173,027	55,341	718,421	53,222	672,605	193,778	189,131	54,162	53,845
\$16,000 under \$18,000	122,818	1,833,464	119,401	1,667,950	348,675	342,227	122,499	122,499	1,248,250	80,461	1,150,399	294,215	287,767	287,767	83,211	140,228
\$18,000 under \$20,000	101,825	1,728,212	98,860	1,613,822	323,841	318,946	100,671	189,988	88,190	1,494,660	85,225	1,395,539	308,682	301,967	87,038	119,428
\$20,000 under \$25,000	105,785	2,014,170	101,548	1,809,829	330,328	320,295	105,133	247,863	85,861	1,672,212	85,912	1,551,119	295,253	288,547	87,260	184,404
\$25,000 under \$30,000	161,654	3,383,557	152,887	3,221,068	539,283	528,948	161,535	488,853	140,133	3,121,032	135,061	2,895,445	495,379	488,249	140,014	389,853
\$30,000 under \$50,000	119,015	3,286,780	115,205	2,961,482	401,350	394,440	118,896	487,832	113,819	3,141,453	111,989	2,875,625	392,696	387,841	113,700	461,524
\$50,000 under \$100,000	139,759	5,075,504	133,255	4,425,274	475,235	467,134	139,452	902,079	131,527	4,170,553	126,094	4,176,663	462,777	455,154	131,245	831,971
\$100,000 under \$200,000	26,776	1,710,858	23,281	1,689,546	95,149	91,149	26,771	433,028	25,052	1,596,890	22,965	1,607,599	82,111	80,975	25,047	389,029
\$200,000 under \$500,000	4,042	519,878	3,281	269,577	14,814	14,116	4,042	165,983	3,648	467,883	3,127	463,923	14,038	13,440	3,648	164,480
\$500,000 under \$1,000,000	707	181,708	572	707,105	2,683	2,470	707	178,626	647	178,626	547	178,626	2,953	2,953	647	75,387
\$1,000,000 or more	76	49,786	69	11,619	268	204	76	22,634	64	41,881	58	11,350	242	215	84	18,357
All returns, summary:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	489,918	1,983,971	429,313	1,604,302	677,664	630,936	96,262	14,253	42,120	65,938	26,235	95,506	137,767	116,432	158	1,845
\$5,000 under \$10,000	528,922	4,933,767	487,419	3,603,139	1,110,367	1,055,269	447,517	268,165	169,740	1,832,927	148,665	1,241,181	571,245	548,532	112,554	40,330
\$10,000 under \$15,000	334,201	4,132,174	309,327	3,675,821	885,064	838,237	331,070	404,788	181,325	2,247,974	165,794	2,009,081	635,380	612,386	178,194	107,183
\$15,000 under \$20,000	265,781	4,296,652	258,052	3,817,611	611,428	600,923	263,070	540,599	217,012	3,801,080	171,727	3,559,690	746,422	733,162	215,201	153,077
\$20,000 or more	452,055	14,464,937	428,695	12,055,251	1,528,848	1,488,661	451,505	2,605,974	414,911	13,350,454	399,487	11,301,668	1,459,848	1,436,101	414,386	2,968,711

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns												Joint returns of husbands and wives			
	Salaries and wages			Total income tax			Number of returns	Adjusted gross income less deficit	Exemptions			Total income tax				
	Number of returns	Amount	Total number of exemptions	Number of returns	Amount	Amount			Number of returns	Number of exemptions other than age or blindness	Number of exemptions	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Washington																
Total	1,565,139	21,839,748	1,418,156	18,125,956	3,455,836	3,071,057	1,195,131	827,576	16,860,413	759,853	14,033,179	2,685,373	2,811,938	723,970	2,520,091	
Under \$2,000	189,963	43,906	159,374	209,824	204,992	200,872	*515	12,387	-9,057	6,845	64,623	38,111	36,086	514	*1,245	
\$2,000 under \$4,000	196,718	89,446	178,680	546,281	346,928	270,869	66,811	36,568	103,956	28,020	81,860	135,058	114,771	*14		
\$4,000 under \$6,000	132,391	670,824	126,688	536,948	293,028	217,971	98,275	21,984	111,138	1,009	79,934	79,934	58,236	*913	*157	
\$6,000 under \$8,000	128,189	1,000,659	124,188	714,213	244,944	210,171	104,705	26,935	264,611	32,269	207,705	122,689	102,951	20,828	4,116	
\$8,000 under \$10,000	94,330	875,138	81,116	756,735	215,949	198,940	88,012	30,885	526,438	32,573	530,330	146,985	136,983	33,248	12,694	
\$10,000 under \$12,000	87,424	1,313,865	74,704	795,280	232,365	212,366	85,051	58,722	666,881	55,752	591,139	194,465	187,081	57,349	42,571	
\$12,000 under \$14,000	106,372	1,379,119	92,104	1,091,047	272,733	260,006	102,077	59,849	759,065	50,949	574,716	202,043	193,293	57,063	53,824	
\$14,000 under \$16,000	85,058	1,266,659	79,921	1,153,749	285,147	281,705	126,075	59,804	889,862	55,193	790,962	247,219	243,777	57,666	53,204	
\$16,000 under \$18,000	87,728	1,488,311	81,843	1,367,190	294,783	298,473	87,092	59,219	1,013,230	59,320	963,265	204,941	199,655	56,583	106,249	
\$18,000 under \$20,000	96,145	1,813,114	91,153	1,639,910	290,927	294,409	95,128	60,819	1,540,836	79,006	1,412,233	272,783	268,164	80,802	182,982	
\$20,000 under \$25,000	162,857	3,612,534	155,730	3,268,865	550,135	544,878	161,397	153,894	3,419,772	150,245	3,146,200	531,265	529,185	152,490	433,108	
\$25,000 under \$30,000	93,204	2,532,540	88,826	2,224,101	333,355	327,854	93,161	89,537	2,437,613	85,632	2,157,458	327,115	321,614	89,514	395,269	
\$30,000 under \$50,000	99,566	3,608,079	90,548	2,807,558	548,807	541,014	99,019	94,901	3,439,312	87,961	2,730,398	341,131	333,814	94,830	638,176	
\$50,000 under \$100,000	21,344	1,367,893	17,222	725,500	78,296	74,633	21,211	20,655	1,280,678	16,107	682,547	72,627	72,626	19,922	333,586	
\$100,000 under \$200,000	3,533	460,920	2,513	197,117	13,192	11,982	3,530	2,956	438,432	462	177,593	12,764	11,614	3,331	161,478	
\$200,000 under \$500,000	687	190,197	543	74,508	2,282	2,087	686	564	156,366	462	68,590	2,891	2,891	984	71,970	
\$500,000 under \$1,000,000	52	38,351	41	5,029	175	149	**62	**53	**57,714	**92	**6,714	**216	**177	**62	**30,792	
\$1,000,000 or more	18	27,220	16	2,247	59	42	18	**	**	**	**	**	**	**	**	
All returns, summary:																
Under \$5,000	439,519	969,902	409,378	1,068,276	827,804	801,498	122,551	60,694	70,995	47,050	196,008	220,811	187,010	77,711	*1,399	
\$5,000 under \$10,000	282,672	2,112,373	233,614	1,717,575	575,635	504,997	241,870	86,921	882,100	67,728	526,535	302,822	261,566	54,833	16,765	
\$10,000 under \$15,000	244,921	3,093,091	214,092	2,499,852	691,842	682,766	238,019	150,389	2,538,271	140,399	2,398,872	557,801	538,882	146,416	138,625	
\$15,000 under \$20,000	216,784	3,827,337	205,833	3,497,204	634,253	618,168	215,618	152,313	2,890,458	188,823	2,698,144	563,530	553,688	161,137	319,280	
\$20,000 or more	381,243	11,835,644	355,439	9,294,293	1,326,302	1,302,599	379,074	382,339	11,237,868	342,915	8,979,220	1,230,659	1,270,783	360,713	2,652,061	
Total																
Under \$2,000	644,787	8,210,069	586,842	7,098,076	1,698,789	1,552,376	474,100	378,300	6,520,688	345,245	5,634,068	1,275,255	1,237,434	329,506	828,839	
\$2,000 under \$4,000	69,811	41,747	63,093	74,102	92,788	91,984	*14	14,116	4,041	11,708	33,024	38,891	38,089	*14	*43	
\$4,000 under \$6,000	83,861	235,535	79,541	168,261	125,148	104,463	*8,946	17,238	58,983	*9,718	*20,882	44,620	36,799			
\$6,000 under \$8,000	34,122	170,688	28,591	137,858	93,979	51,394	*23,064	10,948	53,390	*7,745	*32,552	27,620	24,723	*4,948		
\$8,000 under \$10,000	62,959	370,739	45,592	286,689	94,014	83,023	50,551	19,478	139,329	*15,418	*103,394	45,526	43,539	16,072	4,154	
\$10,000 under \$12,000	46,965	516,065	39,913	420,412	125,749	120,869	44,976	28,825	281,122	28,948	238,419	108,621	100,633	25,385	11,594	
\$12,000 under \$14,000	47,387	610,054	43,235	537,568	138,630	132,159	47,060	28,961	424,202	28,610	385,234	120,019	113,548	27,703	19,348	
\$14,000 under \$16,000	53,529	793,689	52,445	758,756	177,296	173,132	53,529	45,090	688,805	44,006	638,023	166,655	165,491	45,090	62,191	
\$16,000 under \$18,000	47,845	812,532	47,673	783,704	162,884	162,239	47,835	43,467	740,513	43,295	732,229	156,608	155,963	43,467	80,675	
\$18,000 under \$20,000	26,850	505,817	25,294	471,145	83,072	81,542	28,850	65,672	445,019	22,786	418,323	78,102	77,197	23,577	54,260	
\$20,000 under \$25,000	57,458	1,290,807	56,978	1,192,413	187,921	187,560	57,398	53,727	1,197,571	53,247	1,115,065	163,770	162,689	53,667	168,538	
\$25,000 under \$30,000	28,727	783,265	27,153	723,274	99,828	99,828	28,717	26,534	724,427	25,969	698,307	97,205	97,205	26,521	115,733	
\$30,000 under \$50,000	24,083	883,330	22,990	703,672	83,303	81,764	24,080	23,546	840,225	22,515	692,293	82,645	81,106	23,543	169,019	
\$50,000 under \$100,000	5,717	391,673	4,467	161,216	19,898	18,539	5,663	5,297	394,966	4,230	175,724	19,251	17,821	5,243	102,769	
\$100,000 under \$200,000	1,322	174,400	1,120	80,035	4,893	4,397	1,322	1,043	163,351	1,043	72,403	4,433	4,433	1,238	61,210	
\$200,000 under \$500,000	244	68,528	195	20,557	916	815	244	229	64,060	188	19,029	886	791	229	29,842	
\$500,000 under \$1,000,000	34	21,538	25	4,194	110	94	34	27	17,143	22	3,836	94	83	27	9,613	
\$1,000,000 or more	8	11,906	8	2,006	22	20	8	8	11,906	8	2,006	22	20	8	6,554	
All returns, summary:																
Under \$5,000	172,860	357,278	149,865	320,413	246,684	236,021	16,857	38,949	85,378	23,821	67,771	98,135	86,815	*14	*43	
\$5,000 under \$10,000	131,769	1,018,976	117,371	679,722	260,827	260,827	119,527	56,849	85,476	48,811	369,252	165,822	154,317	48,405	161,717	
\$10,000 under \$15,000	127,025	1,635,965	115,308	1,408,638	371,925	359,634	125,109	89,522	1,440,758	82,243	1,005,758	323,027	313,429	86,649	281,649	
\$15,000 under \$20,000	95,151	1,635,965	93,222	1,574,927	316,086	313,397	95,141	84,554	1,453,715	83,250	1,005,758	299,659	297,925	84,544	160,691	
\$20,000 or more	117,593	3,595,468	112,676	2,807,367	398,881	392,497	117,468	110,596	3,388,340	107,220	2,768,083	388,612	394,356	110,476	661,279	

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued.

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount
Wisconsin																
Total	1,893,850	23,781,266	1,644,251	20,147,173	4,712,136	4,429,569	1,322,392	3,067,489	1,002,214	18,178,453	882,414	15,248,146	3,611,287	3,414,160	813,278	2,412,289
Under \$2,000	282,096	50,526	213,136	253,598	376,228	343,166	19	622	39,243	-77,648	19,439	58,175	135,097	111,630	19	622
\$2,000 under \$4,000	190,364	452,707	148,252	452,707	327,211	283,001	38,324	2,286	38,954	114,031	32,785	27,405	145,259	95,320	56	11
\$4,000 under \$6,000	181,157	897,483	138,439	640,552	350,119	300,454	112,324	28,043	54,222	277,826	46,873	305,751	224,765	200,940	29,938	47,111
\$6,000 under \$8,000	154,687	1,065,680	124,745	813,263	347,233	308,707	121,398	54,188	63,235	492,448	46,873	369,261	179,532	169,286	42,981	17,508
\$8,000 under \$10,000	110,824	698,521	102,061	830,657	288,120	249,052	102,174	68,988	51,641	468,123	70,958	715,220	244,822	238,077	72,296	52,900
\$10,000 under \$12,000	130,525	1,442,817	124,282	1,368,294	312,482	301,743	128,018	130,833	74,803	825,922	70,958	715,220	244,822	238,077	72,296	52,900
\$12,000 under \$14,000	116,635	1,538,988	107,368	1,398,908	336,008	310,322	116,460	147,546	67,743	880,266	59,112	716,528	258,087	248,036	65,568	82,389
\$14,000 under \$16,000	96,937	1,432,805	90,682	1,288,328	281,633	261,853	94,428	151,696	76,416	1,057,132	67,950	941,294	241,009	238,944	67,950	93,357
\$16,000 under \$18,000	136,574	2,355,245	133,567	2,105,138	387,923	377,516	136,902	283,455	96,718	1,683,287	93,970	1,435,888	330,102	319,954	97,048	177,829
\$18,000 under \$20,000	91,014	1,729,795	88,716	1,554,451	309,270	300,901	89,411	208,458	77,031	1,468,494	75,733	1,315,945	288,370	284,001	75,428	161,088
\$20,000 under \$25,000	188,302	4,177,323	184,716	3,783,032	648,612	641,043	184,478	546,560	174,069	3,659,669	170,990	3,526,257	629,145	625,217	170,245	484,221
\$25,000 under \$30,000	95,089	2,575,352	91,659	2,260,968	374,537	368,759	93,228	353,862	93,490	2,535,003	93,228	2,220,877	371,344	366,556	91,629	345,389
\$30,000 under \$50,000	81,750	2,917,971	76,485	2,379,980	298,360	291,727	81,317	507,991	78,701	2,809,381	73,478	2,289,429	290,981	286,832	78,268	481,754
\$50,000 under \$100,000	19,287	1,265,869	16,815	1,086,785	70,714	70,714	81,317	324,617	17,706	1,173,692	15,928	783,524	71,547	69,782	17,645	283,280
\$100,000 under \$200,000	3,688	363,707	3,581	282,095	15,312	14,160	3,688	168,271	3,581	327,165	3,287	287,155	14,636	13,669	3,581	157,270
\$200,000 under \$500,000	685	178,982	45	91,722	2,901	2,714	685	68,098	684	168,271	2,307	89,365	2,215	2,054	684	62,512
\$500,000 under \$1,000,000	57	38,530	45	6,127	184	170	57	15,735	54	41,064	46	8,647	207	188	54	17,457
\$1,000,000 or more	9	16,173	7	1,164	52	27	9	9,331	**	**	**	**	**	**	**	**
All returns, summary:																
Under \$5,000	554,426	1,076,188	429,782	1,009,582	881,507	752,457	107,567	1,538	99,245	142,402	40,478	123,334	358,448	274,047	119	622
\$5,000 under \$10,000	344,712	2,498,180	294,851	1,981,276	787,404	701,923	266,669	138,702	146,500	1,077,618	118,666	774,616	509,887	451,445	72,963	22,230
\$10,000 under \$15,000	298,283	3,706,387	278,108	3,219,329	791,302	784,859	292,102	352,887	177,828	2,217,990	203,799	1,876,574	623,154	600,288	170,837	57,783
\$15,000 under \$20,000	276,382	4,312,385	267,507	4,312,385	841,302	824,859	273,117	569,301	210,883	3,692,021	203,924	3,248,311	739,241	724,724	207,608	389,782
\$20,000 or more	389,027	11,681,247	374,003	9,924,901	1,403,988	1,389,874	382,847	1,991,472	368,208	11,046,422	-354,547	9,225,111	1,380,457	1,383,656	362,028	1,841,872
Total	174,544	2,378,720	159,060	1,941,258	454,774	438,395	122,953	351,334	102,343	1,897,912	91,945	1,528,441	374,350	358,782	80,983	287,624
Under \$2,000	24,115	-17,120	20,718	31,930	31,404	30,535	30	195	2,853	-35,723	1,240	6,818	9,238	8,038	**	**
\$2,000 under \$4,000	18,210	47,814	14,712	44,886	37,615	37,415	2,274	186	5,749	19,608	5,398	17,962	26,660	26,460	**	**
\$4,000 under \$6,000	11,329	58,780	9,906	51,808	25,744	24,158	6,050	1,880	4,003	19,465	3,693	16,947	16,947	16,055	**	**
\$6,000 under \$8,000	22,647	155,086	20,705	135,678	44,856	41,015	15,824	8,409	9,928	68,456	8,186	54,813	31,843	27,802	3,215	550
\$8,000 under \$10,000	6,622	58,910	5,073	39,398	15,465	13,982	6,188	3,269	4,300	38,308	3,493	26,253	12,895	10,722	1,532	366
\$10,000 under \$12,000	10,250	112,423	9,643	97,023	26,524	24,863	8,550	9,475	6,266	69,530	5,659	60,118	21,544	20,547	5,566	4,100
\$12,000 under \$14,000	10,722	138,443	9,495	121,514	28,427	27,018	10,582	13,818	6,157	79,914	5,013	65,313	23,779	22,368	6,017	5,448
\$14,000 under \$16,000	10,883	162,305	10,126	144,839	18,311	17,453	10,882	16,196	6,196	82,210	5,754	73,733	20,408	20,408	6,135	6,390
\$16,000 under \$18,000	10,233	173,514	9,969	153,961	37,542	36,540	9,898	8,887	9,087	153,929	8,871	135,635	36,300	35,298	8,752	14,900
\$18,000 under \$20,000	11,182	212,053	10,628	194,504	34,948	33,906	10,971	26,447	9,391	177,961	8,888	163,190	32,322	31,290	9,183	20,385
\$20,000 under \$25,000	17,190	382,984	16,710	340,651	60,203	58,186	17,047	50,867	15,967	355,679	15,671	319,374	57,999	57,125	15,824	45,895
\$25,000 under \$50,000	9,853	287,468	9,610	249,341	38,290	37,581	10,329	42,989	10,381	285,151	9,570	248,864	38,207	37,498	10,248	42,450
\$50,000 under \$100,000	2,250	149,026	8,751	255,166	35,781	35,197	9,799	66,206	9,532	341,421	8,470	250,106	35,201	34,717	9,479	63,502
\$100,000 under \$200,000	160	59,393	162	59,393	8,295	7,982	2,225	137,089	2,050	56,989	1,516	56,989	8,046	7,648	2,025	38,377
\$200,000 under \$500,000	118	30,190	72	15,246	1,609	1,451	118	23,440	424	57,730	309	15,024	1,542	1,402	421	21,350
\$500,000 under \$1,000,000	15	9,788	**	**	425	380	15	17,225	164	20,844	**	4,025	357	357	104	14,783
\$1,000,000 or more	3	3,417	**	**	2,021	6	3	2,021	3	3,417	**	**	6	6	3	2,021
All returns, summary:																
Under \$5,000	44,450	49,243	38,398	91,872	81,706	79,251	3,046	588	11,203	-1,119	8,152	36,985	46,367	45,075	30	188
\$5,000 under \$10,000	36,473	252,228	32,716	211,817	73,378	66,964	27,430	13,367	15,630	88,454	12,998	88,454	45,002	45,002	7,164	2,085
\$10,000 under \$15,000	27,512	341,781	25,210	304,214	70,046	66,558	26,412	34,120	16,674	196,783	13,756	137,366	56,724	53,901	14,834	18,824
\$15,000 under \$20,000	26,018	458,946	24,611	407,727	84,848	81,754	25,473	53,212	21,363	373,080	20,427	337,080	78,594	76,001	20,819	39,597
\$20,000 or more	40,351	1,279,512	37,085	925,627	144,796	141,908	39,992	250,048	38,473	1,216,269	35,612	895,537	141,549	138,803	38,116	232,118

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO																
Total	252,020	2,153,733	251,687	2,149,335	615,060	615,060	208,914	172,040	131,201	1,510,888	131,201	1,522,342	468,310	468,310	111,163	124,583
Under \$2,000	8,000	12,313	8,000	12,313	13,656	13,656	4,961	377	5,006	17,896	5,006	17,896	15,018	15,018	—	—
\$2,000 under \$4,000	25,035	76,540	25,035	76,540	35,047	35,047	19,913	19,913	5,013	20,654	5,013	20,654	20,052	20,052	—	—
\$4,000 under \$6,000	69,280	368,582	69,280	368,582	126,817	126,817	42,217	42,217	28,355	206,390	28,355	206,390	100,098	100,098	1,337	1,337
\$6,000 under \$8,000	52,236	368,582	52,236	368,582	126,817	126,817	42,217	42,217	28,355	206,390	28,355	206,390	100,098	100,098	10,130	10,130
\$8,000 under \$10,000	42,479	368,582	42,479	368,582	126,817	126,817	42,217	42,217	28,355	206,390	28,355	206,390	100,098	100,098	4,848	4,848
\$10,000 under \$12,000	8,898	95,596	8,898	95,596	28,248	28,248	8,808	8,808	6,814	74,730	6,814	74,730	24,260	24,260	—	—
\$12,000 under \$14,000	16,272	208,526	16,272	208,526	51,735	51,735	18,272	18,272	16,272	213,866	16,272	213,866	51,735	51,735	16,328	16,328
\$14,000 under \$16,000	8,245	107,492	8,245	107,492	18,004	18,004	8,245	8,245	8,245	183,511	8,245	183,511	18,404	18,404	19,348	19,348
\$16,000 under \$18,000	6,891	103,286	6,891	103,286	23,869	23,869	6,891	6,891	5,185	183,772	5,185	183,772	19,494	19,494	7,156	7,156
\$18,000 under \$20,000	2,301	42,868	2,301	42,868	10,431	10,431	2,301	2,301	2,301	42,868	2,301	42,868	10,241	10,241	4,883	4,883
\$20,000 under \$25,000	18,719	189,169	18,719	189,169	26,635	26,635	8,719	8,719	8,719	198,088	8,719	198,088	26,935	26,935	29,987	29,987
\$25,000 under \$30,000	734	21,556	734	21,556	1,866	1,866	734	734	734	19,948	734	19,948	1,966	1,966	3,502	3,502
\$30,000 under \$50,000	4,549	151,184	4,549	151,184	17,540	17,540	4,549	4,549	4,048	145,966	4,048	145,966	17,039	17,039	4,048	4,048
\$50,000 under \$100,000	471	26,739	471	26,739	1,648	1,648	471	471	353	18,263	353	18,263	1,530	1,530	5,633	5,633
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under \$5,000	55,937	196,996	55,937	196,996	74,743	74,743	27,863	5,973	5,006	17,896	5,006	17,896	15,018	15,018	—	—
\$5,000 under \$10,000	141,095	865,764	140,760	863,530	350,539	350,539	128,061	38,982	75,514	597,237	75,514	599,039	281,688	281,688	64,482	11,468
\$10,000 under \$15,000	28,747	360,965	28,747	360,965	87,317	87,317	26,747	31,633	26,753	341,965	26,753	340,531	83,329	83,329	26,753	29,987
\$15,000 under \$20,000	11,770	201,387	11,770	201,387	54,373	54,373	11,770	18,220	10,074	171,611	10,074	178,362	40,805	40,805	10,074	15,813
\$20,000 or more	14,773	406,847	14,473	407,582	48,089	48,089	14,473	76,222	13,854	382,226	13,854	388,514	47,470	47,470	13,854	68,325
Puerto Rico																
Total	26,659	194,164	16,188	165,875	92,942	92,942	7,802	5,259	17,777	173,152	17,777	156,012	71,744	71,744	5,435	5,115
Under \$2,000	6,322	4,789	4,353	4,170	13,133	13,133	2,367	—	4,353	4,632	2,336	3,123	11,160	11,160	—	—
\$2,000 under \$4,000	10,825	34,305	2,367	8,616	32,917	32,917	—	—	3,912	13,661	—	—	13,662	13,662	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	2,436	27,560	2,436	27,560	14,616	14,616	1,218	486	2,436	26,152	2,436	27,560	14,616	14,616	486	486
\$12,000 under \$14,000	1,219	15,391	1,219	15,391	3,657	3,657	1,219	1,317	1,219	15,391	1,219	15,391	3,657	3,657	1,219	1,317
\$14,000 under \$16,000	2,484	38,854	2,484	37,677	11,200	11,200	1,581	1,462	2,484	38,854	2,484	37,677	11,200	11,200	1,462	1,462
\$16,000 under \$18,000	632	10,431	632	10,431	2,528	2,528	632	632	632	10,431	632	10,431	2,528	2,528	632	632
\$18,000 under \$20,000	1,284	23,549	1,284	23,549	8,716	8,716	1,027	997	1,284	23,549	1,284	23,549	8,216	8,216	1,027	997
\$20,000 under \$25,000	1,027	21,616	1,027	21,616	4,108	4,108	1,027	997	1,027	21,616	1,027	21,616	4,106	4,106	1,027	997
\$25,000 under \$30,000	23	730	23	730	92	92	23	30	23	576	23	730	92	92	23	50
\$30,000 under \$50,000	330	11,170	330	11,667	2,220	2,220	89	284	330	11,170	330	11,667	2,220	2,220	89	284
\$50,000 under \$100,000	89	6,715	45	2,532	222	222	89	284	89	6,715	45	2,532	222	222	89	284
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	8	2,090	8	1,496	33	33	8	491	8	2,090	8	1,496	33	33	8	491
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under \$5,000	17,147	39,305	6,720	12,786	46,050	46,050	2,367	1,444	9,265	18,292	2,336	3,123	24,652	24,652	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	4,673	58,642	4,673	58,071	23,145	23,145	3,655	3,262	4,673	58,642	4,673	58,071	23,145	23,145	3,655	3,262
\$15,000 under \$20,000	3,182	54,558	3,182	54,558	17,074	17,074	3,655	3,262	3,182	53,735	3,182	54,558	17,074	17,074	3,655	3,262
\$20,000 or more	1,477	42,483	1,433	38,261	6,670	6,670	1,477	1,821	1,433	42,483	1,433	38,261	6,670	6,670	1,477	1,821

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax
U. S. Citizens Abroad*																
Total	146,322	1,967,359	81,809	1,584,183	354,682	326,295	76,793	249,630	56,402	1,330,816	42,873	1,166,924	208,668	203,509	38,417	176,948
Under \$2,000	40,289	5,135	11,367	8,339	66,797	66,370	2,853	101	8,978	165	3,278	2,647	18,397	18,397	4	30
\$2,000 under \$4,000	18,326	55,394	9,058	22,247	36,564	30,019	—	—	3,149	11,305	—	—	17,690	14,842	—	—
\$4,000 under \$6,000	9,506	46,074	3,352	15,603	31,805	23,259	2,882	396	3,775	19,101	3,352	15,603	14,679	14,679	—	—
\$6,000 under \$8,000	14,950	99,296	4,603	43,292	27,487	24,197	14,666	5,570	282	1,894	1,80	823	984	984	—	—
\$8,000 under \$10,000	5,327	47,553	3,510	47,067	13,736	13,736	5,025	3,819	2,478	20,897	1,754	20,411	8,038	8,038	—	—
\$10,000 under \$12,000	5,265	57,550	2,091	41,871	7,020	5,265	3,510	3,033	—	—	—	—	—	—	2,176	805
\$12,000 under \$14,000	3,846	49,825	2,091	24,404	9,712	9,712	3,846	3,111	2,056	24,088	2,056	23,815	7,922	7,922	2,056	3,053
\$14,000 under \$16,000	1,918	176,175	6,538	123,616	34,912	31,749	10,262	11,782	7,225	105,978	5,476	76,757	27,157	25,825	7,220	8,663
\$16,000 under \$18,000	3,232	58,355	3,232	55,648	11,029	11,029	3,232	7,340	3,204	55,891	3,204	55,245	11,001	11,001	3,204	7,323
\$18,000 under \$20,000	5,319	109,622	5,319	96,777	14,933	14,933	3,788	8,963	3,063	57,637	3,063	57,594	12,253	12,253	3,063	6,735
\$20,000 under \$25,000	7,195	162,420	6,957	152,313	22,281	22,281	7,195	20,219	4,952	112,582	4,952	108,404	20,048	20,048	4,952	9,895
\$25,000 under \$30,000	2,956	83,200	1,440	44,672	6,459	6,459	2,956	13,441	973	27,753	973	30,463	4,456	4,456	973	3,608
\$30,000 under \$50,000	11,648	450,879	10,411	414,450	46,787	46,617	10,225	63,236	10,763	419,891	9,541	380,375	45,426	45,256	9,340	54,640
\$50,000 under \$100,000	5,376	362,943	4,967	316,311	19,933	19,462	5,138	59,218	4,416	298,445	4,126	281,009	16,592	16,089	4,416	48,218
\$100,000 under \$200,000	1,040	129,420	891	102,953	3,617	3,488	1,985	25,019	887	110,738	166	81,311	3,361	3,267	832	18,619
\$200,000 under \$500,000	186	53,577	178	37,202	677	643	185	46,666	172	46,666	9	38,552	616	600	182	8,916
\$500,000 under \$1,000,000	20	13,065	13	2,660	59	59	20	4,250	19	11,904	9	2,088	50	44	44	6,334
\$1,000,000 or more	5	17,747	4	3,959	24	23	5	8,682	19	11,904	4	3,959	18	17	17	6,334
All returns, summary:																
Under \$5,000	61,920	74,907	20,847	32,307	117,695	102,965	2,887	112	12,549	13,259	3,700	13,988	36,931	34,063	4	30
\$5,000 under \$10,000	26,486	179,543	13,311	105,240	60,734	54,616	22,539	8,774	6,123	40,105	4,764	35,916	22,857	22,857	2,176	8,963
\$10,000 under \$15,000	14,375	182,784	10,885	140,198	37,789	36,064	12,620	12,053	7,320	100,277	6,478	96,039	28,979	28,979	7,320	8,963
\$15,000 under \$20,000	15,105	257,743	11,825	201,918	39,717	38,654	12,038	22,175	9,228	143,498	6,478	115,443	28,354	27,822	6,223	15,011
\$20,000 or more	28,458	1,273,382	24,961	1,074,519	98,987	96,026	26,709	205,518	22,182	1,053,878	20,610	914,159	90,567	89,768	20,694	152,139

*Estimates should be used with caution because of the small number of sample returns on which it is based.
 **Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 †Returns filed from Army Post Office and Fleet Post Office addresses.
 ‡Returns filed from Panama Canal Zone, Virgin Islands, and abroad.
 NOTE: Detail may not add to total because of rounding.

Section 6

Explanation of Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1977. Additional explanatory material on selected items can be found in sections 1 through 5.

Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences."

Accelerated Depreciation on Other Real Property

See "Tax Preferences."

Accelerated Depreciation on Personal Property Subject to a Lease

See "Tax Preferences."

Additional Tax for Tax Preferences (the "minimum tax")

This was a 15 percent tax imposed on "tax preferences subject to tax." This tax could be reduced by:

(1) 15 percent of any 1977 net operating loss which the taxpayer could carry to a future year (this amount then to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, and the child care credit; the unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit. See section 3, Tax Computation and Tax Rates, for a description of the computation of this tax.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) ordinary and necessary expenses of operating a trade or business,

(2) employee business and moving expenses,

(3) expense deductions attributable to rents and royalties,

(4) expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) exclusion of allowable "disability income" if the disability income was included in gross salary,

(7) deductible losses from sales of capital assets and other property,

(8) deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) excludable portion of qualified dividends (up to \$100 per taxpayer),

(10) business net operating loss deduction,

(11) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees or self-employed persons,

(12) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,

(13) alimony payments (formerly taken as an itemized deduction); and

(14) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Investment Interest."

Adjusted Gross Income Plus Excluded Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences Excluded from Adjusted Gross Income."

Adjustments

See "Statutory Adjustments."

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

Alimony Paid

Beginning with Tax Year 1977, this amount was reported as a statutory adjustment and taken as a reduction of gross income for payments made as alimony or separate maintenance. For 1976 and previous years, this amount was allowed as an itemized deduction from adjusted gross income and, therefore, was available only to those taxpayers who did not use the standard deduction. See also "Alimony Received."

Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and a deduction to the person paying them) if the payments were:

(1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;

(2) paid in discharge of a legal obligation based on the marital relationship;

(3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represented the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement accounts (IRA's), and any other unspecified taxes. (Each of the above is described under separate heading.) This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the additional tax for tax preferences (minimum tax). The minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. See also "Taxable and Nontaxable Returns" and "Total Income Tax," defined below.

Alternative Computation of Tax

Income tax before credits was usually computed by applying graduated rates ranging from 0 to 70 percent to taxable income. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above \$25,000 (or above \$12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain in excess of \$25,000 (or in excess of \$12,500 for separate returns).

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that

taxable income had to exceed \$27,600 for married taxpayers filing separately, \$40,200 for single persons and heads of households, and \$55,200 for married persons filing jointly.

Taxpayers with large amounts of taxable income which included both personal service income (wages, pensions, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on this income (limiting the tax rate on personal service income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Personal Service Income."

Amortization

See "Tax Preferences."

Bad Debt Reserves

See "Tax Preferences."

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" (defined below) and the remittance tendered by the taxpayer with the return.

Balance of Insurance Premiums

See "Medical and Dental Expense Deduction."

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of "net operating losses" from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--Business Income Tax Returns*.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of sales of capital assets and are reflected in the net capital gain and loss data. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Cash Contributions

See "Contributions."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. While this deduction is shown separately in this report, it is also tabulated as a part of "total miscellaneous deductions."

Child Care Credit

This was a credit to reduce income tax, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for babysitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the following three amounts:

(1) total qualifying expenses, as described above;

(2) income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit;

(3) \$2,000 (\$4,000 if the expenses incurred were for care of two or more qualifying dependents).

The child care credit was not refundable and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, and contributions to candidates credit.

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veteran's organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital assets which had appreciated in value were subject

to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. Therefore, in addition to contributions made in 1977, the statistics also include amounts carried over from 1972-1976 that were within the current year's percentage limitations.

Contributions to Candidates Credit

See "Political Contributions."

Credit for Tax on Certain Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for nonhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) specified fuels which were either used for certain purposes other than the purpose for which they were sold, or resold during the taxable year. These taxes could be applied as a credit to reduce the income tax liability when the return was filed (with any amount in excess of the tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit for the Elderly

For taxpayers under age 65, the base for the computation of the credit for the elderly was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart from their spouses. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of earned income in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base.

Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 or over. The computation base was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under

the Social Security or Railroad Retirement Acts. There was also a provision which reduced or eliminated the credit for taxpayers with higher incomes. The credit was reduced, dollar-for-dollar, by one-half of the excess of adjusted gross income over \$7,500 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500, or separated persons with incomes over \$8,750. The credit for the elderly was limited to income tax before credits minus the general tax credit.

See also section 4, Taxpayers Age 65 or Over; Credit for the Elderly, for a more complete description of and the data on the credit for the elderly.

Credit on 1978 Tax

This credit was part of the overpayment on 1977 tax which taxpayers specifically requested to be credited to their estimated tax for 1978.

Depletion

See "Tax Preferences."

Disability Income Exclusion

The disability income exclusion in effect for 1977 (formerly the "sick pay exclusion") was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, and who were totally and permanently disabled upon retirement. The maximum exclusion was figured at a weekly rate of \$100. However, if the taxpayer's adjusted gross income, before this exclusion, exceeded \$15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

Prior to 1977, the "sick pay exclusion" was available to employees for periods of absence due to injury or sickness, as well as to those individuals who had retired on disability (but with no requirement for being totally and permanently disabled). The maximum exclusion was \$5,200 (\$100 per week) regardless of the size of adjusted gross income.

See also section 1, Returns Filed and Sources of Income.

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends and Other Distributions Received

This amount represented the sum of nontaxable distributions, capital gain distributions, and domestic and foreign dividends received. See also "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For a further explanation, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included:

(1) dividends eligible for the dividend exclusion (defined above), consisting of dividends from domestic corporations received, directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion, consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

The Tax Reduction Act of 1975 provided for an "earned income credit," available for Tax Year 1975 to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income," comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit.

The maximum credit remained at 10 percent of the first \$4,000 of earned income, or \$400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$4,000. Thus, at the \$8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1977:

(1) had an adjusted gross income or earned income, whichever was larger, of less than \$8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The "earned income credit" was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with any employment. This deduction was

reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesmen's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' 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 and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any "accumulation distribution" made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not 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 which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Data shown for 1977 include the number of returns showing just net income received from all estate or trusts and the number showing just the net loss from all estates or trusts. In other words, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Additional information on estate or trust income can be found for selected years in *Statistics of Income--Fiduciary Income Tax Returns*.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1977 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1976 tax liability.

Excess Itemized Deductions

This deduction concept, introduced by the Tax Reduction and Simplification Act of 1977, represented the amount by which total itemized deductions exceeded the zero bracket amount. See also "Total Itemized Deductions" and "Zero Bracket Amount" in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Excess Social Security Taxes Withheld

For 1977, if the total social security (FICA) tax withheld was greater than \$965.25 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed for each taxpayer. For 1976, the maximum amount was \$895.05.

Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over or blind.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$750 (\$750 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, parent), or lived in the taxpayer's home as a member of the household for the whole year.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than \$750, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with gross income of \$750 or more which included unearned income (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,950 or more, or (b) had gross income of less than \$2,950, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This amount was obtained by adding together "adjusted gross income" and "tax preferences excluded from adjusted gross income" and then subtracting "investment interest." Each of these terms is explained separately in this section. However, for a further explanation of expanded income, see "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Farm Net Profit or Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in *Statistics of Income--Business Income Tax Returns*.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from *Supplemental Report, Statistics of Income--International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns*.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct these penalties as an adjustment to gross income. This allowed taxpayers who used the zero bracket amount only (i.e., standard deduction) to take advantage of this reduction of income.

Form of Deduction

For purposes of this classification, returns were categorized into one of three groups: those with nonbusiness itemized deductions, those with a zero bracket amount only (known as standard deduction returns for 1976 and prior years), and those with no deductions. For a return to fall into either of the first two groups, there had to be positive adjusted gross income and in the case of the zero bracket amount only returns, adjusted gross income had to exceed the exemption amount. The reason adjusted gross income had to exceed the exemption amount was because the exemption amount was subtracted from adjusted gross income first, before the zero bracket amount; the zero bracket amount, no longer a deduction from adjusted gross income, was actually the first portion of taxable income, the amount "taxed" at the first, or zero percent, tax rate. Returns in the third group, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "breakeven" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

This last classification is not entirely comparable to that used in previous years, as a result of the Tax Reduction and Simplification Act of 1977. For 1976 and previous years, only deficit and breakeven returns were excluded from classification as standard or itemized deduction returns; any amount of positive adjusted gross income enabled the return to be categorized. Returns with no deductions, on the other hand, could have been classified as either itemized, standard, or no deduction returns, depending on certain other conditions, such as marital status.

See also "Zero Bracket Amount," "Excess Itemized Deductions," and "Unused Zero Bracket Amount," in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax

Computation and Tax Rates, for a further explanation of the changes instituted by the Tax Reduction and Simplification Act of 1977.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

General Sales Taxes

See "Taxes Paid Deduction."

General Tax Credit

This credit against income tax was available to all taxpayers with a "tax generated" (defined below). Except for married persons filing separate returns, it equalled the larger of:

(1) the personal exemption credit, equal to \$35 multiplied by the number of exemptions, including those for age and blindness beginning with 1977; or

(2) the taxable income credit, equal to 2 percent of taxable income reduced by the appropriate zero bracket amount, but never more than \$180.

Married persons filing separately, beginning with 1977, could only use the personal exemption method of computing this credit (previously they were eligible for the larger of the two credits, although the taxable income credit was limited to \$90).

The Tax Reduction and Simplification Act of 1977 required the general tax credit to be incorporated into the tax tables, thereby eliminating the need for many taxpayers to make this computation. Those taxpayers ineligible to use the tax tables, however, were still required to compute their own general tax credit.

For purposes of the statistics, the general tax credit is shown for all returns even if it was not actually computed by the taxpayer. The amount of the general tax credit was, however, limited, on a return-by-return basis, to the amount of "tax generated."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married

individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Home Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instructions for Schedule G in section 8, 1977 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition

below), up to \$15,000 (\$20,000 for an employee of a tax-exempt domestic charity), received while living abroad. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States. To qualify for the exemption, the compensation had to have been received no later than the close of the tax year following the year in which the services were performed.

Beginning with Tax Year 1977, the tax computation method used for income earned abroad was different from that of previous years. Basically, the taxpayer first computed a tax on the full amount of income, including the tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between these two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. In either case, if all the income were exempt, there was no tax liability. See also section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

Additional information is available periodically from the *Supplemental Report, Statistics of Income--International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns.*

Income Subject to Tax

For taxpayers using the regular, alternative, or maximum tax computation methods, "income sub-

ject to tax" was the same as "taxable income" (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backwards from the tax figure, but it could have been either greater than or less than the actual taxable income depending on whether the taxpayer used the maximum or alternative methods as well. See also section 3, Tax Computation and Tax Rates.

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the general tax credit, credit for the elderly, investment tax credit, foreign tax credit, work incentive (WIN) credit, political contributions credit, new jobs credit, child care credit, any other credits, and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

Income Tax Before Credits

This amount was comprised of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current year "tax table income" or "taxable income" based on:

- (1) the regular tax, whether derived from the tax tables or tax rate schedules,
- (2) the alternative tax on net long-term capital gains,
- (3) the income averaging tax,
- (4) the maximum tax on personal service income, or,
- (5) the tax on partially tax-exempt income earned abroad.

"Taxes from special computations" (defined below) generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income" (or "tax table income").

Income Tax Withheld

Tax withheld included amounts deducted from salaries, wages,

tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries, as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Beginning with Tax Year 1977, tax withheld on certain gambling winnings, as reported on Form W-2G, was also included (see also "Changes in Law").

Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, an individual who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement arrangement (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes (defined below) were assessed in the event the taxpayer failed to comply with these limitations.

The Tax Reform Act of 1976 provided for the establishment of an IRA (separate from that of the working spouse) for a nonworking spouse, effective for 1977. The total deduction from gross income in this instance was limited to the smallest of (a) \$1,750, (b) 15 percent of the working spouse's earned income, or (c) twice the smaller amount contributed to either spouse's IRA (thus making it advantageous to contribute the same amount to each IRA).

Intangible Drilling Costs

See "Tax Preferences."

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or

personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

See section 2, Deductions and Exemptions, for a more detailed explanation of "investment interest from Form 4952."

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Taxpayers were also instructed to include so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit was, in general, 7 percent.

The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were

eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax), reduced by the foreign tax credit and the credit for the elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years.

Investment Interest

This was an amount computed for the statistics on high-income returns required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income (interest received, dividends, and capital gains, to the extent included in the income being tabulated). Thus, since different amounts of investment income are included in the different income concepts used in this report, different amounts of investment interest had to be tabulated, as follows:

(1) When the income concept being tabulated was "adjusted gross income" or "adjusted gross income less investment interest," investment income equalled the sum of:

- (a) interest received,
- (b) dividends after the exclusion of up to \$100 per taxpayer,
- (c) all net short-term capital gains,

(d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of the excess of long-term capital gains over short-term capital losses), and all the net long-term capital losses, limited to \$2,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus excluded tax preferences" were tabulated, investment income equalled the sum of:

- (a) interest received,
- (b) dividends before exclusion,
- (c) all net short-term capital gains,

(d) all net long-term capital gains, and all the net short-term and one-half net long-term capital losses, limited to \$2,000 per tax return.

Investment Interest From Form 4952

See "Interest Paid."

Itemized Deductions

See "Total Itemized Deductions."

Itemized Deductions Tax Preference

See "Tax Preferences."

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but the exemptions of both were claimed.

Low-Income Allowance

See "Zero Bracket Amount."

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$26,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as \$4,380 on the first \$23,200 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is \$2,800 (\$26,000 minus \$23,200).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax at both the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns and returns with tax from partially tax-exempt income was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

Marital Status

The five marital status classifications were:

- (1) joint returns of husbands and wives,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households,
- (4) returns of surviving spouses, and

(5) returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other 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. Each of the above classifications is defined under separate heading.

Maximum and Alternative Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum Tax on Personal Service Income

"Tax generated" was usually computed by applying to taxable income graduated tax rates ranging from 0 to 70 percent. However, taxpayers with large amounts of "personal service income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "personal service" and "other" taxable income. To earned taxable income the regular rates starting with 0 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was applied instead. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Personal service income" was gross income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. Beginning with 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included. "Personal service net income" was personal service income as here defined less allocable deductions and expenses.

Personal service net income was used to determine "personal service taxable income." Taxable

income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences"). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences.

The part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate."

Tax generated was the sum of tax on personal service taxable income, computed as described in the first paragraph, plus the tax on "other taxable income," defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of personal service taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3, Tax Computation and Tax Rates.

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over \$150 was subject to the 3 percent limitation.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Itemized Deductions

Included in the statistics were all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty and theft losses.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment (for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to \$100 (\$200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, while shown as a separate category on the return form, were classified in "total miscellaneous deductions" for the statistics. See "Casualty and Theft Losses."

Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct certain reasonable expenses incurred in moving from the former residence to the new residence at the new place of employment, subject to limitations in the law. These expenses were deducted from gross income and used to arrive at adjusted gross income.

Deductible expenses included those incurred from moving household goods and personal effects, meals, and lodging of the taxpayer and household members en route to the new residence. There were no

dollar limitations for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals, lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of, a new lease, or selling of a residence and purchase of a new residence.

The Tax Reform Act of 1976 reduced the mileage limitation (the distance between the taxpayer's new principal place of work or business and his or her former residence) from 50 to 35 miles. In addition, the Act increased both the maximum deduction for all expenses subject to a dollar limitation from \$2,500 to \$3,000, as well as the deduction for househunting trips and temporary quarters from \$1,000 to \$1,500.

Net Operating Loss Credit

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

Net Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

New Jobs Credit

The new jobs credit, provided for by the Tax Reduction and Simplification Act of 1977, was designed to encourage businesses to hire additional employees. The credit for years beginning in 1977 was 50 percent of the excess of the total unemployment insurance wages (FUTA) paid during Calendar Year 1977 over 102 percent of the total FUTA wages paid during 1976. For purposes of this computation, the maximum FUTA wages were \$4,200. Sole proprietors claiming this credit had to reduce their deduction for wage and salary expense by the amount of the credit.

Employers were also allowed to take an additional credit of 10 percent of the first \$4,200 of FUTA wages paid to each handicapped employee referred to the employer upon completion of a vocational rehabilitation program. Only wages paid during the 1-year period beginning when the employee was first paid FUTA wages were taken into account in computing the 10 percent credit. The credit was limited to one-fifth of the amount of the regular 50 percent credit which was available without regard to the \$100,000 limitation.

The total amount of the credit could not exceed (1) 50

percent of the increase in total wages paid for the year over 105 percent of the total wages paid in the previous year; (2) 25 percent of the current-year FUTA wages; (3) \$100,000; and (4) income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax) after reduction by all other tax credits. Any excess credit, however, could be carried back to the 3 preceding tax years and the remainder carried forward to the 7 succeeding tax years.

Partnerships, Small Business Corporations, and estates and trusts computed the credit at the entity level and passed it through to be claimed by the partner, shareholder, etc. The amount of the credit allowed to the individual was limited to the individual's proportionate part of the income tax allocable to the interest in the entity.

One-half Excess Long-term Gain

See "Alternative Computation of Tax."

One-half Insurance Premiums

See "Medical and Dental Expense Deduction."

Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

Other tax credits included, in general, only those statutory credits which were used to offset income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, new jobs, or contributions to candidates credits. "Other tax credits", to the extent that they were in excess of total tax and were refundable, were tabulated as part of "other taxpayments."

Other Taxable Income

See "Maximum Tax on Personal Service Income."

Other Taxes

See "Taxes Paid Deduction."

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits," to the extent that they were in excess of total tax and were refundable, were also tabulated as "other taxpayments."

Other Than Cash Contributions

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (also defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Beginning with 1976, an "at risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss

in excess of the "at risk" amount could be carried over for possible use in the following year.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Data shown for 1977 include the number of returns showing just net income received from all partnerships and the number showing just the net loss from all partnerships. In other words, if a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in *Statistics of Income--Business Income Tax Returns*.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Penalty Taxes on Individual Retirement Accounts (IRA's)

A taxpayer could start withdrawing funds from this account after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Failure to withdraw funds after

reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. See also "Individual Retirement Account Adjustment."

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration 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 noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 17, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

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. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was

possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

Percentage Standard Deduction

See "Zero Bracket Amount."

Personal Exemption Credit

See "General Tax Credit."

Personal Property Taxes

See "Taxes Paid Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person.

Availability of the credit allowed taxpayers claiming the zero bracket amount to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return, if both the taxpayer and spouse so elected) of their 1977 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box of Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

Real Estate Taxes

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor services, and any other allowable expenses related to the rented property.

Royalty Net Income or Loss

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; and revenue from patents; copyrights on literary works; trademarks; formulas; and so on. 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, and as a result of the separate computation required by that

section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

Beginning with 1977, if capital assets were held for more than 9 months prior to their sale, only half of this "long-term" gain was taxable and in many instances, at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent, against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under

Code section 1231. Examples of such property were depreciable and real assets; most types of live-stock, if held for breeding purposes; the value of unharvested crops sold with the land they grew on; as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment of an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date depending on the category of property involved. To the extent of such depreciation, the gain was ordinary income. Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures, as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business

and from involuntary conversions also included distributive shares received as a partner in a partnership.

Net short-term gain or loss-- Gains and losses from sales or exchanges of capital assets held for 9 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current-year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss-- Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 9 months were considered to be long-term, and therefore, eligible for special beneficial tax treatment (see "Net capital gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current-year transactions were combined with:

- (1) any net long-term gain or loss received from partnerships or fiduciaries,
- (2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and
- (4) any long-term capital loss carryover from recent years prior to 1977.

Short-term capital loss carryover-- This carryover represented that portion of any net short-term capital loss incurred, but not deducted, in a previous taxable year. Also, the loss carryover could offset dollar-for-dollar all current-year short-term capital gains and up to \$2,000, beginning with 1977, of any other income.

Long-term capital loss carryover-- This carryover was the unused portion of net long-term loss which exceeded the loss year's net short-term capital gain or the \$2,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net capital gain-- In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net capital gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in ad-

justed gross income was 50 percent of the excess net long-term gain over net short-term loss; (b) on returns with only net long-term gain, 50 percent of the net gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess net short-term gain over net long-term loss.

Net capital gain included capital gain distributions received by taxpayers which would normally have been entered on Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions directly onto Form 1040, on line 15. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net capital loss-- In computing net loss in adjusted gross income, the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$2,000 (\$1,000 for married taxpayers filing separately).

Additional information on sales of capital assets is available periodically from the *Supplemental Report, Statistics of Income--Sales of Capital Assets Reported on Individual Income Tax Returns*.

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

In general, property other than capital assets was property of a business nature, in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (4) any share of gain or loss received through partnerships and fiduciaries (in contrast to capi-

tal gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (5) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); (6) losses on small business stock if the owners were the original holders (however, such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns; gains were treated as capital gains); (7) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see also "Sales of Capital Assets" above).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of Code sections 1245, 1250, 1251, 1252, 1254, and 617. To the extent that the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss of sales of property other than capital assets was increased.

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income," defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

The maximum amount of the annual contribution to the plan and deduction was 15 percent of earned income or \$7,500, whichever was less.

Self-Employment Income

See "Earned Income Credit."

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1977 was \$16,500, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$1,303.50, based on the 7.9 percent rate in effect for that year. For 1976, the rate was the same, although the maximum amount of earnings subject to the tax was \$15,300 and the maximum tax was \$1,208.70.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and also returns with community property income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (or husband's) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's

child or stepchild for more than 6 but less than 12 months of the year.

Size of Adjusted Gross Income

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 with deficit and those 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 labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Excluded Tax Preferences

The amounts on which these classifications are based--adjusted gross income, investment interest, and tax preferences excluded from adjusted gross income--are each described in this section. Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Data shown for 1977 include the number of returns showing just net income received from all Small Business Corporations and the number showing just the net loss from all Small Business Corporations. In other words, if a return showed net income from one Small

Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Information on Small Business Corporations can be found in *Statistics of Income--Corporation Income Tax Returns*.

Social Security Taxes on Tip Income

This amount was comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer 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 tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction

See "Zero Bracket Amount."

State and Local Gasoline Taxes

See "Taxes Paid Deduction."

State and Local Income Taxes

See "Taxes Paid Deduction."

State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

States

State classifications were based on the taxpayer's address shown on the pre-printed address

label or reported by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are classified under "U.S. citizens abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico, described in section 5, State Data, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of disability income exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; payments to an individual retirement account (IRA); and, beginning with 1977, alimony paid.

Each of the above is described under separate heading.

Stock Options

See "Tax Preferences."

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Included here were the following credits applied against income tax:

- (1) credit for the elderly,
- (2) investment credit,
- (3) foreign tax credit,
- (4) contributions to candidates credit,
- (5) work incentive (WIN) credit,
- (6) general tax credit,
- (7) new jobs credit, and
- (8) "other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment of declaration of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on tip income, penalty taxes on individual retirement accounts (IRA's), and "other taxes." Each is described under separate heading.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit 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 intended 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.

Tax Generated

This amount, computed for the statistics, was the tax on "taxable income" or "tax table income" before reduction by the general tax credit. On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

Tax on Partially Tax-Exempt Income

See "Income Earned Abroad."

Tax Paid With Return

This was the amount of tax tendered by the taxpayer with the return in the event that the taxpayer's "total tax liability" exceeded "total taxpayments." See also "Tax Due at Time of Filing" and "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Personal Service Income."

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences subject to an additional tax (the so-called "minimum tax"):

(1) *Accelerated depreciation* on (a) low-income rental housing; (b) other real property (defined in Code section 1250); (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) *Amortization of* (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a depreciation deduction, was considered a tax preference.

(3) *Stock options*.--Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) *Bad debt reserves*.--Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) *Depletion*.--The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) *Capital gains*.--One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

(7) *Intangible drilling expenses*.--Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, and regulated investment companies. For a discussion of the "no-benefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

Tax Preferences Excluded from Adjusted Gross Income

The purpose of this item was to approximate, to the extent possible from tax return data, economic income exempted from taxation under provisions of the Internal Revenue Code. Its components were:

- (1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends),
- (2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses), and
- (3) any other tax preferences reported on Form 4625, except that the "itemized deductions tax preference" was not included in this income concept.

The derivation of "tax preferences excluded from adjusted gross income" is discussed in greater detail in section 1, Returns Filed and Sources of Income, under "High-Income Returns, Taxable and Nontaxable."

Tax Rates

The tax rates, graduated from 0 to 70 percent, were grouped by marital status and size of taxable income into four sets or schedules of rates for individual income tax returns. These four sets of rates were for:

- (1) joint returns and returns of surviving spouses,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households, and
- (4) returns of single persons not heads of households or surviving spouses.

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables."

For Tax Year 1977, the tax tables were revised so that, in general, taxpayers filing joint returns with "tax table income" of \$40,000 or less or nonjoint returns with "tax table income" of \$20,000 or less could use the tax tables, even if they itemized their deductions. On returns with the zero bracket amount only (i.e., standard deduction returns), tax table income equalled adjusted gross income; on itemized deduction returns, tax table income equalled either adjusted gross income less "excess itemized deductions" or adjusted gross income plus the "unused zero bracket amount." (For 1976, taxpayers with taxable income of \$20,000 or less could use the tax tables, regardless of the form of deduction used.) In general, taxpayers whose income was larger than the above limits had to use the tax rate schedules. Reproductions of the tax tables and tax rate schedules can be found in section 8, 1977 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3, Tax Computation and Tax Rates. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. The last or highest tax rate applicable to income on the return was known as the marginal rate. (See also the illustrations and text in section 3, Tax Computation and Tax Rates.)

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Tax Table Income

This was a new income concept introduced by the Tax Reduction and Simplification Act of 1977. On returns with a "zero bracket amount" (defined below) only, this amount equalled adjusted gross income. On returns with itemized deductions, this amount equalled adjusted gross income minus "excess itemized deductions" (defined

above) or adjusted gross income plus the "unused zero bracket amount" (defined below). Those taxpayers eligible used this "tax table income" in the tax tables to determine their tax; otherwise, they used "tax table income" to derive "taxable income" (tax table income minus the exemption amount) which, in turn, was used to determine their tax from the tax rate schedules.

Tax table income was not tabulated for deficit returns or for returns on which excess itemized deductions exceeded adjusted gross income.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, or other taxes; however, these taxes were disregarded for the purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax after reduction by any other credits became nontaxable strictly because of the earned income credit.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.)

Taxable Income

For Tax Year 1977, taxable income was equal to adjusted gross income minus "excess itemized deductions" (or plus the "unused zero bracket amount") minus the exemption amount. It included the "zero bracket amount" (the equivalent of the former "standard deduction") and thus is not comparable to "taxable income" shown in earlier reports. This change in the definition of taxable income was brought about by the Tax Reduction and Simplification Act of 1977 which introduced the concept of a zero percent tax bracket and the zero bracket amount (the income "taxed" at that rate).

Taxes From Special Computations

These were comprised of the special income averaging tax (from Form 4972), the multiple recipient special income averaging tax (from Form 5544), the tax on accumulation distributions of trusts (from Form 4970), the tax from recapture of a new house credit (from Form 5405), and penalty taxes on self-employed (Keogh) plans. All of these taxes were included in income tax before credits. See also section 3, Tax Computation and Tax Rates.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline 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. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's license.

Taxes paid on business property were deducted separately on the schedules for business, rent, and royalty income, and are, therefore, excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

- (1) income tax withheld,
- (2) excess social security taxes withheld,

- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) other taxpayments,
- (5) payments on 1977 declaration of estimated tax,
- (6) payment with request for extension of filing time, and
- (7) the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, union dues, and other qualifying expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were either dependents with unearned income, married and filing a separate return, dual status aliens, or excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement accounts, and other taxes, reduced by the "earned income credit used

to offset all other taxes" (defined under "Earned Income Credit").

Type of Tax Computation

There were six methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) alternative tax, computed on Schedule D, Capital Gains and Losses;
- (3) income averaging, computed on Schedule G, Income Averaging;
- (4) maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Personal Service Income;
- (5) maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Personal Service Income; and
- (6) tax on partially tax-exempt income, computed on Form 2555, Exemption of Income Earned Abroad.

All of these tax computation methods are described separately in this section and in section 3, Tax Computation and Tax Rates.

Union Dues

See "Miscellaneous Itemized Deductions."

Unused Credits

See "Additional Tax for Tax Preferences."

Unused Zero Bracket Amount

This deduction concept, introduced by the Tax Reduction and Simplification Act of 1977, represented the amount by which the zero bracket amount exceeded total itemized deductions. See also "Zero Bracket Amount" and "Total Itemized Deductions" in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include

Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities, but by the shareholders and partners, respectively, on their individual income tax returns.

The credit was limited based on the presence and size of income tax, reduced by the general, foreign tax, investment, elderly, and political contributions credits, before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1977 for use in computing the credit for these years.

The Tax Reform Act of 1976 contained several amendments to this credit which took effect when the law was enacted (October 1976). However, most of the effect of these provisions was realized for the first time on 1977 tax returns.

The Act:

(1) increased the maximum limit of the credit from \$25,000 of tax liability, plus one-half of the excess over \$25,000, to \$50,000 of tax liability, plus one-half of the excess over \$50,000;

(2) decreased the amount of time required to retain an employee (in employment) in order for an employer to qualify for the credit from 24 months to 6 months; and

(3) extended the time the welfare recipient portion of the credit could be used.

Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. While the former standard deduction consisted of a minimum and a maximum amount, depending upon marital status, the new zero bracket amount was a flat amount, although also based on marital status. For 1977, the zero bracket amount was \$3,200 for married taxpayers filing jointly and surviving spouses, \$2,200 for single persons and

heads of households, and \$1,600 for married taxpayers filing separately. This compared to a basic standard deduction of 16 percent of adjusted gross income, with fixed limits depending upon marital status, for 1976. Thus, for 1976, for unmarried persons (including heads of households with dependent children), the limits were a minimum of \$1,700 and a maximum of \$2,400; for married persons filing jointly (as well as for certain surviving spouses), the limits were \$2,100 and \$2,800. The lower limits represented the "low-income allowance," i.e., a minimum deduction allowed any one taxpayer.

The zero bracket amount appeared in the revised tax tables and tax rate schedules as the amount of income "taxed" at the zero percent tax rate (hence, the name). Therefore, this amount was available to all taxpayers, whether or not they itemized their deductions.

See also the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Sources of the Data, Description of the Sample and Limitations of the Data

Contents

Sources of the data, 211
 Description of the sample and limitations of the data, 211
 Sample criteria and selection, 211
 Method of estimation, 211
 Sampling variability, 211
 Response and other nonsampling errors, 213

Text tables

7A Number of Form 1040 and Form 1040A returns in the population and sample, 1977, 212
 7B "Upper limit" coefficients of variation for the estimated number of returns, 1977, 213

Basic tables

7.1 All returns: coefficient of variation for sources of income and adjustments by size of adjusted gross income, 215
 7.2 All returns: coefficient of variation for number of returns by size of adjusted gross income and by State, 224

SOURCES OF THE DATA

The data in this report were estimated from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during Calendar Year 1978 and processed in the service centers of the Internal Revenue Service. The total sample of 155,299 returns was systematically selected from a population of 86,759,093 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1977. While the overwhelming majority of returns processed during 1978 were for Calendar Year 1977, a few of them were for non-calendar years ending during 1977 and 1978 and some were delinquent returns for prior years. Returns for recent prior years were used for the 1977 statistics in place of 1977 returns processed for revenue purposes after December 31, 1978. In general, the characteristics of

returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1978.

All returns processed during 1978 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 on, while amended returns were excluded because the original returns had already been subjected to sampling.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Sample Criteria and Selection

Form 1040 and 1040A returns filed and entered into the Internal Revenue Service's Individual Master File System during 1978 were stratified, by computer, into sample classes based on State groupings, the presence or absence of a Schedule C (Profit or Loss from Business or Profession), and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business or farm receipts. The State groups, listed in table 7A, were based on the size of the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample for the State groups was then allocated to financial strata to minimize the variance of the estimates. Refer to table 7A for strata descriptions and the number of returns in the population and sample, by strata and State groups.

Method of Estimation

A separate set of rates (by sample strata) for each of the five groups of States was prescribed for the selection of the sample, the rates varying from 0.02 percent to 100 percent. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates

to the number of returns reported filed by each of the ten Internal Revenue service centers. When the actual number of sample returns differed considerably from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 124,418 returns were excluded from the tables because they showed no income information, and (2) returns were classified into the proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of an estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the upper and lower limits within which approximately two out of three estimates from similarly selected samples would be expected to fall.

Coefficients of variation for this report were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this section. The upper limit coefficients of variation shown in table 7B were computed using

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1977

Description of the sample strata	All groups, total		Group 1 ¹		Group 2 ²		Group 3 ³		Group 4 ⁴		Group 5 ⁵	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	86,759,093	155,299	536,709	5,663	4,471,990	32,440	3,691,628	7,966	8,965,943	14,546	69,092,823	94,684
Nonbusiness and farm (Schedule F only), total	78,636,694	83,247	464,941	2,897	3,996,935	12,212	3,306,160	4,336	7,981,805	8,452	62,884,853	95,960
Form 1040A returns with adjusted gross income under \$10,000	25,402,288	5,099	150,576	32	1,386,793	284	1,166,739	233	2,591,108	522	20,107,572	4,028
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax	42	42	—	—	2	2	1	1	1	1	38	38
Larger of adjusted gross income or largest specific income item and												
Firm receipts												
Under \$20,000	13,591,760	5,421	71,883	146	721,061	874	605,186	304	1,537,822	467	10,655,808	3,630
Under \$50,000	12,880,437	8,917	72,500	218	680,359	2,043	571,794	686	1,338,764	803	10,317,020	5,167
Under \$100,000	10,343,517	8,899	57,542	345	512,236	1,696	424,612	677	1,047,457	1,152	8,301,670	4,989
Under \$250,000	11,013,832	9,800	64,885	454	481,457	1,792	385,631	655	1,037,701	1,246	9,043,858	5,683
Under \$500,000	4,167,353	9,541	37,040	287	170,422	863	116,784	329	338,853	678	3,226,244	7,376
Under \$750,000	885,522	10,470	9,404	724	37,753	1,883	27,207	514	72,843	1,090	738,315	6,249
Under \$1,000,000	185,001	8,775	883	443	6,954	877	6,404	323	15,459	908	155,301	6,224
Under \$5,000,000	40,054	10,055	204	204	1,608	1,608	1,316	436	3,320	1,110	33,606	6,695
Any amount	6,298	6,288	24	24	290	290	176	176	477	477	5,321	5,321
\$5,000,000 and over	5,123,399	72,052	71,788	2,776	473,065	20,228	385,468	3,630	884,138	6,094	6,307,970	39,324
Business (Schedules C and F, or C only), total	18,986,208	6,589	16,462	166	123,751	2,685	106,973	275	254,132	309	1,482,810	3,144
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax	1,581,103	6,341	12,868	157	96,321	2,551	82,849	250	203,823	413	1,182,011	2,970
Larger of adjusted gross income or largest specific income item and												
Business receipts												
Under \$20,000	1,435,011	8,667	11,088	232	86,791	3,107	69,296	415	182,945	797	1,082,890	4,188
Under \$50,000	1,877,035	10,791	14,369	360	91,633	3,678	71,675	505	197,203	988	1,301,855	5,280
Under \$100,000	944,422	9,771	11,391	370	47,960	2,400	34,452	582	86,038	778	754,581	5,843
Under \$250,000	370,206	8,283	4,387	440	18,028	2,253	13,435	534	38,621	737	297,754	5,319
Under \$500,000	82,845	7,858	745	745	3,658	1,832	3,228	458	8,745	978	66,469	3,825
Under \$750,000	33,025	8,208	284	284	1,504	1,504	1,422	473	4,016	801	25,798	5,146
Under \$1,000,000	4,528	4,526	22	22	208	208	138	138	455	455	3,703	3,703
Any amount												
\$5,000,000 and over												

¹ Alaska, Vermont, and Wyoming.
² Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
³ Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
⁴ Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.
⁵ California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, and U. S. citizens abroad.

a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

Whenever the coefficient of variation of an estimate exceeded 35 percent, the estimate was considered to be subject to high sampling variability and, therefore, to be used with caution. In as much as the actual coefficients were not computed for most of the estimates in this report, an arbitrary convention was used to approximate the 35 percent-or-more standard. When an estimate was based on fewer than 10 sample returns, all of them selected at less than the 100 percent rate, the estimate is identified by a single asterisk(*), indicating it is subject to high sampling variability. While the 10-return convention (and asterisk) is a reasonably adequate indicator of high sampling variability, it is subject to limitations. Thus, when the asterisk was used to identify an estimate based on fewer than 10 returns which were selected at several rates, one of

which was the 100 percent rate, the conclusion that the estimate is subject to high sampling variability may not always seem warranted. This limitation of the 10-return convention is evident from a comparison of the computed coefficients of variation of less than 35 percent which are shown for selected estimates in table 7.1 with the presence of asterisks in table 1.4 for these same estimates. On the other hand, the results of the comparison are not entirely inconsistent when one considers the small sample on which the estimates were based and which dictates some use of caution in using them in any case.

There is another limitation of the 10-return convention and asterisk. Because the asterisk was used only with estimates based on fewer than 10 sample returns, it should be apparent that there are also other, unidentified, estimates based on more than 10 sample returns which would have large coefficients of variation. A further examination of the computed coefficients in table 7.1 bears this out, i.e., instances of large coefficients of variation

for estimates not identified by an asterisk. Such large coefficients mean that the estimates should be used with caution notwithstanding the absence of the asterisk.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted

Table 7B.—“Upper Limit” Coefficients of Variation for the Estimated Number of Returns, 1977

Estimated number of returns	Adjusted gross income or deficit (Expressed in percent)								
	Less than \$10,000	\$10,000 under \$15,000	\$15,000 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
30	(*)	(*)	(*)	(*)	(*)	(*)	89.3	36.6	*
40	(*)	(*)	(*)	(*)	(*)	(*)	77.4	31.7	*
50	(*)	(*)	(*)	(*)	(*)	(*)	69.2	28.4	*
75	(*)	(*)	(*)	(*)	(*)	(*)	56.5	23.2	*
100	(*)	(*)	(*)	(*)	(*)	(*)	48.9	20.0	*
200	(*)	(*)	(*)	(*)	(*)	78.5	34.6	14.2	*
300	(*)	(*)	(*)	(*)	(*)	62.5	26.3	11.6	*
400	(*)	(*)	(*)	(*)	(*)	54.1	24.5	10.0	*
500	(*)	(*)	(*)	(*)	(*)	48.4	21.9	9.0	*
600	(*)	(*)	(*)	(*)	91.0	44.2	20.0	8.2	*
750	(*)	(*)	(*)	(*)	81.4	39.5	17.9	7.3	*
1,000	(*)	(*)	(*)	(*)	70.5	34.2	15.5	6.3	*
2,000	(*)	(*)	91.4	89.3	49.9	24.2	10.9	4.5	*
3,000	(*)	81.6	74.6	72.9	40.7	19.8	8.9	3.7	*
5,000	(*)	63.2	57.8	56.5	31.5	15.3	6.9	2.8	*
7,500	81.7	51.6	47.2	48.1	25.8	12.5	5.7	2.3	*
10,000	70.8	44.7	40.9	40.0	22.3	10.8	4.9	2.0	*
15,000	57.8	36.5	33.4	32.6	18.2	8.6	4.0	1.6	*
20,000	50.0	31.6	28.9	28.2	15.8	7.7	3.5	1.4	*
25,000	44.8	28.3	25.8	25.3	14.1	6.8	3.1	1.3	*
30,000	40.9	25.8	23.6	23.1	12.9	6.2	2.8	1.2	*
40,000	35.4	22.3	20.4	20.0	11.2	5.4	2.4	1.0	*
50,000	31.6	20.0	18.3	17.9	10.0	4.8	2.2	0.9	*
75,000	25.9	16.3	14.9	14.6	8.1	4.0	1.8	*	*
100,000	22.4	14.1	12.9	12.6	7.1	3.4	1.5	*	*
150,000	18.3	11.5	10.6	10.3	5.8	2.8	1.3	*	*
200,000	15.8	10.0	9.1	8.9	5.0	2.4	1.1	*	*
300,000	12.9	8.2	7.5	7.3	4.1	2.0	*	*	*
400,000	11.2	7.1	6.5	6.3	3.5	1.7	*	*	*
500,000	10.0	6.3	5.8	5.6	3.2	1.5	*	*	*
750,000	8.2	5.2	4.7	4.6	2.6	1.2	*	*	*
1,000,000	7.1	4.5	4.1	4.0	2.2	1.1	*	*	*
2,000,000	5.0	3.2	2.9	2.8	1.6	*	*	*	*
3,000,000	4.1	2.6	2.4	2.3	1.3	*	*	*	*
5,000,000	3.2	2.0	1.8	1.8	1.0	*	*	*	*
7,500,000	2.6	1.6	1.5	1.5	*	*	*	*	*
10,000,000	2.2	1.4	1.3	1.3	*	*	*	*	*
12,000,000	2.0	1.3	1.2	1.2	*	*	*	*	*
15,000,000	1.8	1.2	*	*	*	*	*	*	*
20,000,000	1.6	*	*	*	*	*	*	*	*
25,000,000	1.4	*	*	*	*	*	*	*	*
30,000,000	1.3	*	*	*	*	*	*	*	*
50,000,000	1.0	*	*	*	*	*	*	*	*
65,000,000	0.9	*	*	*	*	*	*	*	*
86,000,000	0.8	*	*	*	*	*	*	*	*

* No sampling variability since all returns in this category are in the sample.
 † Reliable upper limit coefficients of variation cannot be computed for these estimated frequencies.
 ‡ Not applicable, since the estimated number of returns exceeded the population total.

during editing in an attempt to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated the allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Dividends and other distributions received—Continued										Rent			Royalty		
	Domestic and foreign dividends received										Net income			Net loss		
	Total		Exclusion		Dividends in adjusted gross income		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	Number of returns	Amount		
All returns, total	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)		
Under \$2,000	0.9	1.3	0.9	1.0	1.2	1.3	1.9	2.5	1.9	2.3	4.4	4.8	17.4	10.5		
\$2,000 under \$4,000	7.8	6.4	8.1	8.6	9.5	6.6	9.8	12.2	10.4	9.5	25.2	15.6	39.7	30.8		
\$4,000 under \$6,000	6.7	10.4	6.9	7.4	11.4	11.4	8.5	11.8	13.5	22.7	29.8	53.5	98.2	95.2		
\$6,000 under \$8,000	5.5	9.2	5.8	5.8	6.5	9.9	8.3	11.9	11.6	15.8	26.2	39.3	97.1	95.1		
\$8,000 under \$10,000	5.6	10.2	5.7	11.7	10.4	10.9	14.2	14.2	16.8	24.2	24.2	30.3	97.8	98.0		
\$10,000 under \$12,000	5.6	10.8	5.7	10.3	6.7	11.4	9.1	14.1	10.3	12.6	28.8	31.9	82.6	98.0		
\$12,000 under \$14,000	4.5	9.6	4.7	5.4	5.6	10.3	7.4	12.8	8.9	12.6	23.4	37.8	68.8	98.9		
\$14,000 under \$16,000	4.5	10.0	4.6	5.4	5.6	10.7	8.2	17.0	8.8	11.5	25.9	31.9	97.1	98.6		
\$16,000 under \$18,000	4.3	10.4	4.3	5.1	5.4	11.2	8.1	13.3	7.5	12.8	28.4	38.4	94.0	98.0		
\$18,000 under \$20,000	4.1	10.5	4.2	4.9	5.1	11.3	7.3	13.3	7.0	10.9	18.3	31.9	97.5	98.1		
\$20,000 under \$25,000	4.1	10.4	4.2	4.8	5.2	11.2	7.6	13.6	6.0	11.0	25.1	28.7	97.1	98.1		
\$25,000 under \$30,000	2.5	7.1	2.5	3.0	3.2	7.8	5.3	10.2	3.0	7.0	13.3	28.2	68.3	98.4		
\$30,000 under \$40,000	2.9	8.8	3.0	3.5	3.8	9.5	5.3	11.8	3.7	6.5	14.3	28.1	49.1	54.2		
\$40,000 under \$50,000	3.3	3.3	1.0	1.2	1.2	3.5	2.9	4.4	2.7	4.4	8.1	14.4	26.6	32.1		
\$50,000 under \$60,000	0.8	2.3	0.7	0.8	0.8	2.3	1.9	3.7	2.1	3.7	3.7	8.3	22.1	22.1		
\$60,000 under \$70,000	0.8	1.9	0.8	0.8	0.7	1.9	1.7	3.7	2.2	3.8	3.8	7.0	9.8	14.1		
\$70,000 under \$80,000	0.8	1.4	0.8	0.8	0.8	1.4	1.5	3.7	2.0	4.2	2.3	5.8	7.1	13.9		
\$80,000 under \$100,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
\$100,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Taxable returns, total	1.0	1.3	1.0	1.0	1.2	1.4	2.0	2.7	2.0	2.3	4.5	5.0	16.0	16.8		
Under \$2,000	28.7	11.5	28.8	27.9	32.5	11.2	59.0	23.0	27.4	26.5	46.2	14.2	62.2	36.6		
\$2,000 under \$4,000	15.7	20.2	16.0	18.5	17.1	21.4	37.9	43.5	42.3	33.7	93.5	53.1	92.2	98.1		
\$4,000 under \$6,000	7.9	12.4	8.1	8.4	9.0	13.1	13.9	18.9	18.1	20.2	39.4	51.0	97.5	98.1		
\$6,000 under \$8,000	6.6	11.8	6.7	7.3	7.7	12.4	11.3	18.0	14.6	14.6	32.0	49.0	92.6	98.1		
\$8,000 under \$10,000	5.9	11.2	6.0	7.0	7.1	12.0	10.0	15.8	11.5	14.3	34.2	39.8	92.6	98.1		
\$10,000 under \$12,000	4.7	9.8	4.8	5.6	5.7	10.4	7.8	13.2	9.5	14.2	23.8	37.8	97.0	98.1		
\$12,000 under \$14,000	4.6	10.3	4.7	5.5	5.7	11.0	8.4	17.4	9.2	11.9	23.4	32.2	97.1	98.6		
\$14,000 under \$16,000	4.3	10.8	4.4	5.2	5.5	11.4	8.3	14.3	7.7	13.2	20.4	39.0	97.2	98.5		
\$16,000 under \$18,000	4.1	10.8	4.2	5.0	5.2	11.4	7.4	13.6	7.1	11.1	19.5	32.3	97.7	99.1		
\$18,000 under \$20,000	4.1	10.8	4.2	4.9	5.2	11.4	7.8	13.9	8.1	10.5	25.9	30.0	97.9	98.1		
\$20,000 under \$25,000	2.5	7.2	2.5	3.0	3.3	7.9	5.4	10.5	5.0	7.1	13.4	26.2	68.3	98.4		
\$25,000 under \$30,000	2.9	8.8	3.0	3.8	3.8	9.8	6.2	11.9	5.8	6.6	14.6	28.0	49.1	54.2		
\$30,000 under \$50,000	1.0	3.3	1.0	1.2	1.3	3.5	2.9	4.4	2.8	4.4	8.1	14.4	27.3	33.5		
\$50,000 under \$100,000	0.6	2.3	0.7	0.8	0.8	2.3	1.9	3.7	2.1	3.7	3.7	8.3	22.1	22.1		
\$100,000 under \$200,000	0.6	1.9	0.6	0.7	0.7	1.9	1.7	3.7	2.2	3.8	3.0	7.0	9.8	14.1		
\$200,000 under \$500,000	0.6	1.4	0.6	0.6	0.6	1.4	1.5	3.7	2.0	4.2	2.3	5.8	7.1	13.9		
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total non-taxable returns	3.7	6.5	3.8	4.3	4.8	7.0	5.0	6.6	5.9	7.1	14.7	20.0	62.5	66.3		
All returns, summary:																
Under \$5,000	4.2	5.5	4.4	4.7	5.0	5.9	5.9	7.8	7.5	8.3	17.6	21.6	60.2	33.2		
\$5,000 under \$10,000	3.4	6.3	3.5	3.9	4.1	6.8	6.8	8.6	6.9	8.6	16.8	21.4	97.4	98.2		
\$10,000 under \$15,000	2.7	8.2	2.8	3.4	3.4	6.6	4.9	14.1	8.2	8.2	14.1	24.2	43.5	59.2		
\$15,000 under \$20,000	2.4	8.6	2.5	3.0	3.2	7.1	4.7	13.3	4.7	6.2	13.3	27.9	68.6	62.3		
\$20,000 or more	0.8	1.3	0.9	1.1	1.2	1.4	2.2	3.0	2.2	2.4	4.3	5.1	15.8	10.8		

Footnote at end of table.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets												
	Capital gain distributions reported on Form 1040			Returns with short-term capital gains or losses			Returns with long-term capital gains or losses			Returns with long-term capital gains or losses			
	Number of returns (44)	Amount (45)	Pre-1970 short-term capital loss carryover (46)	Number of returns (46)	Amount (47)	Post-1969 short-term capital loss carryover (48)	Number of returns (50)	Amount (51)	Net short-term loss after carryover (52)	Number of returns (54)	Amount (55)	Post-1969 long-term capital loss carryover (56)	Number of returns (57)
All returns, total	3.7	12.0	21.7	5.1	9.7	3.6	7.9	2.9	6.2	15.3	37.4	3.3	7.5
Under \$2,000	28.0	47.6	37.4	91.1	45.7	26.2	9.5	20.2	23.5	47.4	61.6	21.3	13.4
\$2,000 under \$4,000	20.9	39.5	—	38.3	—	39.5	42.9	27.4	0.0	0.0	0.0	34.1	62.2
\$4,000 under \$6,000	16.7	32.2	—	36.3	—	31.6	32.2	23.4	32.7	55.1	90.3	19.5	27.3
\$6,000 under \$8,000	20.3	47.4	—	37.9	—	24.1	32.2	24.1	39.8	98.7	90.3	24.8	29.5
\$8,000 under \$10,000	16.8	37.8	—	35.2	—	24.9	48.9	23.6	39.8	98.7	97.8	23.2	27.3
\$10,000 under \$12,000	15.9	25.0	77.6	27.8	95.1	32.9	26.7	15.9	90.0	90.0	99.5	19.2	28.7
\$12,000 under \$14,000	16.0	34.3	—	25.8	—	34.7	42.9	16.1	27.0	69.3	97.1	16.9	31.7
\$14,000 under \$16,000	14.0	26.1	—	24.5	—	20.0	21.3	14.2	29.1	56.4	51.3	17.3	22.6
\$16,000 under \$18,000	13.8	37.4	—	25.8	—	37.5	24.0	14.5	28.8	50.7	91.1	17.4	27.9
\$18,000 under \$20,000	15.3	27.2	—	26.1	—	18.8	28.4	15.8	51.1	94.4	84.8	18.5	28.4
\$20,000 under \$25,000	9.5	37.0	—	17.9	—	11.5	40.0	9.5	17.7	52.9	71.3	11.1	23.1
\$25,000 under \$30,000	10.9	31.7	—	16.1	—	12.4	22.4	9.7	18.9	47.3	53.6	11.3	34.7
\$30,000 under \$50,000	5.1	32.5	—	6.9	—	4.5	21.8	3.9	17.4	17.4	65.7	4.3	22.7
\$50,000 under \$100,000	4.5	11.4	—	3.5	—	2.7	7.5	2.4	10.5	13.1	2.8	2.2	6.6
\$100,000 under \$200,000	6.5	52.6	—	2.9	—	2.2	4.8	2.1	6.5	12.1	24.8	2.0	8.6
\$200,000 under \$300,000	7.4	67.9	—	36.3	—	8.5	6.3	1.7	6.3	10.2	18.2	2.0	6.0
\$300,000 under \$500,000	0.0	0.0	—	0.0	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	—	0.0	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	—	0.0	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	3.8	13.0	22.4	5.2	11.3	3.7	8.5	3.0	6.8	15.8	37.1	3.3	8.4
Under \$2,000	83.1	66.9	71.1	23.8	74.7	17.8	13.5	66.4	17.4	74.2	96.5	21.2	18.8
\$2,000 under \$4,000	98.1	98.1	—	79.2	—	85.5	78.5	57.4	83.6	—	—	71.8	76.0
\$4,000 under \$6,000	30.2	40.9	—	64.0	—	50.9	43.4	36.3	42.4	86.5	88.4	29.5	35.8
\$6,000 under \$8,000	25.3	56.5	—	47.0	—	25.7	36.6	32.5	43.8	89.1	99.1	38.3	48.9
\$8,000 under \$10,000	20.2	63.5	—	38.4	—	27.6	44.6	27.1	44.4	96.9	97.9	28.4	29.4
\$10,000 under \$12,000	16.1	25.8	77.6	29.9	95.1	25.1	31.4	16.9	28.0	56.2	62.5	20.5	32.6
\$12,000 under \$14,000	16.1	34.6	—	27.6	—	20.6	46.8	17.2	28.9	69.8	97.2	17.8	35.3
\$14,000 under \$16,000	14.0	26.1	—	26.4	—	20.2	21.9	14.6	24.3	56.8	51.3	17.8	24.2
\$16,000 under \$18,000	13.9	37.4	—	26.6	—	18.5	25.5	14.8	23.1	51.8	82.8	17.6	28.4
\$18,000 under \$20,000	15.3	27.2	—	26.7	—	19.1	28.6	16.2	24.7	52.4	94.8	18.9	23.7
\$20,000 under \$25,000	9.5	37.4	—	18.5	—	11.7	42.5	9.7	16.7	26.4	71.3	11.3	23.6
\$25,000 under \$30,000	10.9	31.8	—	16.7	—	12.5	17.7	9.9	19.7	47.3	53.6	11.5	35.0
\$30,000 under \$50,000	5.1	32.5	31.5	7.0	53.1	3.9	22.0	3.9	18.1	13.1	65.7	4.3	22.8
\$50,000 under \$100,000	4.5	11.5	20.9	4.1	47.7	3.0	7.6	2.4	10.5	7.3	31.3	2.6	7.3
\$100,000 under \$200,000	6.5	52.6	20.8	3.6	28.0	2.7	6.6	2.1	6.5	12.1	24.8	2.2	6.6
\$200,000 under \$500,000	7.4	67.9	16.6	2.9	36.3	2.2	4.8	1.7	6.3	10.2	18.4	2.0	6.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	12.5	31.5	56.1	16.9	45.0	16.3	19.5	11.5	15.5	40.2	72.9	12.0	14.7
All returns, summary:													
Under \$5,000	14.3	29.9	37.4	23.5	45.7	21.8	11.8	15.4	18.7	59.0	62.7	15.6	18.7
\$5,000 under \$10,000	12.5	34.4	—	16.0	—	16.0	32.5	15.1	22.3	44.9	86.6	14.3	19.0
\$10,000 under \$15,000	10.0	22.0	—	17.5	—	13.5	25.8	10.1	19.7	38.2	92.7	11.4	18.8
\$15,000 under \$20,000	8.8	22.8	—	15.9	—	11.6	16.7	9.2	28.3	37.6	72.7	11.2	17.3
\$20,000 or more	4.3	18.1	22.4	4.7	32.9	3.4	9.7	2.8	6.4	15.8	28.2	3.1	8.9

Footnote at end of table.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income [Coefficient of variation for number of returns and amounts (percent)]	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued					Sales of property other than capital assets								
	Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of any short-term capital loss		Net capital gain		Net capital loss		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
(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(71)	
All returns, total	1.5	2.3	6.4	1.3	1.3	1.3	2.1	2.6	3.6	4.3	4.8	8.2		
Under \$2,000	8.2	16.2	13.1	4.4	4.4	4.2	21.7	26.5	13.3	21.0	8.4	15.5		
\$2,000 under \$4,000	10.0	20.1	45.6	11.7	12.0	11.7	18.5	17.1	13.3	21.0	8.4	15.5		
\$4,000 under \$6,000	8.1	16.8	26.7	7.5	10.9	7.4	14.0	17.1	13.3	21.0	8.4	15.5		
\$6,000 under \$8,000	7.0	11.7	15.6	7.3	11.5	11.1	15.6	17.3	20.9	20.9	20.9	20.9		
\$8,000 under \$10,000	8.3	12.6	18.7	7.6	12.4	7.5	13.9	17.3	22.7	37.8	20.1	26.5		
\$10,000 under \$12,000	6.9	10.0	23.2	6.4	8.9	6.3	11.1	13.7	17.5	31.6	20.1	26.5		
\$12,000 under \$14,000	7.3	10.5	41.0	6.7	10.3	6.6	10.2	12.6	15.5	31.6	20.1	26.5		
\$14,000 under \$16,000	6.4	10.1	18.4	5.9	10.0	5.8	10.4	12.7	15.5	25.6	23.7	30.3		
\$16,000 under \$18,000	6.3	9.2	21.1	5.7	9.1	5.6	9.4	11.9	15.3	35.8	20.6	47.8		
\$18,000 under \$20,000	6.7	9.4	11.2	6.2	9.4	6.1	10.0	12.8	16.5	21.0	23.9	39.3		
\$20,000 under \$25,000	4.2	7.0	6.8	3.9	7.0	3.8	7.6	7.6	10.1	17.3	16.6	25.5		
\$25,000 under \$30,000	4.8	7.6	7.6	4.4	7.7	4.4	6.8	8.1	9.6	16.4	18.3	56.4		
\$30,000 under \$50,000	1.9	3.0	12.8	1.8	3.7	1.7	3.5	3.3	5.7	9.1	9.0	14.6		
\$50,000 under \$100,000	1.2	2.5	6.5	1.2	2.5	1.2	2.5	2.1	3.3	6.7	5.9	12.7		
\$100,000 under \$200,000	1.0	2.2	1.9	1.1	2.3	1.0	1.9	1.8	2.2	7.5	4.7	11.5		
\$200,000 under \$500,000	0.9	1.7	3.8	0.9	1.7	0.8	1.7	1.8	2.9	7.0	3.8	11.5		
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Taxable returns, total	1.5	2.4	5.9	1.4	1.4	1.4	2.2	2.8	3.9	5.0	5.7	10.8		
Under \$2,000	34.3	69.3	26.6	34.0	5.6	33.6	64.9	31.7	16.9	12.1	19.8	23.4		
\$2,000 under \$4,000	22.9	47.2	33.4	22.9	24.8	22.8	42.9	61.8	73.7	56.4	54.5	68.1		
\$4,000 under \$6,000	13.2	16.5	22.0	12.1	16.6	12.0	20.3	24.7	25.9	58.1	33.8	54.3		
\$6,000 under \$8,000	10.4	15.8	22.3	8.4	13.5	8.4	20.1	25.3	37.3	27.1	27.9	39.8		
\$8,000 under \$10,000	9.7	14.9	16.5	8.8	14.7	8.5	19.9	24.6	31.6	44.6	27.9	39.8		
\$10,000 under \$12,000	7.4	10.7	12.8	6.8	10.6	6.7	14.4	14.4	18.6	38.5	24.1	34.6		
\$12,000 under \$14,000	7.8	11.5	11.8	7.0	11.3	6.9	10.5	13.0	17.6	26.5	26.5	48.0		
\$14,000 under \$16,000	6.6	10.4	12.4	6.1	10.3	5.9	10.7	13.1	16.7	28.9	26.2	32.6		
\$16,000 under \$18,000	6.4	9.4	11.0	5.9	9.3	5.8	9.5	12.1	16.0	37.9	21.8	52.7		
\$18,000 under \$20,000	6.8	9.7	11.2	6.3	9.6	6.2	9.3	13.0	17.3	23.7	24.5	41.7		
\$20,000 under \$25,000	4.3	7.1	6.8	3.9	7.1	3.9	6.8	7.7	10.4	18.0	18.0	26.0		
\$25,000 under \$30,000	4.8	7.7	7.7	4.5	7.7	4.4	6.7	8.2	10.0	17.4	19.6	62.0		
\$30,000 under \$50,000	1.9	3.7	3.0	1.8	3.7	1.7	3.4	3.4	5.8	9.2	9.2	15.3		
\$50,000 under \$100,000	1.2	2.5	2.0	1.2	2.5	1.2	1.9	2.1	3.4	6.8	5.9	11.7		
\$100,000 under \$200,000	1.0	2.2	1.9	1.1	2.3	1.0	1.9	2.2	3.4	7.5	4.7	11.5		
\$200,000 under \$500,000	0.9	1.7	1.8	0.9	1.7	0.9	1.7	1.8	2.9	7.1	3.8	9.2		
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total nontaxable returns	4.4	9.0	22.5	4.2	4.8	4.1	8.9	10.5	8.0	7.3	8.7	12.2		
All returns, summary:														
Under \$5,000	5.5	11.0	15.5	5.2	4.4	5.1	11.8	14.4	10.6	14.4	11.4	14.2		
\$5,000 under \$10,000	5.1	9.8	33.5	4.7	7.6	4.7	9.0	10.9	13.5	21.1	13.1	22.7		
\$10,000 under \$15,000	4.3	7.6	6.4	4.0	6.8	3.9	6.8	17.0	10.5	14.7	14.7	21.4		
\$15,000 under \$20,000	4.0	6.9	12.9	3.7	5.9	3.6	6.1	7.7	10.0	18.6	13.8	27.6		
\$20,000 or more	1.5	2.4	6.5	1.4	1.4	1.4	2.2	2.4	3.8	5.0	6.2	13.1		

Footnote at end of table.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Estate or trust								Small Business Corporation							
	Total income		Net profit		Net loss		Total income		Total loss		Net profit		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		
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	4.4	4.7	11.5	14.8	4.4	4.7	12.5	14.3	4.4	3.3	5.6	5.7	4.5	3.1	5.9	5.5
Under \$2,000	25.2	16.1	65.4	32.6	25.3	16.5	68.3	33.4	18.4	18.4	17.9	11.2	32.8	21.6	18.3	11.3
\$2,000 under \$4,000	22.9	28.6	54.8	23.9	29.6	52.9	54.8	33.9	43.7	46.5	45.5	64.5	45.0	46.5	45.0	
\$4,000 under \$6,000	23.6	29.6	54.1	99.4	24.6	29.6	74.7	99.4	41.0	60.5	36.5	78.0	42.9	59.6	37.1	55.2
\$6,000 under \$8,000	26.1	28.1	54.1	81.1	26.1	37.2	54.1	81.1	30.8	36.6	30.7	39.6	33.1	39.7	32.7	40.3
\$8,000 under \$10,000	22.8	33.2	54.0	59.3	28.1	26.1	75.7	60.6	42.5	51.8	28.8	39.9	42.7	51.8	28.8	39.9
\$10,000 under \$12,000	20.8	34.7	46.6	76.6	21.4	35.9	54.1	75.0	27.7	41.5	27.7	33.5	28.1	41.8	28.0	33.6
\$12,000 under \$14,000	20.6	31.1	48.5	68.5	21.4	35.9	54.1	68.2	31.0	42.2	34.6	35.2	31.1	42.2	34.6	35.3
\$14,000 under \$16,000	20.2	32.3	48.5	68.5	20.6	31.4	64.0	72.3	31.1	38.9	30.0	36.4	31.3	39.9	30.1	36.4
\$16,000 under \$18,000	20.3	32.3	48.5	68.5	20.6	31.4	64.0	72.3	31.1	38.9	30.0	36.4	31.3	39.9	30.1	36.4
\$18,000 under \$20,000	20.3	32.3	48.5	68.5	20.6	31.4	64.0	72.3	31.1	38.9	30.0	36.4	31.3	39.9	30.1	36.4
\$20,000 under \$25,000	13.5	23.5	38.4	51.2	13.5	23.5	38.4	51.2	32.8	51.2	32.4	30.8	32.6	51.5	32.5	30.9
\$25,000 under \$30,000	15.0	26.8	47.0	50.2	15.0	26.8	47.0	50.2	18.8	22.6	21.7	23.1	19.2	22.8	22.7	23.9
\$30,000 under \$50,000	6.3	10.6	15.0	15.0	6.3	10.7	16.1	16.1	6.2	9.6	6.5	15.7	6.2	9.2	8.9	11.9
\$50,000 under \$100,000	3.5	7.3	10.8	26.1	3.5	7.3	12.3	28.1	3.5	5.0	5.1	9.9	3.5	5.1	5.4	9.5
\$100,000 under \$200,000	2.8	6.5	7.5	15.9	2.8	6.5	8.4	15.3	2.1	3.2	2.9	7.1	2.8	3.3	3.3	7.6
\$200,000 under \$500,000	2.1	6.0	6.0	13.4	2.2	6.0	7.1	15.2	2.1	3.2	2.8	7.1	2.1	3.2	3.3	7.6
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	4.5	4.9	11.5	18.9	4.5	4.9	12.1	18.1	4.5	4.5	6.1	5.6	4.6	3.0	6.5	5.6
Under \$2,000	37.8	39.6	56.4	62.7	20.9	45.7	61.5	68.1	43.0	17.3	38.4	21.4	48.5	19.6	41.9	22.7
\$2,000 under \$4,000	50.7	57.3	80.0	77.2	50.7	57.3	80.0	77.2	50.7	57.3	80.0	77.2	50.7	57.3	80.0	77.2
\$4,000 under \$6,000	35.6	38.0	41.9	63.2	35.6	38.0	41.9	63.2	35.6	38.0	41.9	63.2	35.6	38.0	41.9	63.2
\$6,000 under \$8,000	27.9	41.9	76.6	83.2	27.9	41.9	76.6	83.2	27.9	41.9	76.6	83.2	27.9	41.9	76.6	83.2
\$8,000 under \$10,000	28.9	30.2	72.0	63.0	28.9	30.2	76.9	66.3	52.5	68.1	31.9	45.2	52.6	67.2	52.0	56.8
\$10,000 under \$12,000	23.8	34.7	54.0	60.2	23.8	34.9	64.3	75.0	30.4	45.2	33.6	45.4	30.4	45.4	33.6	45.4
\$12,000 under \$14,000	21.3	35.7	47.5	67.7	22.0	37.1	55.6	78.2	34.5	48.3	38.5	39.2	34.6	48.4	38.3	39.3
\$14,000 under \$16,000	20.9	32.9	68.7	58.6	20.9	33.3	64.3	72.4	32.1	43.8	32.1	45.3	32.1	43.8	32.8	45.3
\$16,000 under \$18,000	20.7	32.9	63.6	55.9	20.9	32.9	63.6	56.4	28.3	43.5	37.0	35.9	29.5	43.8	37.0	45.3
\$18,000 under \$20,000	20.5	25.8	54.5	51.2	20.5	25.8	54.5	51.2	36.9	40.7	35.3	33.6	36.9	40.7	35.3	33.6
\$20,000 under \$25,000	13.5	23.6	38.5	58.3	13.5	23.7	46.0	55.7	16.8	23.2	18.5	23.1	16.8	23.2	18.5	23.1
\$25,000 under \$30,000	15.3	27.9	32.8	50.2	15.3	27.9	37.0	50.7	19.2	22.9	22.6	24.8	18.7	23.1	23.7	25.8
\$30,000 under \$50,000	6.3	10.7	15.0	47.0	6.3	10.7	16.1	48.0	6.3	9.8	6.3	18.7	6.4	9.4	9.1	12.6
\$50,000 under \$100,000	3.5	7.3	10.8	26.1	3.5	7.3	12.4	28.1	3.5	5.0	5.2	8.9	3.5	5.1	5.5	9.4
\$100,000 under \$200,000	2.8	6.3	7.5	18.0	2.8	6.3	8.5	15.4	2.7	3.3	2.7	7.4	2.8	3.3	4.3	7.1
\$200,000 under \$500,000	2.1	6.0	6.0	13.4	2.2	6.0	7.1	15.2	2.1	3.2	2.1	5.1	2.1	3.2	3.3	5.5
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total non-taxable returns	13.6	17.4	42.1	30.3	13.6	17.4	42.3	30.6	17.7	20.9	13.0	10.7	19.0	18.7	13.4	10.1
All returns, summary:																
Under \$5,000	15.3	15.2	48.2	31.1	15.4	15.4	48.7	31.8	27.1	30.5	17.2	11.8	29.6	20.8	17.7	10.9
\$5,000 under \$10,000	15.4	21.6	68.9	52.0	15.4	21.6	67.8	52.3	26.5	34.5	20.4	26.6	27.1	35.1	21.0	26.8
\$10,000 under \$15,000	13.2	20.4	33.6	52.2	13.4	20.5	42.1	46.1	19.6	27.9	19.0	23.1	18.7	28.0	19.2	23.2
\$15,000 under \$20,000	13.1	23.0	37.4	37.8	13.1	23.0	37.4	37.9	18.3	28.2	21.2	21.0	18.4	28.4	21.2	21.1
\$20,000 or more	4.4	5.0	10.5	16.3	4.4	5.0	10.6	18.2	4.1	3.0	5.7	5.2	4.2	2.9	6.1	4.7

Footnote at end of table.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Other income						Statutory adjustments							
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement account		Payments to a self-employed retirement plan		Employee business expenses	
	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)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)
All returns, total	2.0	3.4	5.9	2.6	1.0	1.3	8.6	9.6	2.1	2.2	2.5	1.8	1.4	1.9
Under \$2,000	14.8	17.9	38.6	2.9	11.2	13.3	17.5	18.2	38.7	43.7	71.9	37.9	18.6	18.2
\$2,000 under \$4,000	12.0	17.5	31.0	3.1	10.4	12.6	28.6	28.4	38.6	56.3	35.0	37.6	13.4	15.6
\$4,000 under \$6,000	10.4	16.8	24.0	3.1	7.4	10.8	20.6	25.1	21.6	22.2	29.5	29.5	10.1	13.5
\$6,000 under \$8,000	10.7	16.8	21.2	3.2	6.9	9.1	19.6	28.0	17.0	19.6	26.6	34.7	8.7	10.3
\$8,000 under \$10,000	11.0	18.3	35.1	3.7	5.7	7.8	30.5	30.5	12.7	13.9	23.5	23.2	7.6	9.8
\$10,000 under \$12,000	6.7	17.2	28.0	4.2	4.8	6.6	24.4	24.4	11.1	12.7	20.8	24.5	6.1	8.8
\$12,000 under \$14,000	8.5	15.8	37.7	3.1	3.1	6.3	31.1	35.1	10.1	11.1	21.2	22.5	5.6	8.4
\$14,000 under \$16,000	7.7	16.0	30.8	3.2	4.1	6.1	27.9	30.4	9.8	10.9	17.8	22.3	8.0	8.4
\$16,000 under \$18,000	7.8	16.9	28.3	3.5	4.0	5.4	*47.7	*61.2	8.9	10.0	16.3	5.2	5.2	7.3
\$18,000 under \$20,000	8.0	13.7	24.3	2.6	4.2	5.8	*98.5	*98.5	8.7	10.8	12.3	13.8	5.4	7.7
\$20,000 under \$25,000	5.1	9.7	19.2	2.0	2.6	3.6	—	—	5.7	6.3	9.4	10.2	3.4	4.8
\$25,000 under \$30,000	6.1	13.1	20.4	2.3	3.1	3.7	*98.6	*98.6	6.2	6.7	9.2	9.8	4.2	5.3
\$30,000 under \$50,000	3.1	7.5	9.7	1.0	1.4	2.0	*70.5	*81.4	2.8	3.0	3.4	3.7	2.1	3.3
\$50,000 under \$100,000	2.6	6.4	6.4	0.7	1.1	1.7	98.8	98.8	2.5	2.7	2.3	2.3	2.1	2.1
\$100,000 under \$200,000	2.5	7.4	5.3	0.7	1.2	1.2	—	—	2.5	3.0	2.2	2.2	2.3	2.3
\$200,000 under \$500,000	2.1	7.7	4.2	0.0	1.4	3.2	—	—	2.8	3.0	2.4	2.8	2.9	2.9
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	2.1	3.6	7.0	3.8	1.0	1.3	11.9	13.8	2.2	2.2	2.4	1.8	1.4	1.9
Under \$2,000	67.3	47.7	130.0	4.2	38.5	33.0	0.0	0.0	25.8	25.7	49.9	68.8	20.7	48.5
\$2,000 under \$4,000	31.4	37.1	50.1	6.2	21.4	33.2	—	—	90.0	92.2	98.6	98.6	26.0	34.0
\$4,000 under \$6,000	16.2	23.9	40.6	5.4	16.4	16.4	47.1	51.4	27.9	27.8	38.5	43.8	14.0	20.5
\$6,000 under \$8,000	13.8	25.4	65.9	4.5	7.9	9.8	34.1	36.0	21.7	24.8	33.4	50.4	10.4	12.7
\$8,000 under \$10,000	11.8	20.0	40.0	3.5	6.1	8.2	28.8	31.4	14.2	15.5	26.4	25.8	8.1	10.7
\$10,000 under \$12,000	9.0	18.2	33.5	5.1	4.8	6.6	25.3	25.2	11.3	12.8	24.0	24.4	6.3	8.9
\$12,000 under \$14,000	8.7	18.9	38.7	3.4	4.4	6.4	31.5	35.5	10.6	11.6	24.5	27.0	5.7	8.2
\$14,000 under \$16,000	7.9	19.3	38.0	4.1	4.1	6.0	27.9	30.4	10.0	11.1	18.0	23.7	5.3	8.2
\$16,000 under \$18,000	7.9	17.3	29.0	3.0	4.0	5.4	*47.7	*61.2	9.1	10.2	16.7	19.8	5.3	8.2
\$18,000 under \$20,000	8.1	14.0	25.9	2.9	4.3	5.9	98.5	98.5	9.8	11.0	12.4	14.0	5.5	7.7
\$20,000 under \$25,000	5.1	9.5	19.5	2.8	2.7	3.6	98.6	98.6	6.4	6.4	9.3	10.5	3.4	4.9
\$25,000 under \$30,000	6.2	13.2	21.3	2.7	3.1	3.8	—	—	6.3	6.7	9.3	9.8	4.2	5.3
\$30,000 under \$50,000	3.1	7.2	10.0	1.5	1.4	2.0	*70.5	*81.4	2.8	3.1	3.4	3.7	2.1	3.3
\$50,000 under \$100,000	2.6	6.9	6.5	0.6	1.1	1.7	*98.8	*98.8	2.2	2.3	2.1	2.3	2.1	2.1
\$100,000 under \$200,000	2.5	7.4	5.3	0.7	1.2	2.1	—	—	2.5	2.7	2.2	2.3	2.4	2.4
\$200,000 under \$500,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	6.5	11.0	10.8	3.4	4.7	6.2	12.2	12.9	11.0	13.4	15.3	14.5	6.7	7.9
All returns, summary:														
Under \$5,000	7.7	11.4	12.1	2.9	6.2	7.8	13.5	14.0	21.6	28.5	29.9	24.1	8.8	10.4
\$5,000 under \$10,000	6.9	12.2	24.7	2.9	3.9	5.4	16.9	18.2	9.6	10.7	16.7	16.6	5.3	6.6
\$10,000 under \$15,000	5.4	10.5	19.5	2.1	2.7	4.0	16.2	17.7	6.7	7.4	12.8	14.2	3.6	5.3
\$15,000 under \$20,000	4.8	9.9	18.1	3.1	2.5	3.5	31.7	40.2	5.8	6.5	10.2	11.6	3.3	4.8
\$20,000 or more	2.5	3.8	6.3	4.3	1.1	1.3	*58.0	*71.0	2.3	2.4	2.2	1.8	1.7	2.1

Footnote at end of table.

Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Statutory adjustments—Continued						Income earned abroad					
	Moving expenses		Forfeited interest penalty		Alimony paid		Total		Tax-exempt amount		Taxable amount	
	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)
All returns, total	3.0	3.4	6.8	18.8	5.0	4.5	7.9	6.8	8.4	9.8	10.7	6.7
Under \$2,000	22.4	28.9	38.2	69.8	40.4	26.0	21.7	25.9	24.5	28.8	45.7	65.5
\$2,000 under \$4,000	25.6	30.5	37.9	68.8	44.5	28.0	25.0	27.38	25.0	28.8	45.7	65.5
\$4,000 under \$6,000	20.8	28.8	27.5	60.4	35.0	43.4	28.8	76.5	64.1	64.1	85.4	88.6
\$6,000 under \$8,000	15.3	18.4	36.6	51.5	18.4	34.7	62.1	81.7	62.1	76.5	85.5	89.2
\$8,000 under \$10,000	13.7	23.5	30.9	44.4	29.5	28.8	51.7	51.9	54.4	54.4	59.5	59.5
\$10,000 under \$12,000	11.5	15.4	33.0	41.4	24.7	30.2	83.5	83.5	83.5	83.5	83.5	83.5
\$12,000 under \$14,000	10.8	13.3	25.5	48.2	23.4	31.2	49.2	59.9	57.2	57.2	66.7	82.4
\$14,000 under \$16,000	9.7	12.8	34.3	65.2	21.8	25.3	66.4	66.4	66.4	66.4	66.4	84.8
\$16,000 under \$18,000	10.0	13.4	28.4	37.6	18.1	21.8	67.0	70.8	67.0	67.0	67.0	76.1
\$18,000 under \$20,000	9.9	14.5	25.4	37.6	21.3	27.3	47.1	49.1	48.3	48.3	62.3	77.0
\$20,000 under \$25,000	7.9	10.2	17.7	44.2	14.6	17.6	20.0	22.3	20.3	24.1	20.0	22.6
\$25,000 under \$30,000	8.9	9.9	20.0	36.3	14.0	15.1	46.6	46.6	44.0	44.0	50.1	57.2
\$30,000 under \$50,000	4.7	5.7	9.5	26.7	6.8	8.0	10.3	12.6	11.1	14.3	10.7	13.2
\$50,000 under \$100,000	5.4	7.2	8.9	23.5	4.6	6.0	7.2	8.4	7.6	9.3	8.8	8.8
\$100,000 under \$200,000	8.8	12.9	9.8	31.6	4.7	5.8	7.7	9.1	8.1	9.2	7.7	8.5
\$200,000 under \$500,000	9.2	12.8	9.8	16.8	3.8	6.2	8.9	10.3	9.2	10.3	8.1	10.8
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	3.1	3.4	7.1	13.6	5.1	4.5	10.8	8.3	11.1	12.2	11.7	7.1
Under \$2,000	93.4	91.3	57.7	0.4	21.5	15.5	94.9	94.9	94.9	94.9	94.9	94.9
\$2,000 under \$4,000	37.8	51.7	70.2	78.0	96.2	92.2	97.0	97.0	97.0	97.0	97.0	97.0
\$4,000 under \$6,000	26.5	41.8	42.1	81.0	48.1	56.6	86.9	86.9	86.9	86.9	86.9	86.9
\$6,000 under \$8,000	17.6	21.3	41.5	63.3	35.6	38.9	65.5	65.5	65.5	65.5	65.5	65.5
\$8,000 under \$10,000	14.3	20.0	33.7	46.7	32.5	32.2	62.8	62.8	62.8	62.8	62.8	62.8
\$10,000 under \$12,000	11.8	15.7	33.0	41.4	24.7	30.2	—	—	—	—	—	—
\$12,000 under \$14,000	10.9	13.4	25.6	46.3	23.4	31.2	49.2	59.9	57.2	57.2	66.7	82.4
\$14,000 under \$16,000	9.9	13.0	35.0	65.7	22.0	25.7	93.5	93.5	93.5	93.5	93.5	93.5
\$16,000 under \$18,000	10.1	13.5	25.7	39.8	18.2	22.0	67.0	70.8	67.0	67.0	67.0	76.1
\$18,000 under \$20,000	10.9	14.5	26.4	37.6	21.5	27.5	62.3	63.8	62.3	63.7	64.3	84.3
\$20,000 under \$25,000	7.9	10.2	17.7	44.2	14.8	18.3	20.0	22.3	20.3	24.1	20.0	22.6
\$25,000 under \$30,000	8.9	10.0	20.1	37.5	14.1	15.3	46.6	46.6	46.6	44.0	50.1	57.2
\$30,000 under \$50,000	4.7	5.7	9.6	26.8	6.8	8.1	12.2	14.7	13.2	16.4	12.7	15.1
\$50,000 under \$100,000	5.4	7.2	9.0	23.7	4.7	6.1	7.4	8.5	7.8	9.5	7.6	9.0
\$100,000 under \$200,000	8.8	12.0	9.9	31.6	4.7	5.8	8.0	9.4	8.5	9.8	8.0	9.8
\$200,000 under \$500,000	9.2	13.2	9.8	16.8	3.8	6.2	9.4	11.1	9.8	10.9	9.7	11.5
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	14.1	20.2	20.4	49.5	23.5	26.1	15.6	18.0	17.0	20.3	20.3	27.2
All returns, summary:												
Under \$5,000	17.5	18.9	22.6	45.2	31.2	30.1	17.7	22.8	19.7	25.4	39.2	58.6
\$5,000 under \$10,000	9.6	14.0	19.8	30.0	19.4	25.6	36.7	41.6	36.7	40.8	44.3	50.2
\$10,000 under \$15,000	7.0	9.1	17.8	26.6	14.8	19.0	28.2	37.5	28.4	38.6	45.4	49.7
\$15,000 under \$20,000	6.3	8.5	17.7	26.9	12.6	15.5	29.4	33.2	28.4	31.0	35.3	43.4
\$20,000 or more	3.9	4.2	7.8	16.4	5.1	4.2	5.8	6.8	6.1	8.4	6.2	6.4

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

Individual Returns/1977 - Sources, Sample, and Limitations
 Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

(Coefficient of variation as percent of estimate for number of returns by size of adjusted gross income)

State	Size of adjusted gross income					
	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	0.0	0.9	1.0	0.3	0.3	0.2
Alabama	0.5	6.4	9.1	2.5	2.6	1.5
Alaska	0.8	10.7	25.0	4.9	9.0	0.8
Arizona	0.2	8.2	8.9	3.2	3.4	1.5
Arkansas	1.5	7.7	9.8	3.2	4.1	2.4
California	0.3	2.5	3.3	1.1	1.4	0.6
Colorado	0.9	7.1	9.6	3.2	2.8	1.7
Connecticut	2.1	9.3	9.6	3.5	3.8	1.9
Delaware	1.5	18.7	14.8	2.2	2.6	3.1
District of Columbia	4.7	17.5	14.6	8.1	5.3	5.2
Florida	0.8	5.0	4.4	2.1	2.5	1.4
Georgia	0.7	5.9	6.8	2.4	2.7	1.6
Hawaii	2.8	13.4	14.9	4.0	4.1	2.2
Idaho	1.5	7.5	13.1	2.3	3.1	2.1
Illinois	0.5	4.0	5.0	1.5	1.5	0.8
Indiana	0.6	5.4	7.5	1.8	2.1	1.3
Iowa	0.6	6.8	9.0	4.3	3.1	1.4
Kansas	1.4	8.3	9.7	3.7	3.8	2.4
Kentucky	0.3	7.7	8.0	2.4	2.6	2.4
Louisiana	0.8	7.2	8.1	3.1	3.3	1.9
Maine	2.6	9.8	14.8	3.2	4.7	2.4
Maryland	1.4	6.5	9.5	3.4	3.3	1.5
Massachusetts	1.1	6.1	8.4	2.0	2.1	1.2
Michigan	0.3	4.3	5.8	1.4	1.5	0.7
Minnesota	0.5	5.5	8.1	3.3	3.2	1.3
Mississippi	1.1	8.1	10.9	3.0	3.0	2.0
Missouri	0.5	5.7	6.9	3.0	2.5	1.5
Montana	1.5	10.0	13.9	3.0	3.0	1.5
Nebraska	0.4	9.1	10.7	2.9	2.7	1.6
Nevada	1.1	7.8	16.7	2.5	5.2	2.1
New Hampshire	3.2	14.5	13.6	6.1	4.9	3.1
New Jersey	0.6	5.2	6.0	1.9	1.9	1.0
New Mexico	1.1	10.6	12.6	4.0	4.0	1.8
New York	0.5	3.4	3.7	1.1	1.4	0.6
North Carolina	0.6	5.7	6.1	2.4	2.9	1.5
North Dakota	3.2	10.9	13.4	4.2	4.4	2.4
Ohio	0.5	4.3	5.0	1.6	1.6	0.8
Oklahoma	1.1	7.1	8.6	4.2	3.3	1.5
Oregon	1.9	9.2	9.9	4.4	3.3	2.2
Pennsylvania	0.2	4.1	4.4	1.2	1.2	0.7
Rhode Island	2.9	12.7	14.9	4.6	2.2	3.4
South Carolina	1.3	8.4	8.5	2.8	3.0	2.1
South Dakota	1.7	10.2	14.8	4.6	4.5	3.0
Tennessee	1.5	9.1	8.1	3.2	3.4	2.6
Texas	0.5	3.6	4.5	1.7	1.8	2.0
Utah	0.8	11.3	12.0	3.0	2.1	2.0
Vermont	3.0	15.1	18.6	4.0	9.4	3.0
Virginia	0.8	6.7	6.4	2.1	2.6	1.4
Washington	0.5	5.6	8.6	2.8	2.6	1.3
West Virginia	1.0	9.1	12.2	2.6	3.0	2.0
Wisconsin	0.3	5.0	8.1	2.7	2.3	1.4
Wyoming	2.0	15.1	19.8	3.1	2.5	1.7
ACU/PO	12.4	26.0	17.9	25.0	35.5	26.5
Puerto Rico	2.8	4.5	—	0.0	16.3	38.2
U. S. citizens abroad	6.3	14.9	26.8	19.4	11.2	11.0

*Returns filed from Army Post Office and Fleet Post Office addresses
 †Returns filed from Panama Canal Zone, Virgin Islands and abroad.

Contents

Form 1040 and instructions,	226
Form 1040A and instructions,	251
Schedules A&B, Itemized Deductions and Interest and Dividend Income,	266
Schedule D, Capital Gains and Losses,	267
Schedule E, Supplemental Income Schedule,	268
Schedule SE, Computation of Social Security Self-Employment Tax,	268
Schedule TC, Tax Computation Schedule,	269
Form 2440, Disability Income Exclusion (Sick Pay),	270
Form 2441, Credit for Child and Dependent Care Expenses,	271
Form 2555, Exemption of Income Earned Abroad,	272
Form 4625, Computation of Minimum Tax,	274
Form 4726, Maximum Tax on Personal Service Income,	275
Form 4798, Carryover of Pre-1970 Capital Losses,	276
Form 4952, Investment Interest Expense Deduction,	277

Form **1040** U.S. Individual Income Tax Return **1977**

Department of the Treasury—Internal Revenue Service

For the year January 1–December 31, 1977, or other taxable year beginning 1977 ending 19

Use IRS label, otherwise, print or type.

First name and initial (if joint return, give first names and initials of both) Last name Your social security number

Present home address (Number and street, including apartment number, or rural route) Spouse's social security no.

City, town or post office, State and ZIP code Occupation Yours Spouse's

Presidential Election Campaign Fund ▶ Do you want \$1 to go to this fund? Yes No Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status ▶ If joint return, does your spouse want \$1 to go to this fund? Yes No

Filing Status

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶

4 Unmarried Head of Household. Enter qualifying name ▶ See page 7 of Instructions.

5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 7 of Instructions.

Exemptions

Always check the "Yourself" box. Check other boxes if they apply.

6a Yourself 65 or over Blind Enter number of boxes checked on 6a and b ▶

b Spouse 65 or over Blind

c First names of your dependent children who lived with you ▶ Enter number of children listed ▶

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents ▶

7 Total number of exemptions claimed Add numbers entered in boxes above ▶

Income

8 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 5 of Instructions.) 8

9 Interest income. (If over \$400, attach Schedule B.) 9

10a Dividends (If over \$400, attach Schedule B) 10c

10b less exclusion

(See pages 9 and 17 of Instructions)

(If you have no other income, skip lines 11 through 20 and go to line 21.)

11 State and local income tax refunds (does not apply if refund is for year you took standard deduction) 11

12 Alimony received 12

13 Business income or (loss) (attach Schedule C) 13

14 Capital gain or (loss) (attach Schedule D) 14

15 50% of capital gain distributions not reported on Schedule D 15

16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) 16

17 Fully taxable pensions and annuities not reported on Schedule E 17

18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) 18

19 Farm income or (loss) (attach Schedule F) 19

20 Other (state nature and source—see page 9 of Instructions) ▶ 20

21 Total income. Add lines 8, 9, and 10c through 20 21

Adjustments to Income (If none, skip lines 22 through 27 and enter zero on line 28.)

22 Moving expense (attach Form 3903) 22

23 Employee business expenses (attach Form 2106) 23

24 Payments to an individual retirement arrangement (from attached Form 5329, Part III) 24

25 Payments to a Keogh (H.R. 10) retirement plan 25

26 Forfeited interest penalty for premature withdrawal 26

27 Alimony paid (see page 11 of Instructions) 27

28 Total adjustments. Add lines 22 through 27 28

29 Subtract line 28 from line 21 29

30 Disability income exclusion (sick pay) (attach Form 2440) 30

31 Adjusted gross income. Subtract line 30 from line 29. Enter here and on line 32. If you want IRS to figure your tax for you, see page 4 of the Instructions 31

Please Attach Copy B of Forms W-2 Here

Please Attach Check or Money Order Here

Tax Computation

32 Amount from line 31 32

33 If you itemize deductions, enter excess itemized deductions from Schedule A, line 41 33

If you do NOT itemize deductions, enter zero

Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 11 of the Instructions. Also see page 11 of the Instructions if:

- You are married filing a separate return and your spouse itemizes deductions, OR
- You file Form 4563, OR
- You are a dual-status alien.

34 Tax Table Income. Subtract line 33 from line 32 34

Note: See Instructions for line 35 on page 11. Then find your tax on the amount on line 34 in the Tax Tables. Enter the tax on line 35. However, if line 34 is more than \$20,000 (\$40,000 if you checked box 2 or 5) or you have more exemptions than those covered in the Tax Tables for your filing status, use Part I of Schedule TC (Form 1040) to figure your tax. You must also use Schedule TC if you file Schedule G (Form 1040), Income Averaging.

35 Tax. Check if from Tax Tables or Schedule TC 35

36 Additional taxes. (See page 12 of Instructions.) Check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax 36

37 Total. Add lines 35 and 36 37

Credits

38 Credit for contributions to candidates for public office 38

39 Credit for the elderly (attach Schedules R&RP) 39

40 Credit for child and dependent care expenses (attach Form 2441) 40

41 Investment credit (attach Form 3468) 41

42 Foreign tax credit (attach Form 1116) 42

43 Work Incentive (WIN) Credit (attach Form 4874) 43

44 New Jobs credit (attach Form 5884) 44

45 See page 12 of Instructions 45

46 Total credits. Add lines 38 through 45 46

Other Taxes

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) 47

48 Self-employment tax (attach Schedule SE) 48

49 Minimum tax. Check here and attach Form 4625 49

50 Tax from recomputing prior-year investment credit (attach Form 4255) 50

51 Social security tax on tip income not reported to employer (attach Form 4137) 51

52 Uncollected employee social security tax on tips (from Form W-2) 52

53 Tax on an individual retirement arrangement (attach Form 5329) 53

54 Total tax. Add lines 47 through 53 54

Payments

55 Total Federal income tax withheld (attach Forms W-2, W-2G, and W-2P to front) 55

56 1977 estimated tax payments (include amount allowed as credit from 1976 return) 56

57 Earned income credit. If line 31 is under \$8,000, see page 2 of Instructions. If eligible, enter child's name ▶ 57

58 Amount paid with Form 4868 58

59 Excess FICA and RRTA tax withheld (two or more employers) 59

60 Credit for Federal tax on special fuels, etc. (attach Form 4136) 60

61 Credit from a Regulated Investment Company (attach Form 2439) 61

61a See page 13 of Instructions 61a

Refund or Due

62 Total. Add lines 55 through 61a 62

63 If line 62 is larger than line 54, enter amount OVERPAID 63

64 Amount of line 63 to be REFUNDED TO YOU 64

65 Amount of line 63 to be credited on 1978 estimated tax 65

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order 66

(Check if Form 2210 (2210F) is attached. See page 14 of Instructions.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here ▶ Your signature Date

▶ Paid preparer's signature and identifying number (see instructions)

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

▶ Paid preparer's address (or employer's name, address, and identifying number)

226 Individual Returns/1977 • Forms and Instructions.

1977 Instructions for Form 1040

Department of the Treasury Internal Revenue Service

and for Schedules A, B, C, D, E, F, R, RP, and SE
(Tax Tables—pages 31-42)

Watch for Tax Law Changes

At the time Form 1040 and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. We have set aside lines 45 and 61a on Form 1040 for these credits. If this legislation is passed, we will do our best to tell you about it in radio, television and newspaper announcements. Please watch for this information which will also tell you about the energy credit form and instructions.

From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Please check to see if you can file Form 1040A before you begin to prepare your return. Since Form 1040A is much easier to complete this year, you should file it if you can.

This year Form 1040 has been redesigned to allow you to make all your calculations in a step-by-step manner.

Please note the Presidential Election Campaign Fund check-off near the top of the Form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

These instructions contain new tax tables and tax rate schedules. The tables and rate schedules do not tax the first:

- \$3,200 of income, if you are married filing a joint return or a qualifying widow(er),
- \$2,200 of income, if you are single or unmarried head of household, or
- \$1,600 of income, if you are married filing separately.

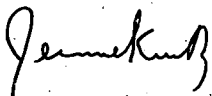
These amounts are called "zero bracket amounts" and replace the standard deduction.

We believe the simpler form and instructions will make it easier for you to prepare your own return. If you need help, please call us at the number listed for your area on page 46 or visit an IRS office.

If you decide to have someone else prepare your return, select a qualified person. If you use a paid preparer, the law requires the preparer to sign the return, enter his or her identifying number, and give you a copy. Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

Please check your return to make sure it is correct and then file it early.

Thank you for your cooperation.



Commissioner of Internal Revenue

Earned Income Credit

Line 57.—You may be entitled to a special payment or credit of up to \$400 that may come as a refund check or be applied against any taxes you owe if you reported earned income and can answer "Yes" to questions A, B, and C below.

For this purpose, earned income means wages and salaries (after the disability income exclusion, if applicable), tips, other employee compensation, and your net earnings from self-employment (generally amount shown on Schedule SE (Form 1040), line 13). Earned income does not include social security benefits, welfare benefits, etc.

	Yes	No
A Is your adjusted gross income, Form 1040, line 31, less than \$8,000?		
B Is your earned income less than \$8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled (see pages 7 and 8)?		

If you answered "Yes" to ALL the questions above, you can qualify for the credit if YOU DO NOT:

- Check Box 3 on Form 1040, Married Filing Separately, or
- File Form 2555, Exemption of Income Earned Abroad, or
- File Form 4563, Exclusion of Income from Sources in U.S. Possessions.

If you qualify, use the Earned Income Credit Worksheet below to figure your credit.

Earned Income Credit Worksheet

(Do Not File This Worksheet—Keep it for Your Records)

1	Amount of wages, salaries, tips, etc. from Form 1040, line 8. Be sure to attach Copy B of Form(s) W-2 to your return.		1
Caution: If you make an election not to claim the disability income exclusion and at the end of the taxable year you were under age 65, include on line 1 that portion of your disability income (attributable to periods prior to your reaching minimum retirement age) that you included on Schedule E (Form 1040), line 5, or Form 1040, line 17.			
2	Disability income exclusion (sick pay) from Form 1040, line 30		2
3	Subtract line 2 from line 1		3
4	Net earnings from self-employment from Schedule SE (Form 1040), line 13. (Reduce for any amount also included in line 1 above and for any amounts that are not included in income, such as the rental value of parsonage or rental allowance furnished a minister.)		4
5	Earned income. (Add lines 3 and 4. However, if line 4 is a loss, subtract line 4 from line 3—If less than zero, enter zero and do not complete the rest of this worksheet because you do not have an earned income credit.)		5
6	Adjusted gross income from Form 1040, line 31		6
7	Amount from line 5 or line 6, whichever is larger		7
8	Enter 10% of line 5 but do not enter more than \$400. If line 7 is \$4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57 (see the Note below).		8
9	Amount from line 7	9	
10	Less	10	\$4,000.00
11	Subtract line 10 from line 9	11	
12	Enter 10% of line 11	12	
13	Earned income credit. (Subtract line 12 from line 8.) Enter here and on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57 (see the Note below).	13	

Note: If you have more than one child who qualifies you for the credit, you need only enter the first name of one of the children.

the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you file Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 48.

Coverage of Ministers and Members of Religious Orders Who Are U.S. Citizens Serving Outside the U.S.—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may figure net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in figuring net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christ Science practitioners are not included in this provision. The provision applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

U.S. Citizens Employed by Foreign Governments or International Organizations.—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. You should report income from this employment on Schedule SE, line 5(d).

Self-employment Income of Certain Individuals Temporarily Living Outside the U.S.—U.S. citizens who are self-employed outside the U.S. and who keep their residences in the U.S. must figure their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion of income earned abroad for income tax purposes does not apply to the social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Fee Basis State or Local Government Employees.—Fees received for functions and services performed by these employees (including public officers who in this capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement.

Adjustments

You should exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and

attach an explanation. Also exclude from Schedule SE, line 2, any additional first-year depreciation or unreimbursed expenses resulting from farm partnership income.

Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the following sources:

A. Employees and Public Officials.—Income (fees, salaries, etc.) from the performance of services as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

Note: An employee 18 or over who has income from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from those sales.

B. Certain Payments to Retired Partners.—Income received by a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

C. Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash, and crop shares received from a tenant or sharefarmer. You should report these amounts on Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and the landlord does participate materially in the production or in the management of the production of one or more farm products on his or her land. This income represents farm earnings and should be reported on Schedules F and SE.

Note: To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartment houses, furnishing hotel services; tourist camps or homes; or payments for space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

D. Dividends and Interest.—Dividends on shares of stock and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a cor-

poration, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

E. Property Gains and Losses.—Gain or loss: (1) from the sale or exchange of a capital asset; (2) from certain transactions involving timber, coal, or domestic iron ore; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

F. Net Operating Losses.—No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment.

More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In these cases, please use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities respectively. Make the combined computation of self-employment tax on Schedule SE.

Joint Returns

For a joint return, you should show the name of the spouse with self-employment income on Schedule SE. If both you and your spouse have self-employment income, each of you must file a separate Schedule SE. You should include the total of profits or (losses) from all businesses on Form 1040, line 13 or 19, as appropriate. Then enter the combined self-employment tax on Form 1040, line 48.

Community Income

For the purpose of figuring net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all the income is considered the wife's.

If you file separate returns, please attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments. No part of that share can be allocated to your spouse, even though the in-

come may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (You should report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

Note: If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the taxable year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.

Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than \$2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than \$2,400, and your actual net earnings from farming were less than \$1,600, you can report \$1,600.

There is no limitation on frequency of electing the optional method for self-employment income solely from farming. If this method is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be made by the taxpayer or someone qualified to act on the taxpayer's behalf if the taxpayer is incompetent or deceased.

For the optional method, you should figure your share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Computing Net Earnings From Nonfarm Self-Employment

If you are a regularly self-employed individual you may, if you meet certain conditions, use an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the nonfarm optional method does not permit you to report less than your actual net earnings from nonfarm self-employment.

You may use the optional method of figuring net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a partnership. This requirement is met if you had actual net earnings from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from trades or businesses (nonfarm and farm) in at least 2 of the 3 consecutive

years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of figuring net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you elect to use both the nonfarm option and the farm option in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than \$1,600.

For the nonfarm optional method, you should figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, please get Publication 533, Information on Self-Employment Tax.

income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year.

For more information, please get Publication 225, Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1977 whether you paid them or not. You can value inventories according to the farm-price method, which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the farm-price method or the unit-livestock-price method.

If you use an accrual method of accounting, you must inventory growing crops.

Instructions for Schedule F (Form 1040)

Note: You may be entitled to claim the new jobs credit if you hired additional employees this year. However, you may not take a deduction for that portion of the wages or salaries paid or incurred which is equal to the amount of the new jobs credit allowable before application of the tax liability limitation. Please see Form 5884, New Jobs Credit, for additional information.

Employer Identification Number

You do not need an employer identification number unless you maintained a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Cash Receipts and Disbursements Method of Reporting

You should include the following in income:

Page 28

(1) Profits received from the sale of livestock and other items bought for resale;

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1977 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1977 plus deductions such as depreciation.

Livestock Sold on Account of Drought

You can elect to include livestock sale proceeds in income in the taxable year following the taxable year of a drought, if your principal trade or business is farming, and if you can establish that the sale would not have occurred except for the drought and your area is designated as being eligible for Federal Government assistance.

You can elect to include crop insurance proceeds and certain disaster payments in

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of farming as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have risked (amount that you personally invested plus any amount for which you are personally liable).

For this purpose farming means the cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity.

Deductions are limited for farming syndicates.—A farming syndicate may be a partnership, or any other noncorporate enterprise, or an electing small business corporation engaged in the trade or business of farming, if (1) at any time interests in the partnership or enterprise have been offered for sale in any offering required to be registered with any Federal or State agency, or (2) more than 35 percent of the losses during any period are allocable to limited partners or limited entrepreneurs.

A limited entrepreneur is a person who has an interest in an enterprise other than as a limited partner and who does not actively participate in the management of the enterprise.

Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report this income on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing (this income is not subject to self-employment tax) and Schedule E (Form 1040). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F.

Note: To determine whether you participated materially in the farm management or production, do not consider the activities of any agent who acted for you.

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for

produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. You should include recoveries from insurance on growing crops. (Cash method taxpayers, please see Cash Receipts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends and Advances

You should also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

You should include in farm income any patronage dividends received in property other than written notices of allocation to the extent of fair market value.

You should report nonpatronage distributions received from farmers' cooperatives exempt from tax on line 21.

Patronage dividends are excludable from your gross income, if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property

used in your business, but only where the basis of the items purchased is reduced by the amount of the dividends excluded from income.

Please get Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Cash advances received from marketing cooperatives you do business with are includable in farm income.

Agricultural Program Payments

In Cash.—You should enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, please enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, you should enter the amount received on line 23. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income unless you receive permission from the Commissioner of Internal Revenue to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on line 25. If you incur a loss in a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation and these transactions are shown on Schedule D (Form 1040).

Federal Gasoline Tax Credit

If you use the cash method, you should enter on line 24, any Federal gasoline tax claimed as a credit on Form 1040 for 1976. If you use the accrual method, enter on line 63, any Federal gasoline tax you claim as a credit on Form 1040 for 1977.

Page 29

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. You should deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. You should include in this deduction the total amount of repairs from Form 4832 if you use the Class Life Asset Depreciation Range (CLADR) System of depreciation.

Interest.—Generally, a taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. Please get Publication 545, Income Tax Deduction for Interest Expense.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Taxes.—You can deduct certain State and local taxes. (State and local income taxes are deductible only on Schedule A (Form 1040).) Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes on any improvements or betterments. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot be more than 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). Any excess conservation expenses can be carried over to the following years with the same limit applying to those years.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Please enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule F, line 48.

For detailed filing requirements, please see the instructions for Form 1040, line 25, on page 10.

Line 49.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Include on line 49 contributions to insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—Please see page 10 for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—You should include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—You should charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which the trees were planted.

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4832, Class Life Asset Depreciation Range (CLADR) System. If you figure depreciation by using the Class Life (CL) System for assets put in service before January 1, 1971, you do not have to file a form, but you must keep the records required by the regulations. For more information, please get Publication 534, Tax Information on Depreciation.

Please see the instructions on the back of Form 4562 for more detailed information about methods of figuring depreciation, other than the depreciation rules mentioned above.

Income from farming is subject to self-employment tax. (Please see Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead write "Exempt—Form 4029" on Form 1040, line 48.

Additional Information Available

You can get Publication 225, Farmer's Tax Guide, free from your county agricultural agent or Internal Revenue Service office.

Take Stock
in America



Buy U.S. Savings Bonds
Where you work or bank

Page 30

1977 Tax Table A—SINGLE (Box 1) (Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

Table with columns for tax amounts (e.g., 11,000, 11,050, 11,100) and exemption counts (1, 2, 3). Includes sub-headers for 'If line 34, But not over' and 'Your tax is—'. Continues from page 31.

1977 Tax Table A—SINGLE (Box 1)

(For single persons with tax table income of \$20,000 or less who claim fewer than 4 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 34 of Form 1040. Read across the column headed by the total number of exemptions claimed on line 7 of Form 1040. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040, line 35.

The \$2,000 tax bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of \$350 or more AND your earned income is less than \$2,000, you must use Schedule TC (Form 1040), Part II.

Table with columns for tax amounts (e.g., \$1,200, \$1,250, \$1,300) and exemption counts (1, 2, 3). Includes sub-headers for 'If line 34, But not over' and 'Your tax is—'. Continues from page 31.

1977 Tax Table B—MARRIED FILING JOINTLY (Box 2) and QUALIFYING WIDOWERS (Box 5)

(For married persons filing joint returns or qualifying widow(er)s with tax table income of \$40,000 or less who claim fewer than 10 exemptions)
To find your tax: Read down the left income column until you find your income as shown on line 34 of Form 1040. Read across to the column headed by the total number of exemptions claimed on line 7 of Form 1040. Read across to the two lines next to your tax. Enter on Form 1040, line 35.
The \$3,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Table for 1977 Tax Table B (left section) with columns for Form 1040 (line 10), exemptions (lines 7, 8, 9), and tax amounts. Includes sub-sections for 'If \$5,000 or less your tax is 0' and 'And the total number of exemptions claimed on line 7 is:'. Includes 'Continued next column'.

1977 Tax Table B—MARRIED FILING JOINTLY (Box 2) and QUALIFYING WIDOWERS (Box 5)

(Of your income or exemptions are not covered, use Schedule TC (Form 1040), Part 1 to figure your tax.)
(Continued)

Table for 1977 Tax Table B (right section) with columns for Form 1040 (line 34), exemptions (lines 7, 8, 9), and tax amounts. Includes sub-sections for 'If line 34, Form 1040, has not over', 'And the total number of exemptions claimed on line 7 is:', and 'If line 34, Form 1040, has over'. Includes 'Continued next column'.

1977 Tax Table D—HEAD OF HOUSEHOLD (Box 4)

Table with columns for tax amounts (1-8) and exemption counts (1-8). Includes sub-headers for 'If line 34, Form 1040' and 'And the total number of exemptions claimed on line 7 is'. Rows range from 14,400 to 18,400.

Continued next column Page 42

1977 Tax Table D—HEAD OF HOUSEHOLD (Box 4)

Table with columns for tax amounts (1-8) and exemption counts (1-8). Includes sub-headers for 'If line 34, Form 1040' and 'And the total number of exemptions claimed on line 7 is'. Rows range from 11,600 to 14,350.

Continued next column Page 41

1977 Optional State Sales Tax Tables

Table with columns for state (Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming) and rows for income levels and family sizes.

Local sales taxes are not included. Add the amount paid. Local sales taxes are not included. Add the amount paid. Local sales taxes are not included. Add the amount paid.

1977 Tax Rate Schedules

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked Box 1 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Table for Schedule X showing tax rates for single taxpayers. Columns: Not over, But not over, of the amount over.

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter tax on Schedule TC, Part I, line 4. Note: Your zero bracket amount has been built into these Tax Rate Schedules.

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

Use this schedule if you checked Box 2 or Box 5 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Table for Schedule Y showing tax rates for married taxpayers and qualifying widows/widowers. Columns: Not over, But not over, of the amount over.

Married Filing Separate Returns

Use this schedule if you checked Box 3 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Table for Married Filing Separate Returns showing tax rates. Columns: Not over, But not over, of the amount over.

SCHEDULE Z—Unmarried or legally separated taxpayers Who Qualify as Heads of Household

Use this schedule if you checked Box 4 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Table for Schedule Z showing tax rates for unmarried or legally separated taxpayers who qualify as heads of household. Columns: Not over, But not over, of the amount over.

1977 Optional State Sales Tax Tables

Your itemized deduction for general sales taxes paid can be estimated from these tables plus any qualifying sales taxes paid on the three and on page 14. The larger of the sales tax estimate from this table or the sales tax you actually paid that you paid can be entered on Schedule A, line 14.

If your income was more than \$19,999 but less than \$190,000, complete your deduction as follows:

Step 1.—Find the \$19,000-19,999 income line in the table for your State and read across to find the amount of sales tax for your family size.

Step 2.—Subtract \$19,000 from the amount of your income. For each \$1,000 or fraction of \$1,000, add to the amount you found in step 1, \$19,999, but less than \$50,000, add 2 percent of the amount you found in step 1.

Step 3.—For each \$1,000 or fraction of \$1,000 that your income is greater than \$40,000, but less than \$100,000, add 1 percent of the amount you found in step 1, above.

If your income was \$100,000 or more, your deduction is 2 1/2 percent of the amount determined in Step 1, above.

Income 1	New Jersey		New Mexico		New York		North Carolina		North Dakota		Ohio		Oklahoma	
	Family size (persons) 4 or under	5 and over	Family size (persons) 2	3 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over
Under \$3,000	42	47	42	47	42	47	42	47	42	47	42	47	42	47
\$3,000-\$3,999	38	47	38	47	38	47	38	47	38	47	38	47	38	47
\$4,000-\$4,999	47	57	47	57	47	57	47	57	47	57	47	57	47	57
\$5,000-\$5,999	47	67	47	67	47	67	47	67	47	67	47	67	47	67
\$6,000-\$6,999	65	76	65	76	65	76	65	76	65	76	65	76	65	76
\$7,000-\$7,999	74	85	74	85	74	85	74	85	74	85	74	85	74	85
\$8,000-\$8,999	82	94	82	94	82	94	82	94	82	94	82	94	82	94
\$9,000-\$9,999	90	102	90	102	90	102	90	102	90	102	90	102	90	102
\$10,000-\$10,999	98	110	98	110	98	110	98	110	98	110	98	110	98	110
\$11,000-\$11,999	106	118	106	118	106	118	106	118	106	118	106	118	106	118
\$12,000-\$12,999	114	126	114	126	114	126	114	126	114	126	114	126	114	126
\$13,000-\$13,999	122	134	122	134	122	134	122	134	122	134	122	134	122	134
\$14,000-\$14,999	130	142	130	142	130	142	130	142	130	142	130	142	130	142
\$15,000-\$15,999	138	150	138	150	138	150	138	150	138	150	138	150	138	150
\$16,000-\$16,999	146	158	146	158	146	158	146	158	146	158	146	158	146	158
\$17,000-\$17,999	154	166	154	166	154	166	154	166	154	166	154	166	154	166
\$18,000-\$18,999	162	174	162	174	162	174	162	174	162	174	162	174	162	174
\$19,000-\$19,999	170	182	170	182	170	182	170	182	170	182	170	182	170	182

Income 1	Pennsylvania		Rhode Island		South Carolina		South Dakota		Tennessee		Texas	
	Family size (persons) 4 or under	5 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over
Under \$3,000	42	47	42	47	42	47	42	47	42	47	42	47
\$3,000-\$3,999	38	47	38	47	38	47	38	47	38	47	38	47
\$4,000-\$4,999	47	57	47	57	47	57	47	57	47	57	47	57
\$5,000-\$5,999	50	60	50	60	50	60	50	60	50	60	50	60
\$6,000-\$6,999	56	67	56	67	56	67	56	67	56	67	56	67
\$7,000-\$7,999	65	76	65	76	65	76	65	76	65	76	65	76
\$8,000-\$8,999	74	85	74	85	74	85	74	85	74	85	74	85
\$9,000-\$9,999	82	94	82	94	82	94	82	94	82	94	82	94
\$10,000-\$10,999	90	102	90	102	90	102	90	102	90	102	90	102
\$11,000-\$11,999	98	110	98	110	98	110	98	110	98	110	98	110
\$12,000-\$12,999	106	118	106	118	106	118	106	118	106	118	106	118
\$13,000-\$13,999	114	126	114	126	114	126	114	126	114	126	114	126
\$14,000-\$14,999	122	134	122	134	122	134	122	134	122	134	122	134
\$15,000-\$15,999	130	142	130	142	130	142	130	142	130	142	130	142
\$16,000-\$16,999	138	150	138	150	138	150	138	150	138	150	138	150
\$17,000-\$17,999	146	158	146	158	146	158	146	158	146	158	146	158
\$18,000-\$18,999	154	166	154	166	154	166	154	166	154	166	154	166
\$19,000-\$19,999	162	174	162	174	162	174	162	174	162	174	162	174

Income 1	Utah		Vermont		Virginia		Washington		West Virginia		Wisconsin		Wyoming	
	Family size (persons) 4 or under	5 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over
Under \$3,000	42	47	42	47	42	47	42	47	42	47	42	47	42	47
\$3,000-\$3,999	38	47	38	47	38	47	38	47	38	47	38	47	38	47
\$4,000-\$4,999	47	57	47	57	47	57	47	57	47	57	47	57	47	57
\$5,000-\$5,999	50	60	50	60	50	60	50	60	50	60	50	60	50	60
\$6,000-\$6,999	56	67	56	67	56	67	56	67	56	67	56	67	56	67
\$7,000-\$7,999	65	76	65	76	65	76	65	76	65	76	65	76	65	76
\$8,000-\$8,999	74	85	74	85	74	85	74	85	74	85	74	85	74	85
\$9,000-\$9,999	82	94	82	94	82	94	82	94	82	94	82	94	82	94
\$10,000-\$10,999	90	102	90	102	90	102	90	102	90	102	90	102	90	102
\$11,000-\$11,999	98	110	98	110	98	110	98	110	98	110	98	110	98	110
\$12,000-\$12,999	106	118	106	118	106	118	106	118	106	118	106	118	106	118
\$13,000-\$13,999	114	126	114	126	114	126	114	126	114	126	114	126	114	126
\$14,000-\$14,999	122	134	122	134	122	134	122	134	122	134	122	134	122	134
\$15,000-\$15,999	130	142	130	142	130	142	130	142	130	142	130	142	130	142
\$16,000-\$16,999	138	150	138	150	138	150	138	150	138	150	138	150	138	150
\$17,000-\$17,999	146	158	146	158	146	158	146	158	146	158	146	158	146	158
\$18,000-\$18,999	154	166	154	166	154	166	154	166	154	166	154	166	154	166
\$19,000-\$19,999	162	174	162	174	162	174	162	174	162	174	162	174	162	174

Income 1	Mississippi		Missouri		Nebraska		Nevada	
	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over	Family size (persons) 1	2 and over
Under \$3,000	42	47	42	47	42	47	42	47
\$3,000-\$3,999	38	47	38	47	38	47	38	47
\$4,000-\$4,999	47	57	47	57	47	57	47	57
\$5,000-\$5,999	50	60	50	60	50	60	50	60
\$6,000-\$6,999	56	67	56	67	56	67	56	67
\$7,000-\$7,999	65	76	65	76	65	76	65	76
\$8,000-\$8,999	74	85	74	85	74	85	74	85
\$9,000-\$9,999	82	94	82	94	82	94	82	94
\$10,000-\$10,999	90	102	90	102	90	102	90	102
\$11,000-\$11,999	98	110	98	110	98	110	98	110
\$12,000-\$12,999	106	118	106	118	106	118	106	118
\$13,000-\$13,999	114	126	114	126	114	126	114	126
\$14,000-\$14,999	122	134	122	134	122	134	122	134
\$15,000-\$15,999	130	142	130	142	130	142	130	142
\$16,000-\$16,999	138	150	138	150	138	150	138	150
\$17,000-\$17,999	146	158	146	158	146	158	146	158
\$18,000-\$18,999	154	166	154	166	154	166	154	166
\$19,000-\$19,999	162	174	162	174	162	174	162	174

Income 1	Alabama		Arkansas		California		Colorado		Connecticut		Delaware		Florida		Georgia		Hawaii		Illinois		Indiana		Iowa		Kansas		Kentucky		Louisiana		Maine		Maryland		Massachusetts		Michigan		Minnesota		Mississippi		Missouri		Montana		Nebraska		Nevada		New Hampshire		New Jersey		New Mexico		New York		North Carolina		North Dakota		Ohio		Oklahoma		Oregon		Pennsylvania		Rhode Island		South Carolina		South Dakota		Tennessee		Texas		Utah		Vermont		Virginia		Washington		West Virginia		Wisconsin		Wyoming	
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Income 1	Alabama		Arkansas		California		Colorado		Connecticut		Delaware		Florida		Georgia		Hawaii		Illinois		Indiana		Iowa		Kansas		Kentucky		Louisiana		Maine		Maryland		Massachusetts		Michigan		Minnesota		Mississippi		Missouri		Montana		Nebraska		Nevada		New Hampshire		New Jersey		New Mexico		New York		North Carolina		North Dakota		Ohio		Oklahoma		Oregon		Pennsylvania		Rhode Island		South Carolina		South Dakota		Tennessee		Texas		Utah		Vermont		Virginia		Washington		West Virginia		Wisconsin		Wyoming	
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Income 1	Alabama		Arkansas		California		Colorado		Connecticut		Delaware		Florida		Georgia		Hawaii		Illinois		Indiana		Iowa		Kansas		Kentucky		Louisiana		Maine		Maryland		Massachusetts		Michigan		Minnesota		Mississippi		Missouri		Montana		Nebraska		Nevada		New Hampshire		New Jersey		New Mexico		New York		North Carolina		North Dakota	
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Index to Instructions

Addresses of Internal Revenue Service Centers... Form 9778, 9779, 9780, 9781, 9782, 9783, 9784, 9785, 9786, 9787, 9788, 9789, 9790, 9791, 9792, 9793, 9794, 9795, 9796, 9797, 9798, 9799, 9800, 9801, 9802, 9803, 9804, 9805, 9806, 9807, 9808, 9809, 9810, 9811, 9812, 9813, 9814, 9815, 9816, 9817, 9818, 9819, 9820, 9821, 9822, 9823, 9824, 9825, 9826, 9827, 9828, 9829, 9830, 9831, 9832, 9833, 9834, 9835, 9836, 9837, 9838, 9839, 9840, 9841, 9842, 9843, 9844, 9845, 9846, 9847, 9848, 9849, 9850, 9851, 9852, 9853, 9854, 9855, 9856, 9857, 9858, 9859, 9860, 9861, 9862, 9863, 9864, 9865, 9866, 9867, 9868, 9869, 9870, 9871, 9872, 9873, 9874, 9875, 9876, 9877, 9878, 9879, 9880, 9881, 9882, 9883, 9884, 9885, 9886, 9887, 9888, 9889, 9890, 9891, 9892, 9893, 9894, 9895, 9896, 9897, 9898, 9899, 9900, 9901, 9902, 9903, 9904, 9905, 9906, 9907, 9908, 9909, 9910, 9911, 9912, 9913, 9914, 9915, 9916, 9917, 9918, 9919, 9920, 9921, 9922, 9923, 9924, 9925, 9926, 9927, 9928, 9929, 9930, 9931, 9932, 9933, 9934, 9935, 9936, 9937, 9938, 9939, 9940, 9941, 9942, 9943, 9944, 9945, 9946, 9947, 9948, 9949, 9950, 9951, 9952, 9953, 9954, 9955, 9956, 9957, 9958, 9959, 9960, 9961, 9962, 9963, 9964, 9965, 9966, 9967, 9968, 9969, 9970, 9971, 9972, 9973, 9974, 9975, 9976, 9977, 9978, 9979, 9980, 9981, 9982, 9983, 9984, 9985, 9986, 9987, 9988, 9989, 9990, 9991, 9992, 9993, 9994, 9995, 9996, 9997, 9998, 9999, 10000.

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Number and street
City or town, State and ZIP code

Enter your name and address on this label. It will be used to speed your order for forms to you.

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Wyoming—P.O. Box 2924, Austin, TX 78769

How to Get Forms

Generally, we mail forms and schedules to you on what appears to be the date you need them. You can get them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below. Schedule A for itemized deductions; Schedule B for gross dividends and other distributions in excess of \$400, and for assessing the Foreign Accounts or Foreign Trust Questions; Schedule C for income from a personally owned business; Schedule D for income from the sale or exchange of capital assets; income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.; Schedule E for income from farming; Schedule F for income from mining; Schedule G for reporting net earnings for the elderly; Schedule H for tax computation if Tax Tables are not used; These forms are available only at Internal Revenue Service offices. Form 1040-ES for making estimated tax payments.

Circle Desired Forms and Publications

Table with columns: Form Number, Schedule, Instructions, and Pub. Number. Includes forms like 1040, 1040A, 1040A-A, 1040A-B, 1040A-C, 1040A-D, 1040A-E, 1040A-F, 1040A-G, 1040A-H, 1040A-I, 1040A-J, 1040A-K, 1040A-L, 1040A-M, 1040A-N, 1040A-O, 1040A-P, 1040A-Q, 1040A-R, 1040A-S, 1040A-T, 1040A-U, 1040A-V, 1040A-W, 1040A-X, 1040A-Y, 1040A-Z.

Order Blank for Free Forms and Publications

The forms and publications listed below are described above. We will send you one copy of each form and 1 copy of each publication circled. Send this envelope to the address on the order blank in March 15, to insure timely receipt of your order.

Circle Desired Forms and Publications

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Form **1040A** Department of the Treasury—Internal Revenue Service **1977**
U.S. Individual Income Tax Return

Use IRS label, otherwise, print or type.

First name and initial (if joint return, give first names and initials of both) _____ Last name _____ Your social security number _____

Present home address (Number and street, including apartment number, or rural route) _____ For Privacy Act Notice, see page 9 of Instructions. Spouse's social security no. _____

City, town or post office, State and ZIP code _____ Occupation: Yours _____ Spouse's _____

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No

If joint return, does your spouse want \$1 to go to this fund? Yes No

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status

Check Only One Box

1 Single 2 Married filing joint return (even if only one had income)

3 Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here _____

4 Unmarried Head of Household. Enter qualifying name _____ . See page 6 of Instructions.

Exemptions

Always check the "Yourself" box. Check other boxes if they apply.

5a Yourself 65 or over Blind Enter number of boxes checked on 5a and b

b Spouse 65 or over Blind Enter number of children listed

c First names of your dependent children who lived with you _____ Enter number of other dependents

d Other dependents:	(1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?

6 Total number of exemptions claimed Add numbers entered in boxes above

7 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 11 of Instructions) 7

8 Interest income (see page 4 of Instructions) 8

9a Dividends 9b Less exclusion Balance 9c

(See pages 4 and 11 of Instructions)

10 Adjusted gross income (add lines 7, 8, and 9c). If under \$8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name _____ 10

11a Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than \$25 (\$50 if joint return) 11a

IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.

b Total Federal income tax withheld (if line 7 is larger than \$16,500, see page 12 of Instructions) 11b

c Earned income credit (from page 2 of Instructions) 11c

12 Total (add lines 11a, b, and c) 12

13 Tax on the amount on line 10. (See Instructions for line 13 on page 12, then find your tax in Tax Tables on pages 14-25.) 13

14 If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU 14

15 If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order 15

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign

Your signature _____ Date _____

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Paid preparer's signature and identifying number (see instruction) _____

Paid preparer's address (or employer's name, address, and identifying number) _____

Individual Returns/1977 • Forms and Instructions

1977 Instructions for Preparing Form 1040A

Department of the Treasury Internal Revenue Service

Watch for Tax Law Changes

At the time Form 1040A and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. If this legislation is passed and you had such expenses, you must file Form 1040—not Form 1040A—to claim the credits.

From the Commissioner

These instructions contain the information needed to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

We tried to design a Form 1040A that you can easily complete yourself. Please try it. This year's form contains fewer lines than last year's form, and we tried to make the instructions easier to understand.

Please note the Presidential Election Campaign Fund check-off near the top of the form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

Generally, you can file Form 1040A if: your income is \$40,000 or less if you are married filing a joint return, and \$20,000 otherwise; all your income is from wages, salaries, tips and not more than \$400 of interest or \$400 of dividends; and you do not itemize deductions.

Because we figure your tax anyway, there is no need for you to do it. You may stop after line 11a, sign and date the return, and attach Forms W-2. If you file on time and owe us, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit for you if you are eligible for it.

If you want to figure your own tax, notice that these instructions contain new tax tables. The tables do not tax the first:

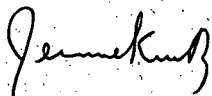
- \$3,200 of income, if you are married filing a joint return,
- \$2,200 of income, if you are single or unmarried head of household, or
- \$1,600 of income, if you are married filing separately.

These amounts are called "zero bracket amounts" and replace the standard deduction. (If your itemized deductions exceed these amounts, you should probably use Form 1040.) You do not have to figure your "zero bracket amount," deduction for exemptions, or general tax credit because the new tax tables do this for you. Also, the new tax tables cover income as high as \$40,000 if you are married filing a joint return, and \$20,000 otherwise.

If your income is less than \$8,000, you may get a refund even if you paid no tax. See page 2 of the Instructions.

If you need help, please call us at the number listed for your area on pages 26 and 27, or visit an IRS office.

Thank you for your cooperation.



Commissioner of Internal Revenue

Earned Income Credit

You may be entitled to a special payment or credit of up to \$400 that may come as a refund check or be applied against taxes you owe if you can answer "Yes" to questions A, B, and C.

	Yes	No
A Did you have earned income? Earned income includes wages, salaries, tips or other employee compensation but does not include social security benefits, welfare benefits, etc.		
B Is Form 1040A, line 10, less than \$8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled? (See page 7.)		

If you answer "Yes" to ALL the questions above, AND IF YOU DO NOT check box 3, Married Filing Separately, you qualify for the credit.

If you qualify, use the Earned Income Credit Worksheet to figure your credit.

Note: If you want IRS to figure your tax, including the Earned Income Credit, see ③, ④, and ⑩, on pages 11 and 12 of the instructions and do not complete the Earned Income Credit Worksheet.

Special Instructions for Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

If you answer "Yes" to questions A, B, and C above, AND do not check box 3, Married Filing Separately, you should file Form 1040A to get a refund of your earned income credit. All you need to do is:

- (1) Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
- (2) Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is \$4,000 or less, enter the amount of

Earned Income Credit Worksheet

Do Not File this Worksheet—Keep it for Your Records

- 1 Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return.

Note: If Form 1040A, line 10, is \$4,000 or less, you do not have to complete the rest of this worksheet—just enter the amount from line 1 above, on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below.)

- 2 Enter amount from Form 1040A, line 10

\$ 4,000.00

- 3 Less

\$

- 4 Subtract line 3 from line 2

\$

- 5 Enter 10% of line 4

\$

- 6 Earned income credit (subtract line 5 from line 1). Enter here and on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below.)

\$

Note: If you have more than one child who qualifies you for the credit, you need only enter the first name of one of the children.

the credit from line 1 of the Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.

- (3) Fill in lines 12 and 14.
- (4) Sign and date the return.
- (5) Be sure to attach Copy B of Form(s) W-2.

Note: If you want IRS to figure your earned income credit for you, skip (2) and (3) above, but please provide all the other information requested.

General Information

The IRS will figure your tax for you if you wish—Please see page 12 for details.

Who Must File

Whether or not you must file a return depends primarily on the amount of your income and your filing status.

The following rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. (However, these rules may not apply if you were a nonresident alien at any time during 1977. See page 5.)

File a return if you are:

- | | |
|---|------------------------------|
| • Single (legally separated, divorced, or married living apart from your spouse for the entire year with dependent child) and: | And your income is at least: |
| —You are under 65 | \$2,950 |
| —You are 65 or older | 3,700 |
| • A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income of \$750 or more | 750 |
| • Married filing jointly, living with your spouse at the end of 1977 (or at date of death of spouse), and: | |
| —Both of you are under 65 | 4,700 |
| —One of you is 65 or older | 5,450 |
| —Both of you are 65 or older | 6,200 |
| • Married filing separately or married but not living with your spouse at the end of 1977 | 750 |
| • A person entitled to exclude income from sources within U.S. possessions | 750 |
| • A qualifying widow(er) with dependent child and: | |
| —You are under 65 | 3,950 |
| —You are 65 or older | 4,700 |
- (A qualifying widow(er) who is required to file MUST use Form 1040.)

Even if you are not required to file a return, you should file to get a refund if:

- (1) income tax was withheld, or (2) you are eligible for the earned income credit.

When to File

You should file as soon as you can after January 1, but not later than April 17, 1978. Late filing may subject you to penalties and interest.

Where to File

Please use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

- Alabama—Atlanta, GA 31101
 Alaska—Ogden, UT 84201
 Arizona—Ogden, UT 84201
 Arkansas—Austin, TX 73301
 California—Fresno, CA 93888
 Colorado—Ogden, UT 84201
 Connecticut—Andover, MA 05501
 Delaware—Philadelphia, PA 19255
 District of Columbia—Philadelphia, PA 19255

- Florida—Atlanta, GA 31101
 Georgia—Atlanta, GA 31101
 Hawaii—Fresno, CA 93888
 Idaho—Ogden, UT 84201
 Illinois—Kansas City, MO 64999
 Indiana—Memphis, TN 37501
 Iowa—Kansas City, MO 64999
 Kansas—Austin, TX 73301
 Kentucky—Memphis, TN 37501
 Louisiana—Austin, TX 73301
 Maine—Andover, MA 05501
 Maryland—Philadelphia, PA 19255
 Massachusetts—Andover, MA 05501
 Michigan—Cincinnati, OH 45999
 Minnesota—Ogden, UT 84201
 Mississippi—Atlanta, GA 31101
 Missouri—Kansas City, MO 64999
 Montana—Ogden, UT 84201
 Nebraska—Ogden, UT 84201
 Nevada—Ogden, UT 84201
 New Hampshire—Andover, MA 05501
 New Jersey—Holtsville, NY 00501
 New Mexico—Austin, TX 73301
 New York
 New York City and Counties of Nassau, Rockland,
 Suffolk and Westchester—Holtsville, NY 00501
 All Other Counties—Andover, MA 05501
 North Carolina—Memphis, TN 37501
 North Dakota—Ogden, UT 84201
 Ohio—Cincinnati, OH 45999
 Oklahoma—Austin, TX 73301
 Oregon—Ogden, UT 84201
 Pennsylvania—Philadelphia, PA 19255
 Rhode Island—Andover, MA 05501
 South Carolina—Atlanta, GA 31101
 South Dakota—Ogden, UT 84201
 Tennessee—Memphis, TN 37501
 Texas—Austin, TX 73301
 Utah—Ogden, UT 84201
 Vermont—Andover, MA 05501
 Virginia—Memphis, TN 37501
 Washington—Ogden, UT 84201
 West Virginia—Memphis, TN 37501
 Wisconsin—Kansas City, MO 64999
 Wyoming—Ogden, UT 84201

If you are located in Use this address

Panama Canal Zone, American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana GU 96910
Puerto Rico	Philadelphia, PA 19255
Virgin Islands: Non-permanent residents	
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie St. Thomas, VI 00801
Foreign country and have an A.P.O. or F.P.O. address	Service Center for your permanent home State address
Foreign country: U.S. citizen	Philadelphia, PA 19255

YOU MAY USE FORM 1040A IF:

- You had only wages, salaries, tips, or other employee compensation and not more than \$400 in interest or \$400 in dividends

Note: You may file Form 1040A even if your in-

- terest or dividend income was more than \$400 if you are filing only to get an earned income credit refund.
- Your total income is \$20,000 or less (\$40,000 or less if married filing jointly)

IMPORTANT Form 1040A may not be the right form for you Before you file, please read these instructions.

YOU MUST USE FORM 1040 IF:

- You itemize deductions
- You claim any of the items (adjustments to income or credits, etc.) listed below under You Must Also Use Form 1040 Instead of Form 1040A

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. Interest on loans and mortgages;
2. Local, State, and real estate taxes;
3. Payments for medical insurance and medical and dental care in excess of limitations;
4. Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations;

YOU MUST ALSO USE FORM 1040 INSTEAD OF FORM 1040A IF:

- You received more than \$400 in interest or \$400 in dividends (Disregard if you are not required to file but are filing ONLY to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, interest or dividends
- You had pension or annuity income
- Your income on Form 1040A, line 10 is more than \$20,000 (\$40,000 if married filing a joint return)
- You claim more than:
 - 3 exemptions and are single or married filing separately,
 - 8 exemptions and are unmarried head of household, or
 - 9 exemptions and you are married filing a joint return
- You are a qualifying widow(er) with a dependent child. This filing status applies if your spouse died in 1975 or 1976 AND on December 31, 1977, you met ALL these tests:
 - had not remarried
 - had living with you a child or stepchild you could claim as your dependent
 - paid over half the cost of keeping up the home for this child for the entire year

5. Employee business expenses such as union dues, safety helmets, tools;
6. Net personal casualty or theft loss in excess of \$100.

Will Your Tax be Lower if you Itemize Deductions? Here is a Test to Help.

If you are—

- Married filing jointly, you should itemize if your deductions are more than \$3,200
- Married filing separately, you should itemize if your deductions are more than \$1,600
- Single or Unmarried Head of Household, you should itemize if your deductions are more than \$2,200

- could have filed a joint return with your spouse for the year your spouse died
- You can be claimed as a dependent on your parent's return and had unearned income of \$750 or more and earned income of less than:
 - \$2,200 if you are single, or
 - \$1,600 if you are married filing a separate return
- Your spouse files a separate return and itemizes deductions. Note: You may file Form 1040A if you have a dependent child and can meet the tests on page 6 under Were You Married and Living Apart from Your Spouse?
- You received \$20 or more in tips in any one month, which you did not fully report to your employer
- Your Form W-2 shows uncollected employee FICA tax (social security tax) on tips
- You claim adjustments to income for
 - Business expenses as an outside salesperson or for travel for your job
 - The disability income exclusion (sick pay)
 - Moving expenses because you changed jobs or were transferred
 - Payments to an Individual Retirement Account or for an Individual Retirement Annuity or Bond
 - A penalty on a premature withdrawal from a time savings account
 - Alimony paid
- You claim
 - a credit for the elderly
 - a credit for child and dependent care expenses
 - an investment credit

- a foreign tax credit
- a work incentive (WIN) credit
- a new jobs credit
- a credit from a regulated investment company
- a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
- a credit for energy saving expenses (if pending legislation is passed)

- You choose the benefits of income averaging
- You filed Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1977
- You wish to apply any part of a refund of your 1977 taxes to estimated tax for 1978
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You must file Form 2210, Underpayment of Estimated Income Tax by Individuals, because you were required to make payments of estimated tax, and line 15 is \$100 or more and over 20 percent of line 13. Please see instructions for Penalty for Not Paying Enough Tax During the Year on page 9
- You file Form 2555, Exemption of Income Earned Abroad
- You file Form 4563, Exclusion of Income from Sources in United States Possessions
- You are required to complete Part III, of Schedule B (Form 1040) because: (1) you had during 1977 an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or (2) you were either a grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during 1977
- You were an unmarried dual-status alien (if you were both a resident alien (or U.S. citizen) and nonresident alien during 1977) or a dual-status alien married to a citizen or resident of the U.S. at the end of 1977 and do not elect to file a joint return. (See Form 1040 Instructions)
- You were a nonresident alien (use Form 1040NR)
- You were married to a nonresident alien at the end of 1977 and you both do not elect to be taxed on your world-wide income (unless you can meet the tests as listed under Were You Married and Living Apart from Your Spouse?, as explained on page 6)

Your Filing Status—Which Box to Check

Your tax rate depends on your filing status. Please read the following instructions carefully to find the filing status that fits your situation for 1977. Then check the box on your return for your status.

If you have any questions about alimony, business expenses, disability income exclusion (sick pay), moving expenses, credits, or the like, please get Form 1040 and its instructions, and any of our taxpayer information publications you need, at Internal Revenue Service offices.

Box 1.—Single (see instructions for Box 4)

This filing status applies if on December 31, 1977, you were one of the following:

- (a) not married.
- (b) separated from your spouse by either divorce or separate maintenance decree.
- (c) a widow or widower (see the instructions for Box 2, paragraph (b), if your spouse died in 1977 and you had not remarried). If your spouse died in 1975 or 1976, and you have a dependent child, see the instructions on page 4, You Must Also Use Form 1040 Instead of Form 1040A, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.
- (d) married and you do not intend to file a joint return, and you meet the tests under Were You Married and Living Apart from Your Spouse?, explained in the instructions for Box 3.

Box 2.—Married Filing Jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates.

A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even if your spouse lived in a different household.

This filing status applies if on December 31, 1977, you were either of the following:

- (a) married, even if you were not married for the whole year, or
- (b) a widow or widower, your spouse died in 1977, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see the instructions for Box 3.) If your spouse died in 1975 or 1976 and you have a dependent child, see the instructions on page 4, You Must Also Use Form 1040 Instead of Form 1040A, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.

Special Election for Aliens.—You may file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined world-wide income.

For more details, please get Publication 519, United States Tax Guide for Aliens.

Note: If you are in doubt about whether to file a joint return or separate returns (discussed on page 6), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

Box 3.—Married Filing Separately

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

Before you file a separate return, see if you can reduce your tax by meeting the tests described under Were You Married and Living Apart from Your Spouse?. If you meet these tests, you should use the Single filing status or, if you qualify, Unmarried Head of Household.

If you cannot meet the requirements under Were You Married and Living Apart from Your Spouse?, and you are both filing separate returns or your spouse is not filing, check Box 3. You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case you must file Form 1040 instead of Form 1040A.)

Community Property States.—If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. Generally, expenses are community expenses or separate expenses according to the type of income from which the expenses arose. If you and your spouse live in a community property State and both itemize deductions, expenses paid from joint funds can be divided equally. For more details, get Publication 555, Community Property and the Federal Income Tax.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You can file as a single person, and check Box 1 for Single, if you meet all of the following tests:

- (a) You file a separate return.
- (b) You paid more than half the cost to keep up your home for 1977.
- (c) Your spouse did not live in your home at any time during 1977.
- (d) For over six months of 1977, your home was the main home of your child or stepchild whom you can claim as a dependent.

If you meet tests (a) through (d) above, you may be eligible to check Box 4, Unmarried Head of Household. Please see the instructions for Box 4.

Box 4.—Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. These rates are more beneficial than the rates for Single and Married Filing Separately.

You may choose this filing status **ONLY IF** on December 31, 1977, you were unmarried (including certain married persons living apart) or legally separated, and can meet test (a) or (b) below.

- (a) You paid more than half the cost of keeping up a home which is the main home of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)
- (b) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:
 - (1) your unmarried child, grandchild, foster child, or stepchild. (Child did not have to be your dependent.)
 - (2) any other person listed in 5(a) under Children and Other Dependents (lines 5c and 5d) on page 7, that you can claim as a dependent. But that person cannot be your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support). **Note:** If you are claiming the filing status of Unmarried Head of Household, please enter the person's name who qualifies you for this status in the space provided after Box 4 on Form 1040A. If more than one person qualifies you for this status, you need to enter only one person's name.

Your Exemptions For Yourself (line 5a)

You can always take one exemption for yourself, even if you were the dependent of someone else. Take two exemptions if you were blind or 65 or older. Take three exemptions if you were both blind and 65 or older. Be sure to check all the boxes on line 5a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1978, you can take the extra exemption for age for 1977.

Proof of Blindness.—If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may instead submit a certified opinion to this effect from an examining eye physician. You need to attach this certification only once to your return. In following years you need only attach a statement referring to it.

For Your Spouse (line 5b)

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older. Please check all the boxes for exemptions you can take for your spouse on line 5b.

If at the end of 1977 you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1977, and you did not remarry before the end of your taxable year, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for Death of Taxpayer on page 8.

Children and Other Dependents (lines 5c and 5d)

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 5d the full names and other information for your other dependents. Fill in the total number of other dependents in the box to the right of the arrow.

You can take an exemption for a dependent who was born or died during 1977 if he or she met the tests for a dependent while alive. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Each person you claim as a dependent has to meet all the following tests:

(1) **Income.**—Received less than \$750 income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see the instructions for Student Dependent.)

(2) **Support.**—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 8 for Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers. If you file a joint return, the support can be from either spouse.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. However, the cost of a place to live is figured at fair rental value.

After December 31, 1977, capital items such as an automobile or furniture must be included in determining total support, but only if these things are actually given to, or purchased by, the dependent for the dependent's use or benefit. Before January 1, 1978, capital items may be included in determining total support if it is to your benefit to do so. Support does not include the cost

of a capital item such as furniture purchased for the household or for use by persons other than the dependent. For more information and special rules for 1977, get Publication 501, Your Exemptions and Exemptions for Dependents.

However, support does not include things like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

(3) **Married Dependents.**—Did not file a joint return with his or her spouse.

(4) **Citizenship or Residence.**—Was one of the following: a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**

(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law

if related by blood

Uncle	Nephew
Aunt	Niece

(b) Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

your son, daughter, stepson, stepdaughter; a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and a foster child who lived in your home as a member of your family for the whole year.

Student Dependent

Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under Children and Other Dependents on this page.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational organization during any 5 months of 1977, or

(2) took a full-time, on-farm training course during any 5 months of 1977. (The course had to be given by an educational organization or a State, county, or local government agency.)

Educational organization means a school that has a regular teaching staff, course of study, and a regularly

enrolled body of pupils or students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, you should get Publication 501, Your Exemptions and Exemptions for Dependents.

Children of Divorced or Separated Parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

(1) that parent gave at least \$600 toward the child's support during 1977, and the decree of divorce or separate maintenance (or a written agreement between the parents), states he or she can take the exemption, or

(2) that parent gave \$1,200 or more for each child's support during 1977, and the parent having custody cannot prove that he or she gave more than the other parent gave.

Note: For purposes of determining the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

A special rule applies when two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. If this is the case, one of the taxpayers can claim an exemption for that person if he or she:

(1) paid for at least 10% of the support, and

(2) attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his or her own return.

Death of Taxpayer

If a person died in 1977, or in 1978 before filing a return for 1977, the surviving spouse or personal representative of the estate must file a return for the person who died.

For these instructions, the personal representative is the executor, executrix, administrator or administratrix of the estate of the person who died and who is qualified and acting within the United States. However, if none of these is appointed, the personal representative is the person in actual or constructive possession of any property of the person who died.

The personal representative can file a joint return for the person who died, if the surviving spouse agrees and did not remarry during the taxable year. If a personal representative has not been appointed, the surviving spouse can file a joint return, if he or she did not remarry during the taxable year. The 1977 income of the person who died and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing a joint return, please write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, please get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return, provided you do so for all entries on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Recordkeeping

You must keep your records as long as their contents may be needed in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property (including your personal residence) should be kept as long as they are needed in determining the basis of the original or replacement property. Copies of your filed tax returns should also be kept as part of your records. Please get Publication 552, Recordkeeping Requirements and a Guide to Tax Publications, if you need further details.

Penalties and Interest

You can avoid penalties and interest by correctly filing your return and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation with your return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is 1/2 of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Do You Want More or Less Income Tax Withheld in 1978?

If your payment due IRS on line 15, or the refund IRS owes you on line 14, is large, you should see your payroll office about changing the amount of tax to be withheld from your wages. If you return to work after a period of unemployment, you may have the amount of income tax withheld lessened if your employer agrees to use the part year method of withholding. There are also other methods of withholding which, in some instances, could reduce your withholding. For more details, see your employer.

Declaration of Estimated Tax

Generally, you do not have to file a declaration if you expect that your 1978 Form 1040A will show (1) a tax refund, OR (2) a tax balance due to be paid to IRS of less than \$100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—
(a) \$20,000 for a single individual or a head of a household;

(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described under Single on page 5;

(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.

Please see Form 1040-ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 15 is \$100 or more and over 20 percent of line 13, you must file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you the following:

- 1) Its legal right to ask for the information and whether the law says you must give it.
- 2) What purpose the agency has in asking for it, and the use to which it will be put.
- 3) What could happen if you do not give it.

For the Internal Revenue Service, the law covers the following:

- 1) Tax returns and any papers you file with them.
- 2) Any questions we need to ask you so we can—
 - a) complete, correct, or process your returns,
 - b) figure your tax, and
 - c) collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations state that you must show a social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund. You can skip that if you wish.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We also use the information for other reasons. We are required by law to give it to the Department of Justice if they need it for a lawsuit. We may give it to other Federal agencies as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we give it to foreign governments because of tax treaties they have with the U.S.

If you do not file a return or give us the information we ask for, you may be charged a penalty. And you may not be allowed the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher. You could lose Social Security credits or your refund could be lost or delayed. You may have to pay interest on the tax you owe.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Form **1040A** Department of the Treasury—Internal Revenue Service **1977**
U.S. Individual Income Tax Return

Use IRS label. Print or type.

First name and initial (if joint return, give first names and initials of both) **JOHN T. & MARY** Last name **BROWN** Your social security number **516 04 1492**

Present home address (Number and street, including apartment number, or rural route) **885 SCOTT ST. (1)** For Privacy Act Notice, see page 9 of Instructions. Spouse's social security no. **575 10 1776**

City, town or post office, State and ZIP code **HOMETOWN, MARYLAND 01234** Occupation **CLERK** Yours **CLERK** Spouse's **HOMEMAKER**

Presidential Election Campaign Fund Do you want \$1 to go to this fund? **(2)** Yes No Note: Checking "Yes" will not increase your tax or reduce your refund.

If joint return, does your spouse want \$1 to go to this fund? Yes No

Filing Status: 1 Single 2 Married filing joint return (even if only one had income)

Check Only One Box 3 Married filing separately. If spouse is also filing, give spouse's social security number in the space above 4 Unmarried Head of Household. Enter qualifying name _____ See page 6 of Instructions.

Exemptions: Always check the "Yourself" box. Check other boxes if they apply.

5a Yourself **(4)** 65 or over Blind Enter number of boxes checked on 5a and b **(2)**

b Spouse 65 or over Blind Enter number of children listed **(1)**

c First names of your dependent children who lived with you **JAMES** Enter number of other dependents _____ Add numbers entered in boxes above **(3)**

d Other dependents: (1) Name **SAMPLE** (2) Relationship _____ (3) Number of months lived in your home _____ (4) Did dependent have income of \$150 or more? _____ (5) Did you provide more than one-half of dependent's support? _____

6 Total number of exemptions claimed **(3)**

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 11 of Instructions)	7	(5) 6200 00
8	Interest income (see page 4 of Instructions)	8	(6) 80 00
9a	Dividends 220 00	9b	Less exclusion 120 00
		9c	Balance 100 00
10	Adjusted gross income (add lines 7, 8, and 9c), if under \$8,000, see page 2 of Instructions for "Earned Income Credit." If eligible, enter child's name JAMES	10	(8) 6380 00
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than \$25 (\$50 if joint return)	11a	(9)
(10)	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld (if line 7 is larger than \$16,500, see page 12 of Instructions)	11b	(11) 49 00
c	Earned income credit (from page 2 of Instructions)	11c	(12) 162 00
12	Total (add lines 11a, b, and c)	12	211 00
13	Tax on the amount on line 10. (See Instructions for line 13 on page 12, then find your tax in Tax Tables on pages 14-25.)	13	(13) 25 00
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU	14	(14) 186 00
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for amount payable to "Internal Revenue Service." Write social security number on check or money order	15	(15)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature **John T. Brown 2/18/78** Date **2/18/78** Paid preparer's signature and identifying number (see Instructions)

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) **Mary Brown (16) 2/18/78** Paid preparer's address (or employer's name, address, and identifying number)

Page **10**

Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 10 are keyed to circled numbers in explanations.)

① Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. You should also show your apartment number if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If a husband and wife file a joint return and use different last names, please separate the last names with an "and" for example: "Brown and Smith".

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers for both you and your spouse whether you file jointly or separately.

If you do not have a social security number, you should get an application Form SS-5 from a Social Security Administration office, post office, or the IRS and file it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 17. If you do not receive a number by April 17, file your return without it and write "Applied for" in the block for social security number. Don't forget to show occupations in the spaces in the upper right corner just below social security blocks.

② Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the Yes box. On a joint return, the election is available for both spouses. Both of you may elect to have \$1 go to this fund. Both may elect not to have \$1 go to this fund. One may elect to have \$1 go to this fund and the other may choose not to.

Checking Yes will not increase your tax or reduce your refund.

Do not claim this amount as a credit for contributions to candidates for public office on line 11a.

Note: If you check a Yes box, you may not change that election after you file a return. However, if you check a No box, and after you file your return you wish to designate \$1, you may change your election to Yes by filing an amended return on or before December 31, 1979. You should use Form 1040X, Amended U.S. Individual Income Tax Return.

③ Filing Status—Boxes 1 through 4

Check only one box (1 through 4). Your tax rate depends on the box you check. So before you decide, see the instructions for Filing Status on page 5.

④ Your Exemptions and Dependents—Lines 5a through 6

See the instructions for Your Exemptions and Children and Other Dependents on pages 6 and 7, to find out whom you can claim.

⑤ Wages, Salaries, Tips, and Other Employee Compensation—Line 7

Give the total of all the wages shown on your Forms W-2. If all your tips are not shown on your Forms W-2,

add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W-2 or correct it. If you are unable to secure Form W-2 from your employer by February 15, contact an Internal Revenue Service office.

⑥ Interest Income—Line 8

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Be sure to include interest on tax refunds.

⑦ Dividends—Line 9

Please show the amount of all your dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude, on line 9b, up to \$100 of dividends received from qualifying domestic corporations.

If you are married filing a joint return, you and your spouse may be able to exclude up to \$200 of dividend income. Thus, if both you and your spouse had dividend income from jointly or separately owned stock, you may each exclude up to \$100 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 10, John Brown had \$200 in dividends and Mary Brown had \$20. Only \$120 may be excluded. If all of the stock on which the \$220 of dividends received was held jointly, then John and Mary could have excluded \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.
- (d) Real estate investment trusts.
- (e) Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.

Note: Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.

⑧ Adjusted Gross Income—Line 10

Add the amounts on lines 7, 8, and 9c. If line 10 is under \$8,000 and you are eligible for the Earned Income

Credit, write the first name of your child who qualifies you for the credit on line 10. If line 10 is \$20,000 or less (\$40,000 or less if married filing a joint return), please go to line 11a.

If line 10 is more than \$20,000 (more than \$40,000 if married filing a joint return) you CANNOT use Form 1040A. You MUST file Form 1040.

⑨ Credit for Contributions to Candidates for Public Office, etc.—Line 11a

Add up the money you gave to help pay campaign expenses of candidates for public office, political committees AND to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN \$25. If you are married, filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$50.

Note: If you do not want IRS to figure your tax, the amount of this credit cannot be larger than the amount of the tax shown on line 13.

Do not claim this credit for the amount, if any, you checked off to go to the Presidential Election Campaign Fund.

⑩ If You Want IRS to Figure Your Tax (Including the Earned Income Credit if You Qualify)

Skip lines 11b through 15 and sign and date your return. (Attach Form(s) W-2 to Form 1040A.)

If you are filing a joint return and both you and your spouse have income, you should show the income of each separately at the bottom left margin, so IRS can figure your tax the way that gives you the smaller tax.

You should file on or before April 17, 1978. We will then figure your tax and send you a refund check if you have overpaid or bill you if you did not pay enough.

If you qualify for the Earned Income Credit, be sure to write the first name of your child who qualifies you for the credit on line 10.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

⑪ Income Tax Withheld Including Excess FICA and RRTA Tax—Line 11b

Find the amount of Federal income tax withheld shown on your Form W-2 and enter the amount on Form 1040A, line 11b. If you have more than one Form W-2, you will need to add the amounts of income tax withheld together. If you are filing a joint return, add together the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had more than one employer in 1977 and together they paid you more than \$16,500 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too much was withheld,

you may be able to take credit for it against your income tax. Please follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse. If you are a railroad employee and claim the credit, please attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1977.* Enter the total here	\$
Step 2. Subtract	965.25
Step 3. Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b	\$

*Note: Do not include more than \$965.25 for any one employer. If any one employer withheld more than \$965.25, you should ask the employer to refund the excess to you. You cannot take credit for it on your return. If you included any excess FICA or RRTA tax on line 11b, write "excess FICA" and show amount to the left of the line 11b entry space.

⑫ Earned Income Credit—Line 11c

If line 10 is less than \$8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the earned income credit) on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in form, the Brown's earned income credit was figured as follows:

Earned Income Credit Worksheet	
1. Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return . . .	\$400.00
Note: If Form 1040A, line 10, is \$4,000 or less, you do not have to complete the rest of this worksheet—just enter the amount from line 1 above, on Form 1040A, line 11c. Also, write the first name of your child, who qualifies you for the credit, in the space on line 10. (See Note below.)	
2. Enter amount from Form 1040A, line 10	\$6,380.00
3. Less	4,000.00
4. Subtract line 3 from line 2	\$2,380.00
5. Enter 10% of line 4	238.00
6. Earned income credit (subtract line 5 from line 1). Enter here and on Form 1040A, line 11c. Also, write the first name of your child, who qualifies you for the credit, in the space on line 10. (See Note below)	\$162.00

⑬ Income Tax—Line 13

To find your tax, you will need to use the appropriate tax table. If you checked Form 1040A:

- Box 1, use Tax Table A (Single) on pages 14-15,
- Box 2, use Tax Table B (Married Filing Jointly) on pages 16-20,
- Box 3, use Tax Table C (Married Filing Separately) on pages 21-22, or
- Box 4, use Tax Table D (Head of Household) on pages 23-25.

After you have found the correct tax table, read down the left income column until you find your income as shown on line 10 of your return. Then read across to the column headed by the total number of exemptions claimed on line 6 of your return. The amount shown at

1977 Tax Table A—SINGLE (BOX 1)

(Continued)

Table with columns for tax brackets (11,000 to 18,950), exemptions (1 to 3), and total number of exemptions. Includes sub-headers for 'If line 10, Form 1040A' and 'And the total number of exemptions claimed on line 6 is—'. Rows show tax amounts and 'But not over' values.

Continued next column

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2)

For married persons filing joint returns with Adjusted Gross Income of \$40,000 or less who claim fewer than 10 exemptions. To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13. The \$3,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Table with columns for tax brackets (2,000 to 8,400), exemptions (1 to 9), and total number of exemptions. Includes sub-headers for 'If line 10, Form 1040A' and 'And the total number of exemptions claimed on line 6 is—'. Rows show tax amounts and 'But not over' values.

Continued next column

1977 Tax Table C—MARRIED FILING SEPARATELY (BOX 3)

For married persons filing separate returns with adjusted gross income of \$20,000 or less who claim fewer than 4 exemptions...

Table with columns for Form 1040, And the total number of exemptions claimed, and Your tax. Rows include income levels from \$12,800 to \$49,900.

1977 Tax Table C—MARRIED FILING SEPARATELY (BOX 3) (Continued)

Continuation of Table C, showing income levels from \$10,900 to \$17,000 and corresponding tax amounts.

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)

Table with columns for tax brackets (e.g., 8,800, 9,000, 9,200) and exemption counts (1-8). Includes sub-headers for 'If line 10, Form 1040A' and 'If line 10, Form 1040'. Total number of exemptions claimed is shown at the bottom of each column.

Continued on next page

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)

Table with columns for tax brackets (e.g., 6,000, 6,100, 6,200) and exemption counts (1-8). Includes sub-headers for 'If line 10, Form 1040A' and 'If line 10, Form 1040'. Total number of exemptions claimed is shown at the bottom of each column.

Continued on next page

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4) (Continued)

Table with columns for tax amounts (14,450 to 17,150) and exemption numbers (1-8). It is divided into two main sections: 'If line 10, Form 1040A' and 'If line 10, Form 1040'. Each section has sub-columns for 'Over' and 'But not over'.

Continued next column

To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Toll-free" is a telephone call for which you pay only local charges and no long-distance charge is involved. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is maintained of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

Tax Advice to Taxpayers.—We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who have Access to TV-phone/teletypewriter Equipment. Hours of Operation: 8:30 A.M. to 6:45 P.M. EST. Indiana residents, 800-382-4059. Elsewhere in contiguous U.S., 800-428-4732.

ALABAMA: Birmingham, 252-1155; Decatur, 355-1855; Huntsville, 539-2751; Mobile, 433-5532; Montgomery, 264-8441; Muscle Shoals Area, 767-0301; Tuscaloosa, 758-4434; Elsewhere in Alabama, 800-292-6300.

ALASKA: Anchorage, 276-1040; Elsewhere in Alaska, call operator and ask for Zenith 3700.

ARIZONA: Phoenix, 257-1233; Tucson, 882-4181; Elsewhere in Arizona, 800-352-6911.

ARKANSAS: Little Rock, 376-4401; Elsewhere in Arkansas, 800-482-9350.

CALIFORNIA: Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO: Colorado Springs, 634-6684; Denver, 825-7041; Elsewhere in Colorado, 800-332-2060.

CONNECTICUT: Bridgeport, 576-1433; Hartford, 249-8251; Stamford, 348-6235; Elsewhere in Connecticut, 1-800-842-1120.

DELAWARE: Wilmington, 571-6400; Elsewhere in Delaware, 800-292-9575.

DISTRICT OF COLUMBIA: Call 488-3100.

FLORIDA: Fort Lauderdale, 491-3311; Jacksonville, 354-1760; Miami, 358-5072; Orlando, 422-2550; Pensacola, 434-5215; St. Petersburg, 823-7459; Tampa, 223-9741; West Palm Beach, 655-7250; Elsewhere in Florida, 1-800-342-8300.

GEORGIA: Atlanta, 522-0050; Decatur, 724-994f; Columbus, 327-7491; Macon, 746-4993; Savannah, 355-1045; Elsewhere in Georgia, 1-800-222-1040.

HAWAII: Hawaii, 935-8895; Oahu, 546-8660; Kauai, 245-2731; Lanai, call operator and ask for Enterprise 8036; Maui, 244-7654; Molokai, call operator and ask for Enterprise 8034.

IDAHO: Boise, 336-1040; Elsewhere in Idaho, 800-632-5990.

ILLINOIS: Chicago, 435-1040; Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400; Springfield, 789-4220; Elsewhere in all other locations in Illinois, 800-252-2921.

INDIANA: Evansville, 424-8481; Fort Wayne, 423-2331; Gary, 938-0560; Hammond, 938-0560; Indianapolis, 269-5477; Muncie, 288-4594; South Bend, 232-3981; Terre Haute, 232-9421; Elsewhere in Indiana, 800-382-9740.

IOWA: Cedar Rapids, 366-8771; Des Moines, 284-4850; Elsewhere in Iowa, 800-362-2600.

KANSAS: Kansas City, 722-2910; Topeka, 357-5311; Wichita, 263-2161; Elsewhere in Kansas, 800-362-2190.

KENTUCKY: Lexington, 255-2333; Louisville, 584-1361; Northern Kentucky (Cincinnati local dialing area), 621-6281; Elsewhere in Kentucky, 800-292-6570.

LOUISIANA: Baton Rouge, 387-2206; New Orleans, 581-2440; Shreveport, 424-6301; Elsewhere in Louisiana, 800-362-6900.

MAINE: Augusta, 622-7101; Portland, 755-7401; Elsewhere in Maine, 1-800-452-8750.

MARYLAND: Baltimore, 962-2590; Prince Georges County, 488-3100; Montgomery County, 488-3100; Elsewhere in Maryland, 800-492-0460.

MASSACHUSETTS: Boston, 523-1040; Brockton, 580-1770; Fitchburg, 345-1031; Lawrence, 682-4344; Lowell, 957-4470; New Bedford, 996-3111; Springfield, 785-1201; Worcester, 757-2712; Elsewhere in Massachusetts, 1-800-392-6288.

MICHIGAN: Ann Arbor, 769-9850; Bay City, 771-2153; Detroit, 237-0800; Flint, 767-8830; Jackson, 750-4677; Kalamazoo, 385-4410; Grand Rapids, 774-8300; Lansing, 394-1550; Mount Clemens, 469-4200; Muskegon, 726-4971; Pontiac, 858-2530; Saginaw, 771-2153; Elsewhere in area code 313, call 800-462-0830; Elsewhere in area codes 517, 616, and 906, call 800-482-0670.

MINNESOTA: Minneapolis, 291-1422; St. Paul, 291-1422; Elsewhere in Minnesota, 800-652-9062.

KANSAS: Kansas City, 722-2910; Topeka, 357-5311; Wichita, 263-2161; Elsewhere in Kansas, 800-362-2190.

KENTUCKY: Lexington, 255-2333; Louisville, 584-1361; Northern Kentucky (Cincinnati local dialing area), 621-6281; Elsewhere in Kentucky, 800-292-6570.

LOUISIANA: Baton Rouge, 387-2206; New Orleans, 581-2440; Shreveport, 424-6301; Elsewhere in Louisiana, 800-362-6900.

MAINE: Augusta, 622-7101; Portland, 755-7401; Elsewhere in Maine, 1-800-452-8750.

MARYLAND: Baltimore, 962-2590; Prince Georges County, 488-3100; Montgomery County, 488-3100; Elsewhere in Maryland, 800-492-0460.

MASSACHUSETTS: Boston, 523-1040; Brockton, 580-1770; Fitchburg, 345-1031; Lawrence, 682-4344; Lowell, 957-4470; New Bedford, 996-3111; Springfield, 785-1201; Worcester, 757-2712; Elsewhere in Massachusetts, 1-800-392-6288.

MICHIGAN: Ann Arbor, 769-9850; Bay City, 771-2153; Detroit, 237-0800; Flint, 767-8830; Jackson, 750-4677; Kalamazoo, 385-4410; Grand Rapids, 774-8300; Lansing, 394-1550; Mount Clemens, 469-4200; Muskegon, 726-4971; Pontiac, 858-2530; Saginaw, 771-2153; Elsewhere in area code 313, call 800-462-0830; Elsewhere in area codes 517, 616, and 906, call 800-482-0670.

MINNESOTA: Minneapolis, 291-1422; St. Paul, 291-1422; Elsewhere in Minnesota, 800-652-9062.

MISSISSIPPI
 Biloxi, 868-2122
 Gulfport, 868-2122
 Jackson, 948-4500
 Elsewhere in Mississippi, 1-800-222-8070

MISSOURI
 Columbia, 443-2491
 Jefferson City, 635-9141
 Joplin, 781-8500
 Kansas City, 474-0350
 St. Joseph, 364-3111
 St. Louis, 342-1040
 Springfield, 887-5000
 Elsewhere in Missouri, 800-392-4200

MONTANA
 Helena, 443-2320
 Elsewhere in Montana, 1-800-332-2275

NEBRASKA
 Lincoln, 475-3611
 Omaha, 422-1500
 Elsewhere in Nebraska, 800-642-9950

NEVADA
 Las Vegas, 385-6291
 Reno, 784-5521
 Elsewhere in Nevada, 800-492-6552

NEW HAMPSHIRE
 Manchester, 668-2100
 Portsmouth, 436-8810
 Elsewhere in New Hampshire, 1-800-582-7200

NEW JERSEY
 Camden, 966-7333
 Hackensack, 487-8981
 Jersey City, 622-0600
 Newark, 622-0600
 Paterson, 279-9400
 Trenton, 394-7113
 Elsewhere in New Jersey, 800-242-6750

NEW MEXICO
 Albuquerque, 243-8641
 Elsewhere in New Mexico, 800-527-3880

NEW YORK
 Albany District (Eastern Upstate New York)
 Albany, 449-3120
 Poughkeepsie, 452-7800
 Elsewhere in Eastern Upstate New York, 1-800-342-3700

Brooklyn District
 Brooklyn, 596-3770
 Nassau, 294-3600
 Queens, 596-3770
 Suffolk, 724-5000

Buffalo District (Western Upstate New York)
 Binghamton, 772-1540
 Buffalo, 855-3955
 Niagara Falls, 285-9361
 Rochester, 263-6770
 Syracuse, 425-8111
 Utica, 797-2550
 Elsewhere in Western Upstate New York, 1-800-462-1560

NEW YORK—Continued
 Manhattan District
 Bronx, 732-0100
 Manhattan, 732-0100
 Rockland County, 352-8900
 Staten Island, 732-0100
 Westchester County:
 North (Peekskill Area), 739-9191
 South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

NORTH CAROLINA
 Charlotte, 372-7750
 Greensboro, 274-3711
 Raleigh, 826-6278
 Elsewhere in North Carolina, 800-822-8800

NORTH DAKOTA
 Fargo, 293-0650
 Elsewhere in North Dakota, 800-342-4710

OHIO
 Akron, 253-1141
 Canton, 455-6781
 Cincinnati, 621-6281
 Cleveland, 522-3000
 Columbus, 228-0520
 Dayton, 228-0557
 Toledo, 255-3730
 Youngstown, 746-1811
 Elsewhere in Northern Ohio, 800-362-9050
 Elsewhere in Southern Ohio, 800-582-1700

OKLAHOMA
 Oklahoma City, 272-9531
 Tulsa, 583-5121
 Elsewhere in Oklahoma, 800-962-3456

OREGON
 Eugene, 485-8285
 Medford, 779-3375
 Portland, 221-3960
 Salem, 581-8720
 Elsewhere in Oregon, 800-452-1980

PENNSYLVANIA
 Allentown, 437-6966
 Bethlehem, 437-6966
 Erie, 453-5671
 Harrisburg, 783-8700
 Philadelphia, 574-9900
 Pittsburgh, 281-0112
 Elsewhere in area codes 215 and 717, call 800-462-4000
 Elsewhere in area codes 412 and 814, call 800-242-0250

RHODE ISLAND
 Block Island, call operator and ask for Enterprise 1040
 Burrillville—Glocester, 568-3100
 Hope Valley—South County, 539-2361
 Newport, 847-2463
 Providence, 274-1040
 Tiverton—Little Compton, 624-6647
 Woonsocket, 722-9245

SOUTH CAROLINA
 Charleston, 722-1601
 Columbia, 799-1040
 Greenville, 242-5434
 Elsewhere in South Carolina, 1-800-922-8810

SOUTH DAKOTA
 Aberdeen, 225-9112
 Rapid City, 348-9400
 Sioux Falls, 334-6600
 Elsewhere in South Dakota, 800-592-1870

TENNESSEE
 Chattanooga, 892-3010
 Johnson City, 929-0181
 Knoxville, 637-0190
 Memphis, 522-1250
 Nashville, 259-4601
 Elsewhere in Tennessee, 800-342-8420

TEXAS
 Amarillo, 376-2184
 Austin, 472-1974
 Beaumont, 835-5076
 Corpus Christi, 888-9431
 Dallas, 742-2440
 El Paso, 532-6116
 Ft. Worth, 335-1370
 Houston, 965-0440
 Lubbock, 747-4366
 San Antonio, 229-1700
 Waco, 752-6535
 Wichita Falls, 723-6702
 Elsewhere in Texas, 800-492-4830

UTAH
 Salt Lake City, 524-4060
 Elsewhere in Utah, 1-800-662-5370

VERMONT
 Burlington, 658-1870
 Elsewhere in Vermont, 1-800-642-3110

VIRGINIA
 Baileys Crossroads (Northern Virginia), 557-9230
 Chesapeake, 461-3770
 Norfolk, 461-3770
 Portsmouth, 461-3770
 Richmond, 649-2361
 Virginia Beach, 461-3770
 Elsewhere in Virginia, 800-552-9500

WASHINGTON
 Everett, 259-0861
 Seattle, 442-1040
 Spokane, 456-8350
 Tacoma, 383-2021
 Vancouver, 695-9252
 Yakima, 248-6891
 Elsewhere in Washington, 800-732-1040

WEST VIRGINIA
 Charleston, 345-2210
 Huntington, 523-0213
 Parkersburg, 485-1601
 Wheeling, 845-8290
 Elsewhere in West Virginia, 800-642-1931

WISCONSIN
 Milwaukee, 271-3780
 Elsewhere in Wisconsin, 800-452-9100

WYOMING
 Cheyenne, 635-4124
 Elsewhere in Wyoming, 800-525-6060

Index to Instructions

A	N
Addresses of Internal Revenue Service Centers	Name and Address 11
Alien, Dual-Status	Nonresident Alien 3 and 5
Alimony Paid	
	P
	Penalty—
	Estimated tax 9
	Failure to Pay 8
	Late Filing 8
	Political Campaigns—
	Tax Credit 12
	\$1 Check-off 11
	Preparer's Identifying Number 13
	Privacy Act Notice 9
B	Q
Balance Due—How to Pay 13	Qualifying Widows and Widowers 4
Blindness	
	R
	Recordkeeping 8
	Refund of Tax 13
	Rounding Off to Whole Dollars 8
C	S
Community Property 6	Salaries 4 and 11
Completing Your Return 13	Single Person 5
	Social Security Number 11
	Student Dependency and Exemption 7
D	T
Death of Spouse 7	Tax Computation by IRS 12
Death of Taxpayer 8	Tax Advice to Taxpayers 26
Declaration of Estimated Tax 9	Tax Tables 14-25
Dependents—	Telephone—
Birth or Death of Dependent 7	Assistance Services for Deaf/Hearing Impaired Taxpayers 26
Children 7	Numbers for Federal Tax Information 26-27
Other 7	Tips 4 and 11
Supported by Two or More Taxpayers 8	
Who Have Unearned Income 4	U
Dividends and Exclusion 11	Unmarried Head of Household 6
Dual-Status Aliens 5	Using Form 1040 Instead of Form 1040A 4
E	W
Earned Income Credit 2 and 12	Wages 4 and 11
Special Instructions 2	When to File 3
Excess FICA and RRTA Tax Withheld 12	Where to File 3
Exemptions 6, 7, and 8	Who MUST Use Form 1040 4 and 5
	Who May Use Form 1040A 4
	Who Must File 3
F	Z
Figuring Your Tax 12	Zero Bracket Amount 13
Filing Requirements—	
When to File 3	
Where to File 3	
Who Must File 3	
Filing Status—Which Box to Check 5 and 6	
Foreign Bank Account 5	
Foreign Trust 5	
Form W-2 4 and 12	
G	
Guide to Filing Out Form 1040A 11-13	
I	
Income Tax Withheld (Federal) 3 and 12	
Interest Income 11	
M	
Married Persons—	
Filing Jointly 5	
Filing Separately 6	

**Schedules A&B—Itemized Deductions AND
Interest and Dividend Income**
(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

1977

Name(s) as shown on Form 1040

Your social security number

Schedule A Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 14 of Instructions.)		Contributions (See page 16 of Instructions for examples.)	
1 One-half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)		21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	
2 Medicine and drugs		b Other cash contributions. List donees and amounts. ▶	
3 Enter 1% of line 31, Form 1040			
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)		22 Other than cash (see page 16 of instructions for required statement)	
5 Enter balance of insurance premiums for medical care not entered on line 1		23 Carryover from prior years	
6 Enter other medical and dental expenses:		24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶	
a Doctors, dentists, nurses, etc.		Casualty or Theft Loss(es) (See page 16 of Instructions.)	
b Hospitals		25 Loss before insurance reimbursement	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		26 Insurance reimbursement	
		27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
		28 Enter \$100 or amount on line 27, whichever is smaller	
7 Total (add lines 4 through 6c)		29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 37 ▶	
8 Enter 3% of line 31, Form 1040		Miscellaneous Deductions (See page 16 of Instructions.)	
9 Subtract line 8 from line 7 (if less than zero, enter zero)		30 Union dues	
10 Total (add lines 1 and 9). Enter here and on line 33 ▶		31 Other (itemize) ▶	
Taxes (See page 14 of Instructions.)		32 Total (add lines 30 and 31). Enter here and on line 38	
11 State and local income		Summary of Itemized Deductions (See page 17 of Instructions.)	
12 Real estate		33 Total medical and dental—line 10	
13 State and local gasoline (see gas tax tables)		34 Total taxes—line 17	
14 General sales (see sales tax tables)		35 Total interest—line 20	
15 Personal property		36 Total contributions—line 24	
16 Other (itemize) ▶		37 Casualty or theft loss(es)—line 29	
		38 Total miscellaneous—line 32	
		39 Total deductions (add lines 33 through 38) ▶	
		40 If you checked Form 1040, box: 2 or 5, enter \$3,200 1 or 4, enter \$2,200 3, enter \$1,600	
		41 Excess itemized deductions (subtract line 40 from line 39). Enter here and on Form 1040, line 33. (If line 40 is more than line 39 see "Who MUST Itemize Deductions" on page 11 of the Instructions.) ▶	
17 Total (add lines 11 through 16). Enter here and on line 34			
Interest Expense (See page 16 of Instructions.)			
18 Home mortgage			
19 Other (itemize) ▶			
20 Total (add lines 18 and 19). Enter here and on line 35 ▶			

Schedules A&B (Form 1040) 1977

Schedule B—Interest and Dividend Income

Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

Part I Interest Income		Part II Dividend Income	
1 If you received more than \$400 in interest, complete Part I. Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 17 of Instructions). (List payers and amounts.)		3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II (see Note below and page 17 of Instructions). (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly.)	
		4 Total of line 3	
		5 Capital gain distributions (see page 18 of Instructions. Enter here and on Schedule D, line 7). See Note below	
		6 Nontaxable distributions (see page 18 of Instructions)	
		7 Total (add lines 5 and 6)	
		8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a	
2 Total interest income. Enter here and on Form 1040, line 9		9 Total (add lines 4, 5, 6, and 7). Enter here and on Form 1040, line 10b	
Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 15.			
Part III Foreign Accounts and Foreign Trusts			
If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. (See page 18 of Instructions.)			
1 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," see page 3 of instructions.			
2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," you may be required to file Forms 3520, 3520-A, or 926.			

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

1977

Department of the Treasury
Internal Revenue Service

Attach to Form 1040. See Instructions for Schedule D (Form 1040).

Name(s) as shown on Form 1040

Social security number

Part I Short-term Capital Gains and Losses—Assets Held Not More Than 9 Months

D

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 2-5.

Part II Long-term Capital Gains and Losses—Assets Held More Than 9 Months

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 7-13.

Part III Summary of Parts I and II (If You Have Capital Loss Carryovers From Years Beginning Before 1970, Do Not Complete This Part. See Form 4798 Instead.)

Summary table with rows 14-16b, including instructions for combining gains and losses and handling carryovers.

Schedule D (Form 1040) 1977

Page 2

Part IV Computation of Alternative Tax (See Instruction S to See if the Alternative Tax Will Benefit You)

Table for Part IV with rows 17-27, including instructions for computing alternative tax and tax on amount.

Part V Computation of Post-1969 Capital Loss Carryovers from 1977 to 1978 (Complete this part if the amount on line 16a, is larger than the loss shown on line 16b.)

Section A.—Short-term Capital Loss Carryover

Table for Section A with rows 28-33, including instructions for short-term capital loss carryover.

Section B.—Long-term Capital Loss Carryover

Table for Section B with rows 34-39, including instructions for long-term capital loss carryover.

SCHEDULE E (Form 1040)

Supplemental Income Schedule

1977

Department of the Treasury Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.) Attach to Form 1040. See Instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040 Your social security number

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

1 Name of payer. 2 Did your employer contribute part of the cost? 3 Amount received this year. 4 Amount excludable this year. 5 Taxable portion (subtract line 4 from line 3).

Part II Rent and Royalty Income. If you need more space, use Form 4831. Have you claimed expenses connected with your vacation home rented to others? Yes No

Table with 5 columns: (a) Kind and location of property, (b) Total amount of rents, (c) Total amount of royalties, (d) Depreciation, (e) Other expenses. Includes totals for net income and rental profit.

Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.

Table with 6 columns: (a) Name, (b) Employer identification number, (c) Your share of gross farming or fishing income, (d) Income or (loss), (e) Additional 1st year depreciation. Includes totals for income or loss.

13 TOTAL (add lines 5, 10, and 12). Enter here and on Form 1040, line 18

Table with 4 columns: Item, Amount, Item, Amount. For explanation of Column (e), Part II.

Schedule for Depreciation Claimed in Part II above. If you need more space use Form 4562.

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in prior years, (e) Method of computing depreciation, (f) Life or rate, (g) Depreciation for this year.

SCHEDULE SE (Form 1040)

Computation of Social Security Self-Employment Tax

1977

Department of the Treasury Internal Revenue Service

Each self-employed person must file a Schedule SE. Attach to Form 1040. See Instructions for Schedule SE (Form 1040).

If you had wages, including tips, of \$16,500 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.

If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) Social security number of self-employed person

If you have only farm income complete Parts I and III. If you have only nonfarm income complete Parts II and III. If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD 1 Net profit or (loss) from: a Schedule F, line 54 (cash method), or line 72 (accrual method) b Farm partnerships. 2 Net earnings from farm self-employment (add lines 1a and b). FARM OPTIONAL METHOD 3 If gross profits are: a Not more than \$2,400, enter two-thirds of the gross profits from farming; b More than \$2,400 and the net farm profit is less than \$1,600. 4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method.

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from: a Schedule C, line 21. (Enter combined amount if more than one business.) b Partnerships, joint ventures, etc. (other than farming.) c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4351, check here [] and enter zero on this line. d Service with a foreign government or international organization. e Other (See Form 1040-SE instructions for line 2b.) Specify. 6 Total (add lines 5a through e). 7 Enter adjustments if any (attach statement). 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7). If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III. Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1974, 1975, and 1976. The nonfarm optional method can only be used for 5 taxable years.

NONFARM OPTIONAL METHOD

9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm) b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero) c Balance (subtract line 9b from line 9a) 10 Enter two-thirds of gross nonfarm profits* or \$1,600, whichever is smaller. 11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller. *Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14(b)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4) b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) 13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.) 14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1977 is 15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA c Total of lines 15a and b 16 Balance (subtract line 15c from line 14) 17 Self-employment income—line 13 or 16, whichever is smaller 18 Self-employment tax. (If line 17 is \$16,500, enter \$1,303.50; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 48.

**SCHEDULE TC
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1977

Name(s) as shown on Form 1040

Your social security number

Instructions

Who Must File.—This schedule is for use by taxpayers who cannot use the Tax Tables and for certain taxpayers who must itemize deductions. If you must itemize and the zero bracket amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

Part I.—You must use Part I to figure your tax instead of using the Tax Tables if your income on Form 1040, line 34, is more than \$20,000 (more than \$40,000 if you are married filing a joint return or a qualifying widow(er)) or if you claim more exemptions than covered in the Tax Tables for your filing status.

You will also need to complete Part I if you figure your tax by using Schedule G (Form 1040), Income Averaging.

Part II.—If you are required to itemize deductions and the zero bracket amount on Schedule A, line 40, is more than your itemized deductions on Schedule A, line 39, you must first complete Part II to figure your Tax Table Income. The new zero bracket amount must be adjusted by certain taxpayers who must itemize deductions. This computation is necessary because the zero bracket amount is built into the Tax Tables and Tax Rate Schedules.

You MUST itemize deductions if:

- (a) You are married filing a separate return and your spouse itemizes deductions (unless your spouse is described in paragraph (b) and enters earned income on Part II, line 3).
- (b) You can be claimed as a dependent on your parent's return and have \$750

or more of unearned income and less than \$2,200 of earned income if you are single (less than \$1,600 of earned income if you are married filing a separate return).

Note: If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, unless you are married filing a separate return and your spouse itemizes deductions. (See page 11 of the Instructions for Form 1040 for a definition of earned income.)

(c) You elect to exclude income from sources in United States Possessions (see Form 4563 for details), OR

(d) You are a dual-status alien (see instructions for Dual-Status Tax Year on page 4 of Instructions for Form 1040).

Part I Tax Computation for Taxpayers Who Cannot Use the Tax Tables

Caution: Read the Instructions before completing this Part.

1	Enter your Tax Table Income from Form 1040, line 34	1		
2	Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7	2		
3	Taxable Income. Subtract line 2 from line 1 (Figure your tax on the amount on line 3 by using Tax Rate Schedule X, Y, or Z, or see page 12 of Instructions for Form 1040 for "Other Ways to Figure Your Tax.")	3		
4	Income Tax. Check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule D, <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726	4		
5	Enter \$35 multiplied by the total number of exemptions claimed on Form 1040, line 7	5		TC
Note: If you are married filing a separate return, omit lines 6 through 9 and enter the amount from line 5 on line 10.				
6	Enter amount from line 3, above	6		
7	Enter $\left\{ \begin{array}{l} \$3,200 \text{ if you are married filing a joint return (or a qualifying widow(er))} \\ \$2,200 \text{ if you are single (or an unmarried head of household)} \end{array} \right.$	7		
8	Subtract line 7 from line 6	8		
9	Enter 2 percent of line 8 (but do not enter more than \$180)	9		
10	General tax credit. Enter the larger of line 5 or line 9	10		
11	Tax. Subtract line 10 from line 4. Enter the difference (but not less than zero) here and on Form 1040, line 35	11		

Part II Computation of Tax Table Income for Certain Taxpayers Who Must Itemize Deductions

Caution: Read the Instructions before completing this Part.

1	Enter your adjusted gross income from Form 1040, line 31	1		
2	Enter amount from Schedule A, line 40	2		
3	Enter amount from Schedule A, line 39. (If you can be claimed as a dependent on your parent's return, see the Note in the Instructions for Part II and check the box below line 33 of Form 1040.)	3		
4	Subtract line 3 from line 2	4		
5	Tax Table Income. ADD lines 1 and 4. Enter here and on Form 1040, line 34. (Do not make an entry on Form 1040, line 33. Disregard the instruction on Form 1040, line 34, and go to the Note below line 34.)	5		

Form **2440**

Disability Income Exclusion (Sick Pay)

(Applies Only to Disabled Retirees Under Age 65)

1977

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions on back.

Name(s) as shown on Form 1040

Social Security Number

See Instruction E for Requirements of Proof of Permanent and Total Disability

Date retired (if after December 31, 1976, also enter in space next to (ii) box on physician's statement.)	Name of Employer and Payer, if other than employer				
<table border="1"> <tr><td>Yourself</td><td></td></tr> <tr><td>Spouse</td><td></td></tr> </table>	Yourself		Spouse		
Yourself					
Spouse					

Joint return filers use column A for wife and column B for husband. All other filers use column B only.

	A	B
1 Total disability payments received this taxable year		
2 (i) Multiply \$100 times the number of weeks for which disability payments equal or exceed \$100. Enter total		
(ii) For each week (if any) for which the actual amount of disability payments received is less than \$100, enter total amount received for such weeks		
(iii) In the case of payments received for a short period of less than a week, enter the lesser of the actual disability payments received for such short period or the maximum exclusion allowable for such short period (see Instruction B)		
(iv) Total (add lines (i), (ii), and (iii))		
3 Total (add amounts on line 2 (iv))		
4 Adjusted gross income before disability income exclusion (sick pay) (Form 1040, line 29). If this amount is \$15,000 or less, enter amount from line 3 on line 7		
5 Maximum adjusted gross income before phaseout (see Instruction C)	\$15,000.00	
6 Subtract line 5 from line 4		
7 Disability income exclusion (sick pay) (subtract line 6 from line 3). Enter here and on Form 1040, line 30		

Read Instructions on back before detaching. Form **2440** (1977)

Physician's Certification of Permanent and Total Disability

▶ Attach to Form 2440

Name of disabled taxpayer	Social security number
---------------------------	------------------------

I certify that the above named taxpayer was (check only one box—see Instruction A):
(i) Permanently and totally disabled on January 1, 1976, or January 1, 1977.
(ii) Permanently and totally disabled on the date taxpayer retired. Date retired ▶

Name of physician	
Physician's address	
Physician's signature	Date

Instructions for Physician's Certification

A. Date Permanently or Totally Disabled.—Check the (i) box if taxpayer retired before January 1, 1977. Check the (ii) box if taxpayer retired after December 31, 1976. The date entered by the taxpayer should be the date on which the taxpayer ceased active employment because of this disability.

B. Definition of Permanent and Total Disability.—Permanent and total disability means that a taxpayer is unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of a year or more. The substantial gainful activity referred to is not limited to the activity, or comparable activity, in which the taxpayer engaged prior to retirement on disability.

Instructions

A. Who May Exclude Disability Income.—For taxable years beginning after December 31, 1976, you will be eligible to claim the "disability income exclusion" on disability payments you receive instead of wages only if all the following requirements are satisfied:

- You have not reached age 65 before the close of the taxable year.
- You retired on disability, and, when you retired, were permanently and totally disabled.
- At the beginning of the taxable year you have not reached mandatory retirement age (generally the age at which you would have been required to retire under your employer's retirement program had you not become disabled), and
- You have not made an irrevocable election not to claim the disability income exclusion (see Instruction F).

If you retired before January 1, 1977, and either retired on disability or were entitled to retire on disability, and on January 1, 1976, or January 1, 1977, were permanently and totally disabled, you will be considered to have met the requirement of A(2).

B. Limitations.—The amount of disability payments that you may exclude cannot exceed the lesser of a weekly rate of \$100 or your actual weekly payment.

To determine your actual weekly payment, you must convert disability income paid on a non-weekly basis into weekly rates of payment. Determine your disability income weekly rate as follows:

- If you are paid on the basis of a:
- Weekly pay period, this is the weekly rate.
 - Biweekly pay period, the weekly rate is one-half of the biweekly rate.
 - Semimonthly pay period, the weekly rate is the semimonthly rate multiplied by 24 and divided by 52.
 - Monthly pay period, the weekly rate is the monthly rate multiplied by 12 and divided by 52.
 - Other pay period, the weekly rate is the annual rate divided by 52.

The exclusion of disability payments received for a period of less than a week is limited to your daily exclusion multiplied by the number of days in the week for which you receive disability payments. Your daily exclusion is the lesser of \$100 divided by the number of days in your normal workweek or your daily rate of disability pay. For example, if your normal workweek is Monday through Friday, your daily exclusion is the lesser of \$20 ($\$100 \div 5$) or your daily rate of disability pay. Assuming that \$20 is the lesser of the two, and your retirement from work became effective as of the close of business on a Tuesday, your exclusion for the first week will be \$60 ($\20×3).

Payments for such short periods may be received when one of the following events occurs after the first day of the taxpayer's normal workweek: (a) the disability retirement commences; (b) the taxpayer

reaches mandatory retirement age in a taxable year prior to the taxable year in which such taxpayer attains age 65; or (c) the taxpayer dies.

If you reach mandatory retirement age during the taxable year, do not claim the exclusion for any days after you reach mandatory retirement age.

On a return where one taxpayer is entitled to the disability income exclusion, the maximum exclusion is \$5,200. On a joint return where both spouses are entitled to the disability income exclusion, the maximum exclusion is \$10,400.

C. Maximum Adjusted Gross Income Before Phaseout.—If your adjusted gross income determined before the disability income exclusion (Form 1040, line 29) exceeds \$15,000, you must reduce the disability income exclusion by the excess of your adjusted gross income over \$15,000. On a return where only one taxpayer is entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$20,200 or more. On a joint return where both spouses are entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$25,400 or more.

D. Filing Requirements for Married Couples.—If you are married at the close of the taxable year, you are allowed the disability income exclusion only if you and your spouse file a joint return, unless you and your spouse have not lived together at any time during the taxable year.

E. Permanent and Total Disability.—You are permanently and totally disabled only if you are unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of a year or more.

If you retired on disability before January 1, 1977, you must submit a certificate from a qualified physician attesting to your permanent and total disability on January 1, 1976, or January 1, 1977.

If you retired on disability during 1977, you must submit a certificate from a qualified physician attesting to your permanent and total disability at the time you retired on disability.

A physician's certification with the required information is provided for you on Form 2440. Detach the physician's certification from the form before having it filled in by your physician. After the certification has been filled in by your physician, attach it to Form 2440 for submission with your tax return.

F. Election Not to Exclude Disability Income.—Before the time you start to report your disability payments under an applicable pension or annuity rule, you may not apply any of your pension or annuity cost against your disability payments.

However, if (1) you retired on disability before January 1, 1977, and on December 31, 1975, or December 31, 1976, were entitled to exclude any amount with respect to such

retirement disability payments from gross income as sick pay, or (2) you are eligible for the disability income exclusion; you may make an irrevocable election not to claim the disability income exclusion. If you make a valid irrevocable election, you should report your disability payments under an applicable pension or annuity rule, which allows you to apply your cost against your disability payments. The election is applicable for the year of election (but may not be made for a year prior to 1976) and all subsequent years.

To make the election, attach a statement to your tax return that (1) states you elect not to claim the disability income exclusion and will report your disability payments under an applicable pension or annuity rule, and (2) sets forth your qualifications for making the election. If you retired in 1977, you must also attach a certificate from a qualified physician attesting to your total and permanent disability at the time of your retirement. This election is not available to disability retirees who retired after December 31, 1976, and whose disability payments are not eligible for the disability income exclusion.

The irrevocable election not to exclude your disability payments will allow you to begin recovering your annuity cost immediately. This may be beneficial in the following situations:

- The exclusion phaseout substantially decreases or eliminates your disability income exclusion;
- You believe that you will not live long enough to benefit from recovering your annuity cost at age 65 or at your annuity starting date;
- The election will cause the amounts you receive to be considered retirement income (provided you have reached minimum retirement age) on which you may be entitled to a credit for the elderly.

G. How to Report Your Disability Retirement Income on Form 1040.—Report your total disability payments received during your taxable year as income from wages on Form 1040, line 8. Determine the amount of your disability income exclusion on Form 2440 and enter on Form 1040, line 30. This procedure should be followed until you reach mandatory retirement age, the beginning of the taxable year in which you attain the age of 65, or the taxable year for which you make the irrevocable election discussed in instruction F, whichever is earlier. During this period, you cannot offset any of your annuity cost against your disability payments. When you reach the earlier of mandatory retirement age or the beginning of the taxable year in which you attain the age of 65, you will begin to report the total amount of your disability payments under an applicable pension or annuity rule. For further information see Instructions for Schedule E (Form 1040), Part I, Pension and Annuity Income and Schedules R&RP (Form 1040), Credit for the Elderly.

H. Additional Information.—You will find Publication 522, Tax Information on Disability Payments, helpful in explaining the exclusion.

Form **2441** **Credit for Child and Dependent Care Expenses** **1977**
 Department of the Treasury
 Internal Revenue Service **► Attach to Form 1040.**

Name(s) as shown on Form 1040 Your social security number

1 Name and relationship of each qualifying individual for whom expenses were paid and period (months and days) each lived in your household as a qualifying individual during this taxable year (see instructions for line 1).

(a) Name	(b) Relationship	(c) Period lived in your household	
		Months	Days

2 List the individual(s) or organization(s) to whom employment-related expenses were incurred during this taxable year.

(a) Name and address (if more space is needed, attach schedule)	(b) Social security number (see instructions for line 2)	(c) Relationship	(d) Period incurred in 1977		(e) Amount
			From Month—Day	To Month—Day	

Computation of Credit

3 Total of column (e)	3	
4 Enter the lesser of amount on line 3 or \$2,000 (\$4,000 if two or more qualifying individuals) (see instructions for line 4)	4	
5 Earned income limitation (an entry MUST be made on this line): (a) If unmarried at end of 1977, enter amount of earned income. (b) If married at end of 1977, enter the lesser of your earned income or your spouse's earned income. Note: If you or your spouse was a student or incapable of self-care, see instructions for line 5.	5	
6 Enter the lesser of line 4 or line 5	6	
7 Total amounts listed on line 6 paid during 1977	7	
8 Child and dependent care expenses incurred in 1976 not paid until 1977 (Attach schedule showing computation of limitations—see instructions for line 8)	8	
9 Total of lines 7 and 8	9	
10 Credit for child and dependent care expenses. Multiply the amount on line 9 by 20%. Enter result here and on Form 1040, line 40	10	

11 If payments listed on line 2 were made to an individual, complete the following:

	Yes	No
(a) If payment of \$50 or more in a calendar quarter was made to an individual, were the services performed in your home?		
(b) If "Yes," have appropriate wage tax returns on wages for services in your home been filed (see instructions for line 11)?		
(c) If answer to (b) is "Yes," enter your employer identification number		

Instructions

Who May Claim the Credit.—If you maintain a household that includes as a member one or more qualifying individuals, you may be allowed a credit against your income tax. The credit is limited to 20 percent of employment-related expenses (up to certain limitations) paid during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual. You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during such period, you and your spouse must provide over half the maintenance cost for that period. The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not in-

clude the cost of clothing, education, medical treatment, vacations, life insurance, and transportation. **Employment-related Expenses.**—"Employment-related expenses" are those paid for the following, but only if paid to enable you to be gainfully employed: (1) Expenses for Household Services.—Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying individual. Thus, payment for services of a domestic maid or cook will ordinarily be considered expenses for household services if performed at least partially for the benefit of the qualifying individual. (2) Expenses for the Care of a Qualifying Individual.—Expenses will be considered for the care of one or more qualifying individuals if their main purpose was to assure that individual's well-being and

protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying individual's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care. Do not include services outside your household as employment-related expenses for your spouse or a dependent age 15 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 15th birthday. **Special Rules.**— (1) **Married Couples Must File Joint Returns.**—If you are married at the end of (Continued on back)

the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year. (2) **Marital Status.**—If you are legally separated from your spouse under a decree of divorce or of separate maintenance, you are not considered as married. (3) **Certain Married Individuals Living Apart and Filing Separate Returns.**—If during the last 6 months of the taxable year your spouse was not a member of your household and you (i) maintained a household that was for more than one-half of the taxable year the principal place of abode of a qualifying individual, and (ii) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit. (4) **Special Dependency Test in Case of Divorced Parents.**—A child (son, stepson, daughter, stepdaughter) whose parents are divorced, legally separated under a decree of divorce or separate maintenance, or separated under a written separation agreement, shall be treated as a qualifying individual for the parent having custody of the child for the larger period during the taxable year, provided that all of the following three conditions are met: (a) The child must be under the age of 15 or physically or mentally incapable of self-care. (b) The child must receive over half of his or her support during the taxable year from the parents. (c) The child must be in the custody of one or both of the parents for more than one-half of the taxable year. (5) **Payments to a Related Individual.**—In computing your credit, you may not include payments made to a relative of yours or of your spouse or to a dependent household member. For this exclusion, a relative of yours or of your spouse includes: son or daughter and their descendants; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother and their ancestors; stepfather, stepmother; nephew, niece, uncle, aunt; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law. **Exception:** Payments made to a relative listed above may also be included in computing your credit if that relative is not your dependent and the relative's services are considered employment for social security purposes. For social security purposes, the following services are considered employment: (a) Services performed by your son or daughter age 21 or over, but not your spouse. (b) Domestic service by your mother or father if (i) you have in your home a son or daughter who is under age 18 or who has a physical or mental condition requiring the personal care of an adult for at least four continuous weeks in the quarter, and (ii) you are a widow (widower) or are divorced, or you have a spouse in your home who, because of a physical or mental condition, is incapable of caring for your son or daughter for at least four continuous weeks in the quarter. (c) Services of all other relatives who are not self-employed. **Employment-related Expense vs. Medical Expense Deduction.**—If an expense qualifies as both employment-related and medical, you may treat it either way, as long as you do not use it twice. If you treat the expense as employment-related, any part of it that you cannot use because of the maximum \$2,000 (\$4,000) yearly limitation can be treated as part of your medical expenses. If you treat the expense as medical, the part of it that is not deductible because of the 3 percent medical deduction limita-

tion cannot be used as part of your employment-related expenses. **Use of Credit in Determining Your Withholding Allowances.**—The credit for child and dependent care expenses may be used in determining your withholding allowances. By claiming your proper number of withholding allowances, you can fit the amount of tax withheld from your wages to your tax liability. For further information, obtain a Form W-4, Employee's Withholding Allowance Certificate from your employer or an Internal Revenue Service office. **Figuring the Credit** Line 1.—Enter in the appropriate column the name(s), and relationship of each qualifying individual for whom expenses were paid and period (months and days) each lived in your household as a qualifying individual during your taxable year. Determine on a daily basis whether an individual is a qualifying individual. A qualifying individual is: (a) A dependent under age 15 whom you can claim as an exemption or a child meeting the special dependency test of divorced parents (see Special Rule (4)). (b) A person who is physically or mentally incapable of self-care who you either: (1) are entitled to claim as an exemption; or (2) would be entitled to claim as an exemption except that the person had gross income of \$750 or more. (c) Your spouse, if physically or mentally incapable of self-care. Line 2.—Enter in column (a) the name and address of the individual(s) or organization(s) to whom employment-related expenses were incurred, column (b) the employee's social security number, column (c) the relationship of the individual to you (if none, write none), column (d) the period for which the expenses were incurred in 1977, and column (e) the amount of expense incurred (include your share of social security taxes on employee's wages). Enter in column (b) only the social security number of an individual who is your employee. No entry should be made for a self-employed individual, partnership, or corporation. "Incurred" means owed for payment, whether or not paid. However, to be allowed in computing the credit, expenses must be paid during the taxable year the credit is claimed and must be within the limitations. If the employment-related household expenses benefited a qualifying individual, do not allocate any part of the expenses to nonqualifying individuals. Line 4.—Enter lesser of line 3 or \$2,000 (if you listed the name of one qualifying individual or \$4,000 if you listed the names of two or more qualifying individuals. These amounts are the dollar limits for employment-related expenses incurred during any taxable year that may be taken into account in computing the credit. Line 5.—Enter the amount of your earned income if you are unmarried. If you are married, enter the earnings of the spouse having the lesser amount of earned income. If your spouse is a full-time student at an educational organization or incapable of self-care, use the greater of your spouse's monthly earned income or \$166 (\$333 if two or more qualifying individuals) to determine his or her total yearly income. Use this amount to decide which spouse has the lesser amount of earned income to be entered on line 5. The \$166 (\$333) rule applies to only one spouse for any one month. Therefore, if both you and your spouse are students or incapable of self-

care the same month, no amounts paid that month are treated as employment-related expenses for purposes of the credit because neither of you was employed on a full-time or part-time basis. "Earned Income" means wages, salaries, professional fees, etc., received for personal services rendered and net earnings from self-employment. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation, nor does it include pensions, annuities, or amounts that are received under accident and health plans that are excludable from gross income. "Student" is one who was enrolled as a full-time student at an educational organization during any of 5 months during the taxable year. "Educational organization" means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc. Lines 6 and 7.—Complete these lines as instructed on the form. Line 8.—Child and dependent care expenses incurred in 1976 may be eligible for the credit in 1977. If you paid for expenses in 1977 that you incurred in 1976, a credit may be computed on the expenses in 1977 if you did not exceed the limitations in 1976. The credit is in addition to the child and dependent care credit you may claim on expenses incurred and paid in 1977. For example, in 1976 you incurred child care expenses of \$2,100 for your 14-year old daughter. Of the \$2,100 in child care expenses, \$1,800 were paid in 1976 and \$300 were paid in 1977. Your spouse's earned income of \$5,000 was less than your earned income. You would be allowed to compute a credit on \$200 in 1977, computed as follows:
 1 Child care expenses incurred in 1976 . . . \$2,100
 2 Qualifying individual limitation . . . \$2,000
 3 Income limitation . . . \$5,000
 4 Lesser of line 1, 2, or 3 . . . \$2,000
 5 Less expenses on which credit was computed in 1976 . . . 1,800
 6 Expenses allowable for credit in 1977 . . . \$ 200
 Line 11.—On line 11(a), check yes or no box if you paid cash wages for a household employee who performed services of a household nature in your home. In general, if you paid cash wages of \$50 or more in a calendar quarter for household services to a person such as a cook, housekeeper, governess, maid, cleaning person, babysitter, etc., you are required to file an employment tax return. If you are not sure whether you should file an employment tax return, ask the Internal Revenue Service or obtain Form 942, Employer's Quarterly Tax Return for Household Employees. On line 11(b), check yes or no box depending on whether or not you have filed Form 942, Employer's Quarterly Tax Return for Household Employees, for services performed in your home. On line 11(c), enter your employer identification number. If you do not have a number, and are liable, file Form 942, and enter "none" in the space for "Employer identification no." For more information, obtain Publication 503, Child Care and Disabled Dependent Care. * U.S. GOVERNMENT PRINTING OFFICE: 1977-O-211-111 23-188-5979

Exemption of Income Earned Abroad

Attach to Form 1040.

For taxable year ending

Please see "Caution" on page 3 before completing this form.

This Form is to be Used Only by United States Citizens and Certain Resident Aliens (See Instruction 1.)

Name of taxpayer, Social security number, Foreign address (including Country), Your occupation

Name of employer, Employer's address (U.S. or Foreign)

Give the latest year for which you filed a U.S. income tax return, Service Center where filed

Check status under which you claim exemption from earned income from services abroad: Bona fide residence, Physical presence

Complete all items in the parts pertaining to your status. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption.

Part III To be Completed for Bona Fide Residence Only

1 Foreign country in which you claim bona fide residence, 2 Kind of living quarters, 3 Did your family live with you abroad, 4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country?, (b) Are you required to pay income tax to the country you claim bona fide residence in?, 5 Complete the following for days present in the U.S. or its possessions during the taxable year:

Table with columns: Date arrived in U.S., Date departed from U.S., Number of days in U.S. on business, Amount earned in U.S. on business, Date arrived in U.S., Date departed from U.S., Number of days in U.S. on business, Amount earned in U.S. on business

Part IV To be Completed for Physical Presence Only

7 The 18-month period the exemption for physical presence in a foreign country is based on is from through, 8 Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, insert number of full days to end of 18-month period.

9 Enter prior years you claimed exemption for income earned abroad under section 911

Part II To be Completed for Both Bona Fide Residence and Physical Presence

10 Enter below your total earned income from sources outside the U.S. including noncash remuneration. (See Instructions 7 and 8(d), 10(b), and 10(d).) Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? Yes No

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income.

Table with columns: Earned income (for personal services rendered in foreign countries), Exchange rates used, Amount (in U.S. dollars). Rows include: 11 (a) Total wages, salaries, bonuses, commissions, etc., (b) Amount attributable to prior years or future years, (c) Balance attributable to this year, 12 Pensions and annuities, 13 Allowable share of income for personal services rendered, 14 Noncash remuneration, 15 Other income, 16 Allowances or reimbursements, 17 Total earned income from sources outside the U.S., 18 Exempt earned income, 19 Taxable earned income from sources outside the U.S.

Part V To be Completed by All Taxpayers Claiming Exemption of Income Earned Abroad (See Instruction 12.)

Table with rows: 20 Taxable income (from Schedule TC (Form 1040) Part I, line 3), 21 Enter exempt earned income from line 18, 22 Enter expenses allocable to the excluded earned income on line 21, 23 Net excluded earned income (subtract the amount on line 22 from line 21), 24 Not taxable income (add lines 20 and 23), 25 Tax on the amount on line 24, 26 Enter net excluded earned income from line 23, 27 Enter \$2,200 if you are single (or an unmarried head of household), \$1,600 if you are married filing a separate return, 28 Total, (Add lines 26 and 27), 29 Tax on the amount on line 23, 30 Tax. (Subtract line 29 from line 25. Enter here and on Schedule TC, Part I, line 4 and write in Form 2555.)

1 If you and your spouse file a joint return and you both complete this form, complete only one Form 2555, Part IV. Use combined amounts on lines 2 through 30. 2 Figure tax on the amount on line 24 by using Tax Rate Schedule X, Y, or Z. OR if applicable: alternative tax from Schedule D (Form 1040) or maximum tax from Form 4726. 3 Figure tax on the amount on line 28 by using Tax Rate Schedule X, Y, or Z.

Caution

At the time this form was printed Congress was considering legislation that would affect the Foreign Earned Income Exclusion. If this legislation is passed, the Internal Revenue Service will revise Form 2555. We will do our best to tell you about it in radio, television and newspaper announcements.

Instructions

1. General.—To determine whether you must file Form 1040, see Who Must File on page 4 of that form's instructions. In determining whether you must file a return, be sure to include your income earned abroad even though it may qualify for tax exemption, as explained below.

U.S. citizens in foreign countries are subject to the same U.S. income tax laws as those living in the U.S. However, there is an exception as to their earned income as defined in Instruction 7, received for personal services rendered abroad. A limited amount of earned income may be exempt from tax if a citizen meets either the "bona fide residence" test or the "physical presence" test. (See Instructions 8 and 9.) Detailed information about these provisions may be found in Publication 54, Tax Guide for U.S. Citizens Abroad.

Resident aliens of the U.S. from certain foreign countries with whom tax treaties are in effect qualify for the benefits of section 911(a)(2) of the Code (physical presence) to the same extent as U.S. citizens under "nondiscrimination" clauses of such treaties. To determine whether the country of which you are a citizen contains such a "nondiscrimination" clause in its treaty with the U.S., obtain Publication 54.

2. How to file.—If you qualify for exemption on any part of your earned income from sources outside the U.S., show your exempt income and information supporting it on this form, also compute your tax in Part IV of this form. Then attach this form to your completed Form 1040.

If you earned your only income abroad and all of it qualifies for exemption, you need only complete this form and attach it to a Form 1040 showing your name, address, social security number, and signature.

Report on your Form 1040 compensation earned in the U.S. for personal services performed before foreign residence began. Also report on Form 1040 all other items of gross income, including earned income that does not qualify for exemption (such as a pro rata part of your earned income if part of the personal services was rendered during temporary business trips to the U.S.).

Note: If you file this form, you cannot claim the earned income credit.

An individual entitled to the benefits of section 911 for a taxable year may elect not to have the provisions of this section apply. To make the election, attach a statement to your timely filed Form 1040 including extensions thereof indicating that you elect not to have section 911 apply.

An election not to have section 911 apply shall apply to the taxable year for

which made and to all subsequent taxable years. Such election may not be revoked except with the consent of the Commissioner.

3. Where to file.—File Form 2555 with Form 1040 with the Internal Revenue Service Center, Philadelphia, PA 19255.

4. When to file.—April 15 is generally the due date for filing calendar year income tax returns. However, if you are residing or traveling outside the U.S. on April 15, you are automatically allowed an extension of 2 months to June 15. The 2-month automatic extension also applies to fiscal year taxpayers.

If you take advantage of the automatic extension, you are required to attach a statement to your return showing that you were residing or traveling outside the U.S. on the due date of your return. Interest is charged at the applicable rate on any unpaid tax from the due date of the return until the date of payment.

5. Special extensions of time for filing.—If you expect to qualify for the exemption explained in Instruction 8 or 9 on a date more than 2 months after the regular due date of your return, you may apply on Form 2350 for an extension to a date after that on which you expect to qualify for the exemption. Send the application for extension to the office where the return will be filed, before the due date of the return (for calendar year taxpayers, this would be June 15). Interest is charged in the same manner as explained in Instruction 4.

6. Joint returns—Alien spouse.—You may file a joint return if both you and your spouse are U.S. citizens and you both use the same taxable year. If you file a joint return, you must complete separate Forms 2555 if each of you has exempt earned income.

Married persons eligible to file a joint return under these rules may do so even if one of them has exempt earned income and the other does not.

Generally, you may not file a joint return if either you or your spouse was a nonresident alien at any time during the taxable year (for exceptions see "Special Election for Aliens" on page 6 of Form 1040 instructions). However, you may claim an exemption for a nonresident alien spouse who had no gross income from U.S. sources and was not the dependent of another taxpayer.

For taxable years beginning after 1976, certain community property laws do not apply for income tax purposes in the case of a citizen or resident of the U.S. who is married to a nonresident alien individual, and who has community income for the taxable year, if they do not elect to file a joint return. Detailed information may be found in Publication 54, Tax Guide for U.S. Citizens Abroad.

7. Earned Income.—Earned income from sources outside the U.S. means wages, salaries, professional fees, and other compensation for personal services actually rendered. It does not include compensation for personal services to a corporation that consists of a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services. It does not include dividends, capital gains, interest, etc.

Income earned abroad which is received outside of the country in which earned is ineligible for the exclusion if one of the purposes of receiving such income outside of the country is to avoid tax in that country.

The tax avoidance purpose does not have to be the *only* purpose for receiving the money outside of the country in which earned, nor does it have to be the principal reason for receiving the money outside of that country. It is sufficient that it be one of the purposes. The fact that the country in which the income is earned does not tax amounts received outside of the country will be viewed as a strong indication of a tax avoidance purpose.

If you engaged in a non-corporate trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for your personal services will be considered earned income. This earned income amount, however, cannot be more than 30 percent of your share of the net profits from the trade or business.

8. Bona fide residence (sec. 911(a)(1) Internal Revenue Code).—

(a) **General.**—If you are a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, you can, subject to the rules in Instruction 10, exclude up to \$15,000 of your earned income from personal services rendered abroad for each taxable year. See Instruction 10(g) for special rules for employees of qualified U.S. charitable organizations.

(b) **Determination of residence.**—No specific rule can be stated for determining whether you are a bona fide resident of a foreign country, because the determination involves your intention as to the length and nature of your stay. Your intention to establish a bona fide residence in a foreign country may be evidenced by words and acts. If these conflict, more emphasis will be placed on acts than words. Generally, if you go to a foreign country for a definite purpose of a temporary nature and return to the U.S. after that purpose has been accomplished, you are not a bona fide resident of the foreign country. However, if accomplishing the purpose requires an extended and indefinite stay, and you therefore make your home in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes.

(c) **Statement of nonresidence.**—If you made a statement to the authorities of a foreign country in which you have earned income that you are not a resident of that country, and you have been held not subject to its income tax, you will not be considered a bona fide resident of that foreign country. If you made such a statement and a determination is being made as to whether you qualify as a bona fide foreign resident, provided no adverse determination has been made by the authorities of the foreign country on your nonresident status, you will be considered not subject to the income tax of that foreign country.

(d) **Treatment of noncash remuneration.**—If you qualify as a bona fide resident and received noncash remuneration in the form of a right to use property or facilities (such as a home or car), it will be taxable in the same manner as any other compensation, subject to the \$15,000 or \$20,000 exclusion.

(e) **Definitions.**—

(i) **Entire taxable year.**—If you use the calendar year as your taxable year, your entire taxable year is the period beginning January 1 and ending December 31.

(Continued on page 4)

(ii) **Uninterrupted period.**—The term uninterrupted period in (a), above, refers to a U.S. citizen's bona fide residence and not to his or her physical presence in the foreign country.

9. Physical presence (sec. 911(a)(2) Internal Revenue Code).—

(a) **General.**—If you are physically present in a foreign country or countries for a total of at least 510 days during any period of 18 consecutive months, you can, subject to the rules in Instruction 10, exclude up to \$15,000 of your earned income for each taxable year. You can do this provided the earned income is for personal services performed outside the U.S. and is attributable to the 18-month period. See Instruction 10(g) for special rules for employees of qualified U.S. charitable organizations.

(b) **Determination of 18-month period and application of 510-day rule.**—In figuring the minimum of 510 full days' presence in any foreign country or countries, add all separate periods of presence during the 18-month period. The 510 full days need not be consecutive, but may be interrupted by periods during which you are traveling over international waters or are otherwise not present in a foreign country. (For additional information and examples, see Publication 54.)

(c) **Definition of a full day.**—Full day means a period of 24 consecutive hours beginning at midnight.

10. Special rules that apply to bona fide residence and physical presence.—

(a) **Rule of attribution.**—In general, a taxpayer receives earned income in the same taxable year he or she performs personal services. This taxable year is used to determine the exemption under the bona fide residence and physical presence tests.

A taxpayer may receive earned income in one taxable year for personal services performed in another. Under the rule of attribution, this earned income is considered as received in the taxable year in which the personal services are performed. However, to be exempt, earned income must be received before the close of the taxable year following the year in which the services are performed. For example, if a cash basis taxpayer received \$3,000 in 1977 for services performed in 1976 he or she would include this \$3,000 as 1976 earned income for determining the amount of exemption. If exempt, the \$3,000 would be excluded from his or her income in 1977. Any amount not exempt must be reported on Form 1040.

This rule applies only in determining the amount of the exemption and does not affect the reporting time of any amounts not exempt. In no case can amounts be attributed to any year in which the services performed are insubstantial. (For additional information, see Publication 54 or contact any Internal Revenue Service office or representative.)

(b) **Treatment of amounts paid by U.S. Government, etc.**—Earned income paid to U.S. citizens by the U.S. or any of its instru-

mentals is not exempt from tax under the bona fide residence or physical presence tests. This includes pay received from our Armed Forces' post exchanges, officers' and enlisted men's clubs and messes, motion picture services, and other similarly organized activities under the jurisdiction of the Armed Forces, even though they may be supported by nonappropriated funds.

(c) **Accrual of exemption.**—A U.S. citizen becomes entitled to the exemption on a daily basis throughout the taxable year. The number of days to be used in figuring the exemption is the number of days in the taxable year for which the exemption is claimed.

(d) **Treatment of pensions or annuities.**—In general earned income received as pensions or annuities is not exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the U.S. after that date. (For rules on the allocation of employer contributions under prefunded pension or annuity plans, see section 1.72-8 of the Income Tax Regulations. For rules on the treatment of pensions or annuities received under unfunded plans, see sections 1.911-1(c) and 1.911-2(d)(5) of the Regulations.)

(e) **Treatment of deductions.**—Exclude any expenses, losses, or items otherwise deductible (except deductions allowed for personal exemptions) that are properly allocable to or chargeable against earned income exempt from tax under the bona fide residence or physical presence tests, in figuring your taxable income. If expenses incurred for services performed abroad are attributable to both exempt and nonexempt earned income, attach a statement showing the amounts attributable to both for income items on lines 11, 13, 14, and 15. Prorate such expenses, based on the ratio that your exempt earned income bears to your total earned income for services performed abroad. Do not claim expenses allocable to exempt income.

(f) **Definition of foreign country.**—The term foreign country means territory under the sovereignty of a government other than that of the U.S. and includes the air space over the territory. It does not include U.S. possessions.

(g) **Employees of U.S. charitable organizations.**—If you perform qualified charitable services during any taxable year, the amount of earned income attributable to such services excluded from your gross income for the taxable year shall not exceed \$20,000.

1. Special rule.—If you perform qualified charitable services and other services during any taxable year, the amount of the earned income attributable to such other services excluded from your gross income for the taxable year shall not exceed \$15,000 reduced by the amount of the earned income attributable to qualified charitable services excluded from gross income for the taxable year.

Example: You worked in London for a U.S. charitable organization and also for an American business employer. You received \$10,000 for your charitable services and \$15,000 from your services for the American business company. Your \$10,000 compensation from the charitable employer is sheltered by the \$20,000 exclusion, and this \$10,000 exclusion reduces the \$15,000 exclusion for noncharitable foreign earned income to \$5,000.

2. Definition.—For purposes of this exclusion, the term "qualified charitable services" means services performed by an employee for an employer created or organized in the United States, or under the law of the United States, any State, or the District of Columbia, which meets the requirements of section 501(c)(3) of the Internal Revenue Code.

11. Amounts attributable to services performed on or before December 31, 1962.—If you received an amount after December 31, 1962, for services performed on or before that date, you may be able to exclude it from your gross income on the ground that a right to receive it existed on March 12, 1962. Such a right (whether forfeitable or nonforfeitable) is considered to exist on March 12, 1962, if it is in a contract, agreement, plan, or provision of foreign law in force on March 12, 1962. (For more information, see section 1.911-1(c) of the Income Tax Regulations or contact any Internal Revenue Service office or representative.)

12. Computation of tax.—

(a) If for any taxable year an individual has earned income which is excluded from gross income under section 911(a), the tax imposed by section 1 or section 1201 shall be the excess of:

(i) the tax imposed by section 1 or section 1201 (whichever is applicable) on the amount of net taxable income, over

(ii) the tax imposed by section 1 or section 1201 (whichever is applicable) on the sum of the amount of net excluded earned income, and the zero bracket amount.

(b) **Definitions.**—For purposes of section 911:

(i) the term "net taxable income" means an amount equal to the sum of the amount of taxable income for the taxable year plus the amount of net excluded earned income of such individual for such taxable year; and

(ii) the term "net excluded earned income" means the excess of the amount of earned income excluded under section 911(a) for the taxable year over the amount of the deductions disallowed with respect to such excluded earned income for such taxable year under section 911(a).

All taxpayers claiming exemption of income earned abroad are to complete Part IV to figure the tax that is to be entered on Schedule TC, Part I, line 4. However, if you and your spouse file a joint return and you both complete this form, complete only one Form 2555, Part IV. Use combined amounts on lines 20 through 30.

Form 4625 Department of the Treasury Internal Revenue Service

Computation of Minimum Tax Attach to Form 1040

1977

Name(s) as shown on Form 1040 Your social security number

1 Tax Preference Items. File this form if the total of tax preference items (line 2) is more than \$10,000... (a) Adjusted itemized deductions... (b) Accelerated depreciation on real property... (c) Accelerated depreciation on personal property subject to a lease... (d) Amortization of certified pollution control facilities... (e) Amortization of railroad rolling stock... (f) Amortization of on-the-job training facilities... (g) Amortization of child care facilities... (h) Reserves for losses on bad debts of financial institutions... (i) Stock options... (j) Depletion... (k) Capital gains... (l) Intangible drilling costs... 2 Total tax preference items (add lines 1(a) through 1(l))... 3 Amount from Form 1040, line 47*... 4 Tax from recomputing prior-year investment credit... 5 Tax from recomputing prior-year Work Incentive (WIN) credit... 6 Tax on premature redemption of Individual Retirement Bond(s)... 7 Add lines 3 through 6... 8 Enter the larger of: (a) one-half of the amount on line 7, or (b) \$10,000 (\$5,000 if married filing separately)... 9 Subtract line 8 from line 2 (if zero or less, enter zero)... 10 Multiply amount on line 9 by 15% and enter result... 11 Enter amount of any 1977 net operating loss carryover to 1978 (attach statement showing computation)... 12 Multiply amount on line 11 by 15% and enter result... 13 Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller... 14 Minimum Tax. Subtract line 13 from line 10... 15 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)... 16 Total minimum tax. Add lines 14 and 15... 17 Excess tax credits. See instructions for line 17 before completing this section... (a) Credit for the elderly... (b) Credit for political contributions... (c) Credit for child care expenses... 18 Add lines 17(a) through 17(c)... 19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49

*Do not include any tax imposed under sec. 402(a) (ordinary income portion of lump-sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 72(m)(6).

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

Who Must File.—You must file this form if: (1) you have tax preference items in excess of \$10,000 (\$5,000 if married filing separately) even if you owe no minimum tax, or (2) if you have any minimum tax liability deferred from a prior taxable year until this year. If this is a short period return see the note in instructions for line 8.

Line 1—Tax Preference Items.—(a) Adjusted itemized deductions.—(Applicable only if you itemized deductions on Schedule A (Form 1040)).

The amount to be entered should be determined as follows:

Step 1—Subtract from your total itemized deductions (line 29, Schedule A, Form 1040):

- (1) Medical and dental expenses (line 10, Schedule A, Form 1040)
(2) Casualty and theft losses (line 29, Schedule A, Form 1040)
(3) Any deduction allowable under Section 691(c).

Step 2—Multiply your adjusted gross income (line 31, Form 1040) by 60%.

Step 3—Subtract the amount determined in Step 2 from the lesser of your adjusted gross income or the amount determined in Step 1.

(b) Accelerated depreciation on real property.—(1) Low income rental housing under section 167(k)
(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight line method had been used. You must compute this excess on a property by property basis.

Note: If you amortized certain rehabilitation expenditures for section 1250 property over a 5-year period, enter on line 1(b)(1) the amount by which this amortization exceeds straight-line depreciation over the improvement's normal useful life.

(c) Accelerated depreciation on personal property subject to a lease.—Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used, determined without regard to the Class Life Asset Depreciation Range (CLADR) variance in useful life. This excess must be computed on a property by property basis.

(d) Amortization of certified pollution control facilities.

(e) Amortization of railroad rolling stock.

(f) Amortization of on-the-job training facilities, and

(g) Amortization of child care facilities.—For items (d), (e), (f) and (g) with respect to each certified pollution control facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(h) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See section 57(a)(7).

(i) Stock options.—If you received stock pursuant to the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(j) Depletion.—Enter any excess of deduction for depletion allowable under section 611 over the adjusted basis of the property at the end of the year (determined with regard to depletion deduction for the taxable year). You must compute this excess on a property by property basis.

(k) Capital gains.—Enter the amount from: (1) Schedule D (Form 1040), line 15a; (2) Form 1040, line 15 if you report only capital gain distributions; or (3) Form 4798, Part I, line 8a if you report a pre-1970 capital loss carryover.

(l) Intangible drilling costs.—Excess intangible drilling costs are a tax preference item only to the extent that they exceed your net income from oil and gas properties. Excess intangible drilling costs are the amount by which the allowable intangible drilling and development costs (other than costs incurred in drilling a nonproductive well) exceed the amount that would have been allowable if such costs had been capitalized and then (unless you make an election under section 57(d)(2)) amortized over a 120 month period beginning with the month production first began. The net income from oil and gas properties is the gross income from oil and gas properties less the deductions allowable to such properties except for excess intangible drilling costs.

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See proposed Income Tax Regulations section 1.57-4 for limitations on amounts treated as tax preference items in certain cases where the item of tax preference resulted in no tax benefit. If limitations apply, attach a schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—You, as a partner, must take into account separately your distributive share of items of income and deductions which enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to basis (see section 743), adjust the applicable tax preference items to reflect the election. If you are a beneficiary of an estate or trust, see sec. 58(c).

shareholder of an electing small business corporation, see sec. 58(d); participant in a common trust fund, see sec. 58(a); shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 8—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns.—If this return is for a short period, a special formula is used for determining the adjustment in exclusion for computing the minimum tax for tax preferences. See section 443(d).

However, if you are married filing separately, substitute \$5,000 for \$10,000.

Note: If line 2 is more than either the adjusted exclusion or \$10,000 (if married filing separately), file this form even though you owe no minimum tax.

Line 11—1977 Net Operating Loss Carryover to 1978.—Under certain conditions, part or all of the amount shown on line 10 may be deferred to a subsequent year. See section 56(b).

Line 15—Minimum Tax Deferred from Prior Year(s).—If a net operating loss carryover from a prior year(s) reduces taxable income for 1977, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that prior year(s), all or part of the deferred minimum tax may be includable on line 15 as tax liability for 1977. The deferred minimum tax should be computed at the rate in effect for the year of the loss (15% for 1976; 10% for 1975 and prior years).

The deferred minimum tax to be included on line 15 to the extent the portion of the net operating loss carryover attributable to the deferred minimum tax reduces taxable income for 1977. For purposes of computing the amount attributable, the portion of the net operating loss carried over that is not attributable to the deferred minimum tax has priority and is applied in reducing the 1977 taxable income before the portion of the carryover that is attributable to the deferred minimum tax. See section 56(b).

Line 17—Excess Tax Credits.—If Form 1040, line 47 is zero, you may be able to claim any unused portion of the credits against your minimum tax. The credits are applied in the order listed on Form 4625, first to the tax on Schedule TC, Form 1040, Part I, line 4 and then to the minimum tax on Form 4625, line 16. For example, if the amount on Form 1040 line 47 is zero after applying the credit for the elderly and a portion of the credit for political contributions to which you are entitled, the balance of the credit for political contributions and credit for child care expenses to which you are entitled can be applied to the extent of the minimum tax on Form 4625, line 16. Enter on lines 17(a) through 17(c), only that portion of the credit(s) that is used to reduce the minimum tax. Do not reduce the minimum tax below zero.

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Maximum Tax on Personal Service Income

1977

▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)	Identifying number
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Do not complete this form if—

- (a) Taxable income or personal service taxable income is:
 - \$40,200 or less, and on Form 1040, you checked box 1 or box 4,
 - \$55,200 or less, and on Form 1040, you checked box 2 or box 5,
 - \$26,000 or less and this is an Estate or Trust return (Form 1041);
- (b) You elected income averaging; or
- (c) On Form 1040, you checked box 3.

A—Personal Service Income	B—Deductions Against Personal Service Income
Total personal service income	Total deductions against personal service income

1 Personal service net income—Subtract total amount in column B from total amount in column A	1	
2 Enter your adjusted gross income	2	
3 Divide the amount on line 1 by the amount on line 2. Enter percentage result here, but not more than 100%	3	
4 Enter your taxable income	4	
5 Multiply the amount on line 4 by the percentage on line 3	5	
6 Enter the total of your 1977 tax preference items	6	
7 Personal service taxable income. Subtract line 6 from line 5 (see instructions)	7	
8 If, on Form 1040, you checked box 1 or box 4, enter \$40,200 on Form 1040, you checked box 2 or box 5, enter \$55,200 Estate or Trust, enter \$26,000	8	
9 Subtract line 8 from line 7 (if zero or less, do not complete rest of form)	9	
10 Enter 50% of line 9	10	
11 Tax on amount on line 4 (use Tax Rate Schedule from Form 1040 (or Form 1041) instructions)	11	
12 Tax on amount on line 7 (use Tax Rate Schedule from Form 1040 (or Form 1041) instructions)	12	
13 Subtract line 12 from line 11	13	
14 If the amount on line 8 is: \$40,200, enter \$13,290 (\$12,240 if unmarried head of household) \$55,200, enter \$18,060 \$26,000, enter \$9,030	14	
15 Add lines 10, 13, and 14. This is your maximum tax. (See instructions)	15	
Computation of Alternative Tax		
16 Amount from line 4	16	
17 Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 22)	17	
18 Subtract line 17 from line 16 If line 17 does not exceed \$25,000, check here <input type="checkbox"/> and omit lines 19 through 22.	18	
19 Enter amount from line 18 plus \$25,000	19	
20 Enter amount from line 11	20	
21 Tax on amount on line 19 (use Tax Rate Schedule from Form 1040 (or 1041) instructions)	21	
22 Subtract line 21 from line 20	22	
23 Tax on amount on line 18 (use Tax Rate Schedule from Form 1040 (or 1041) instructions)	23	
24 Subtract line 23 from line 11	24	
25 Subtract line 24 from line 15	25	
26 If the block on line 18 is checked, enter 50% of line 17; otherwise, enter \$12,500	26	
27 Alternative tax, add lines 22 (if applicable), 25 and 26. (See instructions)	27	

* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 17 the amount shown on Form 1040, line 15.
235-166-1

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

Column A—Personal Service Income.—Enter in the spaces provided all your personal service income as shown on Form 1040 or Form 1041. Personal service income generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling winnings), taxable pensions or annuities (if there is a connection with earnings income from past personal services), and group-term life insurance purchased for employees that are includible in gross income. It also includes property received for performance of services and transferred to another individual.

If you perform personal services for a corporation, personal service income generally means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of the transfer of any interest in, or the licensing of the use of, property (other than goodwill) if your personal efforts created the property.

The entire amount you receive for performing professional services, such as those of a doctor, dentist, lawyer, architect, or accountant, will be treated as personal service income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of the services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered shall be considered personal service income from such trade or business. However, the total amount may not exceed 30 percent of your share of the net profits of such trade or business including any guaranteed

payment received from a partnership. An item of gross income in respect of a decedent shall be treated as personal service income in the hands of the beneficiary if such gross income would have constituted personal service income of the decedent had he or she lived and received such amount.

If you are a nonresident alien, personal service income includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States. It does not include income subject to 30 percent tax under Section 871(a)(1)(A).

Personal service income does not include dividends (including undistributed taxable income from an electing Small Business Corporation), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains.

Personal service income does not include premature or excess distributions from a qualified employees pension plan under Section 72(m)(5), nor does it include lump-sum distributions from pension etc. plans taxed under Sections 402(a)(2), 402(e) and 403(a)(2).

Personal service income also does not include certain distributions from Individual Retirement Accounts described in Sections 408(e)(2), (3), (4), (5) and 408(f) nor redemption of Retirement Bonds includible in income under Section 409(b) or (c).

Column B—Deductions Against Personal Service Income.—Enter in the spaces provided any deductions from gross income that are required to be taken into account in determining adjusted gross income and are properly allocable to or chargeable against personal service income such as:

- (1) Deductions attributable to a trade or business from which personal service income is or may be derived,
- (2) Expenses paid or incurred in connection with the performance of services as an employee,

- (3) Deductions allowable to employers for their contributions to qualified pension, annuity, or bond purchase plans,
- (4) Allowable deductions for moving expenses,
- (5) Deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits, and
- (6) A net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against personal service income.

Line 6.—The tax preference items to take into consideration for purposes of this form are the same as those required for computation of minimum tax whether or not you are actually liable for such tax.

Line 7—Personal Service Taxable Income.—Personal service taxable income means the excess of the portion of taxable income attributable to personal service net income over the total tax preference items.

Lines 15 and 27.—Enter your maximum tax on Schedule TC, Form 1040, Part I, line 4 (or Form 1041, line 26). However, if you had net long-term capital gain in excess of net short-term capital loss, complete lines 16 to 27 and enter instead, the result from line 27 on the appropriate line.

Short Period Returns.—If you are required to make a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis. However, if a short period return is required due to a termination of taxable year for purposes of a jeopardy assessment, maximum tax computation shall not apply unless the taxable year is reopened.

Individual Returns/1977 • Forms and Instructions

Carryover of Pre-1970 Capital Losses (Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1977)

1977

Department of the Treasury Internal Revenue Service

Name(s) as shown on Form 1040

Social Security Number

Instructions

A. Who Should File.—Use this form only if you have a pre-1970 capital loss carryover to 1977 as indicated in the Note on your 1976 Schedule D (Form 1040), page 2. If you do have a pre-1970 capital loss carryover, fill in your 1977 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers, then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1977 to 1978 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

C. Part I, Line 22 or 37.—If there is a loss and a gain on the lines mentioned in the instructions for Part I, line 22 or 37, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married and filing a separate return the limitation for Part I, line 28b is \$1,000, increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed \$2,000. If there is a loss in Part I, line 2, complete Part I, Section B. If there is a loss in Part I, line 5, complete Part I, lines 14 through 22 (assuming lines 10 through 26 were not otherwise required to be completed), ignoring the note under line 14.

B. Part I, Line 19 or 34.—If there is a gain and a loss on the lines mentioned in the instructions for Part I, line 19 or 34, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter zero. If there is a gain and no loss, enter the gain.

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Table with 28 rows for Section A, including short-term and long-term capital gains and losses, with columns for description, line number, and amount.

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I

Table with 29 rows for Section B, including instructions for combining amounts on 1977 Schedule D (Form 1040), lines 3 and 11, and instructions for entering gain or loss.

Part II Pre-1970 and Post-1969 Capital Loss Carryovers from 1977 to 1978 (Complete this part if the amount on Part I, line 27, is larger than the loss deducted on your 1977 Form 1040, line 14.)

Table with 26 rows for Part II, including instructions for entering loss shown in Part I, line 3, and instructions for combining lines 3 and 11 on your 1977 Schedule D (Form 1040).

Form 4952 Investment Interest Expense Deduction 1977

Department of the Treasury Internal Revenue Service

See instructions on back. Attach to return.

Name(s) as shown on return _____ Identifying number _____

Identify taxpayer Individual Estate Trust

Part I Interest on Investment Indebtedness Incurred Prior to December 17, 1969

Note: Use part I only if you incurred investment interest attributable to the period prior to December 17, 1969, as well as on or after that date.

1 Enter investment interest expense from all sources incurred prior to December 17, 1969 and paid in 1977
 2 Total net investment income from all sources
 3 Net investment income allocable to the period prior to December 17, 1969—
 Line 1
 Line 1 + Line 9 + Line 20 + Line 33 × Line 2
 4 Subtract line 3 from line 2—Enter here and on line 12(a)

Part II Interest on Investment Indebtedness Incurred After September 10, 1975

5 Enter investment interest expense other than amounts reportable on lines 6 and 7
 6 Your pro-rata share of investment interest expense from partnerships
 7 Your pro-rata share of investment interest expense from subchapter S corporations
 8 Carryover—Enter amount from 1976 Form 4952, line 11
 9 Total investment interest expense (add lines 5 through 8)
 10 (a) Individuals enter \$10,000 (\$5,000 if married filing separately)
 (b) Additional limitation (see instructions for line 10)
 11 Estates enter \$10,000; trusts enter zero
 12 (a) Total net investment income or line 4 (see instructions)
 (b) Line 9
 Line 9 + Line 20 + Line 33 × line 12(a)

13 Excess expenses from "net lease property" (see General Instructions 2(b) and 3(d))
 14 Limitation on deduction (add lines 10(a), (b), 11, 12(b) and 13)
 15 Allowable investment interest deduction—Enter the lesser of line 9 or line 14 (see General Instruction 5)
 16 Disallowed investment interest to be carried over to 1978. (If line 9 exceeds line 14, enter difference)

Part III Interest on Investment Indebtedness Incurred Prior to September 11, 1975, but after December 16, 1969

17 Enter investment interest expense other than amounts reportable on lines 18 and 19
 18 Your pro-rata share of investment interest expense from partnerships
 19 Your pro-rata share of investment interest expense from subchapter S corporations
 20 Total investment interest expense (add lines 17 through 19)
 21 Individuals enter \$25,000 (\$12,500 if married filing separately)
 22 Estates enter \$25,000; trusts enter zero
 23 Net investment income (line 12(a) less line 12(b))
 24 Excess expenses from "net lease property" (see General Instructions 2(b) and 3(d))
 25 Excess net long term capital gain over net short term capital loss (see instructions)
 26 Tentative limitation (add lines 21 through 25)
 27 Enter capital gain from line 25. (Limit such gain to extent line 20 exceeds lines 21 through 24)

Note: For adjustment of such gain on Schedule D, see Schedule D instructions for return filed.

28 Enter excess, if any, of interest on line 20 over amount on line 26
 29 Additional deduction (50% of line 28)
 30 Limitation on deduction (add lines 26 and 29)
 31 Allowable investment interest deduction—Enter the lesser of line 20 or line 30 (see General Instruction 5)
 32 Disallowed investment interest to be carried over to 1978. (If line 20 exceeds line 30, enter difference)

Part IV Investment Interest Expense Carryover From Prior Years—Incurred Prior to September 11, 1975

33 Carryover—Enter amounts from 1976 Form 4952, lines 27 and 36
 34 Enter amount reportable on line 23 plus \$25,000*
 35 Enter the larger of amount on line 20 or \$25,000*
 36 Excess, if any, of amount on line 34 over line 35
 37 Enter 50% of line 36
 38 Interest deduction limitation (enter the lesser of lines 33 or 37) (see General Instruction 5)
 39 Interest carryover from prior years disallowed in 1977 (excess, if any, of line 33 over line 38)
 40 Enter the 50% capital gain deduction claimed on your 1977 Schedule D
 41 Interest carryover to 1978 (subtract line 40 from line 39)

*\$12,500, if married filing separately; zero, if a trust.

General Instructions

1. Who Must File.—Individuals, estates and trusts are limited in the taxable year on the deduction of interest expense on indebtedness incurred to purchase or carry investment property and net lease property.

a. If you paid or accrued, depending upon the method of accounting you use, during the year 1977 interest on indebtedness incurred after September 10, 1975, exceeding \$10,000 (\$5,000 if married filing separately; zero if a trust), fill in Part II.

b. If you paid or accrued interest during the year on an obligation or obligations in existence prior to September 11, 1975, but after December 16, 1969, attributable to a specific item of property for a specified term exceeding \$25,000 (\$12,500 if married filing separately; zero if a trust), fill in Part III.

c. In addition, if you paid or accrued in 1977 interest on investment indebtedness created before December 17, 1969, attributable to a specific item of property for a specified term, fill in Part I. This also includes indebtedness in existence after December 16, 1969, if a binding contract was in effect on that date.

d. If, during 1976, you had interest from Parts II or III disallowed due to the respective limitations, fill in Part IV of the Form 4952 for 1977.

2. Description of Property Involved.—

a. Property held for investment includes all investments held for the production of taxable income or gain. Such property does not include property used in a trade or business.

b. Property subject to net lease is rental property that is treated for purpose of computing the limitation as property held for investment. The character of the income and expenses of such property does not change for computing the gain or loss with respect to rental property. Rental property is net lease property if either or both of these conditions exist:

(1) The lessor is either guaranteed a specific return of income or is guaranteed in whole or in part against loss of income.

(2) The sum of the deductions of the lessor in the taxable year with respect to such property, which are allowable solely by reason of section 162 (other than rents and reimbursed amounts), is less than 15% of the income produced by such property. With respect to the 15% test, the lessor may elect to: (a) treat all leased portions of a parcel of real property as subject to a single lease, and (b) exempt real property that has been in use for more than 5 years.

3. Items to Use in Computing the Limitation.—

a. Investment interest expense is the interest paid or accrued on indebtedness incurred or continued, to purchase or carry property held for investment or rental property subject to a net lease. Taxpayer's method of accounting will determine the amount of interest to include in the taxable year.

b. Exemption provided on lines 10(a) and (b), 11, 21 and 22.

c. Net investment income is the amount by which investment income exceeds investment expenses. (1) Investment income includes the following that are includible in gross income: Interest, dividends, rents from net lease property, royalties, net short-term capital gains from

investment property, and amounts reported as ordinary income from the sale or exchange of investment property subject to sections 1245, 1250 and 1254 provisions. (2) Investment expenses are those deductions directly connected with the production of investment income. Such deductions are those allowable by sections 162, 164(a)(1) or (2), 166, 167, 171, 212, or 611. Depreciation is limited to the amount computed under the straight line method. Depletion is limited to an amount based on cost. Investment income and expenses do not include any amounts connected with a trade or business.

d. Excess expenses from net lease property is the amount by which expenses allowable under sections 162, 163 (without any reduction for the limitations of section 163(d)), 164(a)(1) or (2), and 212 attributable to property subject to a net lease, exceeds the income produced by such property.

4. Source of Amounts to Include.—

a. Taxpayer's own investment interest expense and offset items.

b. Partnership.—Taxpayer's pro-rata share of partnership's investment interest expense and other items used in the computation.

c. Subchapter S corporation.—Taxpayer's pro-rata share of the corporation's investment interest expense and other items of income and expenses that would be taken into account if this limitation applied to such corporation. Such amounts will be apportioned among the shareholders.

d. Estates and trusts.—When there is distributable net income, taxpayers will include their share of: (1) the net investment income, and (2) the excess of net long term capital gain over net short-term capital loss from the sale or exchange of investment property.

5. Allowable Investment Interest.—The nonbusiness portion of the allowable investment interest should be deducted as an itemized deduction on Schedule A (Form 1040). The allowable portion allocated to rental property should be shown on Schedule E (Form 1040), Part II.

The pro-rata share of allowable investment interest from a partnership should be deducted on Schedule E (Form 1040), Part III, unless the partnership notifies you that it relates to nonbusiness property which should be deducted on Schedule A (Form 1040).

The pro-rata share of disallowed investment interest from a subchapter S corporation should be added to the distributive share of income as reported on Schedule E (Form 1040), Part III. No adjustment should be made for the allowable portion since it has already been deducted by the corporation.

The allowable portion of investment interest attributable to estates and trusts are deducted on line 10, Form 1041.

The allowable portions for each of the above are figured by the following formula:

$$\frac{\text{Portion of investment interest}}{\text{Total investment interest}} \times \text{Total allowable investment interest}$$

All interest on investment indebtedness incurred before 12/17/69 is allowable without limitation.

6. Carryover of Disallowed Interest.—Amounts disallowed in the prior year because of the limitations are carried to the current year and deducted within limitations. It retains its same character. For example, interest on investment indebtedness incurred after September 10, 1975 when carried over will be treated as if incurred

after that date and subject to the same limitations.

Specific Instructions

Identifying Number.—Individuals enter social security number. Estates and trusts enter taxpayer's identification number.

Preparing Form 4952.—First complete lines 1, 5 through 9, 17 through 20, and 33. Then complete form in numerical sequence starting with line 2.

Line 5.—Enter your total investment interest expense, other than from partnerships and subchapter S corporations, paid or accrued in 1977, depending upon your method of accounting, attributable to obligations incurred after September 10, 1975. See General Instruction 3(a) for definition.

Line 10.—Individuals enter \$10,000 (\$5,000 if married filing separately). However, if you incurred investment interest in connection with the acquisition of stock in a corporation or partnership interest and you, your spouse and children own 50% or more of the stock or the capital interest in that enterprise, enter on line 10(b) an additional \$15,000 (\$7,500 if married filing separately) or the amount of this interest whichever is less.

Lines 2, 12 and 23.—Enter your pro-rata share of net investment income, as defined in General Instruction 3(c), from partnerships, subchapter S corporations, estates and trusts and all other investment income required to be reported on your Form 1040 or 1041 for 1977.

If you paid or accrued during the year, investment interest attributable to the period prior to December 17, 1969, and had net investment income in 1977, then complete lines 2, 3, and 4 and enter the figure from line 4 on line 12(a). If you did not pay or accrue during the year, investment interest attributable to the period prior to December 17, 1969, enter the total net investment income on line 12(a).

Allocations of net investment income must be made for the periods prior to 12/17/69, prior to 9/11/75 but after 12/16/69, and after 9/10/75. Formulas have been provided on lines 3 and 12(b) for this purpose.

Lines 15 and 31.—This is the allowable investment interest expense. Allocate this amount according to General Instruction 5.

Lines 16 and 32.—This is the disallowed investment interest. If you incurred any investment interest from a subchapter S corporation, allocate this according to General Instruction 5 substituting this amount for the allowable investment interest.

Line 17.—Enter your total investment interest expense, other than from partnerships and subchapter S corporations, paid or accrued in 1977, depending upon your method of accounting, attributable to obligations incurred prior to September 11, 1975, but after December 16, 1969, or incurred after September 10, 1975, but subject to a written contract or commitment made prior to then. Indebtedness must be attributable to a specific item of property for a specified term.

Line 25.—For purposes of this computation only gains and losses attributable to the disposition of property held for investment should be taken into account.

Line 38.—Enter the smaller of lines 33 or 37. This is the investment interest from prior years that is allowable this year. Allocate this amount according to the formula provided in General Instruction 5 using percentages obtained in prior years to which the carryovers are attributed.

A

- Accelerated depreciation (*See* Tax Preferences)
- Additional tax for tax preferences:
Classified by:
Size of alternative income concepts, 38-39
Type of tax computation, 71
Comparison, 1976 and 1977, 1
Computation of various tax concepts, 73
Definition, 193
Reported on:
All returns, 123
Returns of taxpayers age 65 or over, 143
Returns with credit for the elderly, 149
Returns with income subject to tax, 84
Returns with net gain from sales of capital assets, 86-87
Returns with tax preferences, 121-122
- Adjusted gross income (*See* Adjusted Gross Income Less Deficit)
- Adjusted gross income less deficit:
As classifier, 206
Average, 7-9
Classified by:
Form of deduction, 48
Classified by States, 156
Marital status, 16
Size of alternative income concepts, 34-35
Size of total income tax, 111-113
States, 153
Classified by size of adjusted gross income, 165-192
Type of exemptions, 63-67
Classified by States, 162-164
Type of tax computation, 71
Coefficient of variation, 215
Comparison, 1976 and 1977, 1
Computation of taxable income, 72
Computation of various tax concepts, 73
Definition, 193
Percent, 7-9
Reported on:
All returns, 17
Classified by marital status, 10-15
Form 1040A returns, 43
Classified by marital status, 42
Filed by taxpayers age 65 or over, 138
- Joint returns, 26
Nontaxable returns, 40
Returns of taxpayers age 65 or over, 139
Classified by marital status, 137
Returns with contributions deduction, 54
Returns with credit for the elderly, 145
Returns with disability income payments, 7
Returns with earned income credit, 118
Returns with general tax credit, 74
Returns with income subject to tax, 81
Classified by tax rates, 88-92
Returns with interest paid, 59
Returns with investment interest expense, 60-61
Returns with itemized deductions, 51
Classified by marital status, 52
Returns with maximum tax, 85
Returns with medical and dental expense deduction, 55
Returns with new jobs or WIN credit, 75
Returns with tax preferences, 120
Returns with taxes paid, 53
Returns with total miscellaneous deductions, 58
Size and accumulated size, 7-9
Total income tax as a percent of, 114-115
- Adjusted gross income less investment interest:
Classified by size of alternative income concepts, 34-39
Definition, 193
Reported on nontaxable returns, 6
- Adjusted gross income plus excluded tax preferences:
Classified by size of alternative income concepts, 34-39
Definition, 193
Reported on nontaxable returns, 6
- Adjustments (*See* Statutory Adjustments)
- Age 65 or over:
As classifier, 193
Definition, 135
Exemptions for:
Classified by:
Marital status, 68
Size of adjusted gross income, 63
States, 162
Comparison, 1976 and 1977, 49
- Returns of taxpayers age 65 or over, 139-143
Classified by marital status, 137
Reported on:
Form 1040A returns, 138
Returns with credit for the elderly, 138
Classified by size of adjusted gross income, 145
Returns with itemized deductions, 144
- Alimony paid:
Coefficient of variation, 223
Definition, 193
Reported on all returns, 25
Reported on joint returns, 33
- Alimony received:
Coefficient of variation, 215
Definition, 193
Reported on:
All returns, 17
Classified by marital status, 16
Joint returns, 26
Returns with itemized deductions, 52
- All other taxes:
Computation of various tax concepts, 73
Definition, 194
Reported on all returns, 123-124
- Alternative tax:
Definition, 194
Reported on returns with income subject to tax, 81-84
Reported on returns with net gain from sales of capital assets, 86-87
Tax savings, 83
Type of tax computation, 71
- Amortization (*See* Tax Preferences)
- Averages (*See* specific item)

B

- Bad debt reserves (*See* Tax Preferences)
- Balance due after remittance:
Definition, 194
Reported on:
All returns, 126
Form 1040A returns, 46
Classified by marital status, 42
Returns with tax due at time of filing, 132-134

Blindness exemptions:
 Comparison, 1976 and 1977, 49
 Definition, 197
 Reported on all returns, 63
 Classified by marital status, 68
 Classified by States, 162
 Business and profession net profit or loss:
 Coefficient of variation, 220
 Comparison, 1
 Definition, 194
 Reported on:
 All returns, 22
 Classified by marital status, 16
 Classified by States, 153
 Joint returns, 30
 Returns with itemized deductions, 52
 Returns with new jobs or WIN credit, 75
 Returns with tax preferences, 120

C

Capital gain distributions (See also Dividends in Adjusted Gross Income):
 Coefficient of variation, 216, 218
 Definition, 194
 Reported on all returns, 18, 20
 Reported on joint returns, 27-28
 Capital gains and losses (See Sales of Capital Assets)
 Cash contributions:
 Definition, 194
 Reported on returns with contributions deduction, 54
 Casualty or theft loss (net):
 Definition, 194
 Reported on:
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51
 Classified by States, 158
 Returns with total miscellaneous deductions, 58

Child care credit:
 Definition, 195
 Reported on returns with child care expenses, 119
 Reported on returns with income tax before credits, 116
 Classified by States, 159
 Coefficient of variation (See also specific item):
 Definition, 211
 For number of returns, 213
 Classified by States, 224
 For sources of income and adjustments, 215-223
 Contributions deduction:
 Classified by size of alternative income concepts, 36-37
 Definition, 195
 Reported on:
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51
 Classified by States, 157
 Returns with tax preferences, 120
 Type of contributions deducted, 54

Contributions to candidates credit:
 Definition, 195
 Reported on:
 Form 1040A returns, 44
 Classified by marital status, 42
 Returns with income tax before credits, 117
 Classified by States, 160
 Contributions to candidates deduction (See Miscellaneous Itemized Deductions)
 Credit for tax on certain gasoline, fuel, and oil:
 Definition, 195
 Reported on all returns, 125
 Credit for the elderly:
 Definition, 195
 Reported on:
 All returns, 148
 Classified by age of taxpayer, 138
 Returns of taxpayers age 65 or over, 142
 Returns with income tax before credits, 116
 Classified by States, 159
 Credit on 1978 estimated tax:
 Definition, 195
 Reported on:
 All returns, 126
 Returns with tax overpayment, 128-131
 Classified by size of tax overpayment, 127
 Credits (See Tax Credits)

D

Deductions (See Total Itemized Deductions and Zero Bracket Amount)
 Dependents' exemptions:
 Comparison, 1976 and 1977, 49
 Definition, 197
 Reported on returns with general tax credit, 74
 Type of dependent exemptions, 63-64
 Classified by marital status, 68
 Classified by States, 163
 Depletion (See Tax Preferences)
 Description of the sample:
 Method of estimation, 211
 Sample criteria and selection, 211
 Sources of the data, 211
 Disability income exclusion:
 Coefficient of variation, 222
 Definition, 195
 Reported on:
 All returns, 24
 Joint returns, 32
 Returns with disability income payments, 7
 Returns with earned income credit, 118
 Dividends and other distributions received:
 Coefficient of variation, 216-217
 Definition, 196
 Reported on all returns, 18-19
 Reported on joint returns, 27-28
 Dividend exclusion:
 Coefficient of variation, 217
 Definition, 196

Reported on:
 All returns, 19
 Form 1040A returns, 43
 Joint returns, 28
 Dividends in adjusted gross income:
 Coefficient of variation, 217
 Comparison, 1976 and 1977, 1
 Definition, 196
 Reported on:
 All returns, 19
 Classified by marital status, 16
 Classified by States, 154
 Form 1040A returns, 43
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Joint returns, 28
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 140
 Returns with credit for the elderly, 146
 Returns with itemized deductions, 52
 Returns with tax preferences, 120
 Domestic and foreign dividends received (See Dividends in Adjusted Gross Income)

E

Earned income credit:
 Computation of, 118
 Definition, 196
 Reported on:
 All returns, 124-125
 Classified by size of adjusted gross income, 73
 Form 1040A returns, 45
 Classified by marital status, 42
 Returns of taxpayers age 65 or over, 142-143
 Returns with income tax before credits, 116
 Classified by States, 159-161
 Returns with tax overpayment, 128-131
 Employee business expenses:
 Coefficient of variation, 222
 Definition, 196
 Reported on all returns, 24
 Reported on joint returns, 33
 Estate or trust income or loss:
 Classified by States, 155
 Coefficient of variation, 221
 Comparison, 1976 and 1977, 1
 Definition, 196
 Reported on:
 All returns, 23
 Classified by marital status, 16
 Joint returns, 31
 Returns of taxpayers age 65 or over, 140
 Returns with credit for the elderly, 147
 Returns with itemized deductions, 52

Estimated tax payments:

Definition, 197

Reported on:

All returns, 125

Classified by States, 161

Returns with tax due at time of filing, 132-134

Classified by size of tax due, 127

Returns with tax overpayment, 128-131

Classified by size of overpayment, 127

Excess itemized deductions:

Classified by:

Marital status, 16

Classified by size of

adjusted gross income, 10-15

States, 156

Computation of taxable income, 72

Definition, 197

Reported on:

Nontaxable returns, 40

Returns of taxpayers age 65 or over, 141

Classified by marital status, 137

Returns with credit for the elderly, 148

Returns with income subject to tax, 81

Returns with itemized deductions, 51

Classified by marital status, 52

Reported by taxpayers age 65 or over, 144

Excess social security tax withheld:

Definition, 197

Reported on all returns, 125

Exemptions (See also specific type):

Classified by:

Size of alternative income concepts, 36-37

States, 158

Classified by size of adjusted gross income, 165-192

Computation of taxable income, 72

Definition, 197

Reported on:

All returns, 10-15

Form 1040A returns, 44

Classified by marital status, 42

Filed by taxpayers age 65 or over, 138

Returns of taxpayers age 65 or over, 139

Classified by marital status, 137

Returns with credit for the elderly, 145

Returns with general tax credit, 74

Returns with income subject to tax, 81

Types of exemptions, 63-67

Classified by marital status, 68

Classified by States, 162-164

Comparison, 1976 and 1977, 49

Exemption credit (See General Tax Credit)

Expanded Income:

Definition, 197

Reported on all returns, 34-35

Reported on nontaxable returns, 6

F

Farm net profit or loss:

Classified by States, 153

Coefficient of variation, 220

Comparison, 1976 and 1977, 1

Definition, 197

Reported on:

All returns, 22

Classified by marital status, 16

Joint returns, 30

Nontaxable returns, 40

Returns with itemized deductions, 52

Returns with new jobs or WIN credit, 75

Returns with tax preferences, 120

Filing requirements, V

Foreign tax credit:

Classified by size of alternative income concepts, 38-39

Definition, 197

Reported on returns with income tax before credits, 117

Classified by States, 160

Forfeited interest penalty:

Coefficient of variation, 223

Definition, 198

Reported on all returns, 25

Reported on joint returns, 33

Form 1040A returns:

Classified by marital status, 42

Classified by size of adjusted gross income, 43-46

Filed by taxpayers age 65 or over, 138

Form of deduction, 198

Forms and instructions, 225-277

Fully taxable pensions and annuities (See Pensions and Annuities)

G

Gains and losses from sales of

capital assets (See Sales of Capital Assets)

Gasoline taxes (See State and Local Gasoline Taxes)

General sales tax:

Classified by States, 157

Definition, 198

Reported on returns with taxes paid deduction, 53

General tax credit:

Computation of, 74

Computation of various tax concepts, 73

Definition, 198

Reported on:

Form 1040A returns, 44

Classified by marital status, 42

Filed by taxpayers age 65 or over, 138

Returns of taxpayers age 65 or over, 142

Returns with credit for the elderly, 148-149

Returns with income tax before credits, 116

Classified by States, 159

Geographic coding, 152

H

Heads of households, returns of (See also Marital Status):

Classified by tax rates, 91

Comparison, 1976 and 1977, 2

Definition, 198

Exemptions, 68

Reported on:

Form 1040A returns, 42

Returns of taxpayers age 65 or over, 137

Returns with earned income credit, 118

Returns with itemized deductions, 52

Selected items, 13

Sources of income, 16

Tax generated by rate, 103-107

High-income returns:

Classified by size of alternative income concepts, 34-39

Definition, 4

Home mortgage interest:

Classified by States, 158

Definition, 198

Reported on returns with interest paid deduction, 59

I

Income averaging:

Definition, 198

Reported on returns with income subject to tax, 81-84

Selected income tax items, 71

Tax savings, 83

Income earned abroad:

Coefficient of variation, 223

Definition, 198

Reported on all returns, 25

Reported on joint returns, 33

Income subject to tax:

Classified by tax rates, 88-92

Classified by marital status, 93-110

Classified by type of tax computation, 71

Definition, 199

Reported on:

All returns, 81-84

Returns with net gain from sales of capital assets, 86-87

Returns with tax preferences, 121

Income tax after credits:

Classified by:

Marital status, 16

Classified by size of adjusted gross income, 10-15

States, 160

Tax rates, 88-92

Type of exemption, 63-67

Type of tax computation, 71

Comparison, 1976 and 1977, 1

- Computation of various tax concepts, 73
 Cumulated, 7-9
 Definition, 199
 Percent and accumulated percent, 7-9
 Reported on:
 All returns, 123
 Form 1040A returns, 45
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Returns of taxpayers age 65 or over, 143
 Classified by marital status, 137
 Returns with credit for the elderly, 149
 Returns with earned income credit, 118
 Returns with income tax before credits, 117
 Returns with itemized deductions, 52
 Returns with tax preferences, 121
- Income tax before credits:
 Classified by:
 Size of alternative income concepts, 38-39
 States, 158
 Type of tax computation, 71
 Comparison, 1976 and 1977, 1
 Computation of various tax concepts, 73
 Definition, 199
 Reported on:
 All returns, 116
 Classified by States, 159
 Form 1040A returns, 44
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 142
 Returns with credit for the elderly, 148
 Returns with earned income credit, 118
 Returns with general tax credit, 74
 Returns with income subject to tax, 83
 Returns with net gain from sales of capital assets, 86-87
 Returns with tax preferences, 121
- Income tax withheld:
 Classified by marital status, 16
 Classified by States, 161
 Definition, 199
 Reported on:
 All returns, 124
 Form 1040A returns, 46
 Returns with itemized deductions, 52
 Returns with tax due at time of filing, 132-133
 Classified by size of tax due, 127
- Returns with tax overpayment, 128-130
 Classified by size of overpayment, 127
- Individual retirement account (IRA) adjustment:
 Coefficient of variation, 222
 Definition, 199
 Reported on:
 All returns, 24
 Joint returns, 33
 Returns with payments to an IRA, 6
- Intangible drilling costs (See Tax Preferences)
- Interest paid deduction:
 Classified by size of alternative income concepts, 34-35
 Classified by States, 157-158
 Definition, 199
 Reported on:
 All returns, 59
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51
 Returns with tax preferences, 120
- Interest received:
 Classified by marital status, 16
 Classified by States, 154
 Coefficient of variation, 215
 Comparison, 1976 and 1977, 1
 Definition, 200
 Reported on:
 All returns, 17
 Form 1040A returns, 43
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Joint returns, 26
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 140
 Returns with credit for the elderly, 146
 Returns with itemized deductions, 52
 Returns with tax preferences, 120
- Investment credit:
 Classified by States, 159
 Definition, 200
 Reported on returns with income tax before credits, 117
- Investment interest:
 Classified by size of alternative income concepts, 34-35
 Definition, 200
- Investment interest from Form 4952:
 Computation of, 60-62
 Definition, 200
 Reported on returns with interest paid deduction, 59
- Itemized deduction tax preference (See Tax Preferences)
- Itemized deductions (See Total Itemized Deductions)
- Classified by tax rates, 89
 Comparison, 1976 and 1977, 2
 Definition, 200
 Exemptions, 68
 Classified by States, 164
 Reported on:
 Form 1040A returns, 42
 Returns of taxpayers age 65 or over, 137
 Returns with credit for the elderly, 138
 Returns with earned income credit, 118
 Returns with itemized deductions, 52
 Returns with presidential election campaign fund checkoff, 41
 Returns with total income tax as percent of adjusted gross income, 114-115
 Selected items, 11
 Sources of income, 16
 Classified by size of adjusted gross income, 26-33
 Tax generated by rate, 97-99
- L
- Limitations of the data (See Description of the Sample and Coefficient of Variation)
- Long-term capital gains and losses (See Sales of Capital Assets)
- Low-income allowance (See Zero Bracket Amount)
- M
- Marginal tax rate (See Tax Rates)
- Marital status (See also specific type):
 Comparison, 1976 and 1977, 2
 Definition, 200
 Exemptions, 68
 Income subject to tax, 88-92
 Reported on:
 Form 1040A returns, 42
 Returns of taxpayers age 65 or over, 137
 Returns with itemized deductions, 52
 Returns with presidential election campaign fund checkoff, 41
 Selected items, 10-15
 Sources of income, 16
 Tax generated by rate, 97-110
- Maximum and alternative tax computation (See Maximum Tax on Personal Service Income)
- Maximum tax on personal service income:
 Computation of, 85
 Definition, 201
 Reported on returns with income subject to tax, 81-84
 Tax savings 83
 Type of tax computation, 71
- J
- Joint returns of husbands and wives (See also Marital Status):
 Classified by States, 165-192

Medical and dental expense deduction:

Classified by size of alternative income concepts; 36-37
 Classified by States, 156
 Definition, 201
 Reported on:
 All returns, 55-57
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51

Minimum tax (See Additional Tax for Tax Preferences)

Miscellaneous itemized deductions:

Classified by size of alternative income concepts, 36-37
 Classified by States, 158
 Definition, 201
 Reported on:
 All returns, 58
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51
 Returns with tax preferences, 120

Moving expense deduction:

Coefficient of variation, 223
 Definition, 201
 Reported on all returns, 25
 Reported on joint returns, 33

N

Net capital gain (See Sales of Capital Assets)

Net capital gain after carryover

(See Sales of Capital Assets)

Net capital loss (See Sales of Capital Assets)

Net capital loss after carryover

(See Sales of Capital Assets)

Net operating loss credit (See Additional Tax for Tax Preferences)

Net operating loss eligible for carryover (See Additional Tax for Tax Preferences)

New jobs credit:

Classified by States, 160
 Definition, 202
 Reported on all returns, 75
 Reported on returns with income tax before credits, 117

No benefit deduction (See Additional Tax for Tax Preferences)

Nonjoint returns (See Marital Status)

Nonsampling errors (See Description of the Sample)

Nontaxable returns:

Classified by size of alternative income concepts, 6
 Comparison, 1969-1977, 5
 Definition, 208
 Sources of income and deductions, 40

Number of returns (See also specific type):

Classified by:
 Size of alternative income concepts, 34-35
 States, 153
 Classified by size of adjusted gross income, 165-192

Tax rates, 88-92

Classified by marital status, 93-110

Type of tax computation, 81
 Coefficient of variation, 213
 Comparison, 1976 and 1977, 1
 Classified by marital status, 2

Credits, 116

Exemptions, 63-67

Filed by taxpayers age 65 or over, 139

Form 1040A returns, 43

Classified by marital status, 42

Form of deduction, 48

Itemized deductions, 51

Sample size, 212

Sources of income, 17

Tax liability and taxpayments, 123

Total, cumulated, 7-9

O

One-half excess long-term capital gain (See Sales of Capital Assets)

One-half insurance premiums:

Definition, 202

Reported on returns with medical and dental expense deduction, 55

Other deductions (See Miscellaneous Itemized Deductions)

Other dependents (See Dependents' Exemptions)

Other income or loss:

Coefficient of variation, 222
 Classified by marital status, 16
 Definition, 202

Reported on:

All returns, 24

Joint returns, 32

Returns with itemized deductions, 52

Other tax credits:

Definition, 202

Reported on returns with income tax before credits, 117

Other taxes (deducted):

Reported on returns with taxes paid deduction, 53

Other taxpayments:

Definition, 202

Reported on all returns, 125

Other than cash contributions:

Definition, 202

Reported on returns with contributions deduction, 54

Overpayment (See also Refund):

Classified by:

Marital status, 16

Size of overpayment, 127
 States, 161

Type of taxpayment, 128-131

Definition, 202

Reported on:

All returns, 126

Form 1040A returns, 46

Classified by marital status, 42

Returns with itemized deductions, 52

P

Partnership income or loss:

Classified by marital status, 16
 Classified by States, 153
 Coefficient of variation, 220
 Comparison, 1976 and 1977, 1
 Definition, 202

Reported on:

All returns, 22

Joint returns, 31

Nontaxable returns, 40

Returns with itemized deductions, 52

Returns with new jobs or WIN credit, 75

Payment on 1977 declaration of estimated tax (See Estimated Tax Payments)

Payment with request for extension of filing time:

Definition, 203

Reported on all returns, 125

Penalty taxes on individual retirement accounts:

Definition, 203

Reported on all returns, 124

Pensions and annuities:

Classified by marital status, 16

Classified by States, 155

Coefficient of variation, 215-216

Definition, 203

Reported on:

All returns, 17-18

Joint returns, 26-27

Returns of taxpayers age 65 or over, 140

Returns with credit for the elderly, 146

Returns with itemized deductions, 52

Percentage standard deduction (See Zero Bracket Amount)

Personal exemption credit (See General Tax Credit)

Personal property taxes:

Classified by States, 157

Definition, 209

Reported on returns with taxes paid deduction, 53

Political contributions (See Contributions to Candidates Credit and Miscellaneous Itemized Deductions)

Presidential election campaign fund checkoff:

Definition, 204

Reported on all returns, 41

R

Real estate taxes:

Classified by States, 157

Definition, 209

Reported on returns with taxes paid deduction, 53

Refund (See also Overpayment):

Classified by:

Marital status, 16

Size of overpayment, 127
 States, 161

Type of taxpayment, 128-131

Definition, 204

- Reported on:
 All returns, 126
 Form 1040A returns, 46
 Classified by marital status, 42
- Regular tax computation:
 Definition, 204
- Reported on:
 All returns, 71
 Returns with income subject to tax, 82-84
 Returns with net gain from sales of capital assets, 86
- Rent net income or loss:
 Classified by marital status, 16
 Classified by States, 154
 Coefficient of variation, 217
 Comparison, 1976 and 1977, 1
 Definition, 204
- Reported on:
 All returns, 19
 Joint returns, 28
 Returns of taxpayers age 65 or over, 140
 Returns with credit for the elderly, 146
 Returns with itemized deductions, 52
 Returns with tax preferences, 120
- Retirement income credit (*See* Credit for the Elderly)
- Royalty net income or loss:
 Classified by marital status, 16
 Classified by States, 154
 Coefficient of variation, 217
 Comparison, 1976 and 1977, 1
 Definition, 204
- Reported on:
 All returns, 19
 Joint returns, 28
 Returns of taxpayers age 65 or over, 140
 Returns with credit for the elderly, 146
 Returns with itemized deductions, 52
 Returns with tax preferences, 120
- S
- Salaries and wages:
 Classified by:
 Marital status, 16
 Number of exemptions, 64-67
 States, 153
 Classified by size of adjusted gross income, 165-192
 Coefficient of variation, 215
 Comparison, 1976 and 1977, 1
 Definition, 204
- Reported on:
 All returns, 17
 Form 1040A returns, 43
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Joint returns, 26
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 139
 Returns with credit for the elderly, 145
- Returns with earned income credit, 118
- Returns with itemized deductions, 52
- Returns with payments to an IRA, 6
- Returns with tax preferences, 120
- Sales of capital assets net gain or loss:
 Classified by marital status, 16
 Classified by States, 153
 Coefficient of variation, 218-219
 Comparison, 1976 and 1977, 1
 Computation of net capital gain, 86-87
 Definition, 204
- Reported on:
 All returns, 20-21
 Joint returns, 28-30
 Returns of taxpayers age 65 or over, 139
 Returns with credit for the elderly, 145
 Returns with itemized deductions, 52
 Returns with tax preferences, 120
- Sales of property *other* than capital assets net gain or loss:
 Classified by marital status, 16
 Classified by States, 154
 Coefficient of variation, 219
 Definition, 205
- Reported on:
 All returns, 21
 Joint returns, 30
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 139
 Returns with credit for the elderly, 145
 Returns with itemized deductions, 52
- Sales taxes (*See* General Sales Taxes)
- Sampling criteria (*See* Description of the Sample)
- Sampling variability (*See* Coefficient of Variation)
- Self-employed retirement deduction:
 Coefficient of variation, 222
 Definition, 205
 Reported on all returns, 24
 Reported on joint returns, 33
- Self-employment income (*See* Earned Income Credit)
- Self-employment tax:
 Comparison, 1976 and 1977, 1
 Definition, 206
 Reported on all returns, 124
- Separate returns of husbands and wives (*See also* Marital Status):
 Classified by tax rates, 90
 Comparison, 1976 and 1977, 2
 Definition, 206
 Exemptions, 68
- Reported on:
 Form 1040A returns, 42
 Returns of taxpayers age 65 or over, 137
 Returns with itemized deductions, 52
 Selected items, 12
 Sources of income, 16
 Tax generated by rate, 100-102
- Sick pay exclusion (*See* Disability Income Exclusion)
- Single persons, returns of:
 Classified by tax rates, 92
 Comparison, 1976 and 1977, 2
 Definition, 206
 Exemptions, 68
- Reported on:
 Form 1040A returns, 42
 Returns of taxpayers age 65 or over, 137
 Returns with itemized deductions, 52
 Selected items, 15
 Sources of income, 16
 Tax generated by rate, 108-110
- Small Business Corporation profit or loss:
 Classified by marital status, 16
 Classified by States, 155
 Coefficient of variation, 221
 Comparison, 1976 and 1977, 1
 Definition, 206
- Reported on:
 All returns, 23
 Joint returns, 32
 Nontaxable returns, 40
 Returns with itemized deductions, 52
- Social security taxes on tip income:
 Definition, 206
 Reported on all returns, 124
- Sources of income (*See* specific type)
- Sources of the data (*See* Description of the Sample)
- Standard deduction (*See* Zero Bracket Amount)
- State and local gasoline taxes:
 Classified by States, 157
 Definition, 209
 Reported on returns with taxes paid deduction, 53
- State and local income taxes:
 Classified by States, 157
 Definition, 209
 Reported on returns with taxes paid deduction, 53
- State data:
 As classifier, 206
 Classified by size of adjusted gross income, 165-192
 Coefficient of variation, 224
 Exemptions, 162-164
 Itemized deductions, 156-158
 Sources of income, 153-155
 Tax credits and taxpayments, 159-161
- State income tax refunds:
 Classified by marital status, 16
 Classified by States, 155
 Coefficient of variation, 215
 Definition, 206
- Reported on:
 All returns, 17
 Joint returns, 26
 Returns with itemized deductions, 52
- Statutory adjustments (*See also* specific type):
 Classified by marital status, 16
 Coefficient of variation, 222-223
 Comparison, 1976 and 1977, 1
 Definition, 207

- Reported on:
 All returns, 24-25
 Joint returns, 32-33
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 141
 Returns with credit for the elderly, 147
 Returns with itemized deductions, 52
- Stock options (See Tax Preferences)
- Surviving spouse, returns of (See also Marital Status):
 Classified by tax rates, 89
 Comparison, 1976 and 1977, 2
 Definition, 207
 Exemptions, 68
 Reported on returns of taxpayers age 65 or over, 137
 Reported on returns with itemized deductions, 52
 Selected items, 14
 Sources of income, 16
 Tax generated by rate, 97-99
- T
- Tax computation (See specific type)
- Tax credits (See also specific type):
 Child care credit, 119
 Classified by size of alternative income concepts, 38-39
 Classified by States, 159-160
 Comparison, 1976 and 1977, 1
 Computation of various tax concepts, 73
 Definition, 207
 General tax credit, 74
 Earned income credit, 118
 New jobs or WIN credit, 75
 Reported on:
 Form 1040A returns, 44-45
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 142
 Returns with credit for the elderly, 148-149
 Returns with income subject to tax, 84
 Type, 116-117
- Tax due at time of filing:
 Classified by:
 Marital status, 16
 Size of tax due, 127
 States, 161
 Definition, 207
 Reported on:
 All returns, 132-134
 Form 1040A returns, 46
 Classified by marital status, 42
 Returns with itemized deductions, 52
 Returns with tax liability, 126
- Tax from recomputing prior-year investment credit:
 Definition, 207
 Reported on all returns, 123
- Tax generated:
 Classified by tax rates, 88-92
 Classified by type of tax computation, 71
 Computation of various tax concepts, 73
 Definition, 207
 Reported on returns with income subject to tax, 83
 Tax law changes, VI
- Tax liability (See Total Income Tax or Total Tax Liability)
- Tax on partially tax-exempt income:
 Definition, 207
 Reported on returns with income subject to tax, 81-84
 Tax savings, 83
 Type of tax computation, 71
- Tax overpayment (See Overpayment)
- Tax paid with return:
 Classified by size of adjusted gross income, 126
 Definition, 207
 Reported on:
 Form 1040A returns, 46
 Classified by marital status, 42
 Returns with tax due at time of filing, 132-134
- Tax preferences:
 Definition, 207
 Reported on:
 All returns, 120-122
 Returns of taxpayers age 65 or over, 137
 Returns with net gain from sales of capital assets, 87
- Tax preferences excluded from adjusted gross income:
 Classified by size of alternative income concepts, 34-35
 Definition, 208
- Tax rates:
 Classified by marital status, 88-92
 Definition, 208
 Marginal tax rates, 88-92
 Reported on returns with income subject to tax, 93-96
 Classified by marital status, 97-110
- Tax rate schedules, 248
- Tax savings (See specific type of tax computation)
- Tax table income:
 Computation of taxable income, 72
 Definition, 208
- Tax tables, 242-247
- Taxable income:
 Classified by:
 Marital status, 16
 Classified by size of adjusted gross income, 10-15
 Size of alternative income concepts, 38-39
 States, 158
 Tax rates, 93-110
 Comparison, 1976 and 1977, 1
 Computation of, 72
 Cumulated, amount, percent, 7-9
 Definition, 209
 Reported on:
 Form 1040A returns, 44
- Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 141
 Classified by marital status, 137
 Returns with credit for the elderly, 148
 Returns with general tax credit, 74
 Returns with income subject to tax, 81
 Returns with itemized deductions, 52
- Taxable returns:
 Classified by size of alternative income concepts, 34-39
 Comparison, 1976 and 1977, 1
 Cumulated, number, percent, 7-9
 Definition, 208
- Taxes from special computations:
 Computation of various tax concepts, 73
 Definition, 209
 Type of tax computation, 71
- Taxes paid deduction:
 Classified by size of alternative income concepts, 36-37
 Classified by States, 157
 Definition, 209
 Reported on:
 All returns, 53
 Returns of taxpayers age 65 or over, 144
 Returns with itemized deductions, 51
 Returns with tax preferences, 120
- Taxpayer exemptions:
 Comparison, 1976 and 1977, 49
 Definition, 50
 Reported on:
 All returns, 63
 Classified by marital status, 68
 Classified by States, 162
 Form 1040A returns, 44
 Returns with general tax credit, 74
- Taxpayments (See also specific type)
 Classified by:
 Marital status, 16
 Size of tax due at time of filing, 127
 Size of tax overpayment, 127
 States, 161
 Definition, 209
 Reported on:
 All returns, 124-125
 Form 1040A returns, 46
 Classified by marital status, 42
 Returns with itemized deductions, 52
 Returns with tax due at time of filing, 132-134
 Returns with tax overpayment, 128-131
- Total deductions (See Total Itemized Deductions and Zero Bracket Amount)

Total income tax:

As percent of adjusted gross income, 114-115
 Average, 7-9
 Classified by:
 Marital status, 16
 Classified by size of adjusted gross income, 10-15
 Number of exemptions, 63-67
 Size of alternative income concepts, 38-39
 Size of total income tax, 111-113
 States, 155
 Classified by size of adjusted gross income, 165-192
 Comparison, 1976 and 1977, 1
 Computation of various tax concepts, 73
 Cumulated, amount, percent, 7-9
 Definition, 209
 Reported on:
 All returns, 123
 Returns of taxpayers age 65 or over, 143
 Classified by marital status, 137
 Returns with credit for the elderly, 149
 Returns with income subject to tax, 84
 Returns with itemized deductions, 52
 Returns with new jobs or WIN credit, 75
 Total itemized deductions (See also specific type):
 Classified by:
 Marital status, 16
 Classified by size of adjusted gross income, 10-15
 Size of alternative income concepts, 34-37
 States, 156-158
 Type of itemized deduction, 53-59
 Reported on returns of taxpayers age 65 or over, 144
 Comparison, 1976 and 1977, 48
 Computation of taxable income, 72
 Definition, 209

Reported on:

All returns, 51
 Classified by marital status, 52
 Nontaxable returns, 40
 Returns of taxpayers age 65 or over, 141
 Classified by marital status, 137
 Returns with credit for the elderly, 147-148
 Returns with income subject to tax, 81
 Returns with tax preferences, 120
 Total tax liability:
 Classified by:
 Marital status, 16
 Size of tax due at time of filing, 127
 Size of tax overpayment, 127
 States, 155
 Reported on returns with income tax before credits, 160
 Comparison, 1976 and 1977, 1
 Computation of various tax concepts, 73
 Definition, 209
 Reported on:
 All returns, 123
 Form 1040A returns, 45
 Filed by taxpayers age 65 or over, 138
 Returns of taxpayers age 65 or over, 143
 Returns with credit for the elderly, 149
 Returns with itemized deductions, 52
 Returns with tax due at time of filing, 132
 Returns with tax overpayment, 128

Union dues:

Classified by States, 158
 Definition, 209
 Reported on returns with miscellaneous itemized deductions, 58

Unused credits (See Additional Tax for Tax Preferences)
 Unused zero bracket amount:
 Classified by States, 156
 Computation of taxable income, 72
 Definition, 209
 Reported on returns with income subject to tax, 81

W

Work incentive (WIN) credit:
 Classified by States, 160
 Definition, 209
 Reported on all returns, 75
 Reported on returns with income tax before credits, 117

Z

Zero bracket amount:
 Classified by size of alternative income concepts, 36-37
 Classified by States, 156
 Comparison, 1976 and 1977, 48
 Computation of taxable income, 72
 Definition, 210
 Reported on:
 Form 1040A returns, 43
 Classified by marital status, 42
 Filed by taxpayers age 65 or over, 138
 Returns of taxpayers age 65 or over, 141
 Classified by marital status, 137
 Returns with credit for the elderly, 147
 Returns with income subject to tax, 82
 Returns with maximum tax, 85

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