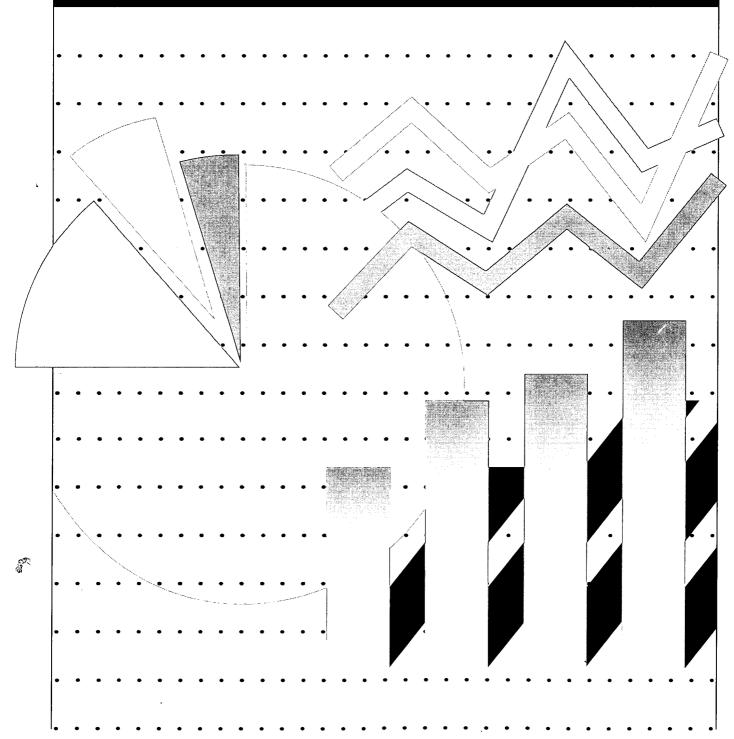
SOI BULLETIN

SUMMER 1992



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SOI BULLETIN

A Quarterly Statistics of Income Report

Volume 12, Number 1

The Statistics of Income (SOI) Bulletin is issued quarterly, in July, October, January and April, by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers and tax administrators. It also includes personal income and tax data by State and historical data for selected types of taxpayers, in addition to data on tax collections and refunds and on other tax-related items.

Information on the availability of supplemental data on the topics included in this issue, special tabulations undertaken on a reimbursable basis, or other SOI subjects, may be obtained by telephoning the SOI Statistical Information Services office (202-874-0410), or by writing to the Director, Statistics of Income Division R:S, Internal Revenue Service, P.O. Box 2608, Washington, D.C. 20013-2608.

Robert Wilson and Beth Kilss of the Statistics of Income Division are the technical editors of the Bulletin. Wendy Alvey, Paul Arnsberger, Clementine Brittain, Romaine Ferguson, John Glynn, James Hobbs, Bettye Jamerson, Ruth Schwartz and James Willis made major contributions to the production of the summer issue. Views expressed in the articles are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

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Bulletin Board

This Issue at a Glance

Partnerships, Partners and Tax Shelters after Tax Reform, 1987-1989

By Tom Petska

Data for the first 3 years under the Tax Reform Act of 1986 show that the consequences of the Act were more evident among partners who were individuals than among the partnerships themselves. Partnership losses claimed by individuals declined from \$61.2 billion to \$38.4 billion between 1986 and 1989, even though partnership losses for real estate operators and lessors of buildings and for oil and gas extraction, two industries associated with "tax shelter" activities, only declined from \$57.9 billion to \$56.8 billion.

Partnerships, 1990

By Elaina Shekhter

The number of partnerships continued to decline, to 1.6 million, for 1990. The number of partners also declined, to 17.1 million, the first such decline in recent years. These declines reflect, in large part, the curtailment of "tax shelter" activities brought on by the Tax Reform Act of 1986. Especially notable was a decline in the number of real estate operators and lessors of buildings, a group previously known for generating tax losses in an effort to shelter income from taxation. Partnership net income (less deficit) rose by 18 percent to \$16.6 billion for 1990, due more to an increase in net income than to a decline in net losses. Nevertheless, the net loss reported for real estate operators and lessors dropped sharply from 1989.

Charities and Other Tax-Exempt Organizations, 1988

By Cecelia Hilgert and Paul Arnsberger

Total revenue of tax-exempt charitable organizations
(excluding private foundations and religious organizations)
increased to \$354.6 billion for 1988, a 14 percent increase
over 1987. "Program service revenue," dominated by
school tuition and hospital patient care charges, accounted
for more than two-thirds of the total, with contributions,
gifts and grants accounting for one-fifth. Total expenses,
mostly the costs of conducting programs, also increased, to
\$330.8 billion. This article presents the first detailed data

Corporate Foreign Tax Credit, 1988: An Industry Focus

since 1975 on some of the other types of tax-exempt

By Karla M. Daronco and Kimberly A. Veletto For 1988, U.S. corporations paid \$29.4 billion in income taxes to foreign governments on almost \$99.9 billion of foreign-source taxable (net) income. After limitations, the actual foreign tax credit claimed (\$27.1 billion) reduced the total corporation income tax for 1990 by 18.1 percent. Manufacturers, led by integrated petroleum and non-electrical machinery producers, reported over 80 percent of the credit claimed.

Sole Proprietorship Return Preliminary Statistics, 1990

Data Release

Transactions Between Foreign Controlled Corporations and Related Foreign Persons, 1988

Data Release

Some Observations and Insights

No doubt you have noticed our new look...

We hope you like it!

In addition to the redesigned glossier cover, we have made a few changes inside, which we feel will make the *Bulletin* easier for you to read and use:

- To begin with, we have moved the "Bulletin Board" up front, so you can get a quick overview of the issue right away beginning with "This Issue at a Glance," which provides a synopsis of each of the major articles to follow.
- Next, if you are looking for our latest list of "Projects and Contacts" and "Publications and Tapes," they have been moved to the back of the *Bulletin*, to give more prominence to the major articles and new "data releases." The index of previously published *Bulletin* articles has been moved to the inside back cover, to give the volume a more polished look.
- We are also working on redesigning our tables and



The SOI Bulletin is now entering its 12th year.

adding more and better graphics — you'll see a little of this in the current volume; look for more over the next few issues.

How did all of this come about? For quite some time now we've been telling you about quality — improvements in our programs, in our

organizations.

Bulletin Board



Timeliness plus technological innovations should improve the usefulness of the Bulletin. processing and in our interactions with our customers. The SOI Bulletin is now entering its 12th year, and we decided that improvements to the design of this publication were long overdue.

In fact, we have been working on improvements to the *Bulletin* for quite some time. The first

issue we tackled was timeliness. Over the years, the *Bulletin* had fallen behind schedule. With the help of a Quality Improvement Process (QIP) team, we have managed to get our report back on schedule and expect to keep it there (see "Behind the Scenes," below, for more on the QIP team). At the same time we were working on producing a timely publication, the Division also began looking into the various technological innovations that have recently become available. Two of particular interest were desktop publishing and "electronic bulletin boards."

We are continuing to expand our newly-acquired desktop publishing skills, and have been gradually phasing in the desktop publishing capability to the production of this publication for the past year. As we learn to use it better, we will be introducing more improvements and refinements to the look of the *Bulletin*.

Finally, you may recall that the Spring issue mentioned our plans to establish an electronic bulletin board, in order to make all of our *Bulletin* tables, as well as selected tables from other SOI publications, accessible in a data base form ahead of the *Bulletin* or other report in which they would normally appear. Well, it is here, and it is up and running! For more about this important new service, see the "Your Call" section, below.

We are very enthusiastic about all of these changes! We are planning more to follow in the issues to come — both cosmetic improvements, and new features to better serve your needs. Please let us know how you like what we are doing, on both counts. After all, it is you, our customers, who are the judge! Just send your feedback to:

Beth Kilss
Chief, Publications Team
SOI Division R:S:P
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608.

Behind the Scenes

Over the past year or so, we have used this space to introduce some of the people who have played key roles in the improvement of our various programs. This seems the appropriate time to mention some of the people who are responsible for our new look.

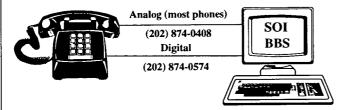
Several groups and individuals, in particular, should be mentioned. First of all, the SOI Bulletin Quality Improvement Process (QIP) team has been meeting for some time now to look into ways to improve the timeliness, appropriateness and usefulness of the Bulletin. That team has been headed up by Jim Hobbs. Working with him have been Bob Wilson, Beth Kilss, Bettye Jamerson, and John Glynn, who represented the editorial, technical review and production processes, and John Bradford and Barry Windheim, as well as Gail Moglen and Lisa Maynard (both formerly of SOI Division) who along with Jim, represented authors of articles of the quarterly publication. A related effort, whose findings led to many of the changes you now see, was a task force on desktop publishing. That group, also headed by Jim Hobbs, included Clementine Brittain, Cathy Deale, John Glynn, Barry Johnson, Stephen Libster, Janet McCubbin and Nat Shaifer. (It is John Glynn who has spearheaded the desktop publishing effort, the results of which you can now see.) As we got closer to the final decisions on design and layout choices, we received many useful comments from other SOI staff members, particularly Wendy Alvey, Paul Arnsberger and Peggy Riley.

Finally, mention should also be made of some of the people from outside SOI who were consulted along the way — their suggestions and recommendations were extremely helpful. These included Neil Barclay, Brian Benedict and Arlene LaChapelle, from Revenue Canada Taxation, whom we consulted early on in the process and who demonstrated what they were doing with desktop publishing; Carolyn De Wilde, of IRS Research Division, who gave valuable comments on design and layout issues; the staff of IRS Publishing Services — in particular, Pedro Mendez, Terrie Grant and Clare Allen, for their support and assistance throughout the redesign and publication processes, and, finally, IRS Graphics Design group — Buddy Kirk, Darryl Gresia and Emily Dean, for their ideas and encouragement, and especially Judy Cox, the contractor who redesigned our cover and the layout for the inside pages.

Your Call

ANNOUNCING THE ARRIVAL OF THE SOI ELECTRONIC BULLETIN BOARD SYSTEM

We're pleased to announce that on June 1, 1992, an electronic bulletin board system debuted here in the SOI Division. Using your personal computer, you can now access some of the latest SOI statistical tables by dialing one of the following phone numbers:



What's Available?

Before we tell you a little bit about the bulletin board, you'll probably want to know what types of information are on the system. Our beginnings are modest, but they will gradually increase as additional data are placed on the data base. Currently we have several tables from recent issues of the *Bulletin*, including:

- Individual income and tax data, 1990, by State and size of adjusted gross income;
- Personal wealth data, 1986: top wealthholders with gross assets of \$500,000 or more by size of net worth, age and sex; and
- Estate tax returns filed in 1989 and 1990: gross estate by type of property, deductions, estate tax and credits by size of gross estate.

Getting Started

Eventually, as our system expands, *Bulletin* subscribers won't have to wait for the quarterly issues to be published; tables will be put on the SOI bulletin board as soon as they are available. Tables from our other SOI publications will also be included. So, to help you get started, here are some particulars about our system:

- The SOI bulletin board system (SOI BBS) is completely menu driven.
- The BBS will support most Hayes or Hayes-compatible modems with a baud rate of 1200, 2400 or 9600.

- Your communication software should be set to an 8-bit word length, no parity, 1-stop bit and full duplex.
- You may log on to the system by dialing the telephone numbers provided above. If you are a new user, you will be asked to register and to supply a password (12-character limit). The system operator (SYSOP) will use this information to authorize appropriate access within 48 hours.
- When you call the BBS, you will be able to download files from the system and to leave a message for the SYSOP.
- All files will be compressed (ZIP); after decompression, the format will be as follows: Lotus 1-2-3, version 1a spreadsheet (WKS); ASCII text format; and other formats may be requested.
- The BBS will be in operation 22 hours a day. (The hours between 6:00 a.m. and 8:00 a.m., Eastern time, will be reserved for administrative functions.)
- You will be allowed one hour, for both browsing and downloading files, per log on. (Requests for extra time for downloading large tables will be considered.)

Whom to contact

The system operator is **Jim Willis** (202-874-0408). If you need help in accessing or operating the BBS, or if you want to suggest additions to the system, please call Jim.

He will refer all subject matter questions to our Statistical Information Services office (202-874-0410), or you may telephone that office, directly. We are looking forward to your calls — both your registration on our new system and any feedback on how you like it. Please contact us any time.



Future tables will be put on the bulletin board system as soon as they become available.

Bulletin Board

Upcoming Features

The following are some of the articles planned for inclusion in upcoming issues of the SOI Bulletin:

- Taxpayer Usage of Forms 1040, 1040A and 1040EZ, 1991;
- Sole Proprietorships, 1990;
- Environmental Excise Taxes, 1990;
- Corporation Income Tax Returns, 1989;
- Foreign Controlled U.S. Corporations, 1989;

- Tax Rates and Tax Shares, Individual Income Tax Returns, 1988-1989; and
- Controlled Foreign Corporations, 1988.

Future "data releases" include:

- International Boycott Participation, 1990;
- Tax Withholding by Partnerships, 1990; and
- U.S. Possessions Corporations, 1989.

Revisions to the Spring 1992 Issue

Individual Income Tax Returns, Preliminary Data, 1990

On pages 16-17:

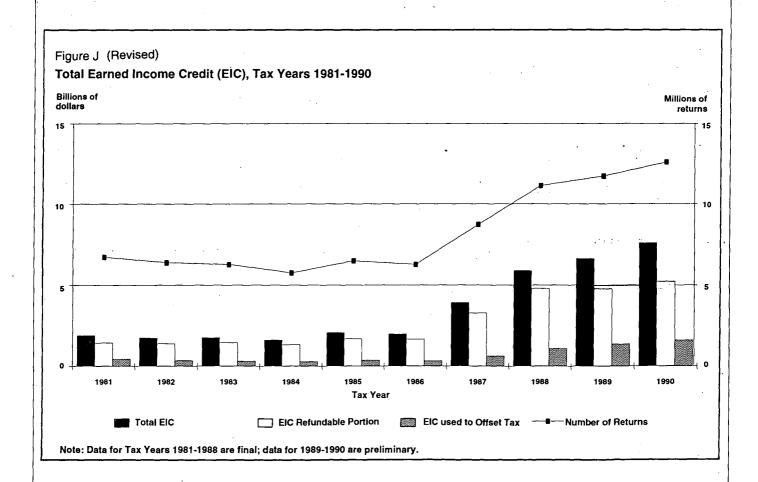
The following section, which includes a discussion of statistics on the earned income credit and an accompanying graph, is reproduced to show changes needed to interpret and present the data correctly.

Tax Credits

Total tax credits increased 11.2 percent, from \$5.9 billion for 1989 to \$6.6 billion for 1990 (Figure I). The foreign tax credit increased fastest, growing by 24.1 percent. Since the average foreign tax credit increased only \$57 per return, the change in the number of returns with the credit was the primary reason for the increase in the total amount. Indeed, the number of returns claiming the foreign tax credit increased 20.5 percent for 1990.

The portion of the earned income credit (EIC) used to offset income tax before credits increased to \$1.6 billion, 17.1 percent more than the previous year. The total EIC, including the refundable portion, equaled \$7.6 billion for 1990. A history of the earned income credit through the last decade is shown in Figure J, clearly illustrating one of the many dramatic effects of the TRA.

The largest segment of the EIC was the refundable portion, which was paid directly to individuals who either had no tax against which to apply the credit, or whose EIC exceeded income tax (and other taxes, such as the self-employment tax). The refundable portion of the EIC amounted to \$5.3 billion for 1990, up from \$4.7 billion for 1989. The total number of returns claiming the earned income credit grew 7.4 percent for 1990, from 11.7 million to 12.6 million returns.

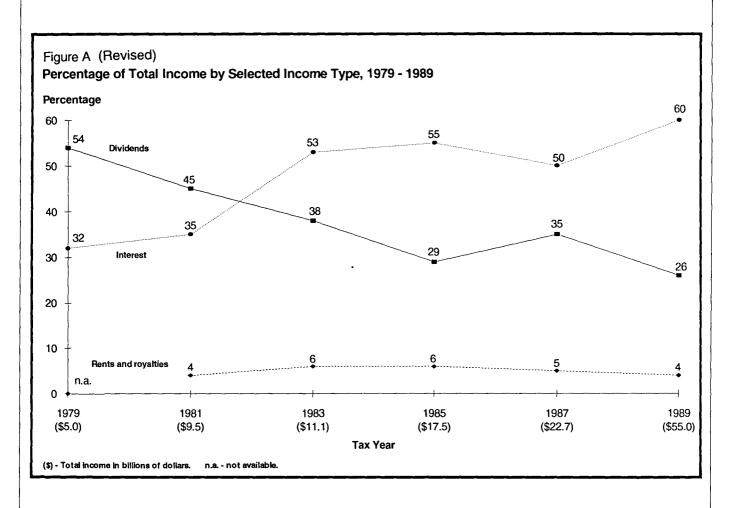


Revisions to the Spring 1992 Issue

Foreign Recipients of U.S. Income

On page 26:

The following chart in the section entitled "Data Highlights" should be substituted for the one shown:



by Tom Petska

he Tax Reform Act (TRA) of 1986 was targeted, in part, at curbing alleged abusive "tax sheltering" activities. The first 3 years of post-TRA data for partnerships and individual partners indicate that its consequences are more evident among partners who were individuals than among the partnerships themselves. The partnership losses claimed by individuals declined from \$61.2 billion to \$38.4 billion between 1986 and 1989, even though partnership losses for real estate operators and lessors of buildings and for oil and gas extraction, two industries associated with tax sheltering, only declined from \$57.9 billion to \$56.8 billion over the same period [1,2,3]. However, such a response is not surprising since the limitations on "passive losses," a key provision of TRA, directly affects the tax liabilities of individual partners, giving them incentives to move out of tax shelters, while the partnerships themselves and other types of partners (such as corporations) can still benefit from the tax advantages of tax shelter partnerships.

The partnership form of enterprise has provided an attractive structure for tax shelters because of its "flow-through" nature and its flexibility in allocating income among partners [4,5]. Individuals with large incomes from other sources, such as wages and salaries or self-employment earnings, can invest in partnerships and reduce their taxable income with tax losses passed through to them from these partnership investments. The 1986 Tax Reform Act was a major legislative change toward reducing tax shelter benefits and thereby restoring greater equity to the Federal tax code.

Partnerships and the Taxation of Partnership Income

A partnership is not a taxable entity. Each partnership annually files an information return (Form 1065) with the Internal Revenue Service (IRS) which shows the partnership's taxable income or loss for the year. Partnerships compute the distributive allocation to each partner and provide a Schedule K-1, Partner's Share of Income, Credits, Deductions, etc., which identifies the partner's share of the total partnership's business activity. This information is used by partners in their own tax computations. As partners calculate their annual tax liabilities, they include their distributive shares of income and deductions from partnerships along with income from other sources. Partners can be individuals, corporations, other partnerships, or virtually any other legal entity, though the focus of this article is on partnerships and

individual partners.

Tax Shelters Defined

Tax shelters are generally defined as investments "in which a significant portion of the investor's return is derived from the realization of tax saving with respect to other income, as well as the receipt of tax-favored (or, potentially, tax-exempt) income from the investment itself" [6]. Tax shelters usually involve one or more of the following advantages [6,7]:

- deferral of tax liability through the use of tax provisions or tax preferences that accelerate deductions:
- conversion of ordinary income into capital gains or other forms of income subject to a lower effective rate of tax; and
- leveraged purchasing which magnifies the other tax advantages [8].

As a flow-through entity with flexibility in allocating income among partners, the partnership form of business provides an attractive structure for tax shelters. Individuals with large incomes from other sources can invest in partnerships and reduce their taxable income with tax losses from partnership investments. If they invested in a "limited" partnership (one for which the liability of one or more partners is confined to the amount of money or property contributed by that partner), they can receive the same limited-liability-of-owners benefit as a corporation, as well as the flow-through benefits of a partnership [9,10].

Provisions of the 1986 Tax Reform Act

One of the main goals of the 1986 Tax Reform Act was to diminish the ability of individual taxpayers to reduce their tax liabilities through the use of tax shelters [6]. The Act took several steps to accomplish this including:

- lowering overall marginal tax rates;
- eliminating the lower tax rate on long-term capital gains (attributable to the 60 percent exclusion of gains from taxable income);
- reducing the acceleration of depreciation deductions;
 and
- imposing limitations on "passive losses".

The passive loss limitations, which apply to most forms of flow-through business, particularly affect partnerships. These limitations prevent passive partners — ones who do not "materially participate" in the

Individuals invested in partnerships and reduced their taxable income with losses from partnership investments.

Tom Petska is an economist and Chief of the Coordination and Publications Staff.

business of the firm — from using any temporary losses generated by the business to offset income from other sources, such as wages and salaries, interest, or dividends [9,10].

The Taxation of Partnership Income

The mechanics of the taxation of partnership income at the individual level in the pre- and post-tax reform periods can be illustrated as follows, using categories introduced by TRA; let:

Y_i = "active income (or loss)" which includes wages, salaries, and other types of earned income;

 Y_j = "portfolio income" which includes interest, dividends, most capital gains, and other types of taxable investment income;

 Y_k = "passive income (or loss)" which includes taxable income or loss generated by a business such as a limited partnership or S Corporation in which the individual does not materially participate [11]; and

 Y_t = the sum of active (Y_i) , portfolio (Y_j) , and passive (Y_k) income, which, absent any other forms of personal income, corresponds to "adjusted gross income" prior to certain statutory adjustments, in both the pre- and post-tax reform periods.

Thus, $Y_i = Y_i + Y_i + Y_k$.

The differences in Y_1 before and after the 1986 tax reform are primarily in Y_2 and Y_3 .

- Before tax reform, portfolio income (Y_j) excluded 60 percent of most long-term capital gains, whereas after TRA, 100 percent was included in Y_i.
- Before tax reform, passive income (Y_k) could be positive or negative. After tax reform, it could not be negative. Thus, the passive losses that were previously used to offset active or portfolio income could only be used to offset passive (Y_k) gains.

Although some temporary relief was provided through phase-in rules, it appeared that the future of tax shelter partnerships was seriously endangered by these provisions [12].

Constructing a Partnership Database

Piecing together partnership and partner financial flows can be a difficult process. Data from the partnership information return (Form 1065) are needed to understand the overall finances of the business, its legal form (as a general or limited partnership), and its principal business activity.

Information from the partnership Schedule K-1 is needed to capture partnership distributions to each partner and other information, such as the legal form of each partner. The Schedule K-1 data are aggregated on the

partnership Schedule K, which includes a summary of the income distributed to each type of partner. Data from each partner's tax return (Form 1040 in the case of individual taxpayers) are needed to ascertain the effective tax consequences of the income (or losses) generated by the partnership and distributed (or allocated) to each partner.

Since each return or schedule provides only some of the

desired information, an ideal information system for capturing partnership and partner financial flows can be quite complex and costly. The optimal way to examine these issues would be to link, at the individual record level, partnership and partner information sources in both the pre- and post-tax reform periods, and to compare data in the latter with projections based on a model

After tax reform, "passive" partnership losses could only offset "passive" gains.

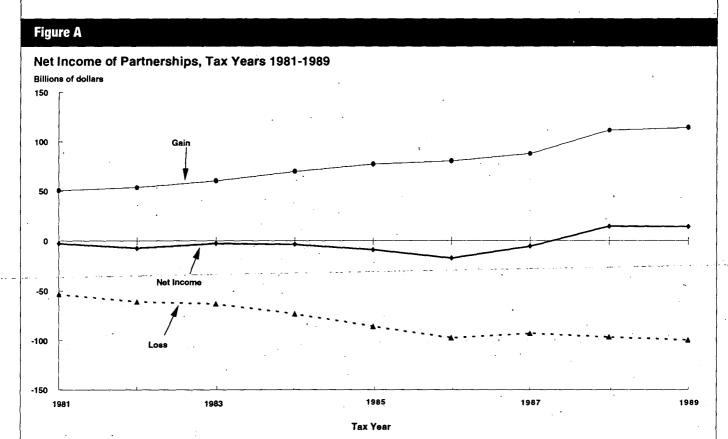
of pre-TRA behavior from the former. Statistics of Income studies involving the linkages of these sources have been carried out with only mixed success [13].

In the absence of such a data base, an alternative approach, as reflected in this article, examines tax return data on partnerships and partners from before and after the enactment of TRA for evidence of the anticipated response. If the provisions of TRA were having an impact, it would be expected that the numbers of partnerships and partners and the amounts of losses would decline in those activities where the primary motive was tax sheltering, since partnership losses have a diminished sheltering capability.

Statistics on Partnerships and Partners Partnership Trends, 1981-1989

Figure A plots the net income of partnerships for Tax Years 1981-1989 [14]. Overall, partnerships had losses in net income each year, except for 1988 and 1989. These losses peaked in the 1982 recession year, declined slightly for 1983, then began a period of steady and uninterrupted growth culminating in a record overall net loss of \$17 billion for 1986. From 1987 to 1989, the first 3 years in which provisions of Tax Reform were in effect, net income moved strongly positive, from a negative net amount of \$17 billion for 1987 to approximately \$14 billion positive amounts for both 1988 and 1989.

Partnership gains and losses before netting are also plotted for each year in Figure A. Gains (positive net income, or profits) increased annually throughout the 1981-1989 period. Losses, on the other hand, grew annually through 1986, but then dropped by \$4.6 billion



for 1987. This was an anticipated response to tax reform; however, increases in losses for 1988 and 1989 were not expected and are in need of further investigation.

In Figure B, partnerships were classified by legal form (i.e., whether they were limited or general partnerships) and by profit status (whether they had positive or negative net income). Because of the limitations on personal liability, limited loss-generating partnerships are most apt to show activities consistent with tax sheltering motives and would thus be expected to more likely show a response to TRA.

Figure B breaks net income into these four types of legal form and profit status. Despite the somewhat erratic trends in total net income, the picture by these four types of partnerships becomes clearer. Net income for profit-generating partnerships (both general and limited) grew for every year, except for a very modest decline among general partnerships for 1989. Losses for both general and limited loss-generating partnerships also increased for every year through 1986, except for the post-recession year of 1983. For 1987, the first post-TRA year, losses of both types of loss-generating partnerships declined. Losses of general partnerships continued to decline for 1988; however, losses increased for limited partnerships for 1988 and 1989 and for general partnerships for 1989.

Figure C shows the number of partnerships. The number grew steadily in the 1981-1985 period. However, amid the widespread public debates and passage of TRA in late 1986, the number of partnerships dropped for that year, the first such decline since 1967. For 1987, the number of partnerships dropped substantially, grew modestly for 1988, but dropped again for 1989 [15].

Data on the number of partnerships by legal form and. profit status, which are presented in Figure D, show where these changes occurred. All four types generally registered increases through 1985, with both types of limited partnerships growing more rapidly than general partnerships. The recession of 1982 appears to have contributed to the overall decline in the number of profit-generating partnerships for 1983. After 1985, however, profits appear to have been the determining factor for the increasing or decreasing numbers. While the modest overall decline for 1985-1986 may have appeared to be a response in anticipation of TRA, this decline is actually the result of declines of both limited and general profit-generating partnerships, along with continued growth among both types of loss-generating partnerships. For 1987 and later years, the circumstances reversed, with profit-generating partnerships usually growing in number and loss-generating partnerships declining or leveling off.

Figure B

Partnership Gain or Loss, by Type of Partnership and Profit Status, Tax Years 1981-1989

[Money amounts are in billions of dollars]

			Type of p	artnership	
Tax year	Total gain or loss	General		Lin	nited
Ţ		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1981	\$-2.7	\$42.8	\$-29.8	\$7.8	\$-23.5
1982	-7.3	44.4	-34.2	9.2	-26.7
1983	-2.6	48.6	-32.5	11.7	-30.4
1984	-3.5	55.7	-36.6	14.0	-36.6
1985	-8.9	60.5	-42.4	16.6	-43.5
1986	-17.4	63.5	-45.3	16.8	-52.3
1987	-5.4	66.2	-43.4	21.5	-49.6
1988	14.5	81.2	-42.7	30.1	-54.2
1989	14.1	80.9	-45.2	33.0	-54.6

NOTES: Detail may not add to totals because of rounding. For data sources, see Figure F.

The increasing number of loss-generating partnerships, despite their growing losses throughout the pre-TRA period, defies conventional economic motives which would have predicted that resources (both in terms of firms and investors) would flow toward profitable activities and away from loss-generating activities. This

pattern is, instead, consistent with tax sheltering motives in which investor/partners appear to have been seeking tax losses, not a positive return on their partnership investments.

The number of partners, as shown in Figure E, exhibited substantial and uninterrupted growth throughout the entire 9-year period, even in years for which the number of partnerships dropped. The number of partners in profit-reporting partnerships exhibited consistent growth throughout this period, while the number of partners in loss-generating partnerships grew through 1986, but then leveled off.

In Figure F, the number of partners are classified into the four types of legal form and profit status types. The number of partners in limited partnerships grew much more rapidly and consistently than those in general partnerships, which is consistent with the motives of tax shelters. The number of partners in general profit-generating partnerships declined substantially for 1985, mirroring a similar increase in the number of partners in limited profit-generating partnerships. In the post-TRA period of 1987-1989, the number of partners in limited profit-generating partnerships increased in every year, while the number of partners in general profit-generating partnerships moved erratically. The number of partners in

Figure C

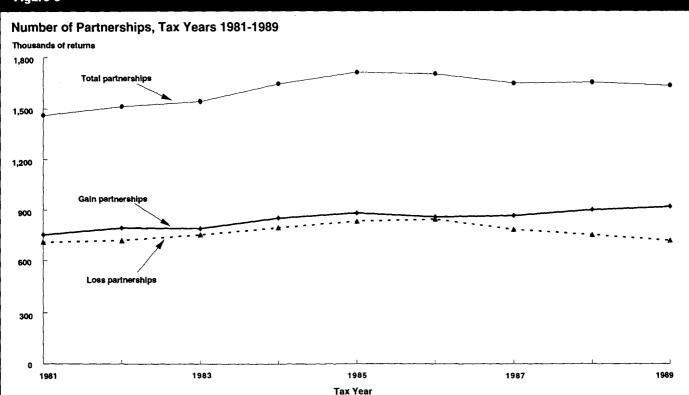


Figure D

Number of Partnerships, by Type of Partnership and Profit Status, Tax Years 1981-1989

[Numbers are in thousands]

			Type of p	artnership		
Tax year	Total partnerships	Ge	neral	Limited		
		Gain	Loss	Gain	Loss	
	(1)	(2)	(3)	(4)	(5)	
1981	1,461	677	576	75	133	
1982	1,514	707	581	87	139	
1983	1,542	707	601	82	152	
1984	1,644	750	636	101	157	
1985	1,714	774	660	107	173	
1986	1,703	766	663	· 92	181	
1987	1,648	769	617	96	166	
-1988	1;654	782	587	119	166	
1989	1,635	770	571	128	166	

NOTES: Detail may not add to totals because of rounding. For data sources, see Figure F.

loss-generating partnerships declined each year in the post-TRA period, except for a large reversal for 1989 for limited loss-generating partnerships.

Figures A through F thus indicate a response to TRA, but some indicators have not been consistent. To further

1983

investigate, net income (i.e., income less loss), gains (positive net income), and losses of partnerships by selected industry are presented in Table 1 for the period 1985-1989, the period surrounding TRA. The last year unaffected by both the publicity, as well as the provisions of TRA, was 1985. Although 1986 was generally not directly affected by the provisions of TRA, the Act's potential provisions were quite well known from the public debates, especially by individuals and organizations whose pre-TRA benefits were at stake. In addition to a-high level of public awareness, TRA's passage in November 1986 allowed time to react prior to its effective date of January 1, 1987, and many persons took advantage of this (apparently) last opportunity to benefit from a reduced tax on long-term capital gains. Thus, 1986 is hardly a pre-reform year in a strict sense. However, the years 1987 through 1989 are all post-tax reform years, although phase-in provisions lessened the Act's immediate impact [12].

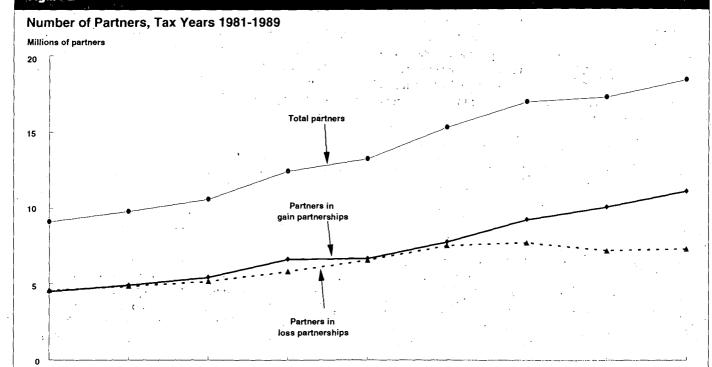
Industrial Activities

Partnership net income (in Figure A and Table 1) declined by \$8.5 billion between 1985 and 1986. This large decline was led by a drop of \$4.9 billion in oil and gas extraction

1987

1989

Figure E



1985

in the mining division and a decrease of \$6.6 billion in real estate operators and lessors of buildings in the finance, insurance and real estate division. These two industries were well known for their tax sheltering activities.

For 1987, the overall partnership loss in net income declined sharply to \$5.4 billion. Although oil and gas extraction did show an overall increase in net income of \$4.4 billion, the increases in positive net income reported for other industrial groupings played the major role in reducing the overall loss for 1987. In particular, increases were reported for agriculture, forestry and fishing (\$3.0 billion), manufacturing (\$1.3 billion), and especially holding and investment companies (\$4.2 billion) in finance, insurance and real estate. Overall net income improved by \$19.9 billion to a positive \$14.5 billion for 1988, with gains evident for most industries, including \$1.8 billion for both oil and gas extraction and real estate operators and lessors of buildings. For 1989, overall net income was again positive, but declined to \$14.1 billion. However, this was only \$0.4 billion less than the year before. Since overall net income (or loss) statistics can obscure trends in the underlying gains and losses, these are examined next.

As Table 1 shows, total partnership gains increased annually between 1985 and 1989. The largest increases were for 1987 (\$7.4 billion) and 1988 (\$23.7 billion). These gains were spread throughout the industries, although manufacturing and service industrial divisions were the only ones to show increases for all years. The largest source of the \$23.7 billion increase for 1988 was an \$11.8 billion increase for finance, insurance and real estate, consisting of a \$4.1 billion increase for holding and investment companies and a \$3.1 billion increase for real estate operators and lessors.

On the loss side, partnership losses increased by \$11.7 billion for 1986, led by a \$2.3 billion increase for oil and gas extraction and \$7.4 billion for real estate operators and lessors. Between 1987 and 1989, the rate of increase slowed considerably, however, and losses increased by

Losses of oil and gas extractors and real estate operators'and lessors greatly affected partnership profits. only another \$2.2 billion. Thus, the substantial improvement in net income between 1986 and 1989 is far more attributable to the growth in gains than the reduction in losses.

For 1985, the last pre-TRA year, the losses for oil and gas extraction and real estate operators and lessors of buildings were the largest

Figure F

Number of Partners, by Type of Partnership and Profit Status, Tax Years 1981-1989 ¹

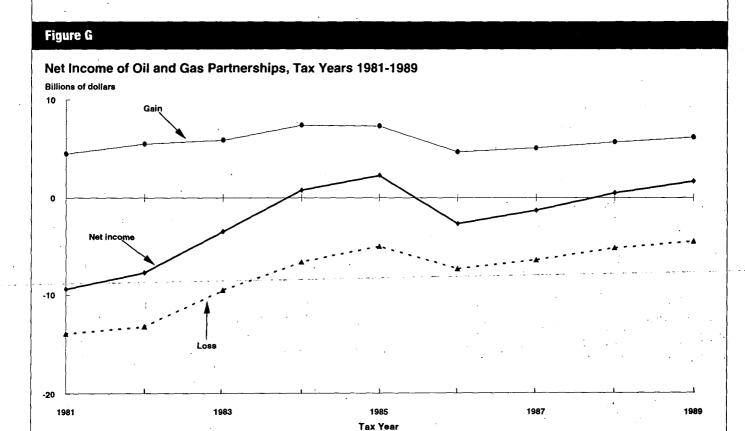
[Numbers are in thousands]

		Pa	rtners by typ	e of partners	ship
Tax year	Total partners	Gei	General		ited
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1981	9,095	2,883	2,036	1,628	2,548
1982	9,765	2,886	2,167	2,027	2,684
1983	10,589	2,939	2,216	2,488	2,947
1984	12,427	3,527	2,215	3,082	3,603
1985	13,245	2,990	2,340	3,680	4,234
1986	15,301	3,061	2,426	4,709	5,105
1987	16,963	3,185	2,255	6,054	5,469
1988	17,291	3,421	2,197	6,664	5,009
1989	18,432	3,150	2,058	7,656	5,568

NOTES: Data for Figures A through F are from the Statistics of Income Bulletin, selected issues; and Statistics of Income--1978-1982, Partnership Returns; unpublished data from Office of Tax Analysis, U.S. Department of the Treasury; and special Statistics of Income tabulations. Profit status is defined as gain or loss in net income; see footnote 14 at the end of this article for a further explanation of how this is defined. Partnerships with a breakeven between gain and loss are included with loss partnerships.

reported. Oil and gas extraction had an overall net income of \$2.3 billion, consisting of gains of \$7.3 billion and losses of \$5.0 billion. Real estate operators and lessors had an overall loss in net income of \$26.2 billion, nearly three times the size of the net loss for all other partnerships. The real estate overall loss resulted from gains of \$17.0 billion and losses of \$43.2 billion; the latter represented half the total loss of all loss partnerships. Clearly, the experience of these two industries, and particularly the latter one, had an enormous impact on partnership profits. If loss partnerships in these two industries are really the largest proponents of tax shelters, a closer look at trends in the net income, numbers of businesses, and numbers of partners before and after TRA is warranted. These data are presented in Figures G through K.

Figures G through I plot net income and the number of partnerships and partners for the oil and gas extraction industry for the period 1981-1989. They also separately plot partnerships with gains or losses. The overall net income of oil and gas partnerships, which is presented in Figure G, climbed steadily from a net loss of nearly \$10 billion for 1981 to a positive net income, albeit modest, for 1984 and 1985. However, for 1986, net income dropped by \$4.9 billion to an overall net loss of \$2.7 billion. Beginning with 1987, net income again climbed modestly, but consistently with each successive year. Oil and gas gains were relatively stable in this period with the



only substantial annual change being a decline of \$2.6 billion for 1986. Thus, most of the fluctuation in net income is attributable to changes in losses; in fact, overall net income displays a pattern over time that closely follows the trend for losses.

Figure H shows the number of oil and gas extraction partnerships. Despite year-to-year fluctuations, the number of oil and gas partnerships with gains changed only slightly over the 9-year period, 1981 through 1989, with the most noticeable deviations being a decline for 1986 and an increase for 1988.

Unlike the number of partnerships, the number of partners in oil and gas partnerships show a very pronounced pattern over the 1981-1989 period, as evidenced in Figure I. The number of partners in gain or profit-generating partnerships increased for nearly every year, while the number of partners in loss-generating partnerships shows essentially no growth.

Figures J through L plot similar data for real estate operators and lessors of buildings. Overall net income data presented in Figure J show that losses grew each year from 1981 through 1986. From 1987 forward, the post-TRA period, losses in net income declined very modestly (\$2.7 billion) from their level of \$32.8 billion for 1986. Gains, on the other hand, were remarkably stable, growing moderately for 8 of the 9 years from 1981

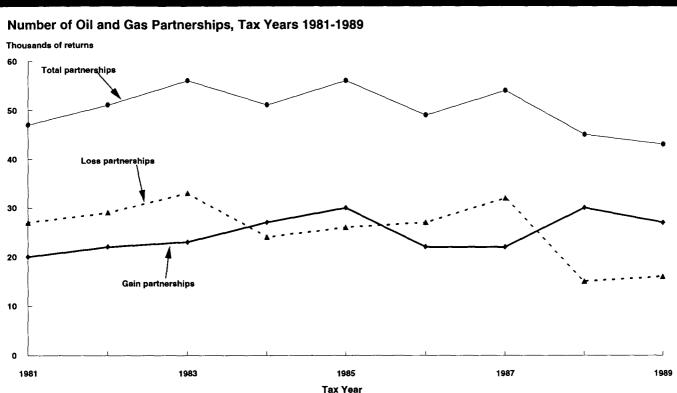
through 1989. However, losses grew every year through 1986 when they totaled \$50.6 billion, and then remained in the \$50-\$52 billion range through 1989.

The number of partnerships that were real estate operators or lessors of buildings are presented in Figure K. Through 1986, the number of such partnerships grew annually, with loss-generating firms increasing in number at a somewhat faster rate. Starting with 1987, however, the total number of firms changed very little with the slight increase among gain firms offset by declines among loss-generating firms.

As with the number of partners in oil and gas, the number of partners in real estate operator and lessor ventures grew annually for both gain and loss partnerships through 1986, as presented in Figure L. Growth in the number of partners was very small in the post-TRA years, and attributable solely to gain partnerships.

From these data, several patterns are evident. First, the effects of TRA are more evident in the overall net income and number of partners than in the number of partnerships. This is consistent with tax sheltering behavior since it shows increasing numbers of investor/partners seeking growing losses in the pre-TRA period, with a halt to this in the post-TRA period. Second, as expected, the pattern of losses over time is far more consistent with tax sheltering motives and to a response to TRA than are the





gain data. This is not surprising in that tax sheltering motives are the underlying reason for the growth in loss-generating businesses, so it would be expected that they show the most responsiveness to the applicable provisions of TRA.

To further examine these issues, annual growth rates for loss-generating oil and gas extraction and real estate operator and lessor partnerships are presented in Figure M, in which the 1981-1989 period is divided into 3 intervals: the pre-tax reform period (1981-1985); the transitional year (1986); and the post-tax reform period (1987-1989).

The number of oil and gas loss-generating partnerships declined modestly in the pre-tax reform period, probably due to market conditions which bottomed out in late 1985. For 1986, the number of loss-generating partnerships increased by nearly 4 percent before declining at an annual rate of over 17 percent in the post-reform period.

The number of partners in oil and gas loss-generating partnerships declined by 4 percent in the pre-tax reform period. For 1986, their partners increased by over 19 percent, which, again, appears to be more of a reaction to market conditions. In the post-tax reform period, the number of partners declined by just over 2 percent per year.

Oil and gas loss-generating partnerships averaged annual losses of nearly \$10 billion in the pre-reform period. These losses declined to \$7.3 billion for 1986 and continued declining annually to an average loss of \$5.4 billion for the post-tax reform period.

Real estate loss-generating partnerships grew in number at annual rates of approximately 6 percent in the pre-reform period, including 1986. In the post-reform period, however, they declined at an annual rate of 4 percent per year. Real estate loss-generating partnerships gained partners at an annual rate of over 13 percent per year in the pre-reform period and nearly 18 percent for 1986, alone. This is further evidence of sheltering behavior, since this growth was attributable to an additional 2 million investors in these loss-generating businesses. In contrast, during the post-reform period, the number of partners showed no growth.

The losses of these real estate loss-generating partnerships averaged \$27 billion annually in the pre-reform period. Within this period, they increased steadily from \$15 billion to \$43 billion. For 1986, the losses increased to nearly \$51 billion and then grew slightly in the 3 postreform years.

What do these figures indicate about the response to TRA? Oil and gas losses did decline from 1986 to 1989.

As previously alluded to, part of this was attributable to the energy sector's recovery from a substantial oil price decline in late 1985. Nevertheless, oil and gas was one of the few industries granted major exceptions to the passive loss limitations. Losses from most general partnerships in oil and gas could continue to offset income from other sources, while losses from limited partnerships in oil and gas could not. Thus, despite some continuation of pre-TRA benefits, losses still declined, which is consistent with the overall intent of TRA--that business losses should reflect economic conditions rather than be generated primarily for tax sheltering purposes.

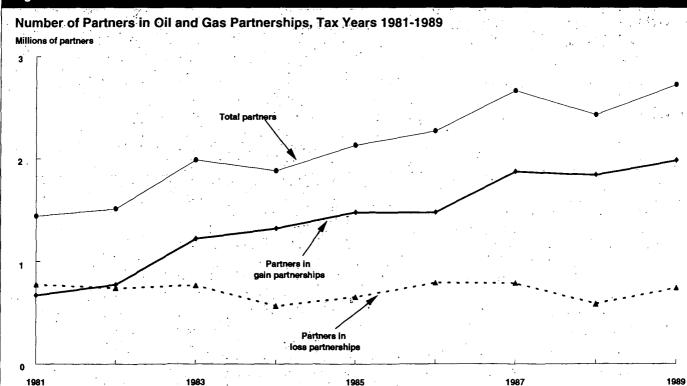
Real estate contributed heavily to partnership losses, yet the losses leveled off in the post-reform period, rather than declined. Does this suggest that the real estate industry was not affected by tax reform? On the contrary, the fact that real estate losses did not grow is a major reversal of the trend in the pre-reform period in which losses grew substantially. Also, the fact that the number of investor/partners ceased to grow in the post-reform period further reveals the effect of reform. This lack of growth occurred despite the fact that some partners in real estate general partnerships could qualify for a special \$25,000 exemption from the passive loss limitations for losses from "active" real estate activities.

The real estate industry also experienced depressed demand in certain geographic areas, probably due in part to overbuilding caused by the pre-TRA tax benefits. Partners in loss-generating real estate partnerships may have found a "buyers market" in their attempts to sell off their partnership interests. The result may be that, at least in the short run, TRA left many such investors with no other recourse than to sell off their investments at a fraction of their original cost or to wait out the soft real estate market by absorbing continued losses even with their diminished capability to offset other income.

Another indication of the impact of tax reform is the birth rate of new firms in these two industries. Figure N presents a percentage distribution of all partnerships, those in oil and gas extraction, or that were real estate operators and lessors, and the total, excluding these two industries. If TRA was having an effect, one would expect growth among new firms to be appreciably less than for other types of partnerships.

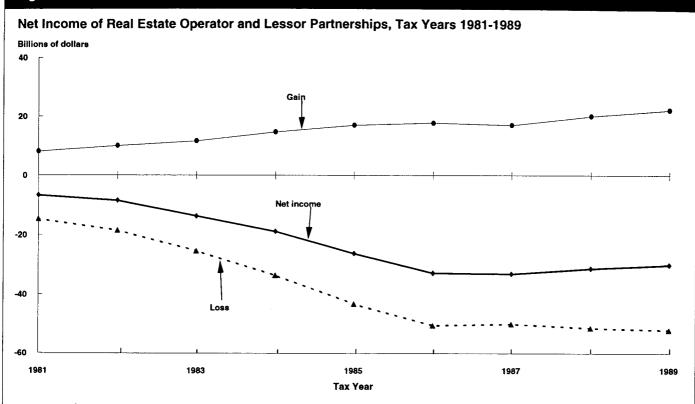
Nearly 29 percent of all partnerships were established in the 1987-1989 post-TRA period. Of this group, about 11 percent were formed in 1989, and over 17 percent in 1987-1988. For oil and gas extraction, almost 20 percent were formed in the post-reform period, while for real estate operators and lessors of buildings, 19 percent were

Figure I



Tax Yea





created in this period. If these two industries are excluded from the total, a clearer picture emerges. Nearly 35 percent of partnerships in this "other" group were formed in the post-reform period. Growth in partnerships in these "non-shelter" industries continued at a rate 80 percent higher than that for oil and gas and for real estate. Clearly, the provisions of TRA had an impact.

Of course, economic conditions undoubtedly contributed to these movements as well. For the oil and gas industry, the passage of the Act coincided with the beginning of a period of recovery which appears to have obscured the effect of TRA. For real estate, the passage of TRA more closely coincided with an industry downturn; losses persisted at pre-tax reform levels due to the combined affects of TRA and a slumping market. Separating these effects, however, is beyond the scope of this article.

Individual Partners

The intent of the passive loss provisions was to curb the alleged abuses of individual taxpayers' use of partnership losses to offset income from other sources, thereby reducing their "taxable income" and income tax. To help assess the impact of TRA, Figure O provides time series data on "ordinary income and losses" from partnerships

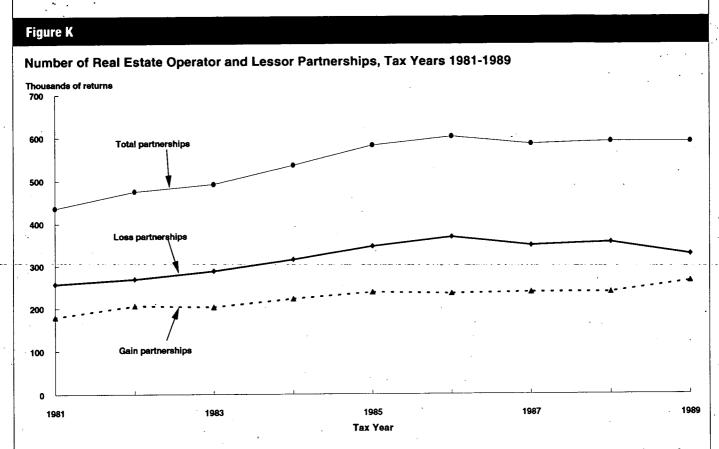
as reported on individuals' income tax returns [16]. Such ordinary income is not a total measure of the partnership income reported on tax returns (since it excludes capital gains and losses and most dividends, for example), but the trends it reveals can be used for this purpose, nevertheless.

The most striking results are:

- the fact that individuals claimed overall net losses for each year in the pre-tax reform period, and
- the overall similarity to the plot of partnership income over time as displayed in Figure A.

Partnership total ordinary income reported by individuals increased consistently throughout the entire period; the largest increase was \$13 billion for 1987. This may be due to individual partners restructuring their portfolios to obtain additional partnership passive gains against which to apply their passive losses.

Partnership ordinary losses reported by individuals grew throughout the pre-tax reform period, reaching a low of \$61 billion for 1986. Losses then declined by \$17 billion for 1987 and continued to decline, though much more modestly for 1988 and 1989. Even though these amounts are after deduction of any disallowed passive losses, this movement is still a strong indication of a response to TRA. The passive loss limitations are un-



doubtedly responsible for much of the reversal in losses, though their precise effect can only be estimated. For 1987, the Treasury Department estimates that approximately \$10 billion in passive partnership losses were disallowed [3]. With the phase-in of the passive loss limitations progressing, the amount of disallowed passive losses will likely increase [12]. However, based on what was reported on partnership returns, partnership losses claimed by individual partners would have declined for 1987, even without the disallowance of some of the passive losses. This is further evidence that TRA had sent a clear message to tax shelter investors.

The declines in partnership losses claimed by individuals for 1988 and 1989 were more moderate than for 1987. Since these losses were after deduction of disallowed passive losses, this issue needs further investigation, as well as an estimate of disallowed partnership passive losses for these years [17]. As a result of the decreases in losses in the post-TRA period, overall partnership net income (less loss) claimed by individuals shifted strongly positive over the entire 3-year post-TRA period.

For 1987 through 1989, the data do not include "portfolio income" (interest, dividends and royalties, which were combined with similar income from other sources) earned by partners, as do the figures for earlier years, complicat-

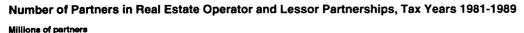
ing interpretation. This tends to understate the gains and overstate the losses for 1987 and later years.

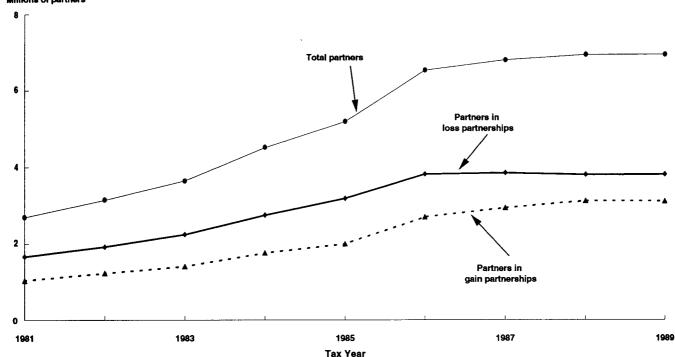
If the partnership losses reported by all individual partners are lower in the post-tax reform period, does this mean that high income individuals are using them less often to reduce their tax liability? How has the use of partnership losses to reduce the tax of high income taxpayers changed with tax reform? Table 2 addresses these questions with data based on the Statistics of Income individual tax return samples for 1985 through 1989.

Table 2 uses a measure of income that ignores taxpayers' losses in determining whether or not they had high incomes. The measure, total positive income, or TPI, looks only at positive amounts of income, viewing individuals as having a high income if they had large amounts of gross income before any netting of losses [18]. Table 2 displays TPI for returns with at least \$250,000 and shows, among other information, the portion of TPI offset by partnership losses. In addition, the high TPI returns are classified according to their average tax burdens relative to TPI [19].

The number of high TPI returns grew quite dramatically over this 5-year period, at an annual rate of nearly 15 percent. Most of this growth was quite steady, with







one exception — the change from 1985 to 1986 — in which the number grew by 184,700, or by 50 percent. This appears to result from the large number of capital gain realizations, as individuals sold assets near the end of

Figure M

Annual Growth Rates and Average Annual Losses for Oil and Gas Extraction and Real Estate Operator and Lessor Loss Partnerships, Tax Years 1981-1989

[Money amounts are in billions of dollars]

Tax	Annual gro	Average					
year	Partnerships	annual loss					
	(1)	(2)	(3)				
	Oil and gas extraction partnerships						
1981-85	-0.9%	-4.2%	\$-9.6				
1986	3.8	19.2	-7.3				
1987-89	-17.4	-2.3	-5.4				
	Real estate o	perator and lesso	r partnerships				
1981-85	5.9	13.1	-27.1				
1986	6.2	18.1	-50.6				
1987-89	-4.0	(1)	-51.3				

¹ Less than 0.05 percent.

NOTES: This table is based only on data for those partnerships with losses that were engaged in oil and gas extraction or that were real estate operators or lessors. Growth rates reflect annual percentage changes, Losses are annual averages for the period stated.

1986 to take advantage of the lower rate on long-term capital gains that was scheduled to expire at the end of the year. In addition to swelling the ranks of high TPI returns, these large capital gain realizations pushed a greater proportion of the 1986 high TPI returns into a tax rate class other than the 20-percent-and-over class. For each of the other 4 years, a higher portion of returns were in the 20-percent-and-over class and the highest percentages in the 20-percent-and-over class were in post-reform years.

The amounts of TPI clearly show the effect of capital gain realizations for 1986; this year had the highest overall TPI for the 5-year period, though not by much, compared to 1988 and 1989. As for the number of returns, the distribution of TPI among the average tax rate classes was much more skewed away from the 20-percent-and-over rate class for 1986 than it was for the other years.

For partnership losses, 1986 again stands out as different from the other years. Partnership losses for the other years were in the range of \$25 to \$27 billion; for 1986, however, partnership losses were approximately \$10 billion higher.

Average TPI provides some insight into what occurred. TPI averaged between \$598,100 and \$669,500 for years other than 1986; for 1986, the average was \$745,900. As previously noted, capital gain realizations appear to be the

Figure N

Number of Partnerships for 1989 and Partnership Birth Rates, Pre- and Post-Tax Reform Act (TRA) Periods

[Numbers are in thousands]

Tax year	All industries	Oil and gas extraction	Real estate operators and lessors	All other				
	(1)	(2)	(3)	(4)				
	Number of partnerships							
1989	1,635.2	. 42.5	589.8	1,002.9				
,	Birth rates							
Pre-TRA	71.4%	80.3%	80.8%	65.4%				
Post-TRA, 1987-89	28.6	19.7	19.2	34.6				
1987-88	17.4	14.8	11.3	21.1				
1989	11.2	4.9	7.9	13.5				

NOTE: The Tax Reform Act of 1986 was enacted in late 1986 and was effective starting with 1987. Thus, the pre-TRA percentages refer to 1986 and earlier years.

primary reason.

Overall, average partnership losses show a steady decline in this period, from \$74,900 for 1985 to \$38,700 for 1989. This is consistent with the expected impact of TRA. Within the average tax rate classes, there is considerable variation in the size of these losses. For all years,

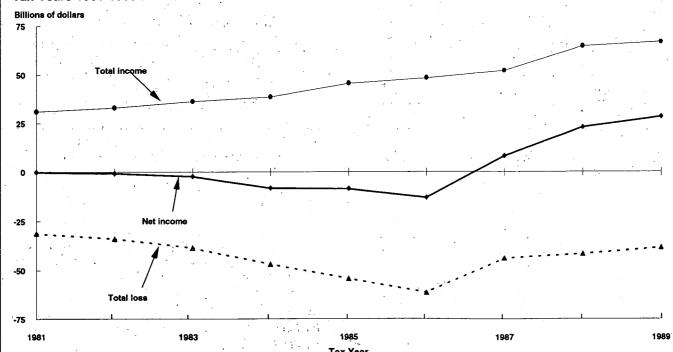
the lowest average tax rate class shows the largest losses by far, and the size of these losses declines as average tax rates rose.

An important aspect of the impact of TRA is the portion of partnership losses that were used to offset TPI, i.e., losses as a percentage of TPI. Overall, this percentage declined for each successive year in the period, although the drop from 1986 to 1987 was very modest. This percentage is highest by far in the lowest average tax group (particularly in the pre-TRA years), as would be expected if these losses were being effectively used to offset income, thereby pushing such individuals into lower average tax rates. The partnership loss percentage declines as average tax rates increase which is consistent with expectations of a response to TRA.

So what does all this say concerning the impact of TRA on high TPI individuals? The pre-tax reform realizations of long-term capital gains in 1986 cloud the picture, since both the number of high TPI individuals and the amounts of their income increased dramatically for that year. Taxpayers could have indirectly responded to the passive loss limitations by diverting investments into other activities, further reducing partnership losses. Other provisions of TRA, such as the reduction in accelerated

Figure 0

Partnership Income and Loss Reported on Individual Income Tax Returns, Tax Years 1981-1989



depreciation, would have reduced the tax losses associated with new investments. Improvements in economic conditions, such as that which apparently occurred in the oil and gas industry after 1986, could have also contributed to the change in partnership and partner income. Separating the response to TRA from the effects of these other factors is, however, beyond the scope of this article.

Summary and Conclusions

This article presents evidence suggesting that, based on aggregate data for 3 years, the 1986 Tax Reform Act is achieving its intended effect of curbing the abuses of tax shelter partnerships. The consequences of TRA are more evident among individual partners than among the partnerships, themselves. However, such a response was not unexpected, since the passive loss limitations directly affect the tax liabilities of partners, giving them incentives to move out of tax shelters. Because corporate and other types of partners can still benefit from the tax advantages of tax shelter partnerships, many partnerships have less incentive to eliminate tax losses than do their individual partners.

As the phase-in of the passive loss limitations proceed and partnerships are able to restructure their investments, partnership losses, the number of partnerships and the numbers of investor/partners are expected to continue declining in those industries for which pre-TRA provisions contributed largely to their attractiveness. As previously noted, separating the response to TRA from the effects of other economic factors, such as industrywide business cycles, are useful extensions of this article but are beyond its scope.

Notes and References

- [1] Petska, Tom, "Further Examinations of Tax Shelters in the Post-Reform World," 1991 Proceedings of the American Statistical Association, Section on Survey Research Methods.
- [2] Petska, Tom and Nelson, Susan, "Partnerships and Tax Shelters: An Analysis of the Impact of the 1986 Tax Reform," 1990 Proceedings of the American Statistical Association, Section on Survey Research Methods.
- [3] Nelson, Susan, and Petska, Tom, "Partnerships, Passive Losses, and Tax Reform," 1989 Proceedings of the American Statistical Association, Section on Survey Research Methods and Statistics of Income Bulletin, Winter 1989-90, Volume 9, Number 3.

- [4] Dworin, Lowell, "An Analysis of Partnership Activity, 1981-83," Statistics of Income Bulletin, Spring 1986, Volume 5, Number 4.
- [5] Nelson, Susan, "Taxes Paid by High-Income Taxpayers and the Growth of Partnerships, 1983," Statistics of Income Bulletin, Fall 1985, Volume 5, Number 2.
- [6] U.S. Congress, Joint Committee on Taxation, *Tax Reform Proposals: Tax Shelters and Minimum Tax* (JCS-34-85), August 7, 1985, page 2.
- U.S. Congress, Joint Committee on Taxation,
 General Explanation of the Tax Reform Act of 1986
 (H.R. 3838, 99th Congress; Public Law 99-514),
 May 4, 1987.
- [8] Leveraged purchasing, i.e., by means of "borrowed" funds, increases the benefits of tax-favored status since, not only does it allow for augmenting the magnitude of the investment and the resulting benefits, but such financing creates an additional deduction for interest paid.
- [9] Nelson, Susan, "Noncorporate Business Taxation: Before and After the Tax Reform Act of 1986," U.S. Department of the Treasury, OTA Paper 59, May 1988.
- [10] Shapleigh, Colbert C., and Raley, Terry M., "The Effect of the Passive Loss Rule and Other Related Provisions of the Tax Reform Act," *Journal of Partnership Taxation*, Spring 1987.
- [11] S Corporations, like partnerships, are not taxed directly, but are taxed through their shareholders, just as partnerships are taxed through their partners. To qualify as an S corporation, a firm had to be: a domestic corporation which was not a member of an affiliated group and did not have more than 35 shareholders; or a shareholder who was neither an individual (other than an estate or trust) nor a nonresident alien; and which had only one class of stock.
- [12] For 1987, under the phase-in rules, 65 percent of passive losses from pre-TRA investments were allowed; for 1988, 40 percent; for 1989, 20 percent; for 1990, 10 percent; and for 1991, none were allowed.
- [13] Several Statistics of Income (SOI) studies involving the Schedule K-1 have been attempted with mixed results. One involved sampling from a file based on

the K-1 data and retrieving income tax return information for the first ten individual partners listed. However, weighting problems, particularly in regard to the adequacy of the procedure of weighting the first ten individual partners to population totals, raised serious concerns with the interpretation of these data. A second "piggy-backed" on the SOI partnership program. Fifty partner Schedules K-1 were obtained for all types of partners and selected money amounts were extracted. While this study included a substantially larger protion of the partner population, it still excluded large portions and was considerably more costly as well.

- [14] Partnership net income (less deficit) represents ordinary income (loss) on page 1 of the Form 1065 through Tax Year 1986. Beginning with tax year 1987, a comparable net income figure has been computed as the sum of: ordinary income or loss from trade or business, portfolio income distributed directly to partners (excluding capital gains), net income or loss from rental real estate activities, and net income or loss from other rental activities. Profit status is determined as gain or loss on net income. Partnerships with a breakeven between gain and loss are included with loss.
- [15] An undetermined number of partnership returns were mistakenly rejected from the 1987 Statistics of Income sample lowering the population estimate. If this downward bias in the population estimate is between 6,000 and 50,000 returns, which appears to be reasonable, the partnership population would have exhibited a steady decline from 1985 forward. See McMahon, Paul, "Statistics of Income Partnership Studies: Sampling Plan Redesign II," 1991 Proceedings of the American Statistical Association, Section on Survey Research Methods.
- [16] Statistics for total net income or loss on individuals' returns (Figure O) frequently differ from the

- comparable totals reported for partnerships (e.g., Figures A and B, and Table 1) because not all partnership income is distributed or allocated to individual partners and because of income definitional differences.
- [17] Total passive activity allowed and disallowed losses are available from the Form 8582, *Passive Activity Loss Limitations*. Although partnership passive losses undoubtedly constitute the majority of these amounts, an estimate of the actual partnership portion requires disaggregation of total passive losses at the individual return level and is beyond the scope of this article.
- [18] Total positive income (TPI) is a summation of all line items on an individual tax return that showed positive amounts of income. The only exception to this is for the Schedule E, Supplemental Income and Loss. Instead of using the summary total line item amount from the sources of income on this form, positive amounts from each of the following were included: total rental and royalty income (or loss), total partnership and S Corporation income (or loss), total estate and trust income (or loss), and income and loss from Real Estate Mortgage Investment Conduits. For years prior to 1987, the amounts on Schedule D, Capital Gains and Losses, were summed before adjusting for the 60-percent exclusion from income of long-term capital gains.
- [19] Data in Table 2 differ from those presented in the paper by Nelson and Petska (see footnote 3) because of inconsistencies in the quantification of TPI in the latter.

General References

- U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income 1988, Individual Income Tax Returns.
- Zempel, Alan, "Partnership Returns, 1989," Statistics of Income Bulletin, Fall 1991, Volume 11, Number 2.

Table 1.—Partnership Net Income (less Deficit), by Selected Industrial Groups and Profit Status, Tax Years 1985-1989 1

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

Selected industrial group	1985	1986		ease, 15-86	1987		ease, 16-87	1988		ease, 7-88	1989		ease, 8-89
5000.00 m g. 04			Amount	Percentage		Amount	Percentage		Amount	Percentage		Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALL PARTNERSHIPS	***]		1	
All industries 2	-8.9	-17.4	-8.5	-95.5	-5.4	12.0	68.8	14.5	19.9	367.4	14.1	3	-2.7
Agriculture, forestry and fishing	-1.0	9	.1	10.6	2.0	3.0	314.8	1.1	9	-46.5	1.4	.3	27.9
Mining	1.5	-3.5	-4.9	-333.3	1	3.4	97.8	.9	1.0	1,345.3	2.0	1.0	110.4
Oil and gas extraction	2.3	-2.7	-4.9	-216.9	-1.3	1.4	51.3	.5	1.8	136.1	1.7	1.2	263.0
Construction	2.2	2.5	.3	13.2	2.8	.3	10.7	3.3	.5	18.7	2.6	6	-19.4
Manufacturing	-1.1	5	.6	57.8	.8	1.3	276.0	1.5	.7	91.1	1.4	1	-9.2
Transportation and public utilities	-3.1	-3.0	(3)	1.2	-3.8	8	-24.8	-2.3	1.5	39.4	-2.0	.3	13.7
Communication, electric, gas, and	-0.1	-0.0	l ''		5.5	"							1
sanitary services	-3.5	-3.2	.2	7.1	-3.9	7	-20.5	-2.8	1.1	28.6	-2.3	.5	18.6
Wholesale and retail trade	2.0	2.3	.3	14.9	2.7	.4	18.7	3.4	.7	24.2	2.5	8	-24.5
Finance, insurance and real estate	-25.9	-33.0	-7.1	-27.2	-26.8	6.2	18.8	-19.3	7.5	28.1	-20.8	-1.6	-8.1
Real estate operators and lessors of	20.0	00.0	i			1			l			1	
buildings	-26.2	-32.8	-6.6	-25.2	-33.1	3	-1.0	-31.3	1.8	5.4	-30.1	1.3	4.1
Holding and investment companies	2.0	2.2	.2	9.1	6.4	4.2	193.5	9.0	2.5	39.7	8.8	.1	1.5
Services	16.5	18.6	2.0	12.2	18.1	5	-2.5	25.6	7.5	41.7	26.7	1.0	4.0
GAIN PARTNERSHIPS			İ				1						
	77.0	80.2	3.2	4.1	87.7	7.4	9.3	111.4	23.7	27.1	113.9	2.5	2.2
All industries 2	2.8	2.7	1	-1.8	4.5	1.7	63.4	3.8	7	-14.7	3.7	1	-3.9
Agriculture, forestry and fishing	7.9	5.2	-2.7	-33.9	.6	-4.6	-88.6	6.6	6.0	1.014.3	7.0	.4	5.8
Mining Oil and gas extraction	7.9	4.7	-2.7	-36.0	5.1	4	9.6	5.7	.6	11.8	6.2	.5	9.0
5	2.7	3.2	.5	16.9	3.4	1	4.5	3.9	.6	17.3	3.3	6	-15.7
Construction.	1.2	1.5	.3	23.1	2.5	1.0	65.6	3.6	1.1	43.7	4.2	.6	15.5
Manufacturing	1.4	1.7	.3	23.8	2.0	.3	20.5	3.0		45.5	3.7	.7	25.2
Transportation and public utilities	1.4	1.7	1 .3	23.0	2.0	1 .3	20.3	3.0		1 40.0		l "	
Communication, electric, gas, and sanitary services	.4	.8	.4	110.5	1.2	.5	63.8	2.0	.7	56.6	2.5	.6	29.4
Wholesale and retail trade	3.5	3.7	.3	7.2	4.2	.5	13.4	4.7	.5	12.5	4.6	2	-4.0
Finance, insurance and real estate	30.4	32.5	2.1	6.9	36.1	3.6	11.0	47.8	11.8	32.7	47.8	1	-0.2
Real estate operators and lessors of	30.4	J 32.3	'	0.0		0.0	""						
buildings	17.0	17.8	.8	4.5	17.0	8	-4.4	20.1	3.1	18.5	22.2	2.1	10.3
Holding and investment companies.4	6.6	7.4	.8	12.2	10.0	2.7	36.6	14.1	4.1	40.6	13.6	6	-4.0
Services	27.0	29.0	2.1	7.7	29.1	.1	0.3	37.5	8.4	28.9	39.3	1.8	4.7
LOSS PARTNERSHIPS		ļ	l		1			ļ					Ì
All industries 2	85.9	97.6	11.7	13.6	93.1	-4.5	-4.6	96.9	3.8	4.1	99.8	2.9	3.0
Agriculture, forestry and fishing	3.8	3.7	2	-4.2	2.5	-1.2	-32.9	2.7	.3	11.2	2.3	4	-16.3
Mining	6.4	8.7	2.3	35.5	.7	-8.0	-92.3	5.7	5.0	750.5	5.1	6	-11.3
Oil and gas extraction	5.0	7.3	2.3	46.1	6.4	9	-12.5	5.2	-1.2	-18.1	4.5	7	-13.7
Construction	.5	.7	.2	32.1	.6	1	-17.5	.6	.1	10.4	.7	(3)	3.3
Manufacturing	2.3	2.0	3	-14.9	1,7	3	-13.8	2.1	.4	21.1	2.8	7	34.0
Transportation and public utilities	4.4	4.7	.3	6.4	5.8	1.1	23.3	5.2	6	-9.7	5.7	.4	8.1
Communication, electric, gas, and	1 7.7] ""	1 .	"	1	1	1	1	1	1	1		
sanitary services	3.9	4.0	.2	3.9	5.2	1.2	28.8	4.7	4	-8.0	4.8	1 .1	1.2
Wholesale and retail trade	1.5	1.4	(3)	-3.0	1.5	.1	5.1	1.4	1	-8.4	2.0	.6	45.3
Finance, insurance and real estate	56.3	65.5	9.1	16.2	62.8	-2.6	-4.0	67.1	4.3	6.8	68.6	1.5	2.2
Real estate operators and lessors of	55.5	1 33.5	1	1	1	1 -	1		1	1		1	
buildings	43.2	50.6	7.4	17.0	50.1	4	-0.9	51.5	1.3	2.7	52.2	.8	1.5
Holding and investment companies.4	4.6	5.2	.6	13.5	3.6	-1.5	-29.8	5.2	1.5	42.0	4.7	4	-8.5
Services	10.4	10.5	1 .1	0.6	11.0	.6	5.4	11.9	.9	7.8	12.6	.8	6.4

¹ Profit status is defined as gain or loss in net income. See footnote 14 at the end of the narrative for this article for a further explanation. Partnerships with a breakeven between gain and loss are included with loss partnerships.

² Includes "Nature of business not allocable," not shown separately.

³ Less than 0.05 billion dollars.

⁴ Excludes investment clubs and common trust funds.

NOTES: Data may not add to totals because of rounding. Data are from Statistics of Income Bulletin, selected issues; unpublished data from the Office of Tax Analysis, U.S. Department of the Treasury; and special Statistics of Income tabulations.

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Table 2.--Individual Income Tax Returns with Total Positive Income (TPI) \$250,000 or More: TPI and Partnership Losses, by Average Tax Rate, Tax Years 1985-1989

[All figures are estimates based on samples -- number of returns are in thousands; dollar amounts are in billions, except where indicated]

			Total positiv	e income (TPI)	Partners	hip losses	Average	Average '	Partnership
Average tax rate, year	Number of returns	Percentage	Amount	Percentage	Amount	Percentage	TPI (thousand dollars)	partnership loss (thousand dollars)	losses as a percentage of TPI
• •	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1985		1				î i			
All returns with TPI \$250,000 or more	362.8	100.0	235.9	100.0	27.2	100.0	650.3	74.9	11.5
Average total income tax as a percentage of TPI:	•	1	200.0	1		100.0	000.0	'7.5	, 11.5
Under 5 percent	. 39.1	10.8	25.0	10.6	11.5	42.3	639.6	293.9	46.0
5 percent under 10 percent	35.8	9.9	19.8	8.4	4.5	16.5	552.6	124.8	22.6
10 percent under 20 percent		33.1	88.6	37.6	6.7	24.5	737.7	55.5	7.5
20 percent or more		46.2	102.5	43.5	4.5	16.7	611.2	27.1	4.4
		l .				1	02	1.	7.7
1986				İ				1. 1	•
All returns with TPI \$250,000 or more	547.5	100.0	408.4	100.0	35.7	100.0	745.9	65.3	8.8
Average total income tax as a percentage of TPI:		ŀ						1 1	
Under 5 percent	56.3	10.3	37.3	9.1	15.0	42.1	662.4	267.4	40.4
5 percent under 10 percent	53.9	9.8	30.9	7.6	6.1	17.0	573.4	112.7	19.6
10 percent under 20 percent	233.9	42.7	211,3	51.7	10.8	30.3	903.4	46.3	5.1
20 percent or more	203.5	37.2	128.9	31.6	3.8	10.6	633.5	18.6	2.9
	ł					1			
1987	i .					,			
All returns with TPI \$250,000 or more	494.4	100.0	295.7	100.0	25.9	100.0	598.1	52.1	8.7
Average total income tax as a percentage of TPI:			l ,						
Under 5 percent	. 58.5	11.8 *	37.8	12.8	10.4	40.4	645.3	177.8	27.6
5 percent under 10 percent	36.7	7.4	21.1	7.1	2.9	11.4	574.3	79.8	13.9
10 percent under 20 percent	105.2°	21.3	61.0	20.6	6.5	25.2	580.1	61.7	10.6
20 percent or more	293.9	59.5	175.8	59.5	5.9	23.0	598.1	20.2	3.4
				1]			1	
1988				ł		1 1		l i	
All returns with TPI \$250,000 or more	596.3	100.0	399.2	100.0	26.0	100.0	669.5	43.6	6.5
Average total income tax as a percentage of TPI:	1				;	1 :		i 1	
Under 5 percent	42.7	7.2	31.3	7.8	11.0	42.3	732.3	257.7	35.2
5 percent under 10 percent		-4.8	, 19.6	4.9	2.8	10.7	679.4	96.5	14.2
10 percent under 20 percent	123.8	20.8	75.4	18.9	6.7	25.6	609.4	53.7	8.8
20 percent or more	400.9	67.2	272.9	68.4	5.6	21.5	680.7	13.4	2.0
4000	ŀ					['		1	
1989 All returns with TPI \$250,000 or more	0000	1000		1	l	1		1.	
Average total income toy on a passestore of TD!	653.8	100.0	406.5	100.0	25.4	100.0	621.8	38.7	, 6.2
Average total income tax as a percentage of TPI:		1	l <u>.</u>	1	l			1	
Under 5 percent		8.8	41.5	10.2	12.2	48.1	721.3	211.9	. 29.4
5 percent under 10 percent	36.8	5.6	24.9	6.1	2.9	11.5	677.5	79.0	11.7
10 percent under 20 percent	157.6	24.1	89.9	22.1	6.0	23.6	570.1	37.9	6.6
20 percent or more	401.8	61.5	250.2	61.6	4.3	16.9	622.7	10.7	1.7

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

by Elaina Shekhter

artnerships for 1990 continued trends which first emerged for 1987, the first year for which the provisions of the Tax Reform Act of 1986 became effective. The number of partnerships and partners declined for 1990, to 1.6 million and 17.1 million, respectively. The decrease in the number of partnerships and partners applied to both limited and general partnerships. Total partnership net income (less deficit), however, increased to \$16.6 billion for 1990, an 18 percent increase over the \$14.1 billion reported for 1989 [1]. While net deficits for limited partnerships decreased by approximately \$0.4 billion for 1990, general partnerships reported an increase in net income of \$2.1 billion.

Much of the increase in net income (less deficit) can be attributed to a rise in the net income reported by partnerships, rather than a decline in net deficits. However, for real estate operators and lessors of buildings, an industry which has historically reported losses, net deficits decreased from \$30.1 billion for 1989 to \$25.4 billion for 1990.

Partnership Activity

By 1990 the effects of the Tax Reform Act of 1986 had become more evident than for past years. The 1986 Act had removed most of the incentives for wealthy investors to use partnerships for tax avoidance purposes, by limiting the "passive losses" investors were allowed to deduct on their individual tax returns [2]. As predicted, the total number of partnerships had decreased, especially, the number of real estate operators and lessors of buildings, an industry group which had previously generated large tax losses. This decline in partnerships is consistent with the drop first seen for 1989, the second year after the Act became operative. The number of partnership returns declined slightly from 1.64 million for 1989 to 1.55 million for 1990 (Figure A). The number of partners also declined, from 18.4 million for 1989 to 17.1 million for 1990, the first such decline since 1981. Both the number of limited and general partnerships declined slightly [3]. The number of limited partnerships fell from 294,000 for 1989 to 286,000 for 1990, and the number of general partnerships fell from 1.34 million to 1.27 million.

The 1990 partnership statistics continue to show the reversal of overall losses reported prior to 1988 [4]. For 1990, partnerships reported \$16.6 billion in net income (less deficit), an 18 percent increase over the \$14.1 billion reported for 1989. Total net income reported by partner-

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ships was \$116.3 billion, compared to \$113.9 billion for 1989; while total net deficit was \$99.7 billion, compared to \$99.8 billion for 1989 (Figure B).

The 286,000 limited partnerships reported a net deficit of \$21.2 billion for 1990, a decrease of approxi-

mately \$0.4 billion from 1989 (Figure C). Limited partnership losses were driven by losses in the finance, insurance and real estate industrial division. Within this category, real estate operators and lessors of buildings, continued to be the principal source of losses. By comparison, the 1.3 million general partnerships reported a net income of \$37.8 billion, an increase of \$2.1 billion over that reported for 1989.

Industry Profiles

For 1990, as for previous years, partnerships in services and in finance, insurance and real estate accounted for the bulk of partnership net income and deficit. Combined, partnerships in these two industry groupings accounted for approximately 75 percent of total net income and almost 80 percent of net deficit. Partnerships in the finance, insurance and real estate industrial division dominated general partnership net deficits (\$5.3 billion for 1990), while the services industrial division accounted for most of the profits with \$29.8 billion in net income (less deficit) reported for 1990, a slight decrease over the \$30.1 billion reported for 1989.

Figures D, E and F provide financial data by industry group and type of partnership. Over one half of all partnerships continued to be in the finance, insurance, and real estate industrial division. These partnerships reported an overall net deficit of \$19.2 billion for 1990, a decrease of 8 percent from 1989. Not only was this industrial division the leader in partnership net deficits, but it also accounted for almost \$1.3 trillion, or 76 percent, of the \$1.7 trillion in partnership assets for 1990. Within this industrial division, limited partnerships figure prominently. While comprising only a quarter of total partnerships in finance, insurance and real estate, limited partnerships reported \$725.2 billion, or 57 percent, of the total assets for this industrial division.

Almost 69 percent of the partnerships in the finance, insurance and real estate industrial division were operators and lessors of buildings. However, the number of partnerships in this industry group declined from 590,000 for 1989 to 564,000 for 1990, a decline of 5.0 percent.

Figure A

Number of Partnerships, by Selected Industrial Groups, Tax Years 1987-1990

Selected industrial		1			Percentage increase		
group	1987	1988	. 1989	1990	1988 over 1987	1989 over 1988	1990 over 1989
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Industries ¹	1,648,032	1,654,245	1,635,164	1,553,529	0.4%	-1.2%	-5.0%
Agriculture; forestry and fishing	148,895	122,048	131,057	125,029	-18.0	7.4	-4.6
Mining	59,925	48,134	45,537	40,904	-19.7	-5.4	-10.2
Construction	62,403	74,559	61,950	59,469	19.5	-16.9	-4.0
Manufacturing	34,671	25,885	26,263	28,285	-25.3	1.5	7.7
Transportation and public utilities	29,843	20,421	22,460	25,180	-31.6	10.0	12.1
Wholesale and retail trade	184,797	179,688	173,179	. 175,939	-2.8	-3.6	1.6 ,
Finance, insurance and real estate	827,521	868,887	852,517	822,254	5,0	-1.9	-3.5
Real estate	693,800	715,589	707,223	682,431	3.1	-1.2	-3.5
Operators and lessors of buildings	585,084	591,251	589,759	563,894	1.1	-0.3	-4.4
Services	291,456	296,408	299,423	267,336	1.7	1.0	10.7

Includes "Nature of business not allocable", which is not shown separately.

While these partnerships accounted for 36 percent of all partnerships, they reported only 19 percent of total net income, but 48 percent of total net deficit. Net deficit for this industry group decreased from almost \$30.1 billion for 1989 to \$25.4 billion for 1990, clearly reflecting the effects of tax reform. For 1990, the second largest industrial division in terms of net income and deficit was services, which accounted for 17 percent of all partnerships; 34 percent of total net income and 13 percent of total net deficit.

Service industries accounted for \$26.5 billion in net

income (less deficit). Within this industrial division, legal services had the highest net income, \$16.3 billion (only slightly less than the \$16.6 billion reported for 1989), followed by medical and health services, \$7.6 billion (compared to \$5.9 billion for 1989).

Mining was the next largest industrial division, with approximately 6 percent of total net income and 5 percent of total net deficit. Mining partnerships accounted for roughly 3 percent of the total number of partnerships.

Agriculture, forestry and fishing net income (less deficit) increased from a \$0.05 billion net deficit for 1989

Figure B

Partnership Net Income and Deficit, by Selected Industrial Groups, Tax Years 1989 and 1990

Tax year, selected industrial group	Number of returns	Net income (less deficit)	Net income	Net deficit
	(1)	(2)	(3)	(4)
1990				
All industries 1	1,553,529	\$16,609,540	\$116,317,801	\$99,708,261
Agriculture, forestry and fishing	125,029	284,497	676,440	391,943
Mining	. 40,904	2,183,394 .	7,008,536	4,825,141
Construction	59,469	1,907,918	3,019,767	1,111,849
Manufacturing	28,285	1,165,938	4,791,455	3,625,518
Transportation and public utilities	25,180	-116,938	5,887,197	6,004,135
Wholesale and retail trade	175,939	2,609,860	4,716,972	2,107,112
Finance, insurance and real estate	822,254	-19,212,967	47,577,188	66,790,156
Real estate	682,431	-31,593,730	28,994,974	60,588,704
Operators and lessors of buildings	563,894	-25,397,665	22,359,555	47,757,220
Services	267,336	26,452,993	39,382,801	12,929,809
1989				• ',
All industries 1	1,635,164	14,099,275	113,885,966	99,786,691
Agriculture, forestry and fishing	131,057	-54,239	466,425	520,663
Mining	45,537	1,965,205	7,026,788	5,061,582
Construction	61,950	2,647,446	3,313,275	665,829
Manufacturing	26,263	1,398,440	4,154,492	2,756,052
Transportation and public utilities	22,460	-1,976,583	3,694,860	5,671,443
Wholesale and retail trade	173,179	2,528,553	4,549,586	2,021,033
Finance, insurance and real estate	852,517	-20,823,570	47,752,916	68,576,486
Real estate	707,223	-33,208,055	29,988,990	63,197,044
 Operators and lessors of buildings 	589,759	-30,063,527	22,185,257	52,248,784
Services	299,423	26,652,443	39,295,855	12,643,413

¹ Includes "Nature of business not allocable," which is not shown separately

Figure C

Number of Returns and Partners, and Net Income (Less Deficit), by Type of Partnership and Selected Industrial Groups, Tax Years 1989 and 1990

Money amounts are in thousands of dollars

		Limited partnerships		General partnerships				
Tax year, selected industrial group	Number of returns	Number of partners	Net income (less deficit)	Number of returns	Number of partners	Net income (less deficit)		
	(1)	(2)	(3)	(4)	(5)	(6)		
1990								
All industries 1	285,769	11,986,542	\$-21,161,231	1,267,760	5,108,423	\$37,770,771		
Agriculture, forestry and fishing	12,254	200,912	-33,750	112,775	301,827	1,700,697		
Aining	19,152	1,952,364	2,760,336	21,752	196,390	-576,942		
Construction	3,681	37,282	-150,509	55,789	124,256	2,058,426		
Manufacturing	1,590	188,248	292,205	26,695	57,962	873,733		
ransportation and public utilities	4,113	426,583	-1,834,462	21,068	76,828	1,717,524		
Vholesale and retail trade	12,303	117,067	117,164	163,636	363,861	2,492,697		
inance, insurance and real estate	205,379	7,728,049	-18,965,697	616,875	3,118,136	-247,270		
Real estate	168,440	5,244,646	-26,260,425	513,991	1,901,356	-5,333,304		
Operators and lessors of buildings	139,704	4,693,784	-21,783,295	424,190	1,565,677	-3,614,370		
Services	25,617	1,331,082	-3,340,855	241,718	822,087	29,793,848		
1989								
All industries 1	293,637	13,223,676	-21,560,743	1,341,527	5,208,241	35,660,018		
Agriculture, forestry and fishing	7,856	247,033	-496,016	123,201	344,100	1,876,260		
Vining	18,669	2,480,193	1,911,532	26,868	290,678	53,674		
Construction	1,926	36,390	274,217	60,024	128,479	2,373,229		
Manufacturing	2,192	131,163	52,419	24,071	54,070	1,346,021		
ransportation and public utilities	5,141	371,059	-2,401,925	17,319	63,514	425,342		
Vholesale and retail trade	15 155	139,599	445,224	158,024	356,174	2,083,329		
inance, insurance and real estate	213,010	8,236,645	-17,909,314	639,507	3,089,859	-2,914,256		
Real estate	177,342	5,977,264	-26,361,685	529,882	1,930,756	-6,846,369		
Operators and lessors of buildings	145,107	5,335,685	-23,931,915	444,651	1,606,279	-6,131,612		
Services	29,189	1,551,571	-3,433,796	270,235	818,138	30,086,239		

¹ Includes "Nature of business not allocable", which is not shown separately.

to nearly \$0.3 billion in net income for 1990. This increase was due primarily to increasing profits rather than decreasing losses. Transportation and public utility net income (less deficit) also improved, from a \$2.0 billion deficit for 1989 to a \$0.1 billion deficit for 1990. This decrease was driven primarily by a large increase in income for the transportation industry group, from \$1.1 billion to the \$1.9 billion shown in Table 1.

Rental Real Estate

As expected, the number of partnerships reporting rental real estate income on Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, declined from 678,800 for 1989, to 652,088 for 1990. While the number of partnerships reporting rental real estate income declined by 0.4 percent, the net rental deficit fell by about 16 percent (from \$42.1 billion to \$35.2 billion), reversing the trend of growing deficits. This change in net deficit was due to the declines in rental income deficits for almost all industrial divisions. For example, rental deficits in the finance, insurance and real estate division declined by \$6.6 billion, to the \$35.7 billion shown for 1990 (Table 3) [5].

Distributions to Partners

Distributions (or allocations) of partnership income (and loss) classified by type of partner, by limited and general partners, and by industrial division are presented in Table 4. The total amount of income available for distribution is the sum of ordinary income or loss from trade or business, net income or loss from rental real estate activities, net income or loss from other rental activities, portfolio income, guaranteed payments to partners, net gain or loss from asset sales under Internal Revenue Code section 1231 (generally, business real estate or depreciable business property), and other reported income or loss [6].

With the exception of guaranteed payments to partners, amounts distributed or allocated reflect the ownership shares of partnership income (or loss) by the various types of partners. Guaranteed payments are deducted in the calculation of net income (less deficit) from trade or business, which is one component of the income distributed or allocated. Guaranteed payments to partners are made in the form of amounts paid to the partner for services or for the use of capital, and are made without regard to the partnership's net income, or the amount the partner has "at risk."

Figure D

Net Income (Less Deficit) and Net Income, by Net Income Status and Selected Industrial Groups, Tax Years 1987-1990

[Money amounts are in thousands of dollars]

Net income status, selected industrial group	1987	1988	1989	. 1990
L	(1)	(2)	(3)	(4)
PARTNERSHIPS WITH AND WITHOUT NET INCOME				
All industries 1	\$-5,418,106	\$14,493,114	\$14,099,275	\$16,609,540
Agriculture, forestry and fishing	2,015,308	1,078,646	1,380,245	1,666,947
Mining	-1,359,917	934,191	1,965,205	2,183,394
Construction	2,766,067	3,283,681	2,647,466	1,097,918
Manufacturing	806,462	1,540,021	1,398,440	1,165,938
Transportation and public utilities	-3,781,248	-2,292,315	-1,976,583	-116.938
Wholesale and retail trade	2,696,840	3,351,256	2,528,553	2,609,860
Finance, insurance and real estate	-26,776,536	-19,257,397	-20,823,570	-19,212,967
Real estate	-35,148,552	-31,471,402	-33,208,055	-31,593,730
Operators and lessors of buildings	-33,149,293	-31,348,977	-30,063,527	-25,397,665
Services	18,092,212	25,638,547	26,652,443	26,452,993
PARTNERSHIPS WITH NET INCOME				•
All industries 1	87,654,011	111,384,545	113,885,966	116,317,801
Agriculture, forestry and fishing	4,487,634	3,826,763	3,679,343	676.440
Mining	5,698,012	6,641,343	7,026,788	7,008,536
Construction	3,349,845	3,928,717	. 3,313,275	3,019,767
Manufacturing	2,504,914	3,597,646	4,154,492	4,791,455
Transportation and public utilities	2,028;083	2,951,450	3,694,860	5.887.197
Wholesale and retail trade	4,214,713	4,742,003	4,549,586	4.716.972
Finance, insurance and real estate	36,060,546	47,842,121	47,752,916	47,577,188
Real estate	22,796,748	29,693,348	29,988,990	28,994,974
Operators and lessors of buildings	16,972,569	20,115,607	22,185,257	22,359,555
Services	29,117,537	37,572,043	39,295,855	39,382,801

Includes "Nature of business not allocable", which is not shown separately.

Approximately \$71.6 billion in income (less loss) was available for distribution by partnerships for 1990. Of this amount, \$62.3 billion, or 87 percent, was actually reported by type of partner. The difference between the amount available for distribution and the amount reported by type of partner was primarily due to partnerships that did not indicate on the return how income was distributed. Guaranteed payments to partners amounted to \$9.9 billion for 1990, and represented 16 percent of the \$71.6 billion total available for distribution. (Deductions available for distribution to partners were not tabulated.)

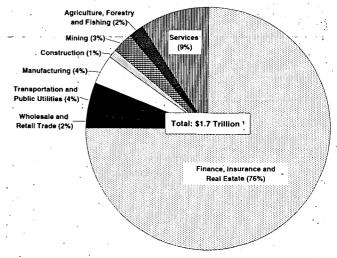
Of the \$62.3 billion reported by type of partner, the overwhelming amount, \$48.1 billion, or 77 percent, was distributed to individuals who were partners. Distributions or allocations to corporations that were partners were the second largest, and amounted to approximately \$7.4 billion, or 12 percent of the total. Distributions or allocations to individuals who were general partners were predominant in every industrial division, except mining. For that division, corporate general partners received the largest distribution, \$1.1 billion out of the \$4.6 billion available for 1990. The second largest share of distributions in the mining division, \$1.0 billion, went to other partnerships that were, themselves, limited partners in a partnership.

Even in the real estate industry group, the perennial

leader in partnership losses, individual general partners stand out, with receipts from partnerships of over \$8.3 billion. With the exception of general tax-exempt organizations and nominee or other partners, distributions to

Figure E

Total Assets, by Industrial Division, Tax Year 1990



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

Includes "Nature of business not allocable," not shown separately.

Figure F

Number of Partnerships and Total Assets for Limited and General Partners, by Selected Industries, Tax Year 1990

[Money amounts are in thousands of dollars]

	Total pa	tnerships	Limited	partners	General partners		
Industry	Number of returns	Total assets	Number of returns	Total assets	Number of returns	Total assets	
	(1)	(2)	(3)	(4)	(5)	(6)	
All industries Agriculture, forestry and fishing Mining Construction Manufacturing Transportation and public utilities Wholesale and retail trade Finance, insurance and real estate Real estate.	1,553,529 125,029 40,904 59,470 28,285 25,181 175,939 822,254 682,431	\$1,685,223,450 27,580,013 58,246,016 17,989,156 59,789,377 63,333,737 28,422,527 1,279,390,201 927,458,685	285,769 12,254 19,152 3,681 1,590 4,113 12,303 205,379 188,440	\$919,387,895 9,165,402 27,675,587 5,756,040 22,604,637 38,988,112 10,653,924 725,228,199 490,614,087	1,267,760 112,775 21,752 55,789 26,695 21,068 163,636 616,875 513,991	\$765,835,555 18,414,611 30,570,429 12,233,116 37,184,740 24,345,625 17,768,603 554,162,002 436,844,598	
Operators and lessors of buildings Services	563,894 267,335	743,140,570 150,062,785	139,704 25,617	399,236,739 79,207,779	424,190 241,718	343,903,831 70,855,006	

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

every other type of partner in this industry group represented net losses rather than net income. Distributive net losses allocated to partners that were partnerships in real estate amounted to approximately \$4.4 billion.

Most of the distributions to individual general partners were reported for the services division, \$27.5 billion for 1990. Over half of this amount, \$14.5 billion, was reported for legal services. Other significant amounts were reported for medical and health services and for accounting, auditing and bookkeeping services.

Summary

The number of partnerships and partners declined for 1990. Especially significant was the decline in the number of partnerships in the real estate operators and lessors of buildings industry group. Partnerships in the finance, insurance and real estate industrial division, which usually account for the bulk of partnership net income, net deficit and total assets, reported a decline in net deficit for 1990. Rental real estate net deficits also decreased, after several years of dynamic growth, possibly showing the delayed effect of the Tax Reform Act of 1986.

For the second consecutive year data are presented on the distributions of partnership income to partners. Out of almost \$71.6 billion in income (less loss) available to be distributed, over \$62.3 billion was identified by type of partner. The majority of this income, almost 77 percent, was distributed to individuals who were partners.

Data Sources and Limitations

Sample Selection

Tax Year 1990 statistics are estimates based on a stratified probability sample of almost 29,000 returns selected from a population of approximately 1.6 million partnerships

[7]. All partnerships engaging in business in, or having income from sources within, the United States were required to file a Form 1065, *U.S. Partnership Return of Income*, to report income or loss, deductions, tax credits and other tax-related items generated by the partnership. The stratification plan divided the population into classes based on total assets, receipts, net income (or loss) and industry. Returns were subsequently selected from these classes at various probabilities ranging from 0.04 percent to 100 percent.

Data Sources

Since the Form 1065 was substantially revised starting with 1987, receipts and deductions were separately reported for trade or business activities; for rental real estate activities; for rental activities other than real estate; and for portfolio income, such as interest and dividends.

These changes are reflected by presenting net income or deficit for each of these components and also by showing overall net income or deficit (Table 1). The overall net income (less deficit) for all industries, \$16.6 billion for 1990, is a result of adding together net income (less deficit) from trade or business, \$25.5 billion; rental real estate net income (less deficit), -\$35.2 billion; net income (less deficit) from rentals other than real estate, \$0.9 billion; and portfolio net income (less deficit), reduced by net short-term and net long-term capital gains, \$25.4 billion. This latter amount was comprised of interest, \$20.8 billion; dividends, \$2.8 billion; royalties, \$0.9 billion; and other portfolio income, \$0.9 billion. The sum of these components is a reliable measure of partnership profits, and also enables comparisons to be made with amounts for net income (less deficit) reported for years prior to 1987.

Data Limitations

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. Approximated coefficients of variation (CV's) for frequency estimates are presented in Figure G. The CV's shown here are intended only as a general indication of data reliability and are not applicable to money amounts. For numbers of partnerships other than those shown, the corresponding CV's can be estimated by interpolation.

Figure G

Coefficients of Variation for Selected Frequency Estimates, Tax Year 1990

Estimated number of returns	Approximate coefficient of variation (CV)	
1,551,000	.004	
1,400,000	.03	
500,000	.05	
125,000	10	•
31,000		
10,000	.35	
5,000	50	

Notes and References

- [1] For more information about partnership data for 1989, see Zempel, Alan, "Partnership Returns, 1989", Statistics of Income Bulletin, Fall 1991, Volume 11, Number 2.
- [2] For further information about passive losses and the effects of the Tax Reform Act see Petska, Tom, "Further Examinations of Tax Shelters in the Post-Reform World," 1991 Proceedings of the American Statistical Association, Section on Survey Research Methods; and Petska, Tom and Nelson, Susan,

- "Partnerships and Tax Shelter: An Analysis of the Impact of the 1986 Tax Reform," 1990 Proceedings of the American Statistical Association, Section on Survey Research Methods.
- [3] Partners can be classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership does not exceed their investment in the partnership. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of partners who are general partners. A limited partnership has at least one general partner and one or more limited partners.
- [4] The trend of reversing overall partnership losses began with 1987, when overall losses dropped from \$17.4 billion to \$5.4 billion for 1987. Tax Year 1988 was the first recent year for which partnerships showed a positive net income (less deficit), \$14.5 billion.
- [5] Net rental income (loss) shown in Table 3 is less than that shown in Table 1 because some partnerships failed to attach Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation. The discrepancy between the two amounts is 0.1 percent and does not represent a significant difference.
- [6] Partners' shares of partnerships income, deductions and credits are reported on the Schedule K of Form 1065.
- [7] Tax Year 1990 refers to returns processed by the Internal Revenue Service during Calendar Year 1991.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups

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

					Agricu	liture, forestry and fis				
ļ		Farms								
item	All industries	Total		Field	Vegetable	Fruit and	Beef cattle	Beef cattle,	Hogs, sheep	Dairy
		100	Total	сгор	and melon	tree nut	feedlots	except feedlots	and goats	tarms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PARTNERSHIPS WITH AND		\								
WITHOUT NET INCOME										
	1,553,529	125.029	100,306	39,194	3,360	11,731	1,205	14,888	3,326	16,117
Number of partnerships	17,094,966	502,740	346,283	119,738	8,139	89,598	2,766	39,276	13,651	39,888
Number of partners	1,685,223,450	27,530,014	20,500,152	7,827,378	631,493	4,416,423	595,099	2,380,032	857,818	1,882,319
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,							1	
income and deductions from a trade or business: 1	518,994,886	12,528,493	6,853,551	2,785,740	226,496	1,147,749	441,404	588,131	181,308	608,467
Total income	483.417.504	9,496,593	4,037,986	1,648,135	143,661	572,358	421,261	318,017	141,157	121,041
Business receipts Ordinary income from other partnerships	400,417,504	3,,00,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					0.075	1	
and fiduciaries	6,014,742	39,901	39,812	31,797	3,493	1,105	285 17,403	3,075 226,277	37,506	433,859
Farm net profit	2,234,751	2,213,659	2,127,973	955,596	78,938	238,737 314,550	17,403	38,349	2,446	52,109
Net gain, noncapital assets	3,882,967	563,426	522,439	96,567	176 228	20,999	2,336	2,413	199	1,458
Other income (net)	23,444,922	214,913	125,341	53,645		1		576,679	351,945	443,408
Total deductions	493,468,105	11,778,857	6,255,182	2,226,152	255,180	1,136,810	421,664	275,003	132,167	33,517
Cost of sales and operations	242,448,195	6,475,426	3,054,982	1,367,001	126,574	304,490 113.141	364,437 43,381	17,670	6,168	5.818
Inventory, beginning of year	42,868,069	673,958	403,717	166,142	8,799 18,440	180,930	353,915	240,824	111,025	33,561
Purchases	140,521,621	4,605,294	2,448,182 59,938	1,196,370 27,588	1,523	15,290	3,275	404	2,205	
Cost of labor	13,924,993	288,042	59,936 4,816	27,300	1,520	199	4,076		542	
Additional inventory costs	2,416,391 83,210,972	26,837 1,253,026	495,376	92,676	104,445	106,926	13,548	40,353	22,550	
Other costsLess: Inventory, end of year	45,271,389	612,796	398,756	157,484	6,633	111,995	53,758	24,248	10,322	5,861 20,012
Salaries and wages	56,025,118	539,095	261,081	62,129	2,010	127,771	9,676	4,197	2,134	20,012
Less: Jobs credit	26,224		••				905	30,226	7,972	59.539
Guaranteed payments to partners	8,829,449	382,882	248,893	68,191	84 62	29,493 1,938	2.345	1,451	127	3,843
Rent paid	13,034,650	87,273	32,624	15,609 68,638	1,822	47,794	7.379	2,922	2,680	2,610
Interest paid	29,617,935	322,770	142,137 47,530	10,126	215	26,316	1,159	1,576	243	2,750
Taxes paid	9,339,396	144,037 22,157	18,773	1,650		401	223		11	
Bad debts	3,486,235 3,490,358	156,208	30,688	9,254	142	7,767	2,126	461	1,314	1,654
Repairs	19,433,190	262,419	91,965	20,961	468	13,332	3,096	6,386	5,683	13,283
Depreciation	363,858	294	110	44		-		66	-	
Pension, profit sharing, annuity and bond						576	176	2	15	
purchase plans	1,193,245	6,252	2,133	1,073	31	288	605	1	1	
Employee benefit plans	2,642,264	8,981	2,916	1,493 844	I	20.945	1 1	5,599		
Ordinary loss from partnerships and fiduciaries	8,561,592 1,849,205	99,123 1,777,864	27,678 1,726,573	436,025	118,366	393,553	9,548	216,434	185,620	264,341
Farm net loss	1.053.321	30,644	29,182	13,512		521	10	6,833	333	6,019
Net loss, noncapital assets Other deductions	92,126,318	1,463,431	537,917	149,602	5,403	161,625	19,978	25,524	13,645	35,839
-	25,526,781	749,636	598.370	559,588	-28,684	10,939	19,740	11,452	-170,638	165,059
Net income from trade or business (less deficit)	76,435,760	3,240,877	2,614,618	1,059,487	88,976	529,330	30,198	248,012	39,073	426,856
Income	50,908,979	2,491,241	2,016,248	499,899	117,660	518,391	10,458	236,560	209,710	261,797
		i - ,			ļ			1		
Portfolio income distributed directly to partners:	38,635,985	841,982	693,267	231,487	13,772	107,139	7,788	111,087	4,704	171,143
Total income (less deficit)	20.799.631	447,515	335,096	117,936	13.032	84,067	3,794	53,249	4,487	33,440
Interest income	2,827,586	16,397	15,914	1,880	572	11,712	5	1,151	219	232
Dividend incomeRoyalty income	911,554	77,643	72,768	63,294	3		64	9,405 -49	.,	34.170
Net short-term capital gain (less loss)		21,341	19,463	-12,557	63	-3,890	1,689 2,236	46,777	1 3	103,301
Net long-term capital gain (less loss)	. 10,838,690	239,167	210,111	21,549	101	15,275 -24	2,230	554		
Other portfolio income (net)	. 854,875	39,919	39,915	39,385			-15	984	4	2,261
Real estate rental income (less deficit)	35,164,507	293,722	284,784	244,916	2,554	27,451	-15 82	1,886	1 4	5,269
Income	19,670,063	315,702	306,394	254,886	2,898 344	34,741 7,289	97	902		3,008
Deficit	54,834,570	21,981	21,610	9,970	1	1	1	33		·
Net income (less deficit) from other rental activity	853,621	42,115	35,604	20,742	-91 14	14,920 16,313	1 -	33		
Income	. 2,153,623	45,934	39,420	23,060	1 '-	1,392	1	J		
Deficit	1,300,003	3,819	3,817	2,319	105		23,588	76,828	-165,928	200.992
Total net income (less deficit) 2	16,609,540	1,666,947	1,382,450	1,047,740	-12,613 95.043	149,066 630,835	23,588	269,685	39,326	445,305
Income	116,317,801	3,904,865	3,228,424	1,503,954		481,770	9,780	192,857	205,253	244,312
Deficit	99,708,261	2,237,917	1,845,974	456,213	107,657	401,770	5,780	1 102,007		

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

	1 } ,				Agric	culture, forestry and fis	china			
					Agric					
ltem .						Far	ms			
item	All industries					l. J	İ			
	į į	Total	_ '	Field	Vegetable	Fruit and	Beef cattle	Beef cattle,	Hogs, sheep	Dairy
	1		Total .	crop	and melon	tree nut	feedlots	except feedlots	and goats	farms
	(1)	. (0)							,	
PARTNERSHIPS WITH NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
lumber of partnerships	853,676	76,743	62,421	30.000						
Number of partners	10.282.312	298,725	216,058	92,566	1,083	8,007	487	8,009	727	10,480
otal assets	791,225,056	12,333,835	9,408,000	4,161,482	3,248	61,032	1,329	19,207	1,817	24,130
ncome and deductions from a trade or business: 1	,,,,,	12,000,000	3,400,000	4,101,402	150,543	2,400,588	557,428	768,170	14,128	686,970
Total income	378,558,828	******								
Business receipts		10,195,639	5,901,681	2,560,029	214,849	773,831	386,519	531,222	176,541	525,394
Ordinary income from other partnerships	353,032,377	7,338,591	3,218,723	1,458,395	133,381	218,639	367,052	276,139	138,837	76,081
and fiduciaries	5.686.780	34,485	34,409	00 700			į ·	₹ **		-,
Farm net profit	2,180,703	2,160,478	2,075,457	30,703 945,129	2,263	1,105	285	- 1		• ••
Net gain, noncapital assets	3,497,172	502,969	467,855	79,720	78,938 39	232,636	17,403	219,625	37,435	410,003
Other income (net)	14,161,796	159,116	105,237	46,083	228	307,919 13,533	1602	34,113	169	38,961
Total deductions	303,594,419	6,995,584	•		l 5		1,692	1,345	100	349
Cost of sales and operations	167,170,736		3,316,637	1,513,737	127,356	256,908	356,321	283,809	. 137,468	99,332
Inventory, beginning of year	21,578,430	4,859,272 429,946	2,549,352 286,153	1,235,221	116,015	132,994	327,061	244,819	128,958	14,455
Purchases	101.040.249	3,606,683	286,153	150,898	8,799	60,960	23,460	13,232	635	5,818
Cost of labor	8,958,695	163,915	46,659	1,119,612 22,032	8,654	75,707	313,837	212,777	111,025	14,499
Additional inventory costs	1,751,991	, 8,310	4.275	22,032	1,523	9,550	3,275	- 1	1,280	••
Other costs	54,257,264	874.125	403,811	85.421	103,672	44.249	4,076 12,584			••
Less: Inventory, end of year	22,904,006	423,231	296,149	148,080	6,633	57,671	30,170	39,710 20,901	16,981	
Salaries and wages	40,364,110	298,865	102,381	38,266	2,010	10,408	8,591	4,150	963	5,861
Less: Jobs credit	6,009		-		-,-,-		0,001	7,130	990	10,796
Guaranteed payments to partners	6,490,467	247,554	147,053	57,919	84	18,633	282	10,525	285	15.142
Rent paidInterest paid	9,106,137	63,972	22,920	12,369	62	1,733	1,364	1,397	42	13,142
Taxes paid	11,806,019 5,613,804	173,068	60,381	35,930	1,736	9,478	5,242	1,169	1,613	1
Bad debts	1,330,652	75,577 18,889	23,306	7,229	215	6,713	891	1,225	184	2.750
Repairs	1,955,578	117,303	17,247 20,545	336 4,811		344	222		11	
Depreciation	7,185,910	135,246	25,961	4,811 . 6,867	142 445	6,956	1,894	417	227	509
Depletion	277,307	228	44	. 44	445	3,174	1,268	412	2,177	2,813
Pension, profit sharing, annuity and bond	i. I					-		•		••
purchase plans	951,212	3,635	2,101	1.042	31	576	176	2		
Employee benefit plans	1,756,489	6,004	. 2,468	1,341		173	557		15	
Ordinary loss from partnerships and fiduciaries Farm net loss	472,034	6,773	3,674	• • • ·	•	3,535	-	. 140		-
Net loss, noncapital assets	77,290	55,952	52,250	10,848	1,442	12,571		783		25,623
Other deductions	53,645 48,989,039	8,247 924,999	7,400	·			10	1,900		5,069
		•	279,554	101,512	5,172	49,619	8,762	16,870	2,966	22,118
Net income from trade or business (less deficit)	74,964,409	3,200,054	2,585,044	1,046,292	87,493	516,924	30,198	247,413	39,073	426,062
Income	76,027,111	3,240,699	2,614,441	1,059,463	88,976	529,330	30,198	248,012	39,073	426,062 426,703
Deficit	1,062,701	, 40,645	29,397	13,170	1,484	12,406	1 - 1	598		420,703 641
ortfolio income distributed directly to partners:	• 1				• `			1		341
Total income (less deficit)	28,467,947	440,765	381,309	209,689	5,640	96,952	7,233	21,999		A4 44-
Interest income	16,448,196	252,757	207,491	94,675	5,475	56,521	3,146		247	23,888
Dividend income	2,638,360	11,882	11,486	1,297	51	8,454	3,140	18,430 1,151	30	14,020
Royalty income	870,261	65,191	63,727	62,903	3		49	773	219	212
Net short-term capital gain (less loss)	1,385,924	2,030	1,802	61	63		1,689	-49		
Net long-term capital gain (less loss)	6,371,734	70,264	58,162	12,057	47	32,032	2,348	1,695	- 1	9.655
	753,472	38,641	38,641	38,696	•	-55				5,555
al estate rental income (less deficit)		295,285	287,473	240,391	2,112	34,071	-25	1.886	4	£ 040
	19,439,367	298,093	290,178	242,235	2,456	34,296	72	1,886	7 1	5,010 5,206
Income		· 2,808	2,705	1,844	344	225	97	.,000	·	5,206 196
Deficit	817,961	-,								
Deficitet income (less deficit) from other rental activity	2,021,697	41,054	34,562	19,700	ا 91	14 920		. ,,		130
Deficit	2,021,697 2,065,555		34,562 36,059	19,700 19,700	-91 14	14,920 16,313	-	33	-	
Income. Deficit. Deficit income (less deficit) from other rental activity Income. Deficit. Datal net income ²	2,021,697	41,054				14,920 16,313 1,392	-	33 33	<u>-</u> .	

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

-		Agriculture, forestry ar	d fishingContinued			Mining	Construction		
L		FarmsContinued						1	
ttem	Poultry and eggs	General livestock including animal specially	Other farms	Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									1
Number of partnerships	1,050	4,376	5,058	24,723	40,904	38,602	2,301	59,469	20,981
Number of partners Total assets	2,226 384,910	16,594 1,319,214	14,408 205,464	156,456 7,079,862	2,148,754 58,246,016	2,114,787 48,569,114	33,967 9,676,902	161,537 17,989,157	77,878
Income and deductions from a trade or business: 1 Total income	335,375	322,776	216,106	5,674,941			, , , , ,		
Business receipts	275,709	258,871	137,776	5,458,607	22,091,286 19,967,085	17,119,893 15,075,092	4,971,392	31,250,094	22,312,379
Ordinary income from other partnerships and fiduciaries		57		3,436,667	833,208	823,961	4,891,993 9,247	30,716,285 41,730	21,965,443
Farm net protit	58,640	37,055	43,962	85,687	3,591	509	3,082	4,566	4,561
Net gain, noncapital assets	139 887	17,974 8,818	9 34 360	40,987	394,401	388,645	5,756	28,740	11,051
Total deductions			34,359	89,572	893,000	831,687	61,314	458,774	304,322
Cost of sales and operations	267,553 228,108	367,476 181,958	208,315 41,728	5,523,675	20,837,274	15,933,881	4,903,393	29,504,346	21,769,167
Inventory, beginning of year	14,177	181,958	41,728 15.227	3,420,443 270,241	9,654,940 672,495	6,164,081 382,544	3,490,859 289,951	24,544,475 3,039,085	19,312,273
Purchases	122,565	170,658	19,895	2,157,113	4,185,083	3,580,412	604,671	7,103,054	2,776,393 4,014,256
Cost of labor	9,390	241	21	228,104	573,687	121,806	451,881	1,802,649	1,067,486
Other costs	96,414	6.203	12.261	22,020 757,650	38,278 4,781,704	8,921 2,437,338	29,357 2,344,366	216,294	151,704
Less: Inventory, end of year	14,439	8,339	5,678	214,040	828,960	415,167	413,793	14,084,364 2,485,515	12,877,066 2,325,221
Salaries and wages	5,305	6,680	21,167	278,014	351,599	283,610	67,989	1,005,629	355,575
Less: Jobs credit	8,821	13,660	30,000	400.000	1,647	:	1,647	14	14
Rent paid	2.460	1,347	30,000	133,990 54,649	231,375 101,515	218,487 91,701	12,888 9,815	398,163	162,173
Interest paid	2,261	5,285	745	180,632	875,802	745.829	9,815 129,972	143,579 445,333	71,944 371,378
Taxes paid	812	2,050	2,284	96,507	657,461	540,834	116,627	209,371	73,191
Bad debts	158 3.336	155 3,115	16,176 1,518	3,385	11,874	8,635	3,238	23,079	5,675
Depreciation	3,607	17,205	7,943	125,520 170,454	110,487 2,090,017	67,230 1,873,832	43,257 216,184	109,815 288,664	43,903
Pension, profit sharing, annuity and bond				184	254,160	25,302	228,857	1,844	121,800 1,844
purchase plans Employee benefit plans	256	3		4,119	12,252	8,818	3,434	19,801	6,520
Ordinary loss from partnerships and fiduciaries	383	139 289	8	6,065 71,445	21,809	13,967	7,843	29,386	13,084
Farm net loss		62,082	40,604	51,291	429,804 2,563	353,897 2,563	75,907	229,922 333	229,922
Net loss, noncapital assets	32	1,921		1,462	36,698	9,074	27,624	1,129	215 1,121
Other deductions Net income from trade or business (less deficit)	12,014 67,822	71,587 -44,70 0	42,700 7,792	925,514 151,266	5,996,564 1,254,012	5,526,020 1,1 86,012	470,545 68,000	2,053,836 1,745,748	998,562
Income	70,490	51,816	70,381	626,258	6,189,354	5,578,001	611,353	2,775,242	543,211 1,442,565
Portfolio income distributed directly to partners:	2,668	96,516	62,590	474,992	4,935,342	4,391,988	543,353	1,029,494	899,354
Total income (less deficit)	1,275	22,743	22,129	148,715	910,283	805.057	105,227	328,303	400.000
Interest income	1,142	22,412	1,538	112,419	433,152	384,378	48,774	190.753	190,923 165,851
Dividend income	99	10	34	483	28,748	28,618	129	3,536	2.058
Royalty income	 38			4,876	429,976	389,641	40,335	111,384	165
Net long-term capital gain (less loss)	-3	320	20,556	1,877 29,057	-124,852 91,728	·124,584 76,192	-268 15 536	958	-654
Other portfolio income (net)	-			25,037	51,532	50,812	15,536 720	19,778 1,893	21,750 1,752
Real estate rental income (less deficit)	509	4,888	1,231	8.938	-884	-811	-73	-143,733	-145,880
Income	509	4,888	1,231	9,308	2,309	2,216	93	19,872	16,453
Deficit	-	- 1		370	3,193	3,027	166	163,605	162,333
Net income (less deficit) from other rental activity	-	- 1		6,512	-13,140	-24,279	11,139	-1,663	-2,241
Income	 		-	6,514	15,654	4,515	11,139	2,111	1,534
Total net income (less deficit) 2	69,571	-17,390		2	28,795	28,795		3,775	3,775
Income	72,057	-17,390 67,736	10,596 71,115	284,497 676,440	2,183,394 7,008,536	2,014,371 6,327,899	169,023 680.637	1,907,918	564,917
Deficit	2,486	85,126	60,519	391,943	4,825,141	4,313,528	680,637 511,613	3,019,767	1,550,379

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

	1.	Agriculture, forestry a	nd fishing-Continued			Mining	Construction		
	i	FarmsContinued							
item	Poultry and eggs	General livestock including animal specialty	Other farms	Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH NET INCOME				, Y"					
Number of partnerships	679	1,540	1,410	14,322	27,151	25,863	1,288	44,476	12,205
Number of partners	1,479	5,834	. 5,416	82,667	1,719,473	1,714,029	5,444	99,028	27,959
Total assets	383,421	268,449	16,823	. 2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,923
Income and deductions from a trade or business: 1								20 040 005	45 450 500
Total income	282,204	236,695	214,396	4,293,958	19,741,464	16,180,648	3,560,816	23,013,695 22,707,014	15,463,528 15,328,304
Business receipts	227,906	184,577	137,717	4,119,868	17,720,064	14,227,218	3,492,847	22,707,014	15,325,304
Ordinary income from other partnerships		53		77	824,471	816,116	8,355	39,485	24,757
and fiduciaries	53,271	37,055	43,962	85,020	3,501	509	2,992	4,566	4,561
Net gain, noncapital assets	139	6,699	9	35,114	388,921	384,040	4,881	11,505	6,988
Other income (net)	, 887	8,311	32,709	53,879	804,507	752,766	51,741	251,125	98,919
Total deductions	211,829	185,862	144,015	3,678,948	13,615,275	10,652,056	2,963,219	20,251,752	14,034,237
Cost of sales and operations	187,539	132,011	30,278	2,309,921	8,159,061	5,774,173	2,384,889	17,127,464 1,457,317	12,889,439 1,310,006
Inventory, beginning of year	13,985	6,039	2,327	143,792 1,507,419	444,521 3,770,013	306,898 3,442,873	137,622 327,140	4,972,177	2,245,476
Purchases	95,684 8,999	127,573	19,895	117,256	367,151	118,740	248,411	1,304,463	692,382
Cost of laborAdditional inventory costs	0,899]		4,035	28,755	8,532	20,223	148,644	85,813
Other costs	82,956	5,979	12,260	470,314	3,846,150	2,224,591	1,621,560	9,904,846	9,125,738
Less: Inventory, end of year	14,085	7,580	4,204	127,082	503,385	348,891	154,493	1,294,725	1,186,799
Salaries and wages	3,888	2,133	21,148	196,484	245,010	222,020	22,990 1,647	714,097 10	191,544 10
Less: Jobs credit		40.000	30,000	100,501	1,647 214,311	212,835	1,476	259,606	85,496
Guaranteed payments to partners	1,883 2,424	12,300 1,280	2,193	41,053	67,056	64,242	2,814	105,972	. 43,038
Rent paid	1,397	3,067	745	112,687	591,410	553,851	37,559	143,253	96,690
Taxes paid	602	1,258	2,240	52,271	430,920	366,123	64,797	142,128	48,328
Bad debts	158	!	16,176	1,642	8,378	6,396 64,158	1,982 4,154	13,252 83,053	2,994 38,716
Repairs	2,336	2,292	, 961 3,132	96,758 109,285	68,312 639,360	564,687	74,672	196,428	65,682
Depreciation	2,237	3,435	3,132	109,283	199,701	22,741	176,960	1,386	1,386
DepletionPension, profit sharing, annuity and bond					,		* .		į.
purchase plans	256	3	-	1,534	10,441	7,517	2,924	16,492	3,349
Employee benefit plans	· 383	. 14	- '	3,536	17.698	12,974	4,725 6,508	21,615 1,485	6,912 1,485
Ordinary loss from partnerships and fiducianes	i			3,099 3,702	11,417 2,563	4,909 2,563	0,500	333	215
Farm net loss	32	983 388		848	4,396	3,983	413	58	58
Net loss, noncapital assets Other deductions	8,694	26,699	37,143	645,445	2,946,889	2,768,884	178,005	1,425,141	558,914
Net income from trade or business (less deficit)	70,375	50,833	70,381	615,010	6,126,189	5,528,593	597,596	2,761,943	1,429,291
Income	70,490	51,816	70,381	626,258	6,189,354	5,578,001	611,353	2,774,725	1,442,048
Deficit	, 115	983	· · · · · · · · · · · · · · · · · · ·	11,248	63,165	49,408	13,757	12,782	12,757
Portfolio income distributed directly to partners:	·			1		1.	ľ	l .	İ
Total income (less deficit)	1,208	13,847	607	59,455	912,061	824,463	87,598	258,042	125,846
Interest income	1,074	13,512	607	45,266	363,765	331,334	32,430	132,469	111,150
Dividend income	99	2	-	396	28,631	28,502	129	2,865	1,387 165
Royalty income		-	-	1,463	424,805	385,745 -87,906	39,060 -268	111,384 -434	-445
Net short-term capital gain (less loss)		333	·	228 12,102	-88,173 131,791	116,265	15,526	9,860	11,832
Net long-term capital gain (less loss) Other portfolio income (net)		333	"	12,102	51,242	50,522	720	1,898	1,757
	509	3,389	126	7,812	-1,245	-1,272	28	11,229	9,228
Real estate rental income (less deficit)	509	3,389	126	7,915	1,824	1,755	69	19,434	16,181
Deficit		-	1	103	3,068	3,027	41	8,205	. 6,953
Net income (less deficit) from other rental activity	_	1		6,493	15,148	4,475	10,673	-2,021.	-2,599
Income			-	6,493	15,188	4,515	10,673	1,731	1,153
Deficit	i	-	=		40	40	<u> </u>	3,752	3,752
Total net income 2	72,057	67,736	71,115	676,440	7,008,536	6,327,899	680,637	3,019,767	1,550,379

Footnotes at end of table

Table 1.--Total Assets, Trade or Business income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

			Constructio	n-Continued					Manufacturing		
		Sp	ecial trade contract	tors		T		i	records accounty		
item	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
PARTNERSHIPS WITH AND	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
WITHOUT NET INCOME									· · · · · · · · · · · · · · · · · · ·		100/
		i .		ŀ			ł	1			
Number of pertnerships	36,879	4,791	2,518	4,416	25,155	1,609	28,285	5,821	5.933	555	15,977
Number of partners	80,083	9,727	5,035	11,007	54,314	3,577	246,210	15,704	32,006	1,304	197.195
	1,738,664	230,245	8,015	222,110	1,278,293	58,656	59,789,377	2,846,735	5,371,425	2,606,626	48,964,591
Income and deductions from a trade or business: 1										•	1
Total income	8,776,833	1,437,694	153,766	1,083,924	6,101,448	160,883	66,484,465	3,515,732	5,381,238	3.343.720	54,243,774
Business receipts Ordinary income from other partnerships	8,589,959	1,434,369	153,624	1,060,038	5,941,927	160,883	65,354,487	3,469,646	5,278,017	3,274,367	53,332,456
and fiduciaries	14,728]	-,,	0,270,017	0,274,007	33,332,436
Farm net profit	14,728	l " ,	-	11,556	3,172		85,292	4,427	19,748	1,271	59,845
Net gain, noncapital assets	17,689	370		11,356	5 5,963		363			••	363
Other income (net)	154,452	2,955	142	974	150,381		241,747	19,243	6,237	2,938	213,329
Total deductions	7,550,940	1,299,312	121.544				802,576	22,415	77,237	65,144	637,780
Cost of sales and operations	5.145.120	996,954		912,547	5,217,538	184,239	65,827,020	3,538,309	5,223,369	3,357,432	53,707,910
Inventory, beginning of year	251,730	58,636	46,128	453,919 25,908	3,648,119	87,082	50,736,137	2,633,520	2,361,409	2,652,735	43,088,472
Purchases	3,032,603	619,807	26.861	167,009	167,186 2,218,926	10,962 56,195	7,249,740 26,004,848	279,737	182,262	877,923	5,909,819
Cost of labor	735,163	93,102	8,492	86,079	547,490	30,183	3,737,747	1,402,441 341,803	1,004,423 280,615	2,249,012 193,398	21,348,973
Additional inventory costs	64,590	l 	••	62,449	2,141		1,387,457	13,926	76,083	193,396	2,921,932 1,278,784
Other costsLess: Inventory, end of year	1,175,185 145,919	259,416	2,298	113,089	800,382	32,113	20,078,667	872,793	950,623	322,882	17,932,369
Salaries and wages	607,060	34,006 113,068		616	111,297	14,376	8,654,036	277,179	215,069	1,009,144	7,152,643
Less: Jobs credit	007,000	113,008	26,275	164,838	302,879	42,994	2,889,743	111,711	750,578	202,990	1,824,465
Guaranteed payments to partners	213,066	15,677	14,284	76,750	106,355	22.923	172	58	61		53
Rent paid	71,420	13,455	78	11,676	46,211	22,923 215	337,742 670,489	38,779 65,612	62,977	766	235,220
Interest paid	68,397	8,085	35	4,661	55.616	5,559	1,919,982	137,099	116,480 204,312	25,301 104,002	463,097
Taxes paid	131,840	34,496	2,497	25,667	69,179	4,339	503,993	24.454	79,260	22,380	1,474,569 377,899
Repairs	17,403 65,642	1,736 4,855		6,204	9,464		140,266	5,238	63,125	966	70.938
Depreciation	165,325	11,489	710 2,928	4,049	56,028	270	646,746	39,984	22,639	11,842	572,282
Depletion Pension, profit sharing, annuity and bond	•			15,198	135,710	1,538	1,321,797 78,777	110,208 1,817	160,656 1,352	32,183 	1,018,750 75,608
purchase plans Employee benefit plans	13,281		1	7,272	6,010		226,660	1,931	19,379	14,130	191,220
Ordinary loss from partnerships and fiduciaries	16,303	210	•	5,135	10,958		377,124	4,553	70,441	25,426	276,703
Farm net loss	117	_				••	67,927	3,731	3,955		60,241
Net loss, noncapital assets	7			1	117		5,256	4,929			327
Other deductions	1,035,957	99,288	28,608	137,177	770,884	19,318	24,243 5,880,310	1,020	936	293	21,994
Net Income from trade or business (less deficit)	1,225,893	138,382	32,222	171,378	883,911			353,782	1,305,932	264,418	3,956,178
income	1,327,169	146,570	32,618	181,484	966,497	-23,356 5,508	657,445	-22,577	157,869	-13,712	535,865
Deficit	101,277	8,188	395	10,107	82,587	28,864	4,438,115 3,780,670	175,092 197,669	590,130 432,261	125,671	3,547,221
Portfolio income distributed directly to partners:		j			,		0,700,070	137,005	432,201	139,384	3,011,367
Total income (less deficit)	135,223	2,527		8,179	124,517	2457					
Interest income	24,347	2,527	<u>.</u> I	7,458	14,362	2,157 555	637,588	30,743	67,328	19,824	519,692
Dividend income	1,478			721	757	333	347,811 104,026	16,218 358	29,505	15,580	286,508
Royalty income	111,219	- [111,219		45,929	358	4,641 6,307	240	98,787
Net short-term capital gain (less loss) Net long-term capital gain (less loss)	11		(11	1,602	7,077	157	5,593	1,555	38,067 1,327
Other portfolio income (net)	-1,972 141				-1,972		132,390	14,009	21,256	2,450	94.674
Real estate rental income (less deficit)		1		- [141		356		26		329
Income	2,147	16	-118	-529	2,778	- 1	6,940	1,661	3.398	64	1.818
Deficit	3,419 1,272	16	118		3,403		8,968	2,227	3,707	64	2,971
Net income (less deficit) from other rental activity	578	-	110	529	625		2,028	566	309		1,153
Income	578 578	<u> </u>		401	177	-	3,432	159	8	3,108	157
Deficit	3/8	<u>.</u> l		401	177		6,974	159	8	3,356	3,451
Total net income (less deficit) 2	1,365,802	140,925	- 1				3,542	- 1		248	3,294
Income	1,463,868	148,676	32,104 32,500	179,429 189,534	1,013,344	-22,801	1,165,938	-4,181	201,754	6,834	961,531
Deficit	98,066	7,751	395	10,106	1,093,158 79,814	5,519	4,791,455	182,007	620,836	134,901	3,853,711
Footnotes at end of table.			500	10,100	75,014	28,321	3,625,518	186,188	419,082	128,067	2,892,180

Table 1.-Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups-Continued

			Construction	n-Continued			Į.		Manufacturing	т	
<u> </u>	1	Soc	cial trade contract	ors							
tem	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and affied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH NET INCOME	(20)	(= 1,	. ,				*				
	30,663	3,158	2,160	3,539	21,806	1,608	15,199	3,844	2,879	541	7,935
Number of partnerships	67,494	6,461	4,319	9,219	47,495	3,575	191,353	9,289	7,565	1,258	173,240
Total assets	1,299,910	215,301	8,015	221,287	855,306	19,471	35,560,078	1,209,821	2,084,758	1,209,336	31,056,163
Income and deductions from a trade or business: 1	, i	. •				!				4 710 000	38,608,380
Total income	7,402,366	1,161,012	153,766	972,536	5,115,051	147,801	46,000,894	2,289,076	3,392,559	1,710,880 1,658,486	37,923,572
Business receipts	7,230,909	1,157,721	153,624	960,342	4,959,222	147,801	45,176,090	2,271,394	3,322,639	1,030,400	07,020,01,2
Ontinery income from other partnerships	112			11,556	3,172		81,648	4,427	18,913	- 1,271	57,037
and fiduciaries	14,728 5			11,000	5		362	-			362
Farm net profit	4,517	370			4,147	-	215,478	3,458	1,923	285 50,838	209,813 417,595
Other income (net)	152,206	2,921	142	639	148,504		527,315	9,797	49,084	l . '	
Total deductions	6,075,222	1,014,442	121,149	791,052	4,148,579	142,293	41,574,715	2,114,872	2,802,877	1,587,574	35,069,392
Cost of sales and operations	4,183,054	809,772	46,128	382,071	2,945,084	54,970	33,473,132	1,525,504	1,236,761	1,202,669 334,953	29,508,198 4,267,363
Inventory, beginning of year	136,349	57,799		23,142	55,408	10,962	4,812,721	136,119 881,609	74,287 642,309	1,109,596	14,764,077
Purchases	2,670,506	537,841	26,861	145,485	1,960,319	. 56,195	17,397,590 2,113,491	199,291	. 152,365	86,916	1,674,919
Cost of labor	612,081	70,476	8,492	61,539 62,449	471,573 382]	1,164,080	3,375	4,998	8,560	1,147,147
Additional inventory costs	62,832 779,106	177,507	2,298	90,071	509,229	1	13,461,379	431,539	399,408	81,332	12,549,099
Other costsLess: Inventory, end of year	93,550	33,852		616	59,083	14,376	5,529,885	126,429	80,767	418,687	4,904,002 1,240,077
Salaries and wages	479,558	73,365	26,275	148,386	231,533	42,994	1,905,433	78,466 58	470,870 59	116,020	1,240,077
Less: Jobs credit					64.607	22,923	145 165,509	16,775	41,876	766	106,092
Guaranteed payments to partners	151,186	8,641	14,284 78	63,624 11,289	64,637 38,327	22,923	444,859	62,480	54,286	18,827	309,266
Rent paid	62,719	13,025 7,115	35	2,842	35,573	998 -	758,352	52,541	50,286	42,704	612,821
Interest paid	45,565 89,653	10,920	2,497	23,414	52,821	4,148	325,106	19,148	47,522	11,495 811	246,941 44,054
Bad debts	10.259	. 1,736	-	979	7,544	1	98,280	1,715	51,700 17,270	8,942	241,239
Repairs	44,068	4,369	710	3,872	35,117	270	287,509 634,943	20,058 83,300	76,418	21,743	453,482
Depreciation	129,207	11,225	2,928	14,409	100,645	1,538	56,171	129	1,352		54,690
Depletion	••	· -,		' S			1			\	
Pension, profit sharing, annuity and bond	13,142			7,272	5,871		121,178	1,261	14,989	4,694	100,234
purchase plans Employee benefit plans	14,702	210		5,135	9,358	-	191,049	3,657	55,403 4	25,027	106,963 9,272
Ordinary loss from partnerships and fiduciaries		·	-			-	9,433 4,909	157 4,582	"]	327
Farm net loss	117	-	1,14	:	117		4,577	972	839	293	2,472
Net loss, noncapital assets	1	74,064	28,213	127,760	621,953	14,237	3,094,420	244,186	683,360	133,582	2,033,292
Other deductions	851,990	1			966,472	5,508	4,426,179	174,204	589,681	123,306	3,538,988
Net income from trade or business (less deficit)	1,327,144	146,570	32,618 32,618	181,484 181,484	966,497	5,508	4,438,115	175,092	590,130	125,671	3,547,221
Income	1,327,169 25	146,570	32,010	101,104	25		11,936	888	449	2,366	8,234
Deficit	23		1		,			1			
Portfolio income distributed directly to partners:		9,000	_	8,178	121,915	12	458,702	6,645	50,549	11,286	390,222
Total income (less deficit)		2,090 2,090	1 -	7,457	11,760	, 12	264,810	6,550	22,363	7,750	228,147
Interest income	21,307 1,478	2,050		721	757	•	64,459	, 61	2,645	240	61,513
Dividend income	111,219		· -		111,219	`	30,452	1	6,298	846	23,307
Net short-term capital gain (less loss)	1.1		-		11		4,054 94,903	32	15,300	2,450	77,153
Net long-term capital gain (less loss)	1,972	•	-	3	-1,972 141	\\ <u>.</u>	94,903		26		1
Other portfolio income (net)	141	•			Γ .		3,073	1,068	-177	32	2,150
Real estate rental income (less deficit)	2,001	16	-118	-529	2,632	· · · · · · ·	4,369	1,495	132	32	2,710
Income	3,253	16	118	529	3,237 605		1,296	427	309		560
Deficit	1,252	·	*·			1	2,458	123	1. 1.	2,728	-393
Net income (less deficit) from other rental activity	578			401 401	177		5,674	123	1	2,728	2,823
Income	578						3,216	-	-	-	3,216

Table 1.-Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups-Continued

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

1		Trans	portation and public u	rtilities			W	notesale and retail to		
Ţ.			Transportation						Retail trade	
ltem	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply and mobile dealers	General merchandise store
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
umber of partnerships	25,180	17,187	12,539	4,647	7,994	175,939	20,562	153,918	5,409	2,212
Number of partners	503,411	138,576	32,281	106,295	364,835	480,927	50,043	426,209	17,092	6,040
xal assets	63,333,737	11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,469,292	1,216,600	352,076
come and deductions from a trade or business: 1										
Total income	35,350,880	10,118,977	3,150,580	6,968,398	25,231,902	99,374,493	36,958,838	61,487,286	3,582,673	1,335,902
Business receipts	32,800,444	9,239,841	3,093,288	6,146,553	23,560,603	98,119,832	36,667,003	60,576,117	3,559,852	1,318,721
Ordinary income from other partnerships					075 500	407.145	4100	103.043	151	i
and fiduciaries	539,193	163,597	24,463	139,134	375,596	107,145 2,121	4,102 774	1,346	191	:
Farm net profit	297 1,345,410	297 459,180	24.056	297 435,124	886,230	72,830	36,775	36,012	3,618	98
Net gain, noncapital assets Other income (net)	665,535	256,061	8,772	247,289	409,473	1,072,566	250,182	770,768	19,052	17,082
		8,952,525	2.972.960	5,979,565	26,963,476	97,102,006	36,122,169	60,178,281	3,418,925	1,227,573
Total deductions	35,916,001		-,,	3,443,983	4,798,203	73.829.606	31,968,822	41,288,125	2,605,224	920,085
Cost of sales and operations	9,366,321 196,747	4,568,118 26,210	1,124,135 8,027	18,183	170,537	7,684,452	2,114,850	5,508,237	415,099	106,569
Inventory, beginning of year	4,288,388	2,398,539	357,087	2,041,453	1,889,849	69,652,615	30,808,830	38,296,710	2,545,485	935,703
Cost of labor	460,356	260,146	210,960	49,186	200,209	1,250,862	198,957	1,042,663	45,556	224
Additional inventory costs	10,168	3,839	3,652	186	6,330	209,136	105,395	103,342	17,518	6,206
Other costs	4,552,688	1,744,782	538,356	1,206,426	2,807,906	3,104,253	1,053,235	1,976,655 5,919,178	115,895 545,449	10,301 139,890
Less: Inventory, end of year	331,106	38,752	7,027	31,724	292,354	8,456,403 6,635,779	2,417,442 1,038,516	5,513,777	280,446	77,429
Salaries and wages	2,176,275 30	598,960	334,286	264,675	1,577,314 30	3,047	51	2,996	589	54
Less: Jobs credit	217,512	111,141	98,443	12,698	106,371	784 645	244,639	536,643	30,725	7,318
Rent paid	836,944	146,439	43,924	102,515	690,505	2,449,213	230,033	2,197,267	55,127	30,048
Interest paid	3,235,771	527,413	120,004	407,409	2,708,358	1,302,210	320,383	959,630	43,104	9,690
Taxes paid	608,937	172,923	90,446	82,476	436,015	1,163,051	140,514	1,012,364 149,980	59,521 9,238	12,717 610
Bad debts	434,965	12,031	5,755 141,804	6,276 63,696	422,934 226,266	199,264 440,940	46,402 53,215	384,088	16,259	5,365
Repairs	431,766 5,120,831	205,500 652,231	214,811	437,420	4,468,600	1,025,542	146,555	874,794	35,834	11,511
Depreciation	8,772	032,231	219,011	707,720	8,772	1,879		187		
Pension, profit sharing, annuity and bond	5,7.2	ì		i	1		1			
purchase plans	36,013	12,505	6,808	5,697	23,509	59,477	30,565	28,763	3,513	1,446
Employee benefit plans	172,105	44,550	27,713.	16,838	127,555	219,097	71,193	145,498 25,810	5,363	3,007
Ordinary loss from partnerships and fiduciaries	609,219	56,291	171	56,120 1,269	552,928	43,922 5,345	18,112 2,576	2,769	37]
Farm net loss	1,280 35,222	1,280 796	11 538	258	34,426	13,842	6,957	6,885	140	1,986
Net loss, noncapital assets Other deductions	12,624,098	1,842,346	764,111	1,078,235	10,781,752	8,931,241	1,803,738	7,054,698	274,982	146,416
		1	177,619	988,833	-1,731,574	2,272,488	836,669	1,309,005	163,748	108,329
Net income from trade or business (less deficit)	-565,122 5.563.927	1,166,452 1,677,394	265,962	1,411,432	3,886,533	4,442,469	1,289,090	3.022,828	193,604	141,872
Income Deficit	6,129,048	510,942	88,343	422,599	5,618,107	2,169,981	452,421	1,713,823	29,856	33,543
	0,125,616	1	,			1			}	1
ortfolio income distributed directly to partners:	717,471	105,928	14,580	91,348	611,543	277,733	106,564	170,027	21,630	-179
Total Income (less deficit)	378,703	99,043	13,366	85,676	279,660	209,540	62,120	146,452	10,903	4,500
Interest income	2,177	1,629	1,002	627	548	28,138	20,022	8,116	281	319
Royalty income	113	113	113			480	78	230	-	-
Net short-term capital gain (less loss)	7,028	734	-	734	6,294	86	342	-256	70	1
Net long-term capital gain (less loss)	329,466	4,447	99	4,348	325,020	50,265	23,787	26,476	10,376	-4,998
Other portfolio income (net)	-16	-37		-37	21	-10,775	215	-10,991	· ·	
eal estate rental income (less deficit)	4,773	4,084	1,386	2,698	689	110,615	37,958	63,014	-183	415
Income	12,778	11,608	6,961	4,648	1,170	127,050	38,900	78,508	10,958	433
Deficit	8,006	7,525	5,575	1,950	481	16,435	942	15,494	11,141	1
let income (less deficit) from other rental activity	62,434	52,179	3,209	48,970	10,255	-625	5,321	-5,958	213	36
Income	126,983	98,778	7,567	91,211	28,205	11,737	5,321	6,404	213	36
Deficit	64,549	46,599	4,358	42,241	17,950	12,362	1	12,362		l
otal net income (less deficit) 2	-116,938	1,323,463	196,695	1,126,767	-1,440,401	2,609,860	962,384	1,509,868	174,962	113,599 147,134
Income	5,887,197	1,860,903	289,501	1,571,402	4,026,294	4,716,972	1,378,533	3,200,070	210,266	
Deficit	6,004,135	537,440	92,806	444,634	5,466,694	2,107,112	416,150	1,690,202	35,304	33,535

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		Trans	portation and public	utilities			l w	holesale and retail tr	ade	
	- 1		Transportation						Retail trade	
item	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply and	General merchandise store
		-	warenousing	папоропакон	Summary solvices			104	mobile dealers	THO CHAIRMS STORE
,	(31)	(32)	(33)	(34) .	(35)	(36)	(37)	(38)	(39) -	(40)
PARTNERSHIPS WITH NET INCOME	i		l	1	,	,				
Number of partnerships	13,945	11,241	7,564	3,677	2,704	99,093	13,948	84,044	3,500	1,279
Number of partners	153,503 22,460,332	92,0 59 7,685,579	16,103 1,131,975	75,956 6,553,604	61,444 14,774,753	,271,316 18,793,580	6,316,364	233,458 . 11,903,413	12,194 1,058,166	2,960 228,252
Income and deductions from a trade or business: 1	:			, ,,,,,,,,,		,,,,,,,,,		,,	,,,,,,,,,,,	
Total income	18,109,480	7,561,340	1,993,901	5,567,439	10,548,140	74,381,507	29,979,198	43,493,926	3,088,873	976,801
Business receipts	15,919,316	6,737,964	1,948,351	4,789,613	9,181,352	73,507,214	29,759,740	42,890,749	3,071,306	965,879
Ordinary income from other partnerships			.,		-,,-,,-		1	12,000,110	1 0,000,000	000,010
and fiduciaries	527,188	156,554	24,463	132,091	370,634	104,009	3,474	100,535	151	
Farm net profit	297 1,314,623	297 451,967	19,172	297 432.796	862,656	1,818	,733 34,904	1,085		"
Other income (net)	348,055	214,558	1,915	432,796 212,642	133,497	60,772 707,695	180,347	25,825 475,732	401 17,015	10,921
Total deductions	12,564,742	5,886,658	1,728,010	4,158,648	6,678,084	69,974,563	28,706,480	40,487,412		
Cost of sales and operations	5.256.163	3,279,756	692,675	2,587,081	1,976,407	54,889,154	25,556,583	40,487,412 28,778,799	2,896,931	834,929
Inventory, beginning of year	5,256,163 71,561	16,216	1,806	14,410	1,976,407 55,345	54,889,154	1,548,776	28,778,799 3,515,410	2,241,003 323,294	647,425 54.162
Purchases	2,555,575	1,863,541	306,539	1,557,003	692,034	52,036,820	24,801,722	26,717,159	2,190,234	672,682
Cost of labor	227,292	192,634	160,996	31 638	34,658	909,336	142,676	757,419	41,510	224
Additional inventory costs	. 569			-	569	169,451	91,113	77,939	16,583	3,742
Other costs Less: Inventory, end of year	2,421,188 67,323	1,189,306 13,517	213,180 2,925	976,126	1,231,882	2,338,252	809,086	1,455,043	91,551	6,755
Salaries and wages	778,691	347,307	153,791	10,592 193,515	53,805 431,385	5,938,504 4,509,397	1,891,382 841,121	3,941,028 3,584,790	422,170 223,252	91,112 51,388
Less: Jobs credit.	12	347,307	155,751	193,513	431,365	2,268	48	3,364,790 2,219	223,252 589	51,388 45
Guaranteed payments to partners	105,543	63,467	54,772	8 694	42,076	576,995	215,868	358,050	20,791	3.669
Rent paid	252,493	62,430	11,394	51,036	190,062	1,503,016	188,468	1,292,634	48,299	15,964
Interest paid	629,677	324,179	65,510	258,669	305,498	680,902	169,334	489,371	35,302	3,688
Taxes paid	246,884 69,327	106,955 4,922	37,300	69,654	139,929	773,624	109,530	653,922	45,793	7,641
Repairs	197,845	138,174	3,559 102,837	1,364 35,337	64,405 59,670	150,974 298,606	26,514 46,042	121,578 248,928	7,809 14,024	397 3,431
Depreciation	1,398,846	381,573	131,340	250,233	1,017,273	585,664	110,769	470,702	28,656	4,740
Depletion	62			,	62	1,879	1	187	20,000	1,,,
Pension, profit sharing, annuity and bond							1			
purchase plans	17,458	6,250	885	5,365	11,208	48,961	26,379	22,432	3,432	1,143
Employee benefit plans Ordinary loss from partnerships and fiduciaries	38,882 13,009	15,042 8,759	3,463	11,579 8,759	23,840	164,038 14,341	58,870 12,770	102,761	4,357	1,839
Farm net loss	1,269	1,269		1,269	4,250	5,260	2,576	1,570 2,684	37	"
Net loss, noncapital assets	2,071	656	534	121	1,415	4,441	3,666	775	140	-
Other deductions	3,556,536	1,145,920	469,949	675,971	2,410,616	5,769,579	1,338,038	4,360,448	224,626	93,647
Net income from trade or business (less deficit)	5,544,738	1,674,683	265,891	1,408,791	3,870,056	4,406,944	1,272,717	3,006,514	191,942	141.872
Income	5,563,916	1,677,383	265,952	1,411,432	3,886,533	4,442,466	1,289,090	3,022,825	193,604	141,872
Deficit	19,178	2,701	、61	2,640	16,477	35,522	16,372	16,311	1,662	· -
Portfolio income distributed directly to partners:		- 1				· ·			,	
Total income (less deficit)	380,238	81,813	9,416	72,397	298,425	230,699	72,654	157,040	20,804	4,811
Interest income	206,391	76,110	9,002	67,108	130,281	159,297	43,799	114,668	10,065	4,492
Dividend income	1,015	678 113	300	378	338	27,550	19,661	7,889	281	319
Royalty income	113 1,217	625	, 113 .	625	591	364 -3.013	78 -3.580	114 567	70	, .
Net long-term capital gain (less loss)	171,502	4,286	• 🖫	4,286	167,215	46,176	12,660	33,514 .	10,388	I
Other portfolio income (net)						325	37	288] -
Real estate rental income (less deficit)	11,606	10,876	6,942	3,934	731	111,978,	36,949	65,386	7,765	415
Income	12,364 757	11,589 713	6,942	4,648 713	774 44	115,629 3,651	37,824 874	68,163 2,777	9,008 1,243	433 18
	* 1 1		l	i e	1		1 1		1	•
Net Income (less deficit) from other rental activity	123,333 125,063	98,444 98,444	7,253 7,253	91,191 91,191	24,889 26.620	10,514 11.014	5,292 5,292	5,211 5,711	213 213	36
Deficit	1,731	30,444	,,,,,,,,	91,181	20,620	11,014	5,242	5,711 500	213	. 36
Total net income 2	5,887,197	1,860,903	289,501	1,571,402	4,026,294	4,716,972	1,378,533	3,200,070	210,266	147,134

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups-Continued

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

					Wholesale and reta	il tradeContinued		-		
ŀ					Retail trade					
item		Food stores			Automotive dealers			Ī	I I	
Rem		1 000 310163	Other		Motor	Gasoline	Other	Apparel and	Furniture and home	Eating
}	Total	Grocery stores	food stores	Total	vehicle dealers	service stations	automotive dealers	accessory stores	furnishing stores	places
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
PARTNERSHIPS WITH AND	,	\\\.	· · · · · · ·	` '	, ,	··················	· · · · · · · · · · · · · · · · · · ·	†		1 ,
WITHOUT NET INCOME									!	
Number of partnerships	16,770	10,050	6,720	17,604	5,021	5,056	7,527	12,248	11,200	28,650
Number of partners	40,506	23,066	17,440	41,470	11,971	12,338	17,160	24,821	26,691	121,826
Total assets	1,506,558	824,979	681,579	2,981,824	1,364,492	857,063	760,269	600,322	1,572,614	4,837,723
Income and deductions from a trade or business: 1		İ				l				
Total income	8,990,803	6,534,238	2,456,565	14,157,192	6,720,303	5,723,406	1,713,483	1,501,021	3,904,498	12,502,224
Business receipts	8,897,144	6,445,813	2,451,330	14,042,737	6,635,592	5,705,359	1,701,785	1,494,724	3,751,927	12,291,855
Ordinary income from other partnerships	200		•	1,958	58	533	1,368	661	2,284	48,968
and fiduciariesFarm net profit	298 1.038	298 1.038		1,956	 	333	261		2,204	40,500
Net gain, noncapital assets	3,815	3,571	244	3,267	2,550	563	153	5	218	22,145
Other income (net)	88,508	83,517	4,991	108,969	82,103	16,951	9,915	5,631	150,069	139,209
Total deductions	8,762,685	6,365,214	2,397,471	13,992,793	6,661,991	5,596,452	1,734,350	1,589,602	3,704,990	12,293,112
Cost of sales and operations	6,721,394	5,107,887	1,613,507	11,920,547	5,779,338	4,872,049	1,269,161	1,001,306	2,471,679	5,308,525
Inventory, beginning of year	441,139	378,787	62,352	1,318,757	778,114	130,881	409,761	356,038	459,174	178,035
Purchases	6,421,166	4,854,261	1,566,905	11,627,842	5,703,916	4,809,022	1,114,904	957,292	2,281,926	4,195,878
Cost of labor	33,348 12,995	18,139 12,721	15,209 274	87,616 13,750	39,652 9,668	17,539 3,746	30,425 337	17,844 4,789	100,965 4,319	630,821 2,215
Additional inventory costs Other costs	244,490	212,302	32.188	176,790	72,398	53,227	51,165	18,377	162,167	370,730
Less: Inventory, end of year	443,178	379,644	63,534	1,395,597	881,812	142,367	371,419	354,019	543,953	176,491
Salaries and wages	671,192	404,011	267,181	613,280	277,026	230,775	105,479	132,189	265,312	2,226,335
Less: Jobs credit	936	885	51	61		59	2	1	3	1,302
Guaranteed payments to partners	72,878	47,305	25,573	82,529	24,030	31,484	27,015 39,116	31,527 100,093	36,754 128,704	125,050 873,028
Rent paidInterest paid	205,278 84,239	94,923 61,097	110,355 23,142	186,262 151,558	65,784 75,738	81,363 28,839	46,980	35,465	73,955	245,450
Taxes paid	111,224	78,814	32,410	125,844	47,660	51,304	26,880	36,172	52,771	401,580
Bad debts	6,870	5,962	908	19,619	11,838	3,589	4,193	3,627	8,622	7,210
Repairs	49,209	34,374	14,835	40,910	11,787	21,100	8,023	6,259	15,867	171,275
Depreciation	114,862	73,411	41,451	80,965	22,760	41,450	16,755	23,634	36,523	353,251
Depletion Pension, profit sharing, annuity and bond	••	- I	••		-	-		"		
purchase plans	3.604	3,280	324	2,381	1,489	798	94	485	1,637	1,729
Employee benefit plans	16,278	12,192	4,086	26,794	18,093	4,884	3,817	2,784	9,472	43,222
Ordinary loss from partnerships and fiduciaries	58	2	56	473	364	110		17,312	-	6,550
Farm net loss	409 395	409 385	10	763 181	647 70	116 110		-	18	86 1.751
Net loss, noncapital assets Other deductions	705,732	442,048	263,684	740,748	325,368	228,540	186,839	198,750	603,679	2,529,372
				· ·		126,954	-20.867	-88,581	199,507	209.112
Net income from trade or business (less deficit)	228,117 315,401	169,023 210,724	59,094 104,676	1 64,398 334,465	58,312 109,278	150,317	74,870	42,401	360,834	732,922
Income	87,283	41,701	45,582	170,067	50,966	23,363	95,738	130,982	161,326	523,810
Portfolio income distributed directly to partners:	,				,			1	,	
Total income (less deficit)	32.815	11,651	21,164	19,431	-6,207	6,001	19,637	5,631	13,255	44,927
Interest income	14,713	5,403	9,310	28,038	4,856	5,204	17,977	5,478	11,570	40,519
Dividend income	277	145	132	1,154	22	144	988	166	1,299	1,910
Royalty income		- 1		91	18	73				119
Net short-term capital gain (less loss)	-109	-12	-96	295	5	324	-34	-22	209	-190
Net long-term capital gain (less loss)	17,922	6,104 12	11,818	1,131 -11,278	170 -11,278	256	706	9	166 12	2,452 117
Other portfolio income (net)	12			l .				1		
Real estate rental income (less deficit)	16,495 16,730	16,499 16,730	-4	15,317 17,003	8,125 8,253	3,786 5,091	3,407 3,659	5,805 5,838	865 1,492	11,232 11,930
Income	16,730	16,730	4	1,686	129	1,305	252	33	627	698
	469	63	405	2,543	2,558	1 .,555	-16	-	-11,710	719
Net income (less deficit) from other rental activity Income	932	527	405 405	2,543	2,538	14	4	1 -	76	719
Deficit	464	464		112	80	13	20	-	11,786	
Total net income (less deficit) 2	260.083	191,145	68,938	200,263	62,613	136,161	1,489	-77,133	201,543	263,728
Income	345,365	231,472	113,893	372,231	122,839	159,438	89,954	47,510	368,059	775,945
Deficit	85,282	40,327	44,955	171,967	60,226	23,278	88,464	124,643	166,516	512,216

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		.6. 5	11 garage	1 3 4 5 5	. Wholesale and reta	il tradeContinued	1 7/			:
en en en en en en en en en en en en en e		• • • •			Retail trade					
tem .		Food stores			Automotive dealers			4		
	Total .	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishing stores	Eating places
	(41)	(42)	(43)	(44)	(45)	(46)	. (47)	(48)	(49)	. (50)
PARTNERSHIPS WITH NET INCOME	14.9	(42)	(40)	(44)	(43)	(40)	1 (47)	1 12/	 	(50)
Number of partnerships	11,665	7,304	4,362	11,467	4,268	3,354	3,845	3,691	8,766	13,193
Number of partners	28,182	17,022	11,160	26,936	10,306	7,216	9,413	7,694	20,611	69,942
Total assets	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2,775,577
Income and deductions from a trade or business:		rice.								
Total income	6,805,862	5,078,887	1,726,975	10,015,673	4,202,493	4,588,518	1,224,662	934,354	2,997,478	8,399,224
Business receipts	6,734,753	5,011,114	1,723,639	9,937,540	4,151,243	4,572,224	1,214,073	930,815	2,960,639	8,239,236
Ordinary income from other partnerships and fiduciaries	298	298	_	1,958	58	533	1,368	661	2,284	46,461
Farm net profit	1,038	1,038		ر استان			† ·	•-	l '	47
Net gain, noncapital assets	3,609	3,365	244 3,092	2,677 73,498	2,195 48,997	356 15,406	9,095	2,877	211 34,343	16,807 96,674
Other income (net)	66,164	63,072					1 1	1	1 ' 1'	
Total deductions	6,491,333 5,093,279	4,868,713 3,940,600	1,622,620 1,152,680	9,689,760 8,395,793	4,094,228 3,622,161	4,439,009 3,930,599	1,156,524 843,033	892,105 607,274	2,638,264 1,867,439	7,668,845 3,482,904
Inventory, beginning of year	308,945	275,453	33,492	706,788	448,205	99,611	158,972	193,102	382,745	124,375
Purchases	4,921,923	3,804,470	1,117,453	8,284,936	3,589,200	3,873,832	821,905	580,270	1,783,481	2,699,599
Cost of labor	30,306 6,163	17,750 5,889	12,555 274	58,490 7,722	29,324 3,935	16,352 3,450	12,814 337	16,853 2,973	99,383 3,393	426,739 495
Other costs	127,263	103,598	23,665	123,664	55,014	50,602	18,048	14,638	50,775	249.267
Less: Inventory, end of year	312,754	277,882	34,871	823,902	528,758	113,249	181,895	201,549	459,421	106,485
Salaries and wages	474,804	307,637	167,167	397,485	141,188	166,007 59	90,290	90,981	168,196	1,383,789 778
Guaranteed payments to partners	693 52,610	693 35,691	16,920	61 47,186	10,773	14,734	21.679	15,501	21,294	83,966
Rent paid	113,297	67,527	45,769	121,226	37,609	58,294	25,323	42,531	87,389	513,902
Interest paid	55,054	41,474	13,581	79,478	39,518	17,741	22,219	8,472	30,059	134,575
Taxes paid	83,901 4,664	61,910 .3,936	21,992 728	83,877 9,279	26,495 4,878	38,538 2,620	18,844 1,782	18,973 2,091	39,037 8,111	232,554 2,941
Repairs	34,861	22,239	12,621	29,771	8,004	15,643	6,124	3,424	8,968	103,586
Depreciation	71,968	48,768	23,199	50,150	14,603	27,178	8,369	9,633	28,572	182,575
Depletion Pension, profit sharing, annuity and bond	-	· ·		4.17		-			"	-
purchase plans::	3,372	3,049	324	1,522	643	787	93	455	1,006	1,038
Employee benefit plans	12,496	9,506	2,991	16,925	9,234	4,067	3,624	2.017	2,340	28,369
Ordinary loss from partnerships and fiduciaries	58 409	409	56	473 763	364 647	110 116		37	l , <u> </u>	1,003
Net loss, noncapital assets	18	8	10	169	62	107	, <u>;</u> ; ; ; ;		7 '	188
Other deductions	491,236	326,652	164,583	455,725	178,050	162,527	115,147	90,717	375,849	1,518,236
Net income from trade or business (less deficit)	314,529	210,174	104,355	325,913	108,265	149,509	68,139	42,249	359,213	730,379
Income	315,401 872	210,724 550	104,676 321	334,463 8,550	- 109,276 -1,011	150,317 808	74,870 6,731	42,401 152	360,834 1,620	732,922 2,543
Deficit	0,,2		321	.5 0,530	',,,,	500	0,701	'5-	,,020	2,040
Portfolio Income distributed directly to partners: Total income (less deficit)	31,949	11,190	20,759	29,375	3,961	5,782	19,632	5,039	7,650	39,476
Interest income	14,152	5,147	9,005	26,716	3,759	4,985	17,972	4,975	6,342	31,374
Dividend income	188	56	132	1,154	22	144	, 988	137	1,299	1,859
Net short-term capital gain (less loss)	33	-	33	91 295	18	73 324	-34	-18	"	4 259
Net long-term capital gain (less loss)	17,565	5,975 12	11,590	1,119	158	256	706	-54	-2 12	5,863 117
Real estate rental income (less deficit)	16,421	16,425	.4	15,735	8.137	4,727	2.870	150	1,121	11,564
Income Deficit	16,600 179	16,600 175	4	16,103 368	8,253 116	4,727	3,122 252	183	1,466 346	11,765 201
Net income (less deficit) from other rental activity	63	-343	405	2,622	2,638	1	-16	1 -	73	648
Income	526	121	405	2,655	2,638	14	4	4	76	648
Deficit	464	464		33		13	20	A1.	4	
Total net income 2	345,365	231,472	113,893	372,231	122,839	159,438	89,954	47,510	368,059	775,945

Table 1.-Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups-Continued

	are in thousands of	Wholesale and retail	tradeContinued				Finance, insuranc	e and real estate		
├ -		tail trade-Continued					Fina	nce		
ttem	Drinking places	Liquor stores	Other retail stores	Wholesale and retail trade not allocable	Total	Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	Insurance agents, broker and service
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME			55,294	1,459	822,254	130,540	3,268	5,074	122,199	9,283
lumber of partnerships	2,601	1,930	137,124	4,675	10,846,185	3,416,034	180,549	157,603	3,077,882	284,149
Number of partners	6,182	4,458		588,447	1,279,390,201	347,104,229	23,612,098	54,783,746	268,708,385	4,827,286
otal assets	60,249	295,908	6,045,419	300,447	1,279,550,201	047,104,200				
ncome and deductions from a trade or business: 1		4 440 470	13,841,244	928.370	82,473,395	31,056,219	2,059,615	17,037,444	11,959,160	4,409,937
Total income	525,558	1,146,172		876,712	64,313,481	22,008,055	1,419,972	13,259,479	7,328,605	3,328,59
Business receipts	508,673	1,125,454	13,585,031	0/0,/12	04,515,401	22,000,000	.,,			
Ordinary income from other partnerships	<i></i>		48,721		3,893,059	2,845,736	3,629	728,439	2,113,667	1!
and fiduciaries			-0,721		9,359	2,157	. 		2,157	183
Farm net profit		3	2,842	43	509,854	70,579	515	254	69,810 2,444,920	1,081,136
Net gain, noncapital assets	16,885	20,715	204,649	51,616	13,747,643	6,129,692	635,500	3,049,272		1
		1.091,611	13,611,411	801,556	87,011,250	29,441,391	2,151,426	15,745,138	11,544,827	4,027,26
Total deductions	485,579	907,939	9,261,032	572,660	39,827,463	10,831,132	638,635	5,231,207	4,961,289	745,15
Cost of sales and operations	170,392 6.268	124,125	2,103,032	61,365	22,250,476	638,747	28,907	191,866	417,974	86 41,92
Inventory, beginning of year	163.379	869,855	8,298,185	547,075	16,349,644	7,266,266	80,515	4,915,662	2,270,090 46,222	1,57
Purchases Cost of labor	7,921	2,564	115,804	9,242	369,334	78,323		32,101	12,524	1,5/
Additional inventory costs		1,604	39,947	399	462,510	15,742	1,355	1,864 195,383	2,727,861	660,98
Other costs	1	2,400	875,505	74,363	21,760,771	3,487,585	564,340 36,482	108,043	542,104	53
Less: Inventory, end of year	7,176	140,627	2,172,797	119,784	22,678,700	686,629	181,906	1,869,101	438,415	380,62
Salaries and wages	79,697	36,958	1,130,940	83,485	5,845,247	2,489,422 26	181,900	1,009,101	26	
Less: Jobs credit		••	49		12,127	1,065,367	5,413	743,567	316,386	104,48
Guaranteed payments to partners	20,379	11,951	117,532	3,363	1,624,754 1,011,995	302,159	22,965	213,540	65,654	86,76
Rent paid	50,382	22,147	546,199	21,913	13,027,402	7,368,347	721,905	5,437,525	1,208,916	39,56
Interest paid	4,211	15,290	296,668	22,197 10,173	1,138,546	212,250	11,611	135,354	65,285	34,97
Taxes paid	24,069	20,314	168,150 93,273	2,882	2.092,105	536,884	178,559	5,106	353,219	6,3
Bad debts	90	820 3,985	67,528	3,636	220,632	40,664	3,575	28,714	8,375	4,16
Repairs	7,431	11,776	193,692	4,193	1,299,386	334,424	25,096	89,423	219,905	28,49
Depreciation	12,744	11,770	187	1,692	706	6	-	-	6	1
Depletion	•	-	1		1	l			40.000	4.7
Pension, profit sharing, annuity and bond		133	13,834	150	91,636	73,631	1,156	62,196	10,280	14.6
purchase plans	2,201	634	35,743	2,407	157,130	62,597	10,474	31,865	20,258 2,138,557	5.
Employee benefit plans Ordinary loss from partnerships and fiduciaries			1,417	-	4,888,762	2,350,209	763 `	210,889	14,548	1 ~
Farm net loss		••	1,476	-	53,773	14,548	615	76	3,627	2,1
Net loss, noncapital assets			2,414		842,563	4,317	348,753	1,686,575	1,720,133	2,574,6
Other deductions	113,982	59,663	1,681,374	72,805	14,901,278	3,755,461	1		1	382.6
Net income from trade or business (less deficit)	39.979	54,561	229,833	126,814	-4,537,856	1,614,828	-91,811	1,292,306	414,332 4,062,213	526.2
IncomeIncome mom trade or pusiness (less denot)	45,153	56,647	799,528	130,551	13,333,054	6,264,567	224,217	1,978,137 685,831	3,647,880	143,5
Deficit	5,174	2,086	569,696	3,737	17,870,910	4,649,739	316,028	000,001	3,347,300	1
					1		1		40.000.440	136,6
Portfolio income distributed directly to partners:	251	685	31,582	1,143	32,673,946	21,682,864	329,250	1,355,498	19,998,116	1 '
Total income (less deficit)	251	667	29,813	968	17,416,462	9,893,211	321,662	636,320	8,935,229	116,4
Interest income	251	18	2,692	""	2,529,595	2,372,294	11,435	161,652	2,199,207	1,1
Dividend income		"	20	172	196,721	88,503		573	87,931 2,105,027	4,9
Royalty income			-509		2,483,886	2,279,067	5,116	168,924 402,735	6,379,685	12,5
Net long-term capital gain (less loss)			-582	2	9,299,967	6,766,497	-15,923 6,960	-14,705	291,038	1,5
Other portfolio income (net)			147		747,315	283,293	1	1		30.6
Real estate rental income (less deficit)	445	-2	12,625	9,643	-35,677,246	-2,468,925	-9,504	-10,521	-2,448,900	30,6
	445	l - ī	13,678	9,643	18,515,072	329,217	848	543	327,826 2,776,725	3,7
Income		3	1,052		54,192,318	2,798,142	10,353	11,064	1	
= -		122	1,651	12	112,041	64,475	3,752	-304	61,027	
Net income (less deficit) from other rental activity		122	1,651	12	412,199	83,391	3,754	24	79,612	'
Income	l ::	122	1,001	-	300,159	18,915	2	328	18,585	1
Deficit	l		076 700	137,609	-19,212,967	11,847,679	242,495	2,065,320	9,539,864	533,0
Total net income (less deficit) 2	40,674	55,366	276,782	137,609	47,577,188	17,909,180	549,127	2,569,324	14,790,729	673,0
Income	45,802	57,452	830,306		66,790,156	6.061,501	306,633	504,004	5,250,864	139,
Deficit	5,128	2,086	553,524	760	66,790,156	1.06,100,0	300,033	1 30 1,004		

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

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

		Wholesale and re	tail tradeContinued				Finance incurs	ce and real estate		
·		Retail tradeContinu	ed .					ance		
tem	Drinking places	Liquor stores	Other retail stores	Wholesale and retail trade not allocable	Total	Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	Insurance agents, brokers and service
PARTNERSHIPS WITH NET INCOME	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of partnerships	2,145	1,268				1	' ' '		,	1
Number of partners	4,665	2,640	27,070 57,634	1,100	400,584	90,723	3,044	1,168	86,511	4,508
Total assets	32,255	277,754	3,340,285	3,949	6,270,914	2,863,543	150,452	121,554	2,591,537	13,531
income and deductions from a trade or business; 1	1	2.7,7.54	3,340,285	573,803	589,058,946	274,596,918	20,869,980	27,066,985	226,659,953	3,590,816
Total income	377,725	961,187	8,936,750	908,383	57,767,316	27,047,043	1,655,514	44.000.404]
Business receipts Ordinary income from other partnerships	365,506	940,469	8,744,607	856,725	46,810,551	19,983,755	1,236,909	14,699,404	10,692,125	2,850,847
and fiduciaries					10,0001	10,300,733	1,230,909	12,073,108	6,673,738	2,630,224
Farm net profit		·	48,721		3,618,886	2,675,568	3,629	718,736	1,953,203	
Net gain, noncapital assets	- ! <u>"</u> .	3	1.23.7	· · · · •	8,887	2,018		710,730	2,018	19
Other income (net)	12,219	20,715	2,116	43	421,885	62,426	437	102	61,888	183
Total deductions			141,306	51,616	6,907,107	4,323,277	414,539	1,907,458	2,001,279	220,420
Cost of sales and countings	332,572	904,540	8,138,133	780,671	45,506,999	21,298,890	1,431,790	12,810,288		
Cost of sales and operations	125,652	756,602	5,561,428	553,773	26,325,856	9,639,735	638,635	4,375,689	7,056,811 4,625,411	2,330,709
Purchases	3,857 126,754	97,248	1,320,894	58,164	8,537,474	369,263	28,907	149,746	190,610	217,239
Cost of labor	120,/34	721,236	4,736,045	517,939	11,634,286	6,361,136	80,515	4,145,618	2,135,003	867
Additional inventory costs		2,564 1,604	81,350	9,242	204,152	69,423		31,325	38,098	41,924 1,575
Other costs		2,400	35,264	399	181,155	6,515	1,355	1,646	3,515	1,5/5
Less: Inventory, end of year	4,958	116,468	788,730 1,402,209	74,123	13,379,824	3,248,413	564,340	104,598	2,579,475	133,072
Salaries and wages	51,565	32,888	710,442	106,094	8,392,214	425,945	36,482	57,243	332,219	534
Less: Jobs credit		,	49	83,485	2,991,210	1,937,218	114,177	1,518,494	304,548	368,472
Guaranteed payments to partners	16,050	11,951	85,032	3.077	1,166,166				•	
Rent paid	34,748	18,298	296,981	21,913	436,907	918,910 227,462	2,478	681,075	235,356	103,473
Interest paid	2,910	9,252	130,581	22,197	6,630,768	5,691,964	14,918 474,816	169,839	42,705	69,962
Taxes paid Bad debts	19,326	14,703	108,117	10,173	423,126	150,194	4/4,816	4,533,219 118,866	683,929	28,621
Repairs	1	820	85,465	2,882	633,412	64,776	33.040	1.562	26,828	34,063
Depreciation	5,254 5,007	3,979	41,630	3,636	106,513	35.877	3,200	27,991	30,174 4,686	6,241
Depletion	5,007	9,511	79,892	4,193	303,697	105,835	6,628	66.848	4,000 32,359	3,571
Pension, profit sharing, annuity and bond	"	; · ·	187	1,692	455	6		**	32,339	19,460
purchase plans	·	133	10.330	450		,	'		· ·	••
Employee benefit plans	2,142	634	31,642	150 2,407	82,161	70,895	379	61,433	9,082	3,927
Ordinary loss from partnerships and fiduciaries]		0.,042	2,407	90,165 273,885	49,661	8,294	26,241	15,126	13,044
Farm net loss		. ,	1,476	, -	6,653	139,119 3.320	119	25,142	113,858	558
Net loss, noncapital assets	-		252		11,783	1,529	-: 254	1	3,320	••
Other deductions	69,917	45,768	994,727	71,093	6,024,243	2,262,393	130,352	76 1,203,814	1,199	85
Net income from trade or business (less deficit)	45,153	56,647	798,618	127,712	12,260,317			1	928,227	1,461,993
Income	45,153	56,647	799,528	130,551	12,938,934	5,748,153 6,098,557	223,724	1,889,116	3,635,314	520,138
Deficit			911	2,839	678,617	350,404	224,217 493	1,978,137	3,896,203	526,213
Portfolio income distributed directly to partners:	ŀ		* ,		3.0,0,,	000,704	493	89,021	260,890	6,074
Total income (less deficit)	205	685	17,046	1,004	04 400 707		· 1	*	l	
Interest income	205	667	15.680	830	24,463,767	17,239,458	313,509	905,598	16,020,351	134,205
Dividend income	2.	. 18	2,635	830	14,126,872	9,307,468	315,508	582,969	8,408,990	116,162
Hoyary income	-		2,033	172	2,390,405 192,775	2,255,999	11,381	111,195	2,133,423	1,181
Net short-term capital gain (less loss)	[-71	''	1,468,093	84,923 1,470,672		551	. 84,372	1
Net long-term capital gain (less loss)	- 4		1 -1,365	2	5,645,899	3,840,387	253 -14,044	-2,341	1,472,760	2,969
Other portfolio income (net)			147		639,723	280,009	411	223,576	3,630,855	12,346
Real estate rental income (less deficit)	445	-2	11,771	9,643	17,636,242			-10,352	289,951	1,546
Income	445	1	12,158	9,643	18,364,948	1 62,089 278,143	5,650	-4,143	171,882	33,349
Deficit	-	3	387	-,0-0	728,706	116.054	283	487	277,374	34,413
let income (less deficit) from other rental activity	٠ ـــ ا	122	1,436	12	1		5,933	4,629	105,492	1,064
income		122	1,436	12	330,855	70,540	3,754	-12	. 66,797	658
Defica	* -		, ~~.	12,	345,684 14,829	77,126	3,754	5	73,367	658
otal net income 2	45.802	57.452	830,306	120.000		6,586	• • •	17	6,569	
Footnotes at end of table.	,	01,702	030,300	138,369	47,577,188	17,909,180	549,127	2,569,324	14,790,729	673,034

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All liqures are estimates based on samples—money amounts are in thousands of dollars]

		Finance, ins	urance and real estate	Continued		T	Servi		
Γ			Real estate			լ	Hote	is and other lodging pla	.085
		Operators		Real estate			ì	Motels,	
item	Ì		Lessors, other	agents,	Other	Total		motor hotels	Other
1		and	than buildings	brokers and	real estate		Total	and tourist	lodging places
	Total	lessors of	than bulluings		1000 001010			courts	
		buildings		managers			(67)	(68)	(69)
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(00)	(09)
PARTNERSHIPS WITH AND									l
WITHOUT NET INCOME					i				
		500.004	41,873	11,823	64,840	267,336	20,263	8,739	11,52
umber of partnerships	682,431	563,894	234,379	82,128	570,034	2,153,169	306,258	97,068	209,18
Number of partners	7,146,002	6,259,461			154,682,064	150,062,785	61,487,076	14,939,712	46,547,36
tal assets	927,458,685	743,140,570	16,554,972	13,081,078	134,002,004	,		, ,	
come and deductions from a trade or business: 1		'					00 000 050	5.582,274	22,447,57
Total income	47,007,239	10,178,506	307,855	5,989,061	30,531,817	168,487,462	28,029,850	., ,	
	38,976,829	7,683,640	229,251	2,594,628	28,469,309	161,702,262	27,240,080	5,442,211	21,797,86
Business receipts	30,070,020	.,	•					4 000	9,41
Ordinary income from other partnerships	1,047,303	288,716	283	74,364	683,940	474,083	13,445	4,026	9,41
and fiduciaries	7,202	4,136	2,941		125	408		47.040	104.06
Farm net profit	439,092	236,680	345	8,244	193,823	726,423	151,109	47,042	536,22
Net gain, noncapital assets Other income (net)	6,536,813	1,965,334	75,034	3,311,824	1,184,620	5,584,286	625,215	88,995	
			413,462	6,864,980	33,005,904	144,486,413	33,395,984	6,074,060	27,321,92
Total deductions	53,542,590	13,258,243		1,118,300	22,608,478	27,699,725	8.748.537	778,985	7,969,55
Cost of sales and operations	28,251,177	4,408,205	116,193	1,118,300	18,601,983	1,079,221	239,705	27,612	212,09
Inventory, beginning of year	21,610,862	2,443,851	26,975	538,052 544,319	7,211,557	8,154,741	1,811,835	323,489	1,488,34
Purchases	9,041,454	1,233,654	51,924	66,198	119.612	5,421,683	1,582,741	167,159	1,415,5
Cost of labor	289,436	98,924	4,702 46	12,334	384.327	65,702	10,141	252	9,8
Additional inventory costs	446,767	50,061	52,425	625,679	14,352,226	13,550,410	5,274,317	278,405	4,995,9
Other costs	17,612,199	2,581,870	19,879	697,546	19.002,326	1,205,204	261,519	27,399	234,1
Less: Inventory, end of year	21,991,537	2,271,785		1,741,342	591,627	36,561,785	3,759,258	912,796	2,846,46
Salaries and wages	2,975,198	625,166	17,063	1,741,042	331,027	9,186	7,317	493	6,8
Less: Jobs credit	12,101	12,096		31,610	278,607	4.849.442	133,750	62,580	71,1
Guaranteed payments to partners	454,904	141,294	3,392 29,459	389,134	86,817	7.691.881	417,869	81,199	336,6
Rent paid	623,068	117,660	53,646	276,085	3,347,755	8,474,066	5,322,750	1,121,872	4,200,8
Interest paid	5,619,487	1,942,000	18,426	159,378	445,173	4,909,958	1,471,965	293,872	1,178,0
Taxes paid	891,323	268,345	18,420	75,429	154,945	562,179	74,597	14,129	60,4
Bad debts	1,548,890	1,318,507	3,744	8,853	67,708	1,367,399	524,310	154,584	369,7
Repairs	175,804	95,499	50,736	48,394	342,551	7,956,489	3,290,509	662,509	2,627,9
Depreciation	936,465	494,784 280	286	40,354	134	17,426	78		
Depletion	701	280	200			ì		Į.	t .
Pension, profit sharing, annuity and bond	40.000	4.715	<u></u>	5,208	3,369	738,987	19,297	1,799	17,4
purchase plans	13,292	27,856	101	27,345	24,553	1,656,328	296,691	62,559	234,1
Employee benefit plans	79,855 2,537,994	1,405,468	1,030	208,387	923,108	2,192,913	1,103,338	107,911	995,4
Ordinary loss from partnerships and fiduciaries	2,537,854 39,225	13,424	22,485	2,756	560	2,782	-		
Farm net loss	836,127	199,616		299	636,212	64,691	22,030	4,557	17,4
Net loss, noncapital assets	8,571,182	2,207,519	96,892	2,772,460	3,494,311	39,749,549	8,218,324	1,815,200	6,403,1
Other deductions			1	1	-2.474,087	24,001,048	-5,366,134	-491,786	-4,874,3
Net income from trade or business (less deficit)	-6,535,351	-3,079,738	-105,607	-875,920	4.463.963	36,428,963	906,024	285,738	620,2
Income	6,542,275	1,744,454	54,673	279,185		12,427,914	6,272,159	777,524	5,494,6
Deficit	13,077,626	4,824,192	160,280	1,155,104	6,938,050	12,427,814	0,2,72,750		1
				į		1			
Portfolio Income distributed directly to partners:	10,854,474	8,460,386	684,192	105,577	1,604,320	2,233,993	886,234	502,331	383,9
Total income (less deficit)		6,008,573	130,753	215,680	1,051,844	1,372,449	317,552	73,575	243,9
Interest income	7,406,850	141,957	4,292	508	9,363	112,536	4,559	1,191	3,3
Dividend income	156,120	21,973	82,575	403	3,266	49,244	20) -	1
Royalty income	108,217	-3,128	-102	18,148	184,935	8,206	-10,565	-1,432	-9,
Net short-term capital gain (less loss)	199,852	2,044,635	284,142	-132,547	324,728	666,638	572,007	428,184	143,
Net long-term capital gain (less loss)	2,520,958	2,044,635	182,531	3,384	30,184	24,921	2,661	813	1,0
Other portfolio income (net)	462,476	1	· ·	1	-4.271,154	248,894	111,946	4,790	107.
Real estate rental income (less deficit)	-33,238,951	-28,743,123	164,043	-388,716		668,168	332,879	31,671	301.
Income	18,151,442	17,231,751	643,430	73,667	202,594	419,274	220,933	26,881	194,0
Deficit	51,390,393	45,974,875	479,387	462,383	4,473,748	1	1		
	46,908	6,316	127,973	-67,208	-20,174	643,901	13,001	1,456	11,
Net income (less deficit) from other rental activity	328,151	166,828	129,833	29,091	2,398	1,526,904	13,042	1,456	11,
Income	281,243	160,512	1,860	96,299	22,572	883,003	41	-	
Deficit			1	1	-5,670,758	26,452,993	-4,916,395	-409,960	-4,506,4
Total net Income (less deficit) 2	-31,593,730	-25,397,665	586,561	-1,111,868 471,952	4,998,373	39,382,801	1,329,846	354,023	975,
Income	28,994,974	22,359,555	1,165,093			12,929,809	6,246,242	763,984	5,482,2
Deficit	60,588,704	47,757,220	578,532	1,583,820	10,669,131	12,323,003	J		-,

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

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

		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nsurance and real estat		2.14.5		Sei	vices	
	<u> </u>		Real estate	Y 1			Ho	teis and other lodging p	laces
Item		Operators	1.	Real estate		1			1
		and	Lessors, other	agents.	Other	Total		Motels,	l
	Total	lessors of	than buildings	brokers and	real estate	1 Otal	Total	motor hotels	Other
	11	buildings		managers	, Total Collaio		/I Otal	and tourist	lodging places
	(04)				<u> </u>			courts	<u> </u>
PARTNERSHIPS WITH NET INCOME	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
and the control of th			1						
ımber of partnerships	305,353	250,304	26,121	4,278	24,650	171,485	9,210	4,110	
Number of partners	3,393,839	2,878,108	159,716	29,988	326,027	1,263,725			5,100
tal assets	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	99,087	33,588	65,499
ome and deductions from a trade or business: 1			,.,.,	1 5,510,007	40,700,137	07,343,037	13,084,120	4,039,384	9,044,736
Total income	27,869,426	5,690,329			1 :			ŀ	
Business receipts			140,590	1,527,645	20,510,862	128,993,831	8,786,925	2,155,943	6,630,982
Ordinary income from other partnerships	24,196,572	3,836,582	112,100	1,305,282	18,942,608	123,502,348	8,375,633	2,083,733	6,291,900
and fiduciaries	943,299	219,807	274	64.368	1 1 1 2 2 2 2 2	1		,	
Farm net profit	6.869	3.807	2,941	64,368	658,850	455,474	8,779	1,058	7,721
Net gain, noncapital assets	359,276	191,993	2,941	5,741	121	408	l	1	
Other income (net)	2,363,410	1,438,141	25,181	152,254	161,449 747,835	580,882	121,944	38,333	83,611
Total deductions			1.7.		1	4,454,718	280,569	32,818	247,750
Cost of sales and operations	21,877,400	4,306,973	111,066	1,273,938	16,185,424	92,775,642	7,910,460	1,876,754	6,033,705
Inventory, beginning of year	16,468,882	2,262,118	33,534	410,439	13,762,791	16,882,559	3,426,498	259,888	3,166,610
Purchases	8,167,343 5,231,226	377,837	8,062	65,463	7,715,981	688,211	65,007	8,389	56,618
Cost of labor	133,154	517,155 23,907	21,336	192,726	4,500,010	4,941,784	462,619	140,135	322,484
Additional inventory costs	174,640	23,907 38,305	l'	55,857	53,389	3,667,118	370,987	54,980	316,007
Other costs	9,998,339	1,388,753	16.050	2,153 184,040	134,182	51,019	708	71	637
Less: Inventory, end of year	7,965,735	285,911	11,915	106,082	8,409,496	8,008,593	2,596,461	65,698	2,530,764
Salaries and wages	685,520	180,755	5,266	264,473	7,561,827	740,535	70,436	9,386	61,050
Less: Jobs credit			3,200	204,473	235,026	28,901,883	933,963	340,089	593,874
Guaranteed payments to partners	143,783	35,197	3,356	26,010	79,220	1,928 3,751,850	1.185	453	733
Rent paid	139,482	35,608	28,973	43,693	31,208	6,198,835	47,831 101,661	28,270	19,561
Interest paid	910,183	307,141	13,622	62,491	526,928	2,190,100	610,284	24,425 246,141	77,236
Taxes paid	238,870	70,732	11,514	36,718	119,906	3,193,433	351,126	96,936	364,143 254,190
Bad debts	562,396	538,447	5	6,114	17,830	337,847	8.935	2,338	6,597
Repairs	67,065	34,429	2,456	-4,328	25,852	790,745	131,966	54,903	77,064
Depreciation	178,402	103,128	3,095	16,128	56,052	3,267,129	451,817	155,263	296,554
Depletion Pension, profit sharing, annuity and bond	449	163	. 286		<u>-</u>	17,426	78	-	78
purchase plans	7,339	0.000	*						
Employee benefit plans	27,460	2,666 11,079	٠,	2,877.	1,796	648,721	6,626	347	6,279
Ordinary loss from partnerships and fiduciaries	134,209	97,653	101	7,555	8,725	1,226,735	91,336	24,181	67,155
Farm net loss	3,333	2.104	664	4,137 16	32,419 550	141,690	11,256	5,428	5,828
Net loss, noncapital assets	10.170	9,189	1	261	720	343			
Other deductions	2,299,858	616,564	8,193	388,698	1,286,402	13,782 25,214,490	3,304	2,203	1,101
let income from trade or business (less deficit)	5,992,026		1	1			1,734,964	636,793	1,098,170
Income	6,314,165	1,383,356 1,590,475	29,523	253,708	4,325,439	36,218,189	876,466	279,189	597,277
Deficit	322,139	207,118	53,034 23,510	261,929	4,408,728	36,415,522	901,355	285,738	615,617
	022,103	207,110	23,510	8,221	83,289	197,333	24,889	6,550	18,340
rtfolio income distributed directly to partners:		1,0					· .		
otal income (less deficit)	7,090,104	5,601,140	679,806	-545	809,703	1,318,892	205,069	63,591	141,478
Interest income	4,703,242	3,909,810	103,232	137,668	552,533	940,156	132,577	49,940	82,637
Dividend income.	133,226	122,969	3,301	500	6,456	109,120	2,609	1,081	1,528
Royalty income	107,851	21,699	82,497	403	3,252	45,113	17	.,,,,,	17.520
Net short-term capital gain (less loss)	-5,548	-25,278	-302	5,406	14,626	2,232	-141	-115	-26
Other portfolio income (net):	1,793,166	1,411,465	309,099	-146,977	219,580	200,383	67,165	12,607	54,558
Landata contal language (form)		160,475	181,979	2,455	13,257	21,888	2,842	79	2,763
l estate rental income (less deficit)	17,440,805	16,655,611	639,885	48,185	97,124	553,107	310,495	. 23,735	286,760
ncorne	18,052,393	17,174,019	642,794	67,201	168,378	622,563	312,865	24,602	288,263
eficit	611,588	518,408	2,909	19,016	71,255	69,457	2,370	866	1,503
income (less deficit) from other rental activity	259,657	105,634	124,676	29.033	314	1,495,229			
ncome	267,900	111,982	125,044	29,039	1,835	1,513,522	4,841		4,841
Deficit	8,243	6,348	368	6	1,521	1,513,522	4,841		4,841
tal net income 2					1	10,200	***		••

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups-Continued

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

						Services-	Continued					
			ersonal services					utomotive repair	and other services			
	· · · · · · · · · · · · · · · · · · ·		61301 RI 3011 ROSS			Business		Auto	motive repair serv	ices	Automobile	Miscell-
item	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services	services	Total	Total	General automotive repair shops	Other automotive repair	parking and other services	aneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH AND WITHOUT NET INCOME				1.743	9,707	50,694	23,385	15.755	7,007	8,748	7,631	9,859
mber of pertnerships	24,800	8,459	4,891 9,782	6,255	23,980	813,540	57,885	36,424	16,452	19,971	21,462	20,223
lumber of partners	57,707 995,149	17,690 349,683	27,134	18,624	599,707	31,129,266	3,368,164	568,958	339,195	229,763	2,799,206	224,674
al assets	995,149	349,003	27,134	10,024	333,737	0.,0,_	-,,	,	·			
ome and deductions from a trade or business: 1 Total Income	2,342,727	964,250	294,382	143,337 136,395	940,758 933.617	14,157,029 12,795,353	4,709,996 4,602,143	2,625,053 2,595,776	1,336,126 1,308,853	1,288,927 1,286,923	2,084,942 2,006,367	864,33 -848,978
Business receipts	2,260,576	899,902	290,662	130,393	933,017	12,733,000	4,002,140	2,000,770	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, .		
Ordinary income from other partnerships and fiduciaries				 		61,537 105	382 				382	24
Net gain, noncapital assets	63,946	62,947			999	325,213	43,478	78		78	43,400	50
Other income (net)	18,206	1,401	3,720	6,943	6,142	974,822	63,993	29,199	27,273	1,926	34,793	14,61
Total deductions	2,094,226	871,102	295,448	125,255	802,421 320,044	12,598,770 3,557,629	4,536,247 2,350,783	2,349,461 1,529,209	1,225,601 778,324	1,123,860 750,885	2,186,786 821,574	809,43 381,38
Cost of sales and operations	546,552	133,261	57,550	35,696 272	320,044 18,016	170,596	179,005	106,099	27,632	78,467	72,906	51,40
Inventory, beginning of year	29,454 222,769	9,850 29,309	1,316 33,238	2,674	157.547	1,241,507	1,785,374	1,277,093	605,231	671,862	508,281	256,60
Purchases Cost of labor	122,524	29,309 5,786	28,503	32,588	55,646	789,257	215,751	154,993	103,986	51,007	60,758	38,40
Additional inventory costs	298	2,7,00	,		298	21,589	2,197	740	740	28.012	1,458 251,181	13 83,16
Other costs	203,762	97,836	18	434	105,475	1,323,211	350,417	99,236	71,224 30,489	28,012 78,464	251,181 76,383	48,33
Less: Inventory, end of year	37,499	9,519	6,549	272	21,159	190,678	185,336 422,009	108,952 177,207	94,855	82,352	244,801	95,98
Salaries and wages	325,151	121,192	62,525	20,606	120,828	2,087,527 18	422,009	177,207	34,000	02,002	244,004	
Less: Jobs credit	77.004	38,847	14.433	9,219	14,803	396,889	74.303	63,566	42,612	20,953	10,738	23,36
Guaranteed payments to partners	77,301 185,936	109,213	27,745	22,111	26,868	494,872	234,496	111,054	51,230	59,825	123,441	18,41
Rent paid	63,151	35,154	4,901	1,226	21,871	406,369	228,035	31,515	20,970	10,545	196,520	32,60 19,61
Taxes paid	54,807	16,303	11,688	7,434	19,382	234,707	100,552	40,529	20,714 3,411	19,815 9,616	60,023 6,709	3.0
Bad debts	6,998	429	3,838	7	2,724 10.543	75,332 92,239	19,735 33,639	13,027 15,830	9.541	6,289	17,809	4.57
Repairs	36,280	23,214	1,923	600 1,351	10,543 28,505	627,293	470,336	44,375	29,376	14,998	425,961	22,25
Depreciation	133,441	77,170	26,414 	1,351		189		-		-	-	
Pension, profit sharing, annuity and bond	7,302		<u>.</u> .		7,302	51,039	4,920		-		4,920	42
purchase plans Employee benefit plans		849			5,164	142,182	24,214	4,648	3,829	820	19,565	6,59
Ordinary loss from partnerships and fiduciaries					-	70,354	5,771		-	<u></u>	5,771	
Farm net loss	.	•-	-		1 :	267			-		223	7,15
Net loss, noncapital assets	. 2				2 224,386	1,796 4,360,104	223 567,232	318,501	170.738	147,764	248,730	194,0
Other deductions	651,293	315,470	84,431	27,006			4	1		165,066	-101,844	54,90
Net income from trade or business (less deficit)	248,501	93,148	-1,066	18,082	138,337	1,558,260 2,474,005	173,748 443,312	275,592 352,216	110,526 161,762	190,454	91.097	110,9
Income	340,143	137,607	19,629 20,695	18,082	164,825 26,488	915,745	269,564	76,623	51,236	25,388	192,941	56,0
Deficit	91,642	44,459	20,093		20,500	1 0.0,,,			1	1	1	i
ortfolio income distributed directly to partners:					8,158	451,674	10,007	2,782	2,219	563	7,226	-2,3
Total income (less deficit)		1,144	4 4		7,430	337,019	5,102	1,419	856	563	3,683	2,2
Interest income	7,593 1,452	159 960	1	l :	492	28,172	372	304	304		68	
Dividend incomeRoyalty income		960	1			605			-	-		1
Net short-term capital gain (less loss)	-119				-119	13,724	-518	466	466	-	-984 3,789	-4.6
Net long-term capital gain (less loss)		25	-	-	354	70,511	4,382	593	593	<u> </u>	3,789 669	4,0
Other portfolio income (net)			-	-	-	1,643	669	I	1	1	1	1 '
eal estate rental income (less deficit)	-2,799	-	442	-	-3,241	143,517	1,283	2,224	2,224		-941 1,840	
Income	719		442	-	277	248,234	4,787	2,947 723	2,947 723	-	2,781	1
Deficit	. 3,518	-			3,518	104,717	3,504		1 '23		20,453	1
et income (less deficit) from other rental activity	. 484 484			-	484 484	607,771 1,464,529	20,453 22,161	-		-	20,453 22,161 1,708	
Deficit	. -	-	-	i		856,758	1,708	1		105.000	-77,912	57.1
otal net income (less deficit) 2	255,231	94,267	-621	18,082	143,503	2,676,988	201,627	279,538	113,909 165,078	165,630 191,000	115,256	111,0
income	347,848	138,568	19,646	18,082	171,551	4,303,590	471,334	356,078 76,540	51,170	25,370	193,168	53,9
Deficit	92,617	44,301	20,267		28,048	1,626,603	269,708	/0,540	31,170	20,070	100,100	1 55,5

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

			٠,	· . · · ·		. Services	-Continued	1				***
		<u> </u>	Personal services				1	Automotive recei	r and other service		-	
· Item		Laundries.				Business	·					
i - i		dry cleaning	Beauty.	Barber	Other personal	services	Total	Aut	omotive repair ser General		Automobile	Miscell-
1 +	Total	and garment	shops '	shops	services			Total	automotive	Other	parking and other	aneous
		services				٠,	[, , ,	repair shops			repair
	(70)	(71)	(700)	(70)				+	 	repair	services	services
PARTNERSHIPS WITH NET INCOME		1. (71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
	, · · · · · · · · · · · · · · · · · · ·		l i									
Number of pertnerships	13,343	4,717	1,853	1,743	5,030	32,451	10,002	7,321	2.259	5,062	2,681	7,650
Number of partners	30,645	9,433	3,706	6,255	11,250	542,959	25,812	17,658	5,201	12,457	8,155	15,677
otal assets	527,361	48,237	1 1	18,624	460,499	18,485,671	888,565	294,291	163,771	130,521	594,273	122,241
ncome and deductions from a trade or business: 1	4	1			12.		"	. 204,201	100,771	130,321	594,273	122,241
Total Income	1,498,872	498,005	93,279	143,337	764.060	10.040.040						
Business receipts	1,422,682	435,700	93,260		764,250	10,642,949	2,736,616	1,930,985	1,035,918	895,067	805,631	605,140
Ordinary income from other partnerships	1,422,002	435,700	83,200	136,395	757,326	9,605,099	2,679,678	1,902,124	1,008,644	893,480	777,554	604,048
and fiduciaries	-	l _				64.604	(15.1)					1
ram net protit	·			·		61,534	382	-	-		. 382	-
Net gain, noncapital assets	63,243	62.243			999	105 311,039	4,122	-	"			240
Other income (net)	12,948	62	19	6,943	5,925	665,172	52,433	78 28,783	27 272	78	4,044	501
Total deductions	1,159,904	360,398	73,651		1 1				27,273	1,509	23,651	352
Cost of sales and operations	364.043	67.869		125,255	600,600	8,240,946	2,293,304	1,578,769	874,156	704,613	714,534	494,228
Inventory, beginning of year.	24,717	8,973	19,419 219	35,696	241,058	2,788,687	1,468,082	1,051,824	567,930	483,894	416,259	209,948
Purchases	151,965	25,020	10,022	272 2,674	15,254	131,269	118,262	57,276	19,928	37,348	60,986	39,705
Cost of labor	99,778	5.786	8,384	32,588	114,248 53,020	908,505 673,392	1,228,794	854,037	406,615	447,422	374,757	169,731
Additional inventory costs	298	3,700	0,304	32,300	298	20,834	146,783 740	118,028	101,626	16,402	28,755	22,275
Other costs	110,292	36,841		434	73.018	1,042,874	97,642	740 79,871	740			98
Less: Inventory, end of year	26,420	8,751	229	272	17,169	130.185	124,600	58.127	60,836	19,035	17,772	12,172
Salaries and wages	176,533	57,850	12,413	20,606	85,664	1,391,552	204,692	129,164	21,815 80,486	36,312	66,473	34,033
Less: Jobs credit	4		- 1		10,00	18	204,032	125,104	80,486	48,679	75,527	63,156
Guaranteed payments to partners	40,571	8,137	9,219	9,219	13,995	222,460	17.443	16.534	12,204	4,330	909	12.877
Rent paid	104,349	56,421	8,281	22,111	17,536	325,620	141,973	73.738	35,823	37,915	68,234	13,942
Interest paid	22,396	969	482	1,226	19,720	230,196	34,173	17,568	12,187	5,381	16,605	5,321
Taxes paid	31,532	8,433	2,745	7,434	12,920	165,181	46,010	27,515	15,449	12,067	18,495	17,257
Repairs	2,524 21,089	89 10.839	18	. 7	2,409	46,919	6,819	5,633	2,346	3,287	1,186	1,651
Depreciation	46,204	23,021	1,756	600	7,894	69,973	13,456	7,698	4,399	3,300	5,757	1,624
Depletion	40,204	23,021	2,888	1,351	18,945	291,392	48,077	23,678	12,432	11,246	24,399	15,246
Pension, profit sharing, annuity and bond				-		189	••		1 - 1	••		
purchase plans	7.302		· _ 1	1.	7.302	04.000						
Employee benefit plans	4.945	3	<u> </u>		7,302 4,941	34,263 78,989	40			٠	40	428
Ordinary loss from partnerships and fiduciaries					1	12,631	6,221	4,648	3,829	820	1,572	567
Farm net loss	`· <u>-</u> -					267			_	- 1	-	••
Net loss, noncapital assets	. 2				2	478			1	-	5	
Other deductions	338,416	126,767	16,430	27,006	168,214	2,582,165	306,318	220,768	127,072	93,696	85.551	152.212
Net income from trade or business (less deficit)	338,968	137,607	19,629	18.082	163,650	2,402,003		1 1				
Income	340,143	137,607	19,629	18,082	164,825	2,402,003 2,465,294	443,312	352,216	161,762	190,454	91,097	110,912
Deficit	1,174	.07,007	.0,023	10,002	1,174	2,465,294 63,291	443,312	352,216	161,762	190,454	91,097	110,917
ortfolio income distributed directly to partners:		l	1		''''	00,23 I	- 1	•	-	-	-	5
Total income (less deficit)	9.067	061			l l		ĺ			I	1	
Interest income		961	4	-	8,103	341,856	6,552	2,698	2,152	546	3,854	178
Dividend income	7,380 1,452	200	4		7,375	237,850	2,422	1,335	790	546	1,087	158
Royalty income	1,452	960			492	27,916	. 364	304	304		60	
Net short-term capital gain (less loss)	-119	_ :				605			ı		- 1	
Net long-term capital gain (less loss)	354	: I			·119	-491	-424	466	466		-889	
Other portfolio income (net)			_ 1		354	75,644	4,190	593	593		3,597	
eal estate rental income (less deficit)	4		. [-		332	••	- 1	-		- 1	20
Income	-437 -291	-	14	-	-451	189,675	3,076	2,224	2,224	- 1	852	_
Deficit	728		14	•• .	277	235,257	4,603	2,947	2,947		1,656	••
		~ ~ [-		728	45,582	1,527	723	723		804	
et income (less deficit) from other rental activity	484	- 1	- 1	-	484	1,445,210	22,161		<u> </u>	_	22,161	_
Income	484				484	1,461,457	22,161				22,161	-
Deficit	• •	-	,	-	·	16,247					,	
	347.848	138,568										

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	T					Services-	-Continued						
	Amusement	Medic	al and health se	ervices				Accounting, au	diting and book	keeping services	Management,		Nature of
ttem	and recreation services, including motion pictures	Total	Offices of physicians	Other medical and health services	Legal services	Child day care services	Engineering and architectural services	Total	Certified public accountants	Other account- ing, auditing and bookkeeping services	consulting, and public relations service	Other services	business not allocable
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							1		j	(
Number of partnerships	24,332	35,275	10,860	24,415	22,386	3.039	7.754	12,936	6.891	6.045	7,782	24,831	9,133
Number of partners	271,755	202,844	46,835	156,008	129,996	6,078	22,726	52,801	36,973	15,829	44,339	167,018	52,032
Total assets	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,636
Income and deductions from a trade or business: 1		1	İ				1	ļ.	1	1			
Total income	13,644,120	28,984,392	11,085,646	17,898,746	44,966,562	153,106	4,900,276	18,175,577	15,666,162	2,509,414	3,402,955	4,156,539	954,320
Business receipts Ordinary income from other partnerships	12,538,544	27,138,743	9,682,664	17,456,079	44,155,474	153,106	4,852,377	18,086,916	15,585,017	2,501,900	3,096,644	3,933,328	947,036
and fiduciaries	65,736	162,749	28,503	134,246	8,040		11,757	28,427	28,249	178	120,633	1,377	1,132
Farm net profit	64	-			- 1					-	-	-	386
Net gain, noncapital assets	121,775 918,001	6,119 1,676,782	408 1,374,071	5,711 302,711	3,642 799,406		337 35,805	9,468 50,766	8,177 44,720	1,291 6,046	108 185,570	729 221,105	137 5,629
	1	1	ı				1		1	1 '	•		
Total deductions	14,127,111 3,622,646	22,804,189 2,437,269	6,323,885 209,474	16,480,304 2,227,795	28,878,762 429,825	125,363	4,501,757 1,714,792	14,006,389 201,075	12,058,277 149,607	1,948,113 51,468	2,941,016 1,553,567	3,667,165 2,155,668	1,004,938 314,102
Inventory, beginning of year	202,732	63,488	1,574	61,914	7,118		226	374	374	31,700	20,614	114,506	21,895
Purchases	979,080	555,502	29,343	526,160	8,662		55,427	7,301	740	6,561	214,247	1,016,428	177,952
Cost of labor	. 268,831 19,430	512,521 1,752	25,402 12	487,119 1,740	12,819 4,984	-	434,916	148,712	115,411	33,300	1,138,881	156,320 5,174	20,633 8
Other costs	2,355,162	1,326,410	134,036	1,192,374	391,293	••	1,045,410	45,139	33,533	11,606	203,591	948,537	45,088
Less: Inventory, end of year	232,981	68,769	1,707	67,062	-		13	451	451	-	23,765	155,859	18,669
Salaries and wages Less: Jobs credit	2,273,666 742	6,365,027 609	2,029,291	4,335,736 609	13,052,744 19	29,397	1,017,035	6,540,093 318	5,769,124 318	770,969	299,363 157	294,525	19,965
Guaranteed payments to partners	127.097	900.070	369,096	530,974	1,601,993	26,958	228,633	1,183,588	980,796	202,792	43,881	31,611	2,935
Rent paid	395,522	1,193,327	397,376	795,951	3,178,571	16,792	194,512	1,155,727	1,022,449	133,278	109,420	96,421	41,761
Interest paid	663,562 331,365	891,915	72,521	819,394	382,949	1,030	49,787	209,578	155,795	53,783	143,927	78,413	14,599
Taxes paid	41,863	657,270 244,872	160,869 14,449	496,401 230,423	1,225,127 48,933	3,281	122,088 5,946	574,163 34,042	499,721 32,906	74,443 1,137	30,977 3,460	84,041 3,390	4,042 346
Repairs	124,329	224,884	57,437	167,447	223,269	245	18,298	67,382	49,403	17,979	4,375	13,570	6,364
Depreciation	1,110,242	853,542 14	133,881	719,661 14	816,754	1,332	94,028	418,141	357,003	61,138	21,947	96,668	68,045
Depletion	·	'*	l	'*	· -	**	l "	16,896	16,896		-	250	-
purchase plans	17,385	131,721	74,244	57,477	347,151		31,021	109,532	93,449	16,083	15,300	3,891	2,165
Employee benefit plans	60,535 790,582	389,465	174,836 649	214,629 33,805	471,743		46,547	179,524	150,520	29,003	24,525	8,298	303
Ordinary loss from partnerships and fiduciaries Farm net loss	/90,562	34,453 76		33,805	19,261		145	1,185	1,185	-	133,986	33,837 2,438	10
Net loss, noncapital assets	7,596	17,172	1,496	15,676	6,260	••	25	115	54	61	2,268	52	4,289
Other deductions	4,561,462	8,463,721	2,628,266	5,835,455	7,074,201	46,328	978,902	3,315,666	2,779,687	535,979	554,176	764,095	526,011
Net income from trade or business (less deficit)	-482,991	6,180,203	4,761,761	1,418,443	16,087,800	27,743	398,518	4,169,187	3,607,886	561,302	461,939	489,375	-50,618
Income	1,737,787	7,576,288 1,396,085	4,796,306 34,546	2,779,982 1,361,539	16,317,497 229,697	28,945 1,202	648,797 250,279	4,240,617 71,430	3,648,785 40,899	591,833 30,531	745,631 283,692	858,999 369,624	23,760 74,378
Portfolio income distributed directly to partners:]	1,000,000		1,000,000		1,222	1	1	10,000		200,002	000,024	, 4,5,5
Total income (less deficit)	232,332	185,730	38,490	147,240	171,745	104	24,339	39,456	43,725	-4,268	153,110	72,305	14,685
Interest income	199,176	120,653	24,039	96,613	135,220	104	17,493	49,653	29,372	20,280	134,555	46,085	3,248
Dividend income	20,828	1,823	513	1,310	15,179		382	957	952	5	37,171	1,640	2,432
Royalty income Net short-term capital gain (less loss)	41,777 4,314	2,462		2,466	204 -278	-	185	-1,131	-1,131		989	6,635 -857	63 -81
Net long-term capital gain (less loss)	-34,560	60,367	13,646	46,721	8,930		6,278	-16,215	9,021	-25,235	-19,526	18,698	9,292
Other portfolio income (net)	795	424	296	128	12,491		-	6,192	5,511	682	-79	104	-269
Real estate rental income (less deficit)	14,802	-27,882	1,202	-29,083	15,916	-	44	-3,662	-4,403	741	-8,197	3,926	-7,587
Income	19,502 4,700	26,170 54,052	2,678 1,477	23,492 52,575	27,594 11,678		44	1,315 4,976	574 4,976	741	2,323 10,520	4,601 675	143 7,730
Net income (less deficit) from other rental activity	12,138	5,731	1,712	4,019	124	_		4,570	4,970		378	-16,179	7,730 5,127
Income	12,136	10,038	1,828	8,210	339						378	3,784	5,127 5,127
Deficit	. 11	4,308	116	4,191	215		-	-	-		-	19,962	
Total net income (less deficit) 2	-193,473	6,280,954	4,789,522	1,491,431	16,266,934	27,847	416,438	4,222,328	3,639,318	583,010	625,766	531,586	-47,605
Income	1,938,412	7,681,097	4,821,931	2,859,166	16,495,953	29,049	657,716	4,293,605	3,680,416	613,189	822,435	900,824	29,019
Deficit	2,131,885	1,400,143	32,409	1,367,735	229,020	1,202	241,278	71,277	41,098	30,179	196,669	369,238	76,624

Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--Continued
[All figures are estimates based on samples-money amounts are in thousands of doltars]

				7 1747	;	Services-	-Continued		-				
*		Medic	al and health se	rvices				Accounting au	diting and bookk	eeping services	. *		
item :	Amusement . and recreation services, including motion pictures.	Total	Offices of physicians	Other medical and health services	Legal services	Child day care services	Engineering and architectural services	Total	Certified public accountants	Other accounting auditing and bookkeeping services	Management, consulting, and public relations service	Other services	Nature of business not allocable
The second secon					(00)		(00)	(00)	(00)		(02)	(02)	(04)
PARTNERSHIPS WITH NET INCOME	(82) 11,275	(83) 26,296	(84)	(85) 16,068	(86)	(87) 1, 79 0	(88) 4,092	11,802	(90) 5,867	(91) 5,935	(92) 5,648	16,837	(94) 5,000 14,275
Number of partners	142,014 9,149,793	129,676 7,740,464	43,612 1,209,851	86,064 6,530,612	111,887 9,300,212	3,580 2,174	15,213 726,318	48,170 3,664,796	32,621 2,936,246	15,549 728,550	34,281 2,474,887	64,722 :1,179,295	182,725
Income and deductions from a trade or business: 1	1	1						l					
Total income	9,414,214 8,620,338	23,657,403 21,934,369	10,677,176 9,277,455	12,980,227 12,656,915	44,280,797 43,484,578	1 25,918 125,918	3,911,788 3,873,457	17,304,327 17,226,695	14,925,537 14,855,345	2,378,789 2,371,349	2,993,645 2,692,426	3,035,236 2,857,428	355,001 351,188
Ordinary income from other partnerships and fiduciaries Farm net profit	58,830 64	159,953	27,203	132,750	7,863		. 11,111	25,392	25,213 	178 	120,252	1,377	1,132 386
Net gain, noncapital assets	65,355 669,627	5,967 1,557,113	406 1,372,112	5,561 185,001	3,642 784,714		255 26,965	4,095 48,145	2,804 42,175	1,291 5,971	31 180,936	688 175,744	137 2,158
Total deductions	7,695,101	16,087,497	5,880,870	10,206,627	27,963,444	96,973	3,263,120	13,063,829	11,276,753	1,787,077	2,330,152	2,176,686	335,146
Cost of sales and operations	2,284,600 164,342	1,842,577 38,079	204,828 1,383	1,637,748 36,696	374,172 7,118		1,184,987	175,455 374	127,200 374	48,255	1,358,647 17,516	1,404,864 81,821	198,076 14,329
Purchases	736,594 141,975	427,307 414,176	25,865 25,402	401,442 388,775	8,662 12,819		45,161 393,535	7,212 132,815	651 99,515	6,561 33,300	174,038 1,126,505	621,197 132,078	125,321 1,776 8
Additional inventory costs	1,403,213	1,752 956,771	132,889	1,740 823,882	4,984 335,640		731,390	35,505 . 451	27,111 451	8,393	59,859 19,272	5,174 626,773 115,308	22,908 14,204
Less Inventory, end of year	1,77,957 1,292,760 109	41,873 4,630,927 119	1,536 1,956,880	40,337 2,674,046 119	12,700,678 19	29,397	813,533	6,219,437	5,519,533 318	699,904	254,296 157	190,963	19,524
Less: Jobs credit	76,148 201,414	695.916 856.798	292,279 371,604	403,638 485,193	1,481,050 3,101,626	6,392 16,792	123,207 165,946	981,109 1,063,155	820,748 938,090	160,361 125,065	32,534 55,460	14,310 50,098	2,935 33,028
Interest paid	234,706 187,475	375,399 454,736	64,030 154,580	311,369 300,156	347,704 1,205,799	1,011 3,281	17,459 94,500	185,877 543,001	133,148 471,663 32,906	52,729 71,338 1,137	101,881 24,504 1,836	23,693 69,030 2,141	8,490 3,004 292
Bad debts	24,000 86,911 632,336	156,096 158,911 500,056	13,173 53,159 118,497	142,923 105,751 381,559 14	47,132 217,964 805,410	245 1,332	5,752 14,123 34,141	34,042 62,444 382,757 16,896	32,906 44,999 324,147 16,896	17,444 58,609	2,861 13,178	9,179 45,182 250	5,691 24,598
Depletion	12,360	99,587	72,822	26,765	339,786		21,421	108,516	92,433	16,083	14,562	3,832	2,165
Employee benefit plans Ordinary loss from partnerships and fiduciaries	34,048 ,14,115	314,395 3,253 76	172,311 649	142,084 2,604 76	464,316 2,241		40,058 141	163,652 1,097	137,506	26,146	22,928 96,725	5,281 232	303 10
Farm net loss	25 2,614,312	1,678 5,997,199	165 2,405,892	1,513 3,591,308	5,840 6,869,745	38,523	25 747,828	115 3,126,594	54 2,616,650	61 509,944	2,268 348,629	46 357,585	4,289 32,741
Net income from trade or business (less deficit) Income	1,719,114 1,737,787 18,673	7,569,905 7,576,288 6,383	4,796,306 4,796,306	2,773,599 2,779,982 6,383	16,317,353 16,317,497 144	28,945 28,945 	648,669 648,797 129	4,240,497 4,240,617 120	3,648,785 3,648,785	591,713 591,833 120	663,494 745,570 82,076	858,550 858,999 448	19,856 23,379 3,524
Portfolio income distributed directly to partners: Total income (less deficit)	151,525	111,747	31,566	80,181	165,861	104	9,811	60,912	40,241	20,671	207,850	48,360	4,781
Interest income	20,610	90,591 1,479,	23,202 513	67,388 966	133,180 15,176	104	8,855 164	45,741 957	25,692 952	20,049	123,347 37,027	25,837 1,367 6,635	1,681 2,432 63
Royalty income	37,650 4,628 -43,632	-810 -20,061	-4 7,559	-806 12.502	204 -278 5,089		181 611	-433 9,050	-433 9,114	-65	977 46,578	-857 15,274	-81 956
Other portfolio income (net)	155	424	296	128	12,491	`		5,597	4,916	682	-79	104	-269
Real estate rental income (less deficit)	17,291 - 17,687 - 397	11,927 16,398 4,471	1,322 2,614 1,291	10,605 13,784 - 3,179	17,424 27,594 10,170		28 28	813 917 104	72 176 104	741 741	-1,731 2,323 4,054	4,547 4,601 54	130 143 12
Net income (less deficit) from other rental activity	11,479 11,490	6,769 8,589	291 407	6,477 8 182	125 339	-	_	-		=	378 378	3,784 3,784	5,127 5,127
Deficit	. 11 1,938,412	1,821 7,681,097	116 4,821,931	1,705 2,859,166	215 16,495,953	29,049	657,716	4,293,605	3,680,416	613,189	822,435	900,824	29,019

^{*}Due to significant changes to Form 1055, Total receipts as reported for prior years may be derived by adding amounts shown for Total income. Net rental income (loss), and the following items listed under Portfolio income: interest, dividend, and royalty.

^{*}Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term or long-term capital gains), real estate rental income (less deficit) and net income from other rental activity (less deficit).

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

Table 2.—Balance Sheet, by Industrial Group and Net Income Status [All figures are estimates based on samples-money amounts are in thousands of dollars]

					Aori	culture, forestry and	lichina			
	i		· · · · · · · · · · · · · · · · · · ·				arms			
Item	All industries	1		1	I		irms T	T		
		Total	Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep and goats	Dairy farms
PARTNERSHIPS WITH AND	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WITHOUT NET INCOME										
						ĺ		1		
Number of partnerships	1,553,529	125,029	100,306	39,194	3.360	11.731	1,205	14,888	3.326	
Number of partners	17,094,966	502,740	346,283	119,738	8,139	89,598	2,766	39,276	3,326 13.651	16,117
Total assects	1,685,223,450	27,580,014	20,500,152	7.827.378	631,493	4,416,423	595,099	2,380,032		39,888
Cash	61,612,527	1,582,609	1,318,180	605,154	72,716	300,197	3,912	2,360,032 159,610	857,818 2,730	1,882,319
Trade notes and accounts receivable	82,481,044	1,014,926	707,023	130,681	4,844	339,221	90,697	31,544	978	119,582 28,581
Inventories	1,564,754	5,971	1,915	403	-	257	50	0,,544	9/0	20,361
U.S. Government obligations	56,507,062 22,245,841	1,234,635 233,692	1,031,678	254,723	64	141,649	363,258	89,600	67,185	52,444
Tax-exempt securities	3,704,222	31,733	231,172	16,533	101	127,799	-	76,811	· -	_
Other current assets	117,510,203	1,627,619	31,733 1,209,315	1,180 515,385	611	28,588		!	- i	_
Mortgage and real estate loans	45,769,931	677,811	665,260	515,385 58.525	126,666	243,800	6,727	50,039	1,590	79,901
Other investments	199,254,854	1,323,684	964,438	265,968	26,269 70,642	503,855 228,506	115 5.600	76,356	-	
Depreciable assets	1,032,723,957	16,672,609	13,453,389	4,091,018	398,871	2,625,120		142,571	3,476	68,827
Less: Accumulated depreciation	351,314,177	9,803,960	8,113,694	2,696,708	260,842	1,511,448	129,586 67,289	1,603,512 997,696	855,210	2,423,127
Depletable assets	25,695,829	1,897,892	19,833	1,338	-	16,354	07,200	1,328	292,760	1,537,122
Less: Accumulated depletion	6,633,705	108,321	1,466	738	-	402		326		-
Intangible assets	214,757,035	8,124,879	7,213,544	4,117,979	181,998	1,099,891	50,895	843,739	62,936	242,580
Less: Accumulated amortization	70,184,397 28,196,018	312,162	156,088	62,021	1,217	58,132	4	13,037	2,694	12,585
Other assets	140,485,203	63,166 2,827,183	53,656	9,945	77	31,948	3	3,334	11'	6,399
otal liabilities and capital			1,669,229	414,666	8,415	247,367	11,646	293,242	153,790	398,214
Accounts payable	1,685,223,450	27,580,014	20,500,152	7,827,378	631,493	4,416,423	595,099	2,380,032	857,818	1,882,319
Mortgages, notes, bonds payable in less than 1 year	62,401,908 87,570,916	675,671 2,936,871	380,486	97,942	778	154,687	19,395	24,305	6,100	15,497
Other current liabilities	123,879,764	1,925,839	2,464,454 1,624,421	885,869	82,943	199,795	348,506	202,593	108,019	474,251
All nonrecourse loans	470,139,911	955,305	934,688	297,978 326,974	8,416	1,126,552	6,545	2,717	40,997	15,487
Mortgages, notes, bonds payable in 1 year or more	496,727,132	9,254,854	7,864,744	2,637,026	176,326	607,714 2,169,605			- [· -
Other liabilities	128,715,928	1,371,008	1,085,610	95,328	56,958	2,169,605 147,669	47,525	973,403	295,374	1,132,524
Partners' capital accounts	315,787,891	10,460,465	6,145,750	3,486,261	306,073	10.401	4,583 168,545	316,555 860,460	139,898 267,430	170,963
PARTNERSHIPS WITH NET INCOME	Ĭ					·		333,100	207,430	73,597
umber of partnerships	853,676	76,743	62,421	30,000	4 000					
Number of partners	10,282,312	298,725	216,058	92,566	1,083 3,248	8,007	1,205	14,888	3,326	16,117
cital assets	791,225,056	12,333,835				61,032	2,766	39,276	13,651	39,888
Cash	42,932,861	1,025,841	9,408,000 820,755	4,161,482	150,543	2,400,588	595,099	2,380,032	857,818	1,882,319
Trade notes and accounts receivable	52,357,362	564,945	354,456	364,992 86,905	18,260	188,978	3,912	159,610	2,730	119,582
Less: Allowance for bad debts	769,517	2,436	1,915	403	1,617	124,358 257	90,697	31,544	978	28,581
Inventories	26,708,612	843,516	722,682	146,580	64	257 64,621	50			
U.S. Government obligations	16,660,100	102,955	102,955	16,114	101	04,021	363,258	89,600	67,185	52,444
Tax-exempt securities	2,565,189	30,081	30,081	139		28,588		76,811		
Other current assets	71,820,216	735,198	566,855	247,506	8,432	118,686	6.727	50,039	1,590	70.004
Montgage and real estate loans	37,731,909	375,645	369,692	58,525	225	306,455	115	76,356	1,590	79,901
Other investments	175,028,042	450,136	398,809	131,586	50,542	150,649	5,600	142,571	3,476	68,827
Less: Accumulated depreciation	356,952,002 154,605,533	8,177,790	6,209,087	2,501,758	73,576	1,190,850	129,586	1,603,512	855,210	2,423,127
Depletable assets	17,849,571	5,181,134 889,026	3,950,179	1,765,964	32,053	589,459	67,289	997,696	292,760	1,537,122
Less: Accumulated depletion	5,625,890	40,993	1,180	367	- [1,328		-
and	77,029,460	3,509,778	3.080.472	2,093,562				326	- 1	-
ntangible assets	21,484,076	83,869	71,624	2,093,562 28,215	28,088 221	594,235	50,895	843,739	62,936	242,580
Less: Accumulated amortization	10,225,866	23,663	16,593	2,321	441 g	30,355 12,335	4	13,037	2,694	12,585
Other assets	63,332,461	793,283	648,039	253,922	1,478	12,335 204,867	3 11,646	3,334	11	6,399
tal liabilities and capital	791,225,056	12,333,835	9,408,000	4,161,482	150,543			293,242	153,790	398,214
Accounts payable	35,163,505	286,280	128,975	47,011	150,543	2,400,588	595,099	2,380,032	857,818	1,882,319
Mortgages, notes, bonds payable in less than 1 year	29,719,963	1,290,314	1,085,938	497,762	5,779	30,591	19,395 348,506	24,305	6,100	15,497
Other current liabilities	53,598,412	515,868	352,893	103,729	857	47,621	348,506 6,545	202,593 2,717	108,019	474,251
All nonrecourse loans	102,674,391	216,849	206,949	-		166,892	0,545	2,/1/	40,997	15,487
Mortgages, notes, bonds payable in 1 year or more	154,982,687	3,608,184	2,693,534	1,031,872	71,359	206,949	47,525	973,403	295,374	1,132,524
Other liabilities	47,542,037	549,716	456,362	72,750	27,781	684,383	4,583	316,555	139,898	1,132,524
water accounts	367,544,062	5,866,624	4,483,350	2,408,356	44,759	1,140,520	168,545	860,460	267,430	73,597

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Agriculture, forestry an	d fishing-Continued			Mining		Const	ruction
* * * *		FarmsContinued	•		1				
ltem	Poultry and eggs	General livestock including animal specialty	Other farms	Agricultural services, forestry and fishing	Total .	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships	1,050	4,376	5,058	24,723	40,904	38,602	2,301	59,469	20,981
Number of pertners	2,226	16,594	14,408	156,456	2,148,754	2,114,767	33,967	161,537	77,878
Total assets	384,910	1,319,214	205,464	7,079,862	58,246,016	48,569,114	9,676,902	17,989,157	16,191,837
Cash	24,766	13,242	16,271	264,429 307,903	2,017,303 3,177,019	1,785,473 2,614,182	231,830 562,837	1,558,760 4,037,288	1,243,064 3,694,701
Trade notes and accounts receivable	36,809 1,204	29,030	14,638	4,056	21,812	16,803	5,009	5,847	4,227
Less: Allowance for bad debts	31.774	13,177	17.806	202,956	1,113,884	576,667	537,217	3,089,868	2,965,206
U.S. Government obligations	4,442	5,486	••	2,520	564,163	550,225	13,938	72,651	29,163
Tax-exempt securities	1,354	-	-	-	30,791	25,434	5,356	30,569	30,095
Other current assets	45,252	127,229	12,728	418,304	3,305,336	2,971,189	334,147	2,443,954	2,298,841
Mortgage and real estate loans	1. 0.004	139	8.936	12,551	87,417 8,167,138	77,802 7,111,724	9,615 1,055,414	167,970 410,965	152,201 346,264
Other investments	2,861 362,493	167,049 805,688	8,936 158,764	359,247 3,219,219	35,989,865	28,715,629	7,274,236	5,054,075	3,872,328
Less: Accumulated depreciation	272,076	360,859	116,893	1,690,266	20,727,203	17,525,308	3,201,895	1,947,124	1,211,698
Depletable assets	813	, 555,555		1,878,059	21,334,096	19,676,187	1,657,909	9,159	9,125
Less: Accumulated depletion	-			106,855	6,093,861	5,904,656	189,205	4,625	4,595
Land	136,459	430,907	46,159	911,335	578,325	277,665	300,660	1,465,809	1,263,764
Intangible assets	3,950	2,127	321	156,074	3,766,142	3,222,333 1,793,646	543,810 98,732	129,694 39,774	126,655 38,671
Less: Accumulated amortization	1,615 8,831	. 258 86,258	64 46,799	9,510 1,157,954	1,892,378 6,849,792	6,205,018	644,774	1,515,765	1,419,621
,		· · · · · · · · · · · · · · · · · · ·		7.079.862	58,246,016	48,569,114	9.676.902	17,989,157	16,191,837
Accounts payable	384,910 27,459	1,319,214 32,742	205,464 1,580	295,185	3,273,434	2,932,626	340,808	1,995,490	1,807,060
Mortgages, notes, bonds payable in less than 1 year	14,416	133,464	14,598	472,418	1,357,616	873,615	484,001	3,151,917	2,980,614
Other current liabilities	4,083	108,745	12,903	301,418	1,558,577	991,398	567,179	2.846,734	2,619,031
All nonrecourse loans	**		••	20,617	1,003,551	948,273	55,278	824,075	733,198
Mortgages, notes, bonds payable in 1 year or more	235,866	135,745	61,351	1,390,110	8,591,648	6,741,814	1,849,834	4,731,834	4,390,303
Other liabilities	22,915	125,383 783,136	5,357 109,675	285,398 4,314,715	2,009,120 40,452,071	1,163,051 34,918,337	846,069 5,533,734	1,639,354 2,799,752	1,520,512 2,141,117
Partners' capital accounts PARTNERSHIPS WITH NET INCOME	80,171	783,136	109,675	4,314,715	40,452,071	34,010,337	3,000,704	2,700,702	2,141,111
Number of partnerships	679	1,540	1,410	14,322	27,151	25.863	1,288	44,476	12,205
Number of partners	1,479	5,834	5,416	82,667	1,719,473	1,714,029	5,444	99,028	27,959
Total assets	383,421	268,449	16.823	2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,923
Cash	24,766	6,353	1,690	205,086	1,722,863	1,582,262	140,601	1,187,692	907,161
Trade notes and accounts receivable	35,711	3,288		210,489	2,581,796	2,184,509	397,288	2,117,189	1,864,460
Less: Allowance for bad debts	1,204			521	15,256	12,207	3,050	3,785	2,212
Inventories	31,544	4,739	4,204	120,834	668,160	440,521 549,575	227,639 13.800	1,377,971 25,500	1,311,549 25,500
U.S. Government obligations	4,442 1,354	5,486			563,375 30.015	24,658	5,356	25,500 25,887	25,887
Tax-exempt securities	45,252	- 107,684	••	168,343	2,771,739	2,611,301	160,438	1,210,310	1,071,620
Mortgage and real estate loans	-5,252	139		5,952	72,794	72,794		156,183	142,895
Other investments	2,861	218		51,328	6,685,323	6,404,988	280,335	406,309	355,120
Depreciable assets	362,291	212,357	24,872	1,968,702	17,440,112	14,170,056	3,270,056	2,246,234	1,301,017
Less: Accumulated depreciation	2/2,035	108,393	14,200	1,230,955	10,456,010	8,861,392 15,141,381	1,594,618 453,278	1,311,343 5,559	704,454 5,559
Depletable assets	813]]		887,846 40,993	15,594,659 5,345,997	15,141,381 5,215,204	453,278 130,792	5,559 4,368	4.368
Less: Accumulated depletion	136,459	28,236		429,306	354,355	187,519	166,836	486,772	353,395
Intangible assets.	3,950	1,253	321	12,245	3,039,774	2,761,939	277,835	23,469	21,627
Less: Accumulated amortization	1,615	67	64	7,071	1,604,819	1,551,828	52,991	5,230	4,329
Other assets	8,831	. 7,591		145,243	2,902,476	2,706,379	196,097	539,934	494,495
Total liabilities and capital	383,421	268,449	16,823	2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,923
Accounts payable	25,159	1,747		157,305	2,293,265	2,092,754	200,510	1,300,104	1,187,770
Mortgages, notes, bonds payable in less than 1 year	14,396	28,269	2	204,376	700,566	610,517	90,050	1,116,545	1,001,800 1,219,605
Other current liabilities	4,083	61,516	2,835	162,975 9,900	833,533 701,519	643,361 680,210	190,172 21,310	1,359,024 161,695	1,219,605
All norrecourse loans	235,866	15,498	4.485	9,900	5,244,277	4,564,623	679,655	902,474	714,122
Mortgages, notes, bonds payable in 1 year or more	235,866	36,060		93,354	873,385	607,049	266,336	793,561	740,377
Partners' capital accounts	81,002	125,359	9,500	1,383,274	26,358,813	23,998,737	2,360,075	2,850,901	2,139,554

Footnote at end of table.

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

			Construction	nContinued			l		Manufacturing		
		Sp	ecial trade contract	ors							
item	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
PARTNERSHIPS WITH AND	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
WITHOUT NET INCOME		}									1 (3.7)
		i					-	1			
Number of pertnerships	36,879	4,791	2,518	4,416	25,155	1,609	28,285	5.821	5,933	555	15,977
	80,083	9,727	5,035	11,007	54,314	3,577	248,210	15,704	32,006	1,304	197,195
Total assets	1,738,664	230,245	8,015	222,110	1,278,293	58,656	59,789,377	2,846,735	5,371,425	2,606,626	48,964,591
Trade notes and accounts receivable	315,556 328,726	51,145 76,912	809 45	55,593	208,009	139	1,839,067	46,322	161,683	9,675	1,621,387
Less: Allowance for bad debts	1,621	70,912	45	12,152 979	239,617 620	13,861	9,265,644	185,340	791,365	561,900	7,727,038
Inventories	110,287	34,006	_	591	75.690	14.376	162,871 8,861,204	2,236 252,705	72,741	6,656	81,238
U.S. Government obligations	43,488	-	-		43,488	14,070	27,858	232,705	365,769	959,876	7,282,855
Tax-exempt securities Other current assets	475		-	-	475	_	1,416				27,858 1,416
Mortgage and real estate loans	144,861 13,288	28,108	1,037	60,546	55,170	252	2,374,909	106,110	459,734	246,355	1,562,711
Other investments	51,189	[]		13,288 13,515	37.673	2,481	19,202	12,481	40	-	6,680
Depreciable assets	1,173,869	87,776	17,977	114,322	37,673 953,794	13,512 7,878	2,231,489 37,312,028	104,962	378,121	198,299	1,550,107
Less: Accumulated depreciation	731,709	50,322	12,926	72,056	596,406	7,878 3,717	37,312,028 11,530,299	2,099,345 908,243	2,129,380 708,163	989,592	32,093,711
Depletable assets	34	- 1		-	34		515,586	398.120	708,163 45,447	473,732	9,440,161 72,019
Less: Accumulated depletion	29 192,585			-	29		54,347	35,145	6,806	-	12,396
Intangible assets	3,039	813 227	558	10,575	180,639	9,459	1,210,571	396,247	14,766	9,604	789,954
Less: Accumulated amortization	1,103	68			2,812 1,034		5,280,380	59,677	1,582,197	20,181	3,618,325
Other assets	95,730	1,670	514	14,564	78,981	414	1,442,545 4,040,086	8,966 140,015	478,855	4,430	950,295
Total liabilities and capital	1,738,664	230,245	8,015	222.110	1,278,293			1 1	709,489	95,962	3,094,621
Accounts payable	182,229	45,527	0,015	12,181	124,521	58,656 6,201	59,789,377 5.747.715	2,846,735 119,202	5,371,425	2,606,626	48,964,591
Mortgages, notes, bonds payable in less than 1 year	171,303	28,197	4	499	142,602	~	3,659,643	283,744	400,928 275,520	484,200 651,872	4,743,385 2,448,507
Other current liabilities	222,758	24,152	145	13,952	184,509	4,944	5,780,427	69,873	948,916	210.457	4,551,181
Mortgages, notes, bonds payable in 1 year or more	90,877 273,670	25,477	 543		90,877	-	5,068,473	448,900	45,754	2,020	4,571,799
Other liabilities	118,841	26,799	543	20,408 18,435	227,242	67,861	11,961,589	654,523	1,099,932	236,470	9,970,665
Partners' capital accounts	678,986	80,092	7,323	156,636	73,606 434,936	20,352	3,651,600 23,919,930	227,205 1,043,289	414,150 2,186,225	81,583 940,024	2,928,662 19,750,392
PARTNERSHIPS WITH NET INCOME		i				ŀ		1	,,		1 .0,700,002
Number of pertnerships	30.663	3,158	2,160	3.539	21,806						ľ
Number of partners	67,494	6,461	4,319	9,219	47,495	1,608 3,575	15,199	3,844	2,879	541	7,935
Total assets	1,299,910	215,301	8,015	221,267	855,306		191,353	9,289	7,565	1,258	173,240
Cash	280,379	37,276	809	55.509	186,786	19,471 151	35,560,078 1,462,386	1,209,821	2,084,758	1,209,336	31,056,163
Trade notes and accounts receivable	251,950	76,912	45	11,809	163,184	779	5.487.534	23,469 125,274	99,684 499,547	10,610 251,633	1,328,624
Less: Allowance for bad debts	1,572	21	-	979	572		101,349	1.640	44,311	251,633	4,611,079 52,466
U.S. Government obligations	52,046	33,852	-	591	17,603	14,376	5,404,543	118,951	117,901	399.808	4,767,882
Tax-exempt securities		-	-	-	-	-	27,858	-	-		27,858
Other current assets	138,685	28,086	1,037	60.268	49,294		1,236			-	1,236
Mortgage and real estate loans	13,288	-		13,288	49,294	5	1,288,505 14,440	42,840 11,416	98,827	74,647	1,072,191
Other investments	51,189		-	13,515	37,673	[1.780.054	62,445	325,945	106.500	3,024 1,285,165
Depreciable assets Less: Accumulated depreciation	937,338 603,173	84,751	17,977	114,085	720,524	7,878	23,946,806	1,145,522	1.260.544	676.614	20,864,125
Depletable assets	603,173	48,196 	12,926	71,940	470,111	3,717	8,319,794	619,831	519,351	346,250	6,834,361
Less: Accumulated depletion			- 1	_	-	-	240,387	212,766		, <u>-</u>	27,621
Land	133,377	813	558	10,575	121,431	- [22,329	15,269	-		7,060
Intangible assets	1,862	227	-	10,575	1,635	_ [636,774 2,167,682	71,108	9,391	6,477	549,798
Less: Accumulated amortization	900	68	-		832	- 1	911,043	13,192 1,989	341,184 223.077	14,604 4,430	1,798,702
Other assets	45,440	1,670	514	14,564	28,692	1	2,456,388	21,566	118.473	4,430 22,056	681,547 2,294,293
otal liabilities and capital	1,299,910	215,301	8,015	221,287	855,306	19,471	35,560,078	1,209,821	2,084,758	1,209,336	
Accounts payable	108,481	45,525	-	8,939	54,017	3,853	3,404,798	64,518	206,245	1,209,336	31,056,163 2,973,682
Mortgages, notes, bonds payable in less than 1 year Other current liabilities	114,745 139,373	12,882	4	155	101,704	-	1,426,900	66,843	46,140	186,250	1,127,668
All nonrecourse loans	139,373	23,819	145	12,154	103,255	46	2,219,031	31,125	315,172	98,950	1,773,784
		1		- 1]		4.196.745	214,638			3,982,108
Mortgages, notes, bonds payable in 1 year or more	175,311	25,152	543 I	20.408	120 200	12041					
Mortgages, notes, bonds payable in 1 year or more	175,311 53,183 708,818	25,152 26,799	543	20,408 18,435	129,209 7,948	13,041	5,666,296 1,650,515	256,191 12,150	336,481 105,911	203,806 26,572	4,869,819 1,505,882

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—Continued

[All figures are estimates based on samples-money amount	ł ·		portation and public t	tilities			Wh	olesale and retail tra	nde	
· · · · · · · - · - · - · - · - · - · -		Ti da top	Transportation						Retail trade	
ttern	Total	Total	Trucking and warehousing	. Other transportation	Communication, electric, gas and 'sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME Number of partnerships	25,180	17,187	12,539	4,647	7,994	175,939	20,562	153,918	5,409	2,212 6,040
Number of partners	503,411	138,576	32,281	106,295	364,835	480,927	50,043	426,209	17,092	1 '
Total assets	63,333,737	- 11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,469,292 1,417,239	1,216,600 107,905	352,076 38,810
Cash	1,988,881	494,413	114,462	379,951	1,494,468	2,041,768 5,035,776	599,084 2,769,677	2,120,588	189,161	23,265
Trade notes and accounts receivable	4,456,925	1,101,187	95,883	1,005,304	3,355,738 328,764	161,506	46,338	115,074	1,624	68
Less: Allowance for bad debts	333,472	4,707	1,235 11,674	3,472 90,908	364,035	7,249,603	2,266,899	4,863,752	434,753	135,575
Inventories	466,617	102,582 4,384	11,074	4,384	941	130,775	25,556	105,218	2,126	-
U.S. Government obligations	5,325 9,688	2,080		2.080	7,608	15,558	8,317	7,241	-	
Tax-exempt securities	2,748,968	471,386	80,331	391,055	2,277,582	1,355,694	402,524	949,445	38,877 7,390	8,397 3,077
Mortgage and real estate loans	90,659	5,121	5,114	8	85,538	83,621	5,537	78,085 458,484	12,637	36,021
Other investments	4,757,381	1,278,069	300,776	977,293	3,479,312	840,791 11,774,258	382,208 2,171,052	9,546,427	547,449	125,885
Depreciable assets	52,631,446	13,680,918	2,134,209	11,546,709 5,744,600	38,950,528 14,100,955	5,284,292	1,165,412	4,085,671	273,434	51,403
Less: Accumulated depreciation	20,945,717	6,844,762	1,100,161	1,686	218,185	82.043	16,213	20,282	-	-
Depletable assets	219,871 28,968	1,686 745		745	28,223	13,305	7,187	3,184	-	
Less: Accumulated depletion	603,679	265,313	135,708	129,605	338,366	1,321,846	111,267	987,012	113,825	11,562
Land	11,888,257	370,248	95,759	274,489	11,518,009	2,166,539	582,256	1,581,386	3,939 2,068	4,561 1,550
Less: Accumulated amortization	3,170,878	46,235	14,704	31,530	3,124,643	725,564	154,803 397,936	570,111 2,108,173	35,684	17,945
Other assets	7,945,074	994,240	36,274	957,966	6,950,834	2,508,923	l .		1,216,600	352,076
Total liabilities and capital	63,333,737	11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,469,292 2,548,451	144,905	62,504
Accounts payable	2,700,695	695,593	130,314	565,279	2,005,102	4,794,518 3,375,742	2,161,886 1,345,528	1,943,553	120,271	31,068
Mortgages, notes, bonds payable in less than 1 year	2,834,456	1,012,805	255,509	757,296 699,236	1,821,651 5,420,286	3,264,729	881,520	2,322,768	55,751	15,963
Other current liabilities	6,192,974	772,689 1,163,324	73,452 10,978	1,152,347	9,178,005	322,677	98,284	224,393	609	-
All nonrecourse loans	10,341,329 18,486,044	3,580,858	878,414	2,702,444	14,905,186	6,802,923	1,282,834	5,372,369	193,583	44,315
Mortgages, notes, bonds payable in 1 year or more Other liabilities	5,869,012	353,185	25,918	327,266	5,515,827	1,308,078	333,080	959,455	44,962	3,222 195,004
Partners' capital accounts	16,909,227	4,296,725	519,505	3,777,220	12,612,502	8,553,860	2,261,654	6,098,302	656,518	195,004
PARTNERSHIPS WITH NET INCOME						!		84,044	3,500	1,279
Number of partnerships	13,945	11,241	7,564	3,677 75,956	2,704 61,444	99,093 271,316	13,948 33,909	233,458	12,194	2,960
Number of partners	153,503	92,059	16,103		h .	18,793,580	6,316,364	11,903,413	1,058,166	228,252
Total assets	22,460,332	7,685,579	1,131,975	6,553,604 312,217	14,774,753 604,002	1,690,577	477,403	1,188,567	97,730	31,591
Cash	1,004,239	400,237 662,189	88,020 51,263	610,926	1,315,785	3,675,594	2,213,757	1,316,390	162,598	16,473
Trade notes and accounts receivable	1,977,973 60,274	2,135	27	2,108	58,140	61,381	23,183	38,103	1,143	68
Less: Allowance for bad debts	105,348	47,543	4,418	43,125	57,804	5,043,932	1,742,795	3,195,874	353,688	90,126
Inventories	5,325	4,384		4,384	941	130,245	25,027	105,218 7,241	2,126	
Tax-exempt securities	2,080	2,080	-	2,060		15,085	7,844 302,426	637,773	22,110	5,316
Other current assets	1,252,055	371,683	35,129	336,554	880,372 121	943,873 67,166	5,032	62,135	7,390	3,048
Mortgage and real estate loans	128	8	297,880	617,650	891,117	688,557	281,644	406,815	12,629	36,021
Other investments	1,806,647	915,530 9,033,030	1,034,433	7,998,597	12,959,793	6,968,361	1,436,855	5,474,727	507,664	64,002
Depreciable assets	21,992,822 10,996,899	4,954,017	588,266	4,365,751	6,042,883	3,565,403	717,169	2,815,026	247,488	27,862
Less: Accumulated depreciation Depletable assets	2,143	1,686		1,686	457	65,968	2,994	17,425		1 :
Less: Accumulated depletion	745	745		745	1:	8,664	2,607	3,123 704,906	105,515	6,826
Land	273,561	192,445	80,970	111,475	81,116	1,026,373 998,796	97,900 279,526	716,373	3,576	- 0,020
Intangible assets	1,730,949	304,816	66,263	238,553	1,426,133 410,402	399,341	90,139	308,552	1,934	-
Less: Accumulated amortization	443,197 3,808,176	32,795 739,641	10,713 72,605	22,083 667,036	3,068,535	1,513,840	276,259	1,234,772	33,706	2,778
Other assets	I.	7,685,579	1,131,975	6,553,604	14,774,753	18,793,580	6,316,364	11,903,413	1,058,166	228,252
Total liabilities and capital	22,460,332 1,218,084	489,157	95,914	393,243	728,927	3,366,144	1,717,579	1,565,006	124,041	24,383
Accounts payable	823,869	417,177	82,713	334,463	406,692	1,744,153	590,066	1,079,747	96,531	14,991
Other current liabilities	2,037,780	527,754	27,021	500,733	1,510,027	1,677,656	646,688	970,527	49,192 609	10.519
All nonrecourse loans	2,687,834	785,423	10,978	774,445	1,902,412	71,289	28,791 839,238	42,498 2,688,329	153,900	22.824
Mortgages, notes, bonds payable in 1 year or more	4,333,826	2,289,304	510,831	1,778,473	2,044,523	3,675,288 570,810	839,238 195,438	359,831	33,721	3,164
Other liabilities	815,123	184,813	18,074	166,738 2,605,509	630,311 7,551,862	7,688,239	2,298,563	5,197,474	600,172	152,371
Partners' capital accounts	10,543,816	2,991,954	386,445	2,005,509	7,001,002	1 .,000,200				

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--Continued

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

					Wholesale and reta	ail tradeContinued				
					Retail trade	Continued				
Item		Food stores		1		and service stations		T	T T	
		1 1	Other	<u> </u>	Motor	Gasoline	Other	Apparel and	Furniture and home	Eating
	Total	Grocery stores	food	Total	vehicle	service	automotive	accessory stores	furnishing stores	places
			stores		dealers	stations	dealers	'	1	•
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
PARTNERSHIPS WITH AND	. ,	· · · · · · · · · · · · · · · · · · ·		` ′	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		(/	\/	1 1	
WITHOUT NET INCOME									1	
Number of partnerships	16,770	10.050	6.720	17,604	5,021	5,056	7,527	12,248	11,200	28,650
Number of partners	40,506	23,066	17,440	41,470	11,971	12,338	17,160	24,821	26,691	121,826
Total assets	1,506,558	824,979	681,579	2,981,824	1,364,492	857.063	760,269	600,322	1,572,614	4,837,723
Cash	136,530	69,431	67,099	166,214	50,885	74,025	41,304	82,758	108,395	348,444
Trade notes and accounts receivable	85,513	27,927	57,586	353,002	192,485	91,740	68,776	80,832	527,598	105,593
Less: Allowance for bad debts	68 316.914	43 263,275	24 53,639	3,602 1,193,702	2,879 780,224	618 103,960	105	2,526	77,245	537
U.S. Government obligations.	178	178	55,639	1,193,702	780,224	1,256	309,518	257,681	468,890	164,405
Tax-exempt securities				21,922		70	21,852		997	124
Other current assets	55,436	21,445	33,992	272,852	57,109	48,601	167,142	38,152	79,285	253,057
Mortgage and real estate loans Other investments	37,491 7,870	266 7.334	37,226 536	6,112 27,297	4,810 3,278	1,302 16,380	7.620	682 9,280	254	3,430
Depreciable assets	1,272,238	700,334	571.904	1,013,488	3,278 256,024	582,280	7,639 175,185	139,995	81,053 368,937	128,505 4,151,178
Less: Accumulated depreciation	631,912	405,069	226,843	452,795	105,228	247,950	99,617	68,897	193,606	1,727,050
Depletable assets	3,877	3,877	••	13,120	••		13,120		336	2,857
Less: Accumulated depletion	2,749 101,565	2,749 74,034	27.531	196,265					297	61
Intangible assets	36.649	19,889	27,531 16.761	196,265	64,973 36,108	110,345 17,978	20,947 11,223	1,083 49,535	54,182 11,287	404,937 504,134
Less: Accumulated amortization	18,136	7,396	10,740	20,522	8,885	9,142	2,495	5,129	2,965	194,540
Other assets	105,160	52,245	52,914	128,202	35,586	66,837	25,779	16,877	145,514	693,248
Total liabilities and capital	1,506,558	824,979	681,579	2,981,824	1,364,492	857,063	760,269	600,322	1,572,614	4,837,723
Accounts payable	213,207	145,508	67,699	520,848	187,707	125,816	207,324	93,426	216,585	450,900
Mortgages, notes, bonds payable in less than 1 year Other current liabilities	55,548 122,715	35,226 71,477	20,323 51,238	793,351 155,263	618,648 61,399	45,306 58,977	129,397 14,886	50,442 65,256	162,770 227,755	291,260
All nonrecourse loans	10,949	10,849	100	55,258	22,189	3,499	29,571	05,236	1,649	500,809 70,391
Mortgages, notes, bonds payable in 1 year or more	498,136	303,989	194,147	551,808	161,319	288,126	102,363	189,487	286,471	1,908,070
Other liabilities	64,696	43,742	20,954	105,686	16,887	23,129	65,670	5,584	322,378	232,278
Partners' capital accounts	541,308	214,189	327,119	799,610	276,342	312,209	211,059	196,127	355,006	1,384,015
PARTNERSHIPS WITH NET INCOME Number of partnerships	11,665	7,304	4,362	11,467	4 200	3,354	2.045			
Number of partners	28,182	17,022	11,160	26,936	4,268 10,306	7,216	3,845 9,413	3,691 7,694	8,766 20,611	13,193 69,942
Total assets	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2.775.577
Cash	96,296	65,503	30,793	146,146	39,196	70,240	36,710	68,210	91,699	310,673
Trade notes and accounts receivable	57.114	23,716	33,399	232,971	115,968	71,197	45,806	66,007	327,974	53,897
Less: Allowance for bad debts	43	19	24	1,761	1,225	503	34	2,015	7,685	413
Inventories U.S. Government obligations	217,431 178	191,136 178	26,295	640,816 1,256	449,754	82,938 1,256	108,124	167,684	385,458	102,759
Tax-exempt securities				21,922		70	21,852		997	124
Other current assets	47,160	14,670	32,491	202,002	14,982	20,251	166,769	4,268	30,971	165,037
Mortgage and real estate loans	37,491	266	37,226	6,103	4,810	1,293		682	254	3,375
Other investments	7,216 744,276	7,185 523,467	31 220,809	26,229 666,603	2,638 160.145	15,952 393,940	7,639 112,518	. 9,068 72,058	45,446 269,861	116,690 2,219,025
Less: Accumulated depreciation	436,196	299,205	136,991	327,524	70.862	188,895	67.767	40,331	160,552	1,113,268
Depletable assets	3,877	3,877	••	13,120			13,120		336	
Less: Accumulated depletion	2,749	2,749		l			-		297	
Land	60.230 18.629	53,876 8,690	6,354 9,940	132,719 34,095	46,480 15,008	73,647 15,883	12,592	779	21,065	281,206
Less: Accumulated amortization.	11,942	3,449	9,940 8,493	11,690	15,008	8.097	3,203 686	11,228 4,899	4,918 1,362	240,301 93,765
Other assets	72,119	48,191	23,928	110,838	25,315	60,010	25,512	9,298	15,071	489,935
Total liabilities and capital	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2,775,577
Accounts payable	145,656	98,131	47,525	319,737	126,489	95,820	97,428	45,959	156,447	226,894
Mortgages, notes, bonds payable in less than 1 year	43,395	25,560	17,834	392,000	331,882	18,553	41,566	39,912	76,027	163,021
Other current liabilities	62,581 9,811	34,793 9,811	27,788	90,431 3,499	39,718	39,400 3,499	11,313	37,422	75,696 1,649	247,581 20,946
Mortgages, notes, bonds payable in 1 year or more	267,644	225,135	42,509	312,562	94,764	167,448	50,350	74,391	1,649	20,946 877,859
Other liabilities	45,689	29,616	16,074	79,662	7,962	7,271	64,429	5,558	17,690	62,735
Partners' capital accounts	336,314	212,288	124,026	695,953	198,488	277,192	220,273	158,796	539,309	1,176,540

Table 2.--Balance Sheet, by Industrial Group and Net Income Status---Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

· · · · · · · · · · · · · · · · · · ·	<u> </u>	Wholesale and reta	ail tradeContinued				Finance, insurance	e and real estate		
	F	letail trade - Continue	d		*		: Fina	ince		
item	Orinking places	Liquor stores	Other retail stores	Wholesale and retail trade not allocable	Total	Total .	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	Insurance agents, brokers and service
·	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships	2,601	1,930	55,294	1,459	822,254	130,540	3,268	5,074	122,199	9,283
Number of partners	6,182	4,458	137,124	4,675	10,846,185	3,416,034	180,549	157,603	3,077,882	284,149
Total assets	60,249	295,908	6,045,419	588,447	1,279,390,201	347,104,229.	23,612,098	54,783,746	268,708,385	4,827,286
Trade notes and accounts receivable	12,223 537	41,975 943	373,987 754.146	25,444 145,510	40,787,505 44,073,843	15,879,723 26,528,179	892,739 11,050,487	1,616,344 10,049,809	13,370,639 5,427,883	379,472 1,006,837
Less: Allowance for bad debts			29.405	94	317,669	123,554	64,992	1,379	5,427,883 57,182	279
Inventories	2,902	119,245	1,769,685	118,952	32,908,743	9,816,025	16,939	9,200,849	598,237	573
U.S. Government obligations			80,049		20,844,606	18,383,133	347,081	3,501,993	14,534,059	103,739
Tax-exempt securities			5,807		3,385,107	2,771,349	28,392	153,253	2,589,703	
Other current assets	641	1,532	201,216 19,648	3,724	96,303,625 43,031,975	52,446,301	4,087,390	12,050,295	36,308,616	403,312
Other investments		150	155,672	98	174,614,146	18,448,423 154,079,131	3,166,909 1,867,739	6,795 7,949,924	15,274,719 144,261,469	478,030 1,134,059
Depreciable assets	85.467	103.977	1,737,811	56,779	734,286,505	9,299,935	329,197	536,905	8,433,833	445,419
Less: Accumulated depreciation	46,847	51,781	587,945	33,209	222,292,119	2,580,171	127,990	253,011	2,199,170	217,285
Depletable assets			92	45,548	1,342,715	103,165	-	1,375	101,790	
Less: Accumulated depletion			78	2,934	242,393	56,561	-	849	55,712	-
Land	4044	14,784	88,809	223,568	190,508,669	13,068,855	33,716	3,159	13,031,980	74,704
Intangible assets	4,241 2,018	11,076 1,171	890,655 321,992	2,896 650	34,994,624 15,215,172	2,085,550 859,852	373,009 238,063	95,529 51,190	1,617,012 570,599	79,181 54,686
Other assets	3,104	55,178	907,261	2,814	100,375,493	27,814,599	1,849,546	9,923,946	16,041,108	994,211
Total liabilities and capital	60,249	295,908	6,045,419	588,447	1,279,390,201	347.104.229	23.612.098	54,783,746	268,708,385	4,827,286
Accounts payable	5,732	25,427	814,919	84,181	36,954,884	20.911.763	7,481,359	7,495,319	5,935,085	813,728
Mortgages, notes, bonds payable in less than 1 year	650	1,881	436,313	86,661	60,212,471	9,633,931	2,736,443	1,406,687	5,490,801	157,649
Other current liabilities	14,675	16,714	1,147,867	60,441	89,482,551	42,767,432	706,879	18,892,757	23,167,796	261,282
All nonrecourse loans			85,535		412,690,707	12,863,722	356,107	36,013	12,471,601	43,817
Mortgages, notes, bonds payable in 1 year or more Other liabilities	37,731	74,747 2,425	1,588,022 183,074	147,720 15.542	389,602,092	23,236,660	2,612,867	619,212	20,004,580	732,509
Partners' capital accounts	1,461	179,564	1,789,689	193,903	97,592,945 192,854,552	32,631,974 205,058,748	5,474,461 4,243,982	14,621,077 11,712,680	12,536,436 189,102,086	3,296,637 478,335
PARTNERSHIPS WITH NET INCOME										
Number of partners	2,145 4,665	1,268 2,640	27,070 57,634	1,100 3,949	400,584 6,270,914	90,723 2,863,543	3,044 150,452	1,168 121,554	86,511 2,591,537	4,508 13,531
Total assets	32,255	277.754	3,340,285	573,803	589.058.946	274,596,918	20,869,980	27.066.985	226,659,953	3,590,816
Cash	9,222	41,889	295,109	24,608	27.262.527	13.553.372	764.372	1,343,033	11,445,968	331,732
Trade notes and accounts receivable	241	943	398,172	145,447	28,513,927	19,924,507	10,347,686	5,735,713	3,841,107	554,766
Less: Allowance for bad debts			24,975	. 94	152,157	93,793	40.667	611	52,515	122
Inventories	1,578	106,920	1,129,413	105,263	12,360,071	4,363,575	16,939	3,950,225	396,410	573
U.S. Government obligations			80,049 5.807	-	15,537,613 2,264,345	13,684,709 1,713,334	269,778 28,392	2,918,836	10,496,095	103,739
Other current assets	131	1,532	159.246	3,674	58,835,960	41.721.668	3,640,482	131,864 5,595,567	1,553,078 32,485,619	382,303
Mortgage and real estate loans	-		3,791	0,0,4	36,176,676	17,406,387	2,637,243	6,795	14,762,349	478,030
Other investments		150	153,364	98	158,570,606	136,745,602	1,395,884	6,562,419	128,787,298	494,285
Depreciable assets	59,080	95,677	776,481	56,779	213,251,095	3,312,620	163,764	254,548	2,894,307	374,771
Less: Accumulated depreciation	39,120	49,225	373,459	33,209	80,042,367	1,204,478	46,120	136,582	1,021,777	206,375
Depletable assets		·	92 78	45,548	849,532	77,095		1,375	75,720	
Lass: Accumulated depietion		14.784	78 81,781	2,934 223,568	144,380 67,040,276	43,691 8,382,723	21,056	849 1,122	42,841 8,360,545	72,320
Intangible assets	1,677	11,076	390,875	2,896	7,722,492	811,216	34,353	76,291	700,573	72,320 64,700
Less: Accumulated amortization	619	1,171	181,171	650	3,278,408	320,325	4,621	47,360	268,343	51,496
Other assets	65	55,178	445,786	2,809	44,291,138	- 14,562,397	1,641,438	674,598	12,246,360	991,591
Total liabilities and capital	32,255	277,754	3,340,285	573,803	589,058,946	274,596,918	20,869,980	27,066,985	226,659,953	3,590,816
Accounts payable	432	25,427	496,030	83,559	20,075,438	16,388,838	7,453,494	3,940,837	4,994,506	370,522
Mortgages, notes, bonds payable in less than 1 year	. 90	1,881	251,900	74,339	18,483,508	6,047,151	1,765,415	766,971	3,514,765	157,134
Other current liabilities	322	16,502	380,281	60,441	39,394,775	29,007,552	355,894	12,200,597	16,451,060	132,779
All nonrecourse loans			5,983		85,610,798	7,978,193	43,329	10,840	7,924,024	
Mortgages, notes, bonds payable in 1 year or more Other liabilities	36,144	59,456 7,223	726,217 118,834	147,720 15,542	115,430,162 36,867,463	15,405,972 14,038,712	1,873,085 5,240,671	509,935 707,802	13,022,952 8,090,239	621,744 2,472,865

Footnote at end of table.

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--Continued

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

		Finance, ins	surance and real estate	Continued			Serv	ices	
			Real estate				Hote	els and other lodging pl	aces
		0	Tiour obtain	D1		ŀ		Motels.	
Item		Operators	1	Real estate	Other	Total		motor hotels	Other
	Tatal	and	Lessors, other	agents,	real estate	Total	Total	and tourist	lodging places
	Total	lessors of	than buildings	brokers and	real estate		TOTAL		louging places
		buildings		managers				courts	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND									
WITHOUT NET INCOME						i			
lumber of partnerships	682,431	563,894	41,873	11,823	64,840	267,336	20,263	8,739	11,524
Number of partners	7,146,002	6,259,461	234,379	82,128	570,034	2,153,169	306,258	97,068	209,189
otal assets	927,458,685	743,140,570	16,554,972	13,081,078	154,682,064	150.062.785	61,487,076	14,939,712	46.547.364
Cash	24,528,311	20,124,095	392,209	514,162	3,497,845	9,760,635	1,760,513	303,877	1,456,637
Trade notes and accounts receivable	16,538,827	11,298,013	104,309	960,803	4,175,701	11,394,868	1,530,447	236,479	1,293,968
Less: Allowance for bad debts	193,836	111,904	394	5,016	76,522	555,606	44,569	6,075	38,494
Inventories	23,092,144	2,521,162	20,974	554,872	19,995,136	1,570,222	300,065	29,814	270,251
U.S. Government obligations	2,357,734	1,959,664	2,537	21,648	373,885	366,773	19,014	230	19,014 901
Tax-exempt securities	613,758 43,454,011	556,905 27,996,906	23,646 509,808	31,576 1,086,349	1,631 13,860,948	199,359 7,335,892	1,131 1,264,474	172,646	1,091,828
Mortgage and real estate loans	24,105,522	19,442,312	652,015	1,234,403	2,776,793	1,611,275	696,997	429,596	267,401
Other investments	19,400,956	9,935,339	836,649	1,486,718	7,142,249	6,888,893	905,610	1,152,033	246,423
Depreciable assets	724,541,151	662,927,910	10,292,207	5,274,901	46,046,132	138,535,148	60,355,947	12,882,170	47,473,777
Less: Accumulated depreciation	219,494,664	207,649,713	3,943,055	1,407,180	6,494,716	58,459,881	18,287,352	3,822,226	14,465,126
Depletable assets	1,239,551	811,995	404,945	1,116	21,495	294,467	92,170		92,170
Less: Accumulated depletion	185,832	128,311	48,406	812	8,303	87,885	29,470	2,133,239	29,470
Land	177,365,110	132,266,624	6,337,941	1,705,507	37,055,038	10,899,301	7,407,703 2,655,779		5,274,464 2,093,396
Intangible assets	32,829,893 14,300,634	28,600,858 12,782,795	445,528 130,916	730,078 139,283	3,053,429 1,247,640	11,643,487 5,644,371	1,110,179	562,383 155,812	954,367
Other assets	71,566,683	45,371,511	654,974	1,031,235	24,508,963	14,310,207	3,968,797	1,021,358	2,947,439
	927,458,685	743,140,570	16,554,972	13,081,078	154,682,064	150,062,785	61,487,076	14,939,712	46,547,364
Otal liabilities and capital	15,229,392	10,233,689	124,766	540,259	4,330,678	6,222,727	1.854.402	257,131	1,597,271
Mortgages, notes, bonds payable in less than 1 year	50,420,891	33,655,754	500,498	786,530	15,478,110	10,001,641	4.114.145	860,248	3,253,897
Other current liabilities	46,453,838	32,667,675	535,433	2,227,578	11,023,152	12,826,355	4,019,511	581,108	3,438,402
All nonrecourse loans	399,783,168	358,874,802	3,403,628	2,329,888	35,174,850	38,906,082	25,672,810	3,921,148	21,751,662
Mortgages, notes, bonds payable in 1 year or more	365,632,922	296,233,341	6,599,485	4,944,508	57,855,588	47,289,910	22,978,151	6,590,413	16,387,737
Other liabilities	61,664,333	45,462,349	1,035,476	1,469,727	13,696,781	15,212,609	7,549,298	594,973	6,954,324
Partners' capital accounts	11,725,861	33,987,039	4,355,686	782,587	17,122,905	19,603,462	4,701,240	2,134,690	6,835,930
PARTNERSHIPS WITH NET INCOME							į		
Number of partnerships	305,353	250,304	26,121	4,278	24,650	171,485	9,210	4,110	5,100
Number of pertners	3,393,839	2,878,106	159,716	29,988	326,027	1,263,725	99,087	33,588	65,499
Total as eets	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	13,084,120	4,039,384	9,044,736
Cash	13,377,423	11,397,172 5,482,769	298,816	187,106	1,494,329 2,090,777	7,541,501 7,413,782	609,277 428,199	129,970 87,488	479,307 340,711
Trade notes and accounts receivable	8,034,654 58,242	5,482,769 47,122	50,225	410,882 4,413	6,644	7,413,782 372,880	4.486	1,531	2.955
Inventories	7,995,924	388,069	11,935	140,275	7,455,646	892,784	75,063	9,743	65,320
U.S. Government obligations.	1,749,165	1,559,904		21,648	167,613	267,228			
Tax-exempt securities	551,011	525,733	23,646		1,631	196,460	285		285
Other current assets	16,731,990	10,697,988	401,055	446,009	5,186,939	4,768,369	348,984	85,566	263,418
Mortgage and real estate loans	18,292,258	14,876,178	618,313	624,389	2,173,378	868,877	461,220	236,274	224,945
Other investments	21,330,719	16,640,725	756,807	246,349	3,686,838	4,620,042	1,087,995	224,951	863,043
Depreciable assets	209,563,703 78,631,514	198,991,001 75,191,489	3,898,778 2,017,882	1,247,362 335,996	5,426,563 1,086,147	62,702,051 34,564,730	12,003,155 4,688,634	3,854,591 1,411,794	8,148,564 3,276,841
Depletable assets	772,438	354,078	404,945	333,896	13,414	202,297	4,000,034	1,411,794	3,270,841
Less: Accumulated depletion	100,690	45,611	48,406		6,673	58,414			
Land	58,585,233	45,746,123	4,553,400	390,261	7,895,448	3,687,690	1,787,726	639,249	1,148,477
Intangible assets	6,846,576	6,158,346	280,852	80,132	327,246	5,715,561	355,764	114,047	241,717
Less: Accumulated amortization	2,906,587	2,654,209	73,025	25,691	153,662	3,558,701	128,226	24,692	103,534
Other assets	28,737,151	18,585,422	536,721	515,546	9,099,461	7,023,979	747,798	95,519	652,279
otal liabilities and capital	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	13,084,120	4,039,384	9,044,736
Accounts payable	3,316,079	1,973,715	46,335	67,529	1,228,500	3,207,491	298,309	63,999	234,311
Mortgages, notes, bonds payable in less than 1 year	12,279,224	8,308,836	187,397	183,213	3,599,778	4,117,109	232,309	81,273	151,035
Other current liabilities	10,254,445	7,263,970	262,518	135,249	2,592,708	5,559,182	470,899	106,033	364,866
All nonrecourse loans	77,632,605 99,402,445	70,113,747 84,555,135	1,508,062 1,933,858	683,014 1,198,868	5,327,783 11,714,585	9,027,660 16,115,941	3,001,433 4,259,447	979,926 1,573,797	2,021,508 2,685,649
Mandana and a state based annuable in the same at a second									
Mortgages, notes, bonds payable in 1 year or more Other liabilities	20,355,886	16,277,403	573,353	782,025	2,723,105	5,396,360	982,916	43,102	939,814

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

						Services-	-Continued					
•			Personal services	s .				Automotive repair	and other service:	s		
liem	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services	Business services	Total	T	General automotive repair shops		Automobile parking and other services	Miscell- aneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH AND WITHOUT NET INCOME												
Number of partnerships	24,800 57,707	8,459 17,690	4,891 9,782	1,743 6,255	9,707 23,980	50,694 813,540	23,385 57,885	15,755 36,424	7,007 16,452	8,748 19,971	7,631 21,462	9,859 20,223
Total assets	995,149	349,683	27,134	18,624	599,707	31,129,266	3,368,164	568,958	339,195	229,763	2,799,206	224,674
Trade notes and accounts receivable	121,938 .	38,474	1,555	8,015	73,893	1,469,699	104,749	60,897	25,445	35,452	43,852	33,081
Less: Allowance for bad debts	58,904 947 °	4,017	· ·	<u></u>	54,887 947	4,023,941 184,813	237,515	82,190	32,192	49,997	155,325	31,242
Inventories	27,339	1,257	6.118	272	19,693	203,125	1,061 174,436	89,719	19.262	70,458	1,061 84,717	261 31,202
U.S. Government obligations				i		161,847	174,400		15,202	70,436	04,717	17,675
Tax-exempt securities		-				10,603						
Other current assets	38,686	8,824	· · ·	-	29,862	1,873,632	129,537	5,519	2,787	2,732	124,018	19,460
Mortgage and real estate loans Other investments	15.761		-		15,761	685,827	5,272	-	"		5,272	
Depreciable assets	1,023,166	549,673	60,936	29,637	382,921	2,210,926 33,077,557	32,447 3,199,453	346.183	257.266	88.917	32,447	1,336
Less: Accumulated depreciation	605,675	367,433	41,474	23,932	172,835	18.057,028	1,202,465	134,493	102,782	31,711	2,853,270 1,067,971	142,656 85,269
Depletable assets	77,819				77,819	3,750	3,291	3,291	102,752	3,291	.,007,877	
Less: Accumulated depletion	47,434				47,434	387	443	443		443		
Land	62,504	1,732		-	60,771	798,215	396,144	77,364	72,961	4,402	318,781	1,273
Intangible assets	186,215 100,187	132,215 57,268	••	662	53,338	1,969,260	.104,002	7,572	1,695	5,878	96,430	40
Other assets	137,061	38,192		563 4.534	42,356 94,335	587,029 3,470,140	26,650 211,936	3,113	85 30,454	3,028	23,537	40
Total liabilities and capital	995,149	349,683	27.134	,	7			1 1 1		3,818	177,663	32,278
Accounts payable	33.085	12,275	482	18,624 1,213	599,707 19,115	31,129,266 1,471,779	3,368,164 200,283	568,958 98,991	339,195 30,527	229,763 68.464	2,799,206 101,293	224,674 10.032
Mortgages, notes, bonds payable in less than 1 year	47,948	74	13,238	1	34,636	1,937,965	234,280	27,466	9,273	18.193	206,814	2,528
Other current liabilities	59,745	30,530		2,813	26,401	2,013,607	285,177	101,455	44,913	56.542	183,722	30,645
All nonrecourse loans	112,620	103,513		-	9,107	7,264,296 *	984,011	-		·	984,011	
Mortgages, notes, bonds payable in 1 year or more	420,214 114,548	162,988 - 101	• :		257,226	7,628,142	757,702	174,876	128,131	46,746	582,826	60,588
Other liabilities	206,990	40,202	13,414	14,598	114,447 138,775	2,177,944 8,635,533	148,254 758,456	25,134 141,036	25,134 101,219	39,818	123,120 617,420	63,186 57,695
PARTNERSHIPS WITH NÉT INCOME		."	·		,	-1	1.55(,55	, , , , , ,	101,210	03,010	017,420	37,083
Number of partnerships	13,343 30,645	4,717 9,433	1,853 3,706	1,743 6,255	5,030 11,250	32,451 542,959	10,002	7,321	2,259	5,062	2,681	7,650
Total assets.	527,361						25,812	17,658	5,201	12,457	8,155	15,677
Cash	107,361	48,237 26,289	1	18,524 8,015	460,499 73,017	18,485,671 1,108,606	888,565 69,892	294,291 55,200	163,771 24,180	130,521	594,273	122,241
Trade notes and accounts receivable	34,661	1,775		6,015	32.886	2,656,010	112,174	55,200 57,207	24,180 31,016	31,021 26,191	14,691 54,967	22,577 21,503
Less: Allowance for bad debts	947				947	143,134	81		31,010	20,131	81	21,303
Inventories	17,413	-		272	17,141	132,256	111,827	47,928	18,056	29,872	63,899	21,819
U.S. Government obligations	::] :		-	-	158,174	· ·	l	"			
Other current assets	29,501	195			29,306	8,621 1,219,790	45.364	5,338	 2.787	7551	40.007	7.070
Mortgage and real estate loans	23,301	133	· / 🗓 🔞		25,300	278,493	45,364	5,338	2,787	2,551	40,027	7,372
Other investments	15,761	i - i			15,761	1,262,003	560				560	590
Depreciable assets	468,633	146,465	5	29,637	292,525	22,041,697	505,217	194,904	140,589	54,316	310,313	92,290
Less: Accumulated depreciation	301,936	127,179	5	23,932	150,819	13,454,952	266,317	102,145	80,390	21,756	164,171	63,146
Depletable assets	77,819 47,434				77,819 47,434	3,750 387	3,291	3,291 443		3,291		-
Land	28,753	692			28,060	608,332	203,859	23,642	23,256	443 385	180,218	1.273
Intangible assets	48,734			662	48,071	766,222	55,358	3,702	25,250	3,702	180,218 51,655	1,273
Less: Accumulated amortization	39,075	-		563	38,512	337,741	9,924	2,424		2,424	7,500	40
Other assets	88,159	"		4,534	83,625	2,177,931	57,788	8,091	4,277	3,814	49,696	17,963
Total fisbilities and capital	. 527,361	48,237	1	18,624	460,499	18,485,671	888,565	294,291	163,771	130,521	594,273	122,241
Accounts payable	9,577	2,672		1,213	5,693	1,122,310	89,639	55,963	10,993	44,970	33,676	8,493
Mortgages, notes, bonds payable in less than 1 year Other current liabilities	11,833 24,487	532	, <u>.</u>	2,813	11,833 21,140	1,375,789	56,944	20,189	9,273	, 10,916	36,755	2,528
All nonrecourse loans.	9,107	332.		2,813	9,107	1,192,777 3,832,630	46,836	9,113	7,646	1,467	37,723	3,083
Mortgages, notes, bonds payable in 1 year or more	216.576	5,491			211,085	4,274,440	202.788	109,268	80,499	28,769	93.519	35,724
Other liabilities	4. 80,912				80,912	1,272,175	39,075	25,134	25,134	20,703	13,942	35,724
Partners' capital accounts	174,870	39,541	1	14,598	120,730	5,415,549	453,283	74,624	30,226	44.398	378,659	72,412

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

						Services-	-Continued						
		Medic	al and health se	rvices				Accounting, au	diting and bookl	eeping services			
ltem	Amusement and recreation services, including motion pictures	Total	Offices of physicians	Other medical and health services	Legal services	Child day care services	Engineering and architectural services	Total	Certified public accountants	Other accounting, auditing and bookkeeping services	Management, consulting, and public relations service	Other services	Nature of business not allocable
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME	1-7)- <u>/</u>	<u> </u>)	<u> </u>	\		(==,	\- /-	(/		
umber of partnerships	24,332	35,275	10,860	24,415	22,386	3,039	7,754	12,936	6,891	6,045	7,782	24,831	9,13
Number of pertners	271,755	202,844	46,835	156,008	129,996	6,078	22,726	52,801	36,973	15,829	44,339	167,018	52,03
otal assets	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,6
Cash	1,084,918	1,147,070	258,574	888,496	2,756,196	190	193,456	546,546	403,062	143,484	354,711	187,568	36,0
Trade notes and accounts receivable	1,287,644	1,867,351	229,325	1,638,026	950,191		270,013	460,456	386,455	74,000	337,692	339,472	24,7
Less: Allowance for bad debts	16,027 562,435	249,918	30,955 5,203	218,963 85,509	37,507 5,924		1,821	4,562 1,461	3,620 1,238	942 223	7,588 23,260	6,533 150,239	٠
Inventories	562,435 44,728	90,712 5,296	2,759	85,509 2,538	5,924 63.125	- :	85	1,461 4,859	1,238	223	23,260 32,251	150,239	12,2
U.S. Government obligations	100.712	897	2,739	897	78.745		85	5.298	312	4.986	1,303	671	
Other current assets	1,028,296	900,290	110,439	789,850	1,206,117		203,248	356,153	308,784	47,370	201,926	114,071	14,20
Mortgage and real estate loans	82,434	739	411	328	2,159		24	1,397	1,397		223	136,203	
Other investments	1,163,142	370,388	38,571	331,817	194,777		38,835	143,425	120,179	23,246	1,780,107	32,139	20,3
Depreciable assets	14,056,127	12,634,449	1,380,965	11,253,484	8,326,135	12,565	766,248	3,572,488	2,796,251	776,237	441,864	926,492	468,0
Less: Accumulated depreciation	7,476,209	4,686,082	855,184	3,830,898	4,849,041	10,571	508,313	2,108,111	1,617,195	490,915	150,081	433,684	323,5
Depletable assets	10	24,748 9,180	1,211 866	23,537 8,314	313 86			71,423	71,423		5,242 885	15,702	
Land	1,074,001	857,265	33.520	823.745	61.590		5,616	63,057	29.465	33.592	68,693	103,239	43,9
Intangible assets	4,730,437	819,271	60,063	759,209	310,321		24,341	146,140	97,124	49,016	362,290	335,390	3,1
Less: Accumulated amortization	3,113,443	296,419	21,124	275,294	122,043		10,212	59,920	47.552	12,368	76,666	141,583	2,1
Other assets	2,579,376	1,102,516	123,390	979,126	724,120		59,767	721,451	631,014	90,438	565,583	737,181	112,6
tal liabilities and capital	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,6
Accounts payable	950,845	799,367	59,066	740,302	236,215	·	132,558	229,086	124,389	104,698	132,890	172,184	36,7
Mortgages, notes, bonds payable in less than 1 year	536,021	990,187	194,644	795,543	856,854	1,236	165,049	807,973	612,061	195,912	175,021	132,434	40,5
Other current liabilities	1,806,326	1,526,233	210,894	1,315,339	1,543,790	1	203,256	442,977	405,075	37,901	319,792	575,295	1,5
All nonrecourse loans	1,330,276	2,240,423	8,299	2,232,124	247,627		49,734	74,740	74,740	200 016	866,393	63,153	27,7
Mortgages, notes, bonds payable in 1 year or more Other liabilities	4,958,545 2,056,075	6,468,087 1,305,083	437,073 51,556	6,031,014 1,253,528	1,902,284 993,133		283,389 68,580	884,576 209,325	555,661 197,182	328,915 12,143	481,050 217,303	467,181 309,879	6,2 62,2
Partners' capital accounts.	5,550,492	1,250,014	374,769	875,246	3,891,137	947	138,742	1,272,886	1,214,089	58,797	1,747,477	794,334	234,5
PARTNERSHIPS WITH NET INCOME													
wmber of partnerships	11,275 142,014	26,296 129,676	10,228 43,612	16,068 86,064	21,066 111,887	1,790 3,580	4,092 15,213	11,802 48,170	5,867 32,621	5,935 15,549	5,648 34,281	16,837 64,722	5,00 14,27
otal assets	9,149,793	7,740,464	1,209,851	6,530,612	9,300,212	2,174	726,318	3,664,796	2,936,246	728,550	2,474,887	1,179,295	182,7
Cash	847,456	930,719	250,663	680,056	2,727,135	2,174 181	128,874	543,986	400,939	143,046	320,845	1,179,293	35,2
Trade notes and accounts receivable	932,188	1,257,730	213,693	1,044,038	913,151		220,119	434,814	362,276	72,538	204,128	199,106	24,6
Less: Allowance for bad debts	9,737	168,211	25,711	142,500	34,928		981	4,562	3,620	942	4,479	1,335	
Inventories	331,638	55,873	4,894	50,979	5,924		8	1,338	1,115	223	19,145	120,480	12,2
U.S. Government obligations	7,542	5,296	2,759	2,538	63,125		80	4,859	4,859		10,260	17,892	i
Tax-exempt securities	100,712	897		897	78,745			5,298	312	4,986	1,303	600	l
Other current assets	665,624 81,914	642,346	101,585	540,761	1,073,180 2,159		197,514 24	342,638 1,397	295,484 1,397	47,154	140,270 148	55,787 43,111	14,2
Mortgage and real estate loans		291,634	34,048	257,586	175,583		27,537	1,397	117,368	23,170	1,275,373	27,089	20,3
Depreciable assets	8,272,149	6,655,944	1,242,265	5.413.679	8,147,756	12,565	394,098	3,264,539	2,509,305	755,234	311,584	532,424	226,7
Less: Accumulated depreciation		3,131,010	791,071	2,339,939	4,729,066	10,571	290,634	1,942,491	1,469,573	472,918	123,375	309,376	167,8
Depletable assets	. 10	24,748	1,211	23,537	313			71,423	71,423		5,242	15,702	l É
Less: Accumulated depletion		9,180	866	8,314	86						885		
Land	624,079	268,998	26,074	242,924	61,539	-	5,565	43,264	9,672	33,592	32,361	21,940	13,8
Intangible assets	3,515,816 2,674,210	415,373 160,228	48,196 19,308	367,177 140,920	300,975 120,286		15,599 7,709	135,376 56,279	86,359 43,911	49,016 12,368	41,301 10,667	65,005 14,318	1,4
Other assets	1,392,454	659,123	121,009	538,114	634,992		36,222	678,659	592,841	85,818	252,332	280,557	3,2
otal liabilities and capital	9,149,793	7,740,464	1,209,851	6,530,612	9,300,212	2,174	726,318	3,664,796	2,936,246	728,550	2,474,887	1,179,295	182,7
Accounts payable	583,331	349,352	53,084	296,268	221,627	-	93,213	214,727	110,029	104,698	78,786	138,127	11,9
Mortgages, notes, bonds payable in less than 1 year	219,702	505,267	164,717	340,550	808,327	· ·	101,994	651,480	460,302	191,178	89,077	61,860	16,9
Other current liabilities	961,598	672,527	192,989	479,537	1,318,207	1	158,821	429,431	392,627	36,804	169,911	110,602	1,5
All nonrecourse loans	331,488	769,131	8,299	760,832	247,627		531	74,740	74,740	222.020	725,658	35,313	
Mortgages, notes, bonds payable in 1 year or more Other liabilities	. 1,693,837 860,578	2,546,842 791,392	356,563 27,488	2,190,279 763,904	1,647,488 987,682	l ::	38,117 8,387	766,480 193,580	443,450 181,437	323,030 12,143	217,316 114,174	216,887 65,487	6,2 25,1
			1 4/.400				0.30/		. 101,40/	12,143			

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

Table 3.--Partnerships With Rental Real Estate Income: Income, Expenses and Net Income, by Selected Industrial Groups
[All figures are estimates based on samples-money amounts are in thousands of dollars]

		İ						Finance	, insurance and re	al estate		
	!								Real	estate	}	
ttem	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Total	Total	Operators and lessors of buildings	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships reporting rental real estate income	652,088 7,093,012	18,235 65,095	343 15,779	3,774 10,944	223 1,259	169 609	8,447 27,821	604,717 6,845,664	570,690 6,281,730	512,737 5,818,275	15,682 124,058	499 1,782
Gross income from rentals	147,246,205	666,908	22,836	338,689	13,358	74,181	258,717	143,198,853	141,848,011	133,455,867		
Rental real estate expenses	170,840,342 1,041,247 127,662 5,642,933 767,450 2,833,525 7,061,591 68,052,529 5,137,995 14,861,455 9,062,614 4,768,432 32,927,543 18,555,368	375,209 80 1,415 1,183 2,340 9,674 13,997 84,801 13,503 54,776 11,347 6,719 65,294 110,079	22,699 49 29 170 73 395 215 6,494 1,045 1,246 2,049 913 3,885 6,135	430,132 1,792 795 13,895 1,643 5,964 14,178 216,036 11,394 35,214 20,924 3,226 85,604 19,467	5,206 1 	69,448 796 59 192 72 701 3,086 35,826 1,419 4,231 1,279 3,065 15,795 2,928	149,409 620 27 4,178 1,027 6,805 3,769 46,707 6,454 19,357 10,200 1,911 34,459 13,897	167,391,701 1.021,956 118,570 118,570 5,576,538 756,619 2,773,922 6,881,004 66,841,673 5,008,591 14,581,637 8,855,012 4,651,090 32,216,755 18,108,332	141,848,011 1016,870 116,243 5,540,531 743,123 2,745,504 6,789,089 66,196,645 4,928,857 14,440,547 8,787,415 4,622,202 31,926,573 17,918,112	133,455,867 154,380,064 923,769 104,957 5,209,315 700,350 2,582,823 6,354,558 61,093,310 4,690,606 13,606,673 8,315,009 4,386,131 29,821,258 16,591,306	2,860,279 2,376,569 15,915 6,767 46,145 5,086 35,771 144,865 810,530 92,971 163,119 159,750 101,428 501,194 293,028	12,384 19,967 36 556 525 216 474 8,104 2,439 1,442 1,760 79 3,171 1,163
Net gain (less loss) from sales of business property	829,283	4,627	78	4,572	-	-	560	821,318 }	795,255	753,909	-1,873	-
partnerships and fiduciaries Gain	-12,399,653 . 1,282,232 13,681,884 -35,164,507 19,670,063	-2,604 257 2,861 293,722 315,702	-1,099 328 1,426 -884 2,309	-56,863 1,922 58,785 -143,733 19,872	-1,211 100 1,311 6,940 8,968	40 81 41 4,773 12,778	747 2,281 1,533 110,615 127,050	-12,305,716 1,261,465 13,567,181 -35,677,246 18,515,072	-10,110,506 1,111,368 11,221,873 -33,238,951 18,151,442	-8,572,835 1,080,190 9,653,025 -28,743,123 17,231,751	-32,944 15,799 48,742 248,894	-4 4 -7,587
Loss	54,834,570	21,981	3,193	163,605	8,968 2,028	12,778 8,006	127,050 16,435	18,515,072 54,192,318	18,151,442 51,390,393	17,231,751 45,974,875	668,168 419,274	143 7,730

Table 4.—Income Distributed to Partners, by Selected Industrial Groups
[All figures are estimates based on samples-money amounts are in thousands of dollars]

i				1				Finance	, insurance and re	al estate	i	
									Real	estate	1	1
item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Total	Total	Operators and lessors of buildings	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	1,553,529 17,094,966	125,029 502,740	40,904 2,148,754	59,469 161,537	28,285 246,210	25,180 503,411	175,939 480,927	822,254 10,846,185	682,431 7,146,002	563,894 6,259,461	267,336 2,153,169	9,133 52,032
Number of partnerships reporting income (or loss) available for							100,027	10,030,100	1,140,002	0,235,401	2,155,169	52,032
distribution	1,547,963	125,019	39,315	59,261	28,284	25,140	175,581	820,356	681,900	563,490	266,590	8,417
Total Income (less loss) Ordinary income (less loss) from	71,602,066	3,835,213	3,903,122	2,317,847	1,689,837	1,345,584	3,236,616	21,647,926	-3,985,782	-781,061	33,671,850	-35,550
trade or business	25,526,781	749,636	1,254,012	1,745,748	657,445	1,335,206	2.272.488	-4,537,856	-6,535,351	-3,079,738	24,001,048	-50,618
Rental real estate income (less loss)	-35,212,719	295,011	-884	-143,733	6,940	-565,122	110,619	-35,727,987	-33,286,347	-28,789,524	250,130	-50,618 -7,587
Other rental income (less loss)	853,621	42,115	-13,140	-1,663	3,432	4,773	-625	112,041	46.908	6.316	643,901	5,127
Portfolio interest income	20,799,631	447,515	433,152	190,753	347,811	62,434	209,540	17.416.462	7,406,850	6,008,573	1,372,449	3,127
Portfolio dividend income	2,827,586	16,397	28,748	3,536	104,026	378,703	28,138	2,529,595	156,120	141,957	112,536	2,432
Portfolio royalty income (less loss)	911,554	77,643	429,976	111,384	45,929	2,177	480	196,721	108,217	21,973	49,244	63
Short-term capital gains (less loss)	2,403,648	21,341	-124,852	958	7,077	113	86	2,483,886	199,852	-3,128	8,206	-81
Long-term capital gains (less loss)	10,838,690	239,167	91,728	19,778	132,390	7,028	50,265	9.299.967	2.520,958	2.044,635	666.638	9,292
Other portfolio income (less loss)	854,875	39,919	51,532	1,893	356	329,466	-10,775	747,315	462,476	246,377	24,921	-269
Guaranteed payments to partners	9,907,309	394,893	230,321	370,269	351,902	-16	724,472	2,922,556	1,523,735	925,721	4,699,775	2.813
Net gain (less loss), business property									.,,	,	1,000,770	2,010
or transactions (section 1231)	24,350,366	1,188,724	222,951	8,286	366,988	210,308	-152,262	20,733,075	19,996,007	18,859,088	1,260,493	30
Other Income	7,540,724	322,851	1,299,580	10,637	-334,457	722,081	4,191	5,472,151	3,414,792	2,836,689	582,511	
Income (less loss) distributable to partners, by type of partner:												
All partners	62,315,392	3,203,892	4,559,477	1,738,060	1,426,895	342,986	3,008,300	17,508,158	-4,385,047	-1,223,964	30,514,800	40.004
Corporate general partners	8,356,483	214,362	1.068,719	655,691	116,468	308,135	691.613	1,922,307	-2,443,758	-2.056.009		12,824
Corporate limited partners	-1,005,756	98,621	345,070	-106,469	139,541	-553,651	72,740	-456.061	-1,866,481	-1,573,550	3,378,408 -545,785	780
Individual general partners	48,457,349	2,553,819	401,797	1,164,740	763.073	668,681	2.005.161	13,368,939	8,349,434	7,978,076	-545,785 27,516,981	238
Individual limited partners	-365,402	230,131	534,629	36,085	73,239	53,201	54.089	-1,364,344	-3.843.366	-2,339,996	27,516,961	14,157
Partnerhip general partners	-112,588	-4,718	683,266	14,950	97.801	172,026	54,727	-1,114,715	-3,370,398	-2,539,990	14,304	-3,938
Partnerhip limited partners	514,970	122,352	1.027,933	4,675	140,862	-238,309	10,415	-422,026	-2.016.757	-1,400,337	-130.615	-330
Tax-exempt organization				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	200,000	10,415	1422,020	-2,010,737	-1,400,337	-130,015	-317
general partners	301,217		400	81		-1,256		299,446	154,700	140,265	2,545	
Tax-exempt organization				ŀ		,,		200,440	,54,760	140,203	2,345	
limited partners	1,606,144	2,989	77,916	-4,391	7,450	-6,341	1,078	1,511,407	-5,822	-26,642	16,037	
Nominee and other general partners	3,018,602	-16,546	250,324	15,335	14,145	35,566	25,573	2,704,732	525,030	631,149	58.822	1,784
Nominee and other limited partners	1,544,374	2.884	169,421	-12.737	74,317	-23,935	92,903	1.058.473	132,371	24.256	182,598	451

by Cecelia Hilgert and Paul Arnsberger

he total revenue of charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3), excluding private foundations and religious organizations, increased to \$354.6 billion for 1988, a 14-percent increase from 1987 [1,2]. Program activities provided more than two-thirds of total revenue (\$239.3 billion), while contributions, gifts and grants provided about one-fifth (\$69.1 billion). Total expenses rose by 15 percent to \$330.8 billion for 1988; 85 percent of these expenses were attributable to costs of conducting programs (see Figure A). Additional data are presented in this article for organizations that are tax-exempt under Code sections 501(c)(4) through (9).

Organizations Exempt Under Code Section 501(c)(3)

Organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) include those whose purposes are religious, charitable, educational or scientific, or are for the purpose of testing for public safety. Their activities are restricted in that they must further one or more of these exempt purposes. Examples of these organizations are nonprofit universities and schools, nonprofit hospitals, youth organizations, United Way campaigns, community performing-arts associations, and environmental support groups. These organizations must serve the public (as opposed to private) interests. Under the Code, these organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that could influence legislation, and they cannot participate in any political campaign on behalf of or in opposition to any candidate for political office.

The Internal Revenue Code classifies nonprofit organizations into 25 subsections. Some of the organizations may be eligible for tax-deductible donations under section 170. Those organizations exempt under section 501(c)(3) receive the largest part of tax-deductible donations and are the largest providers of philanthropic goods and services. (Organizations that are exempt under certain other Code sections are discussed later in this article.)

Financial Characteristics of Nonprofit Charitable Organizations

A total of 124,232 of the 422,689 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) were required to file information returns on Form 990, Return of Organization Exempt from

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Figure A

Selected Data for Nonprofit Charitable Organizations, Reporting Years 1986-1988 [Money amounts are in billions of dollars]

Item	1986	1987	1988
	(1)	(2)	. (3)
Number of returns	113,072	122,018	124,232
Total assets	\$489.2	\$529.5	\$583.6
Total revenue	292.5	310.8	354.6
Program service revenue	187.9	211.9	239.3
Contributions, gifts and grants	60.1	61.7	69.1
Dues and assessments	3.7	4.2	4.0
Other	40.7	33.0	42.3
Total expenses	263.5	288.7	330.8
Program service expenses	221.9	242.2	281.6
Fundraising services	2.5	2.9	3.2
Management and general	-		
expenses	38.2	42.6	45.2
Payments to affiliates	9	.9	.9

NOTES: Detail may not add to totals because of rounding. Nonprofit organizations exclude private foundations and religious organizations.

Income Tax, for 1988 [3]. The number of required returns filed continued to increase, but at a slower pace than previous years (less than 2 percent for 1988 compared with increases of 8 and 15 percent for 1987 and 1986, respectively). Over two-thirds of the returns for 1988 were filed by organizations with assets of less than \$500,000. The number of returns filed by organizations in this asset-size class increased by less than 1 percent from 1987 to 1988, although the number filed by organizations with assets of \$50 million or more increased by 8 percent from 1987. Organizations in this latter asset-size class, however, accounted for less than 2 percent of the total number of returns [4].

Assets of nonprofit charitable organizations (expressed in current dollars) increased by 10 percent, from \$529.5 billion for 1987 to \$583.6 billion for 1988. Most of these assets (86 percent) were owned by organizations with holdings of \$10 million or more (see Figure B). These organizations also received over three-quarters of the total revenue (\$276.9 billion). Revenue and asset data for the largest section 501(c)(3) organizations are presented in

Figures C and D, respectively.

The tax code classifies nonprofit organizations into 25 subsections.

Some organizations may be eligible for tax-deductible donations.

Assets and Liabilities

Assets registered a 10-percent gain from 1987, rising to \$583.6 billion for 1988 from \$529.5 billion for 1987. The major components of assets all showed significant increases. Investments in securities

Figure B

Nonprofit Charitable Organizations by Asset Size, Reporting Year 1988 [Money amounts are in millions of dollars]

Asset	Ret	urns	Total a	assets	Total re	evenue
size	Number	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total	124,232	100.0%	\$583,573	100.0%	\$354,646	100.0%
Under \$100,000 ^{1,2}	50,471	40.6	1,673	0.3	6,001	1.7
\$100,000 under \$500,000	34,415	27.7	8,232	1.4	12,521	3.5
\$500,000 under \$1,000,000	11,475	9.2	8,205	1.4	9,006	2.5
\$1,000,000 under \$10,000,000	21,457	17.3	66,130	11.3	50,202	14.2
\$10,000,000 under \$50,000,000	4,461	3.6	99,037	17.0	64,867	18.3
\$50,000,000 or more	1,954	1.6	400,294	68.6	212,048	59.8

*Includes returns with zero assets or assets not reported.

2Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Detail may not add to totals because of rounding. Nonprofit charitable organizations exclude private foundations and religious organizations.

showed the largest annual gain, 13 percent, to \$174.8 billion. Cash and savings rose by 10 percent to \$61.1 billion. Land, buildings, and equipment continued to be the major asset holding, with a total of \$185.2 billion. Land, buildings, and equipment represented almost one-third of the assets of all nonprofit charitable organizations; this category rose by 7 percent. (Detailed financial data by asset-size class are provided in Table 1.)

The type of asset holdings varied among the asset-size classes of the organizations. For small organizations—those with assets of less than \$500,000—total assets rose by 3 percent. Cash and savings represented 43 percent of their total assets. For organizations with assets of between \$10 million and \$50 million, land, buildings and equipment accounted for the largest type of holding, \$38.9 billion, or 39 percent of the total for this asset size-class. Investments in securities was the largest asset holding for organizations with assets of \$50 million or more, representing 35 percent (\$140.5 billion) of their total assets; this asset type rose by 14 percent for this asset size-class for 1988.

Total liabilities also increased, by 11 percent for 1988, to \$257.6 billion. Mortgages and other notes payable were the largest item, totaling \$106.0 billion, a 10-percent increase from 1987. This liability item represented 41 percent of the total, the same percentage as for 1987. Organizations with assets of \$50 million or more accounted for 72.9 percent of total liabilities; those with assets of between \$10 million and \$50 million represented an additional 14.8 percent. These percentages were slightly greater than for 1987.

The balance sheet of a tax-exempt organization does not have an owner's equity section; instead, earnings accrue to a net worth/fund balance. The total balance for nonprofit charitable organizations was \$325.9 billion, up from \$297.7 billion for 1987.

Revenue

Program service revenue, which is generated through programs operated by nonprofit charitable organizations in support of their tax-exempt purposes, continued to grow as a total amount, but fell slightly as a percentage of total revenue. As shown in Figure E, program service revenue comprised nearly three-quarters of the total revenue of organizations with assets of \$10 million or more. This revenue increased by 13 percent from \$211.9 billion for 1987 to \$239.3 billion for 1988. Program service revenue represented about two-thirds of total revenue for 1988. Some examples of program service revenue include tuition and fees at educational institutions, hospital patient care charges (including Medicaid-Medicare payments), admission fees collected by museums or community performing arts groups, YMCA/ YWCA activity fees and payments received for insurance and retirement coverage by selected pension and annuity funds.

Contributions

Contributions, gifts and grants continued to represent about one-fifth of total revenue for all organizations, but, as shown in Figure E, contributions, gifts and grants represented a greater proportion of total revenue for smaller organizations than for larger ones. They accounted for one-half of total revenue for organizations with assets of less than \$1 million, but 18 percent for organizations with assets between \$10 million and \$50 million and 12 percent for organizations with assets of \$50 million or more. Direct public support represented 47 percent of the contributions total.

Contributions, gifts and grants registered a 12-percent increase from 1987, to \$69.1 billion. In large part, this was due to the \$5-billion increase in that portion represented by Government grants, which totaled \$30.3 billion, up from \$25.4 billion for 1987. Direct public support also

Figure C

Top Ten Nonprofit Charitable Organizations Ranked by Total Revenue, Reporting Year 1988

[Money amounts are in millions of dollars]

Name	Total revenue
Teachers Insurance and Annuity Association of America	\$8,733
College Retirement Equities Fund	7,833
Kaiser Foundation Health Plan	4, 594
New York City Health and Hospitals Corporation	2,582
Kaiser Foundation Hospitals	2,483
6. Harvard College	1,577
7. California Institute of Technology	1,300
8. University of Pennsylvania	1,275
9. Stanford University	1,250
Sisters of Mercy Health Corporation	1,224

NOTE: Nonprofit charitable organizations exclude private foundations and religious organizations.

increased, from \$29.9 billion for 1987 to \$32.5 billion for 1988, a gain of \$2.6 billion. The third component, indirect public support, which is the revenue received through solicitation campaigns conducted by federated fundraising agencies, showed a decline for 1988—it totaled \$6.2 billion, down from \$6.4 billion for 1987 (see Figure F).

Government grants represented 44 percent of the contributions total and 9 percent of total revenue, both of which were slightly greater proportions than for 1987. This source of funding was 25 percent of the total revenue

for small organizations (with assets less than \$1 million). For organizations with assets of \$10 million or more, it represented 5 percent of total revenue, the same as for previous years.

Expenses

Nonprofit charitable organizations report their expenses on Form 990 by object classification (salaries, pension plan contributions and other employee benefits, legal fees, supplies and the like) allocated into three functions: program services, management and general, and fundraising. Expenses totaled \$330.8 billion for 1988, an increase of 15 percent over \$288.7 billion for 1987.

Figure D

Top Ten Nonprofit Charitable Organizations Ranked by Total Assets, Reporting Year 1988

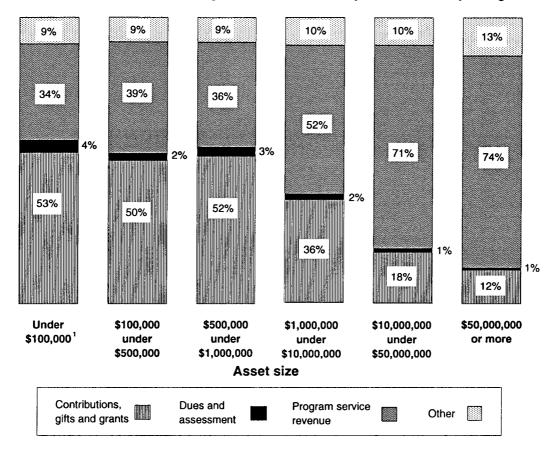
[Money amounts are in millions of dollars]

Name	Total assets
Teachers Insurance and Annuity Association of America	\$38,631
College Retirement Equities Fund	32,360
3. Harvard College	6,594
Howard Hughes Medical Institute	6,432
5. Common Fund for Nonprofit Organizations	5,325
6. Yale University	3,956
7. Stanford University	3,840
8. Princeton University	2,912
Shriners' Hospitals for Crippled Children	2,626
10. Cornell University	2,597

NOTE: Nonprofit charitable organizations exclude private foundations and religious organizations.

Figure E

Components of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1988



¹ Includes organizations with assets zero or not reported

NOTE: Nonprofit charitable organizations exclude private foundations and religious organizations.

Expenses that were attributable to specific program activities represented 85 percent of the total. Salaries and wages were the leading component of expenses, \$115.4 billion, accounting for one-third of the total.

Management and general expenses, which support the overall organization rather than specific programs, were \$45.2 billion for 1988, rising by 6 percent from the 1987 total of \$42.6 billion. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. Payments to affiliates are payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies.

Organizations with assets of \$10 million or more accounted for more than three-quarters of all expenses. Detailed data on expenses for 1988 are shown in Table 2.

Types of Nonprofit Charitable Organizations

Figures G, H and I display information on the types of nonprofit charitable organizations that filed Form 990 for 1988. This information is based on responses to a question on the return identifying the reason that an organization was not classified as a private foundation.

Figure H shows that hospitals, educational institutions and "publicly-supported organizations" were the major categories of nonprofit charities in terms of such selected balance sheet and income statement items as total assets, total liabilities, total revenue and total expenses. Publicly-supported organizations are comprised of qualified organizations that are operated for purposes that are beneficial to the public interest and that receive support from a broad cross-section of the public. Examples include the United Way, the American National Red

Figure F

Contributions Received by Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1988 [Money amounts are in millions of dollars]

Asset size	Total contributions, gifts and grants		Contributions received through direct support		Contributions received through indirect support		Contributions received through Government grants	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	\$69,062	100.0%	\$32,486	100.0%	\$6,246	100.0%	\$30,330	100.0%
Under \$100,000	3,172	4.6	1,549	4.8	300	4.8	1,323	4.4
\$100,000 under \$500,000	6,267	9.1	2,643	8.1	551	8.9	3,073	10.1
\$500,000 under \$1,000,000	4,648	6.7	1,707	5.3	353	5.7	2,587	8.5
\$1,000,000 under \$10,000,000	18,280	26.5	7,825	24.1	1,592	25.5	8,862	29.2
\$10,000,000 under \$50,000,000	11,607	16.8	7,264	22.4	1,628	26.1	2,715	9.0
\$50,000,000 or more	25,089	36.3	11,496	35.4	1,821	29.2	11,771	38.9

*Includes returns with zero assets or assets not reported.

Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Detail may not add to totals because of rounding. Nonprofit charitable organizations exclude private foundations and religious organizations.

Cross and the National Geographic Society. Other examples include cultural organizations, such as the Metropolitan Museum of Art; and community foundations, such as the New York Community Trust [5]. Together, the assets of the three categories of organizations totaled \$437.1 billion for 1988 and their revenue, \$313.9 billion [6]. The amounts represented 75 percent and 89 percent, respectively, of the totals for all nonprofit charitable organizations.

Hospitals accounted for 44 percent of total revenue and 29 percent of total assets, but just 5 percent of both the number of returns filed and the contributions received. Nearly all of their revenue, over 92 percent, was program service revenue. While publicly-supported organizations comprised 73 percent of the total returns, they accounted for only 27 percent of total revenue and 22 percent of total asset holdings. Educational institutions, such as colleges and universities accounted for only 8 percent of returns, but ranked second in terms of assets and contributions received, with 23 percent and 21 percent, respectively.

The largest asset holdings for these three major types of organizations took the form of land, buildings and equipment, which accounted for 40 percent of the total holdings for these groups. For hospitals, these assets represented 46 percent of total assets; for educational institutions, 39 percent; and for publicly-supported organizations, 32 percent. In contrast, another category of nonprofit charitable organizations identified on Form 990—one that supports other charitable organizations—held 59 percent of total assets in investment securities and only 6 percent in land, buildings and equipment. Among the largest of these organizations were the Common Fund for Nonprofit Organizations, the Teachers Insurance and Annuity Association, and the Student Loan Funding

Corporation.

Program service revenue as a share of total revenue remained fairly constant for all types of organizations for 1988 compared with previous years. For hospitals, it represented mainly charges to patients and comprised 92 percent of hospital revenue, up slightly from 91 percent for 1987. For educational institutions, it comprised 60 percent of their total revenue for 1988, a drop of 1 percent from 1987. For publicly-supported organizations, program service revenue remained at 41 percent of total revenue.

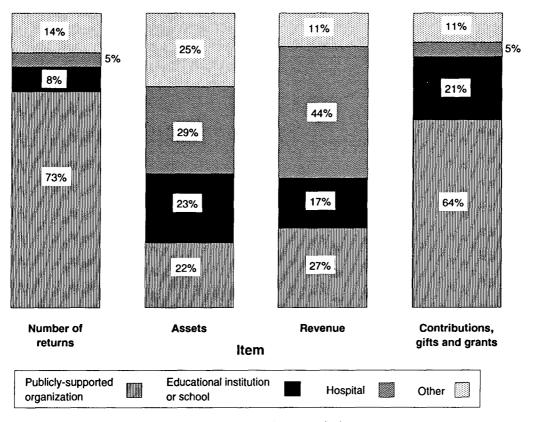
Another category of nonprofit charitable organizations—those engaged in hospital research—continued to grow in 1988. Total assets reached \$8.5 billion, up from \$7.3 billion for 1987, a gain of 16 percent. Total revenue for hospital research organizations increased by over one-half to \$2.1 billion for 1988, up from \$1.3 billion for 1987. These increases were largely due to growth by the Howard Hughes Medical Institute, whose public charity status was not affirmed by the Internal Revenue Service until 1986. This institute reported assets of \$6.4 billion for 1988, up from \$5.2 billion in 1987, and revenue of \$724 million, up from \$212 million.

Organizations Exempt Under Code Sections 501(c)(4) through (9)

The statistics presented in this section are also based on Form 990—organizations tax-exempt under Internal Revenue Code sections 501(c)(4) through (9). This is the first study of these organizations conducted by the Statistics of Income Division since 1975. Figure J provides general descriptions of the organizations included under these sections. Unlike the organizations that are exempt under Code section 501(c)(3), most of these organizations are not eligible for tax-deductible

Figure G

Selected Financial Data, by Major Type of Nonprofit Charitable Organization, Reporting Year 1988



NOTE: Nonprofit charitable organizations exclude private foundations and religious organizations.

contributions. In the information presented below, the appropriate Code section is shown following the type of organization. Financial data for organizations covered by these Code sections are presented in Tables 3 and 4.

Labor, agricultural and horticultural organizations (section 501(c)(5)) filed the largest number of returns for 1988, nearly 21,000. Business leagues, chambers of commerce, and real estate boards (section 501(c)(6)), and civic leagues and social welfare organizations (section 501(c)(4)) were second and third, with 19,875 returns and 19,279 returns, respectively. With the exception of voluntary employees' beneficiary associations (section 501(c)(9)), more than 80 percent of all returns for each Code section were filed by organizations with assets of less than \$500,000. There was a greater percentage of returns filed by smaller organizations covered by these Code sections than by the nonprofit charitable organizations covered by section 501(c)(3), where two-thirds of the total returns were filed by organizations with assets of

less than \$500,000 (see Figure K). For the social and recreational clubs (section 501(c)(7)), one-half of the returns were filed by organizations with assets of less than \$100,000 and less than one-half of 1 percent, by organizations with assets of \$10 million or more.

For the voluntary employees' beneficiary associations (section 501(c)(9)), however, organizations with asset holdings of less than \$500,000 represented less than 60 percent of the returns filed. Organizations with assets of \$10 million or more under this Code section filed 5 percent of the returns, which was a greater proportion than the returns filed under the other Code sections. In terms of assets, organizations exempt under section 501(c)(9) had the largest holdings, \$28.3 billion, and those with assets of \$10 million or more accounted for more than 70 percent of the total assets (see Figure L). Civic leagues and social welfare organizations (section 501(c)(4)) ranked second with \$27.4 billion in asset holdings. Organizations under this section with assets of

Figure H

Selected Balance Sheet and Income Statement Items, by Type of Nonprofit Charitable Organization, Reporting Year 1988

[Money amounts are in millions of dollars]

Type of organization	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
· ·	(1)	(2)	(3)	(4)	(5)
Total	\$583,573	\$257,645	\$354,646	\$239,292	\$330,815
Church or religious-affiliated organization 1	4,941	2,409	3,556	2,464	3,362
Educational institution or school.	136,560	26,316	59,993	35,725	52,396
Hospital	170,806	85,803	157,263	145,159	151,378
Governmental unit	. 2,423	881	1,436	630	1,324
Hospital research organization	8,497	862	2,103	591	1,534
Organization supporting a public college	6,918	1,060	3,469	1,055	2,930
Publicly-supported organization	129,706	54,996	96,686	39,909	90,769
Organization supporting charitable organizations	123,277	85,233	29,744	13,425	26,753
Organization testing for public safety	214	31	175	170	157
Type not reported	231	56	- 222 -		. 272

¹Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

NOTES: Detail may not add to totals because of rounding. Nonprofit charitable organizations exclude private foundations and most religious organizations.

\$10 million or more accounted for three-quarters of the total holdings. Fraternal beneficiary societies (section 501(c)(8)) ranked third with \$24.6 billion in assets, 89 percent of which were owned by the few organizations with assets of \$10 million or more.

Generally, the smaller organizations under each of the Code sections—those with assets of less than \$500,000—accounted for a greater share of total assets than did the smaller nonprofit charitable organizations exempt under section 501(c)(3). While organizations with assets of less than \$500,000 accounted for less than 2 percent of the total assets of the nonprofit charitable organizations, this asset-size class accounted for 20 percent of the total assets of business leagues, chambers of commerce, and boards of trade (section 501(c)(6)); 16 percent of the total assets for social and recreational clubs (section 501(c)(7)); and 14 percent of the total assets for labor, agricultural and horticultural organizations (section 501(c)(5)).

Although the very large organizations—those with

assets of \$50 million or more—held more than two-thirds of the total assets of nonprofit charitable organizations (section 501(c)(3)), only for two of these other Code sections did they account for more than one-half of the total assets. They owned 85 percent of the total assets of fraternal beneficiary societies (section 501(c)(8)) and 60 percent in the case of civic leagues and social welfare organizations (section 501(c)(4)).

Revenues and Expenses

In terms of revenue, voluntary employees' beneficiary associations (section 501(c)(9)) had considerably more revenue for 1988, \$40.4 billion, than organizations covered by the other Code sections presented here (see Figure M). These organizations operated in a manner similar to mutual insurance companies in that they provided life, sickness, accident and other benefits to members. Of the total revenue, \$32.8 billion was received from program services, which, for these organizations,

Figure I

Contributions Received, by Major Type of Nonprofit Charitable Organization, Reporting Year 1988 [Money amounts are in millions of dollars]

Type of organization		ital ons, gifts grants	received	outions Lthrough support	Contrib received indirect	through	Contrib received Governme	through
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	\$69,062	100.0%	\$32,486	100.0%	\$6,246	100.0%	\$30,330	100.0%
Educational institution or school	14,727	21.3	6,818	21.0	619	9.9	7,290	24.0
Hospital	3,440	5.0	1,825	5.6	427	6.8	1,188	3.9
Publicly-supported organization	43,988	63.7	19,577	60.3	4,333	69.4	20,078	66.2
Organization supporting charitable organizations	3,094	4.5	2,730	8.4	484	7.7	240	0.8

Figure J

Selected Types of Tax-Exempt Organizations, by Internal Revenue Code Section

Code section	Description of organization	Type of activities	Examples of organization
	(1)	(2)	(3)
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare, charitable, educational and recreational activities	Lions Clubs, Rotary Clubs, American Association of Retired Persons, and volunteer fire departmen
501(c)(5)	Labor, agricultural and horticultural organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	National Association of Letter Carriers, Communication Workers of America, Air Line Pilots Association, and United Steelworkers of America
501(c)(6)	Business leagues, chambers of commerce, real estate boards, etc.	Improvement of business conditions of one or more lines of business	National Football League, U.S. Tennis Association, and State medical societies
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities	Army and Navy Club, Merion Golf Club, and San Diego Yacht Club
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident or other benefits to members	Loyal Order of Moose, BPOE lodges (Elks), and B'nai B'rith
501(c)(9)	Voluntary employees' beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered by 501(c)(10))	Provides for payment of life, sickness, accident or other benefits to members	Lutheran Brotherhood, IBM Medical & Dental Plan Trust, and Navy Mutual Aid Association

represented payments received from the participants and their employers for health and welfare benefits coverage. They also reported the highest level of expenses of any of the organizations covered by these section codes, \$40.6 billion, 83 percent of which was in the form of benefits paid to members (\$33.7 billion).

Civic leagues and social welfare organizations (section 501(c)(4)) were second in terms of revenue, with a total of \$16.1 billion, of which about two-thirds was derived from their program activities. These organizations were required to report detailed data on their expenses. They reported \$15.0 billion in total expenses, of which \$12.6 billion was related to specific program activities, \$2.1 billion for management and general overhead, and \$138 million for fundraising. Data on functional expenses showed that the largest single expense item for these organizations was benefits paid to members, amounting to \$5.6 billion (see Table 4 for data on functional expenses).

Membership dues and assessments were the principal source of revenue for labor, agricultural and horticultural organizations (section 501(c)(5)), (\$7.0 billion); for

business leagues, chambers of commerce and real estate boards (section 501(c)(6)), (\$6.4 billion); and for social and recreational clubs (section 501(c)(7)), (\$3.0 billion). This last group reported an additional \$1.0 billion for profit from the sale of inventory items. For expenses, labor, agricultural and horticultural organizations (section 501(c)(5)) were the only type for which payments to affiliates were a significant proportion of total expenses; these payments totaled \$1.2 billion, 12 percent of the total expenses for organizations under this Code section. Included were payments by the reporting organization to the parent national or international organization, federation or other organization as a condition or requirement of affiliation.

Revenue totals for organizations under these selected Code sections by asset size show that fraternal beneficiary societies (section 501(c)(8)) were the only type of organization for which those organizations with assets of \$50 million or more predominated (see Figure N). Also, the revenue of the organizations with assets of less than \$500,000 under each of these Code sections accounted for

Figure K

Returns Filed by Tax-Exempt Organizations, Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1988

Asset		Organizations	tax-exempt under	Internal Revenue C	Code section	
size	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
			Number	of returns		
Total	19,279	20,697	19,875	14,488	8,129	8,889
Inder \$100,000 1	11,379	12,393	10,814	7,458	2,648	2,831
100,000 under \$500,000	4,943	5,718	5,827	4,203	4,078	2,395
500,000 under \$1,000,000	1,170	1,215	1,496	968	891	1,013
1,000,000 under \$10,000,000	1,530	1,250	1,561	1,805	420	2,167
10,000,000 under \$50,000,000	194	93	146	54	48	413
50,000,000 or more	63	28	31		36	70
· [Per	cent		
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Inder \$100,000 1	59.0	59.9	54.4	51.5	32.6	31.8
100,000 under \$500,000	25.6	27.6	29.3	29.0	50.2	26.9
500,000 under \$1,000,000	6.1	5.9	7.5	6.7	11.0	11.4
1,000,000 under \$10,000,000	7.9	6.0	7.9	12.5	5.2	24.4
10,000,000 under \$50,000,000	1.0	0.4	0.7	0.4	0.6	4.6
50,000,000 or more	0.3	0.1	0.2		0.4	0.8

¹ Includes returns with zero assets or assets not reported. NOTE: Detail may not add to totals because of rounding.

greater proportions of total revenue than the revenue of nonprofit charitable organizations of a similar size. These percentages ranged from 26 percent for labor, agricultural and horticultural organizations (section 501(c)(5)) to 10 percent for civic leagues and social welfare organizations (section 501(c)(4)). In contrast, the revenue of nonprofit charitable organizations (section 501(c)(3)) with assets of less than \$500,000 had accounted for just 5 percent of the total.

Assets and Liabilities

Figures O and P present data on asset holdings. Organizations with assets of \$10 million or more accounted for three-quarters of the total assets of organizations of two of the Code sections: fraternal beneficiary associations

(section 501(c)(8)) and civic leagues and social welfare organizations (section 501(c)(4)). By comparison, this asset-size class included 86 percent of the total asset holdings of the nonprofit charitable organizations exempt under section 501(c)(3). The types of assets held by the organizations varied considerably by Code section. Investments in securities was the largest single component of the assets of fraternal beneficiary societies (section 501(c)(8)), representing nearly two-thirds of the total. This asset type was also the largest single holding of employees' voluntary beneficiary associations (section 501(c)(9)), with \$13.5 billion, nearly one-half of the total for these organizations. In addition, these latter organizations held 31 percent of total assets in cash and savings (\$8.7 billion).

Figure L

Selected Balance Sheet and Income Statement Items for Organizations Tax-Exempt under Specified Internal Revenue Code Sections, Reporting Year 1988

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
,	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4)	19,279	\$27,434	\$18,696	\$16,134	\$10,190	\$14,984
01(c)(5)	20,697	12,390	1,887	11,015	2,249	10,297
01(c)(6)	19,875	15,177	8,207	14,247	5,646	13,320
01(c)(7)	14,488	7,834	2,426	5,268	931	5,027
01(c)(8)	8,129	24,588	19,699	6,396	4,858	6,174
01(c)(9)	8,889	28,254	10,195	40,399	32,775	40,585

Figure M

Principal Sources of Tax-Exempt Organization Revenue, Specified Internal Revenue Code Sections, Reporting Year 1988

[Money amounts are in millions of dollars]

				Sources of revenue		
Internal Revenue Code section	Total revenue	Contributions, gifts, and grants	Program service revenue	Membership dues and assessments	Interest on savings and dividends from securities	Other
	(1)	(2)	(3)	(4)	(5)	(6)
01(c)(4)	\$16,134	\$1,229	\$10,190	\$1,830	\$1,070	\$1,815
01(c)(5)	11,015	272	2,249	7,001	604	889
01(c)(6)	14,247	678	5,646	6,351	627	945
D1(c)(7)	5,268	32	931	2,965	85	1,255
01(c)(8)	6,396	78	4,858	481	504	476
01(c)(9)	40.399	1,090	32,775	3,267	1,713	1,554

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

Civic leagues and social welfare organizations (section 501(c)(4)) ranked second in total assets, with \$27.4 billion. The largest single component was notes and loans receivable—\$6.7 billion, representing one-quarter of total assets. Together, cash and savings; land, buildings and equipment; and investments in securities, accounted for 49 percent.

Labor, agricultural and horticultural organizations (section 501(c)(5)) held one-third of their assets in investments in securities and one-third in cash and savings (\$4.2 billion in each asset type). Social and recreational clubs (section 501(c)(7)) held two-thirds of their assets in land, buildings and equipment.

Mortgages and other notes payable were the largest

single liability item for organizations under two of these sections. Civic leagues and social welfare organizations (section 501(c)(4)) included \$10.7 billion in this category, representing 57 percent of their total liabilities. Social and recreational clubs (section 501(c)(7)) reported \$1.3 billion in mortgages and other notes payable, accounting for 55 percent of their total liabilities. Labor, agricultural, and horticultural organizations (section 501(c)(5)) had the smallest amount of liabilities—\$1.9 billion, of which accounts payable represented 40 percent.

Shown in Figure Q are the net worth/fund balance totals for the organizations in these Code sections. This item varied greatly as a percentage of total assets among the Code sections, from a low of 20 percent to a high of 85

Figure N

Total Revenue of Tax-Exempt Organizations, Specified Internal Revenue Code Sections, by Asset Size, Reporting Year 1988

[Money amounts are in millions of dollars]

Asset	Organizations tax-exempt under Internal Revenue Code section							
size	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)		
	(1)	(2)	(3)	(4)	(5)	(6)		
<u>-</u>	Amount							
Total	\$16,134	\$11,015	\$14,247	\$5,268	\$6,396	\$40,399		
Jnder \$100,000 1	746	1,110	998	581	168	3,293		
\$100,000 under \$500,000	797	1,789	1,918	631	536	1,940		
\$500,000 under \$1,000,000	514	887	1,165	472	269	2,220		
\$1,000,000 under \$10,000,000	2,793	3,006	4,268	3,275	268	12,062		
\$10,000,000 under \$50,000,000	4,125	1,413	2,778	309	185	10,243		
\$50,000,000 or more	7,157	2,809	3,120		4,971	10,642		
	Percent							
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
Jnder \$100,000 1	4.6	10.1	7.0	11.0	2.6	8.2		
100,000 under \$500,000	4.9	16.2	13.5	12.0	8.4	. 4.8		
500,000 under \$1,000,000	3.2	8.1	8.2	9.0	4.2	5.5		
1,000,000 under \$10,000,000	17.3	27.3	30.0	62.2	4.2	29.9		
10.000,000 under \$50,000,000	25.6	12.8	19.5	5.9	2.9	25.4		
\$50,000,000 or more	44.4	25.5	21.9		77.7	26.3		

¹ Includes returns with zero assets or assets not reported. NOTE: Detail may not add to totals because of rounding.

Figure 0

Total Assets of Tax-Exempt Organizations, Specified Internal Revenue Code Sections, by Asset Size, Reporting Year 1988

[Money amounts are in millions of dollars]

Asset	Organizations tax-exempt under Internal Revenue Code section								
size	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)			
Ĺ	(1)	(2)	(3)	(4)	(5)	(6)			
L	Amount								
Total	\$27,434	\$12,390	\$15,177	\$7,834	\$24,588	\$28,254			
nder \$100,000 ¹	357	459	1,721	268	106	88			
100,000 under \$500,000	1,205	1,265	1,318	1,013	998	581			
500,000 under \$1,000,000	832	872	1,047	693	638	740			
1,000,000 under \$10,000,000	4,266	3,023	4,138	5,080	1,018	6,922			
10,000,000 under \$50,000,000	4,352	2,004	2,839	778	927	8,552			
\$50,000,000 or more	16,422	4,766	5,432		20,911	11,371			
	Percent								
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
nder \$100,000 1	1.3	3.7	11.3	3.4	0.4	0.3			
100,000 under \$500,000	4.4	10.2	8.7	12.9	4.1	2.1			
500,000 under \$1,000,000	3.0	7.0	6.9	8.8	2.6	2.6			
1,000,000 under \$10,000,000	15.6	24.4	27.3	64.8	4.1	24.5			
0,000,000 under \$50,000,000	15.9	16.2	18.7	9.9	3.8	30.3			
50,000,000 or more	59.9	38.5	35.8		85.0	40.2			

¹ Includes returns with zero assets or assets not reported. NOTE: Detail may not add to totals because of rounding.

percent.

Summary

For 1988, nonprofit charitable organizations tax-exempt under section 501(c)(3) continued to report increased growth. Revenue increased to \$354.6 billion, up from \$310.8 billion for 1987, a gain of 14 percent; assets were \$583.6 billion, up from \$529.5 billion for 1987, an increase of 10 percent. Hospitals, as a group, led all other types of organizations in both revenues and assets. The number of returns filed by nonprofit charitable organizations was 124,232 for 1988, up slightly from 122,018 for 1987.

Program service revenue—the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted—was \$239.3 billion, or 67 percent of total revenue for 1988. Contributions increased to \$69.1 billion, up from \$61.7 billion for 1987. This source of revenue accounted for more than one-half of the revenue for organizations with asset holdings of less than \$1 million, but a much smaller share for larger organizations. Expenses continued to rise, to \$330.8 billion, of which 85 percent was in support of the organizations' program services.

Organizations that are exempt under sections 501(c)(4) through (9) are diverse in their purposes and in their financial characteristics, as reported on the Form 990. Labor, agricultural and horticultural organizations

(section 501(c)(5)) filed the largest number of returns for 1988, nearly 21,000. Voluntary employees' beneficiary associations (section 501(c)(9)) had the largest asset holdings, \$28.3 billion; civic leagues and social welfare organizations (section 501(c)(4)) were second with \$27.4 billion. For each of these Code sections, the smaller organizations—those with assets of less than \$500,000—accounted for a greater share of total assets than did the smaller nonprofit charitable organizations exempt under section 501(c)(3).

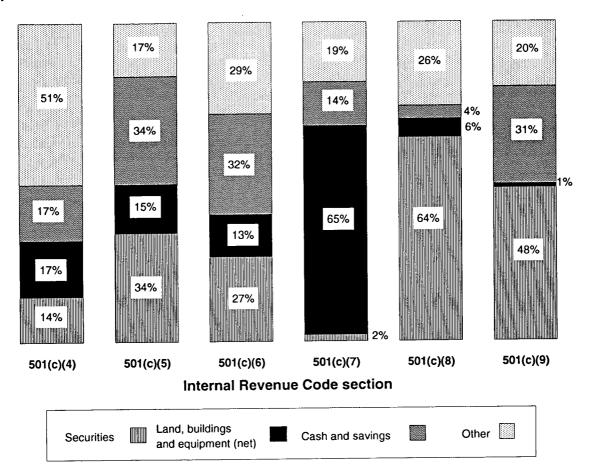
The sources of revenue also varied by Code section. Program service revenue was the major source for voluntary employees' beneficiary associations (section (501(c)(9)), fraternal beneficiary societies (501(c)(8)), and civic leagues and social welfare organizations (section 501(c)(4)), representing two-thirds of their respective totals. Membership dues and assessments were the principal revenue source for labor, agricultural and horticultural organizations (section 501(c)(5)), 64 percent of the total; for social and recreational clubs (section 501(c)(7)), 56 percent of the total; and for business leagues, chambers of commerce, and real estate boards section 501(c)(6)), 45 percent of the total.

Data Sources and Limitations

The statistics in this article are based on two samples of Form 990, Return of Organization Exempt from Income Tax, with accounting periods that ended December 1988 through November 1989, that were received and pro-

Figure P

Components of Total Assets, by Selected Internal Revenue Code Section, Reporting Year 1988



cessed by the Internal Revenue Service during 1989 and 1990. The samples did not include private foundations, which were required to file a separate form. The samples included only those returns with receipts of more than \$25,000, the filing threshold. The sample design was split into two parts: the first included returns of organizations exempt under section 501(c)(3), and the second part included organizations exempt under sections 501(c)(4) through (9). Returns of organizations exempt under other sections were not included in the study.

Each part of the sample was classified into sample strata based on size of assets, each stratum being sampled at a separate rate. For section 501(c)(3) organizations, a sample of 12,869 returns was selected from a population of 125,718. All returns with assets of \$10 million or more were selected. Lower sampling rates were used in the smaller asset classes. For sections 501(c)(4) through (9)

organizations, a sample of 10,178 returns was selected from a population of 93,060.

Figure Q

Selected Data for Tax-Exempt Organizations, Reporting Years 1986-1988

[Money amounts are in millions of dollars]

Code section	Total assets	Net worth/ fund balance	Percent of assets
	(1)	(2)	(3)
501(c)(4)	\$27,434	\$8,738	32%
501(c)(5)	12,390	10,503	85
501(c)(6)	15,177	6,970	46
501(c)(7)	7,834	5,408	69
501(c)(8)	24,588	4,890	20
501(c)(9)	28,254	18,059	64

The data presented were obtained from returns as originally filed. In most cases, changes made to the original return as a result of either administrative processing or a taxpayer amendment were not incorporated into the data base. A discussion of the reliability of estimates based on samples and methods for evaluating both the magnitude of sampling and nonsampling error and the precision of sample estimates can be found in the general Appendix in this issue. More detailed information on the sample design and weights can be obtained by writing to the authors at the following address: Internal Revenue Service, Statistics of Income Division (R:S:F), P.O. Box 2608, Washington, DC 20013-2608.

Notes and References

- [1] Religious organizations are not required to file Form 990, the source of information for this article. For information on private foundations, see Riley, Margaret, and Meckstroth, Alicia, "Private Foundations, 1988," *Statistics of Income Bulletin*, Winter 1991-92, Volume 11, Number 3, pp. 21-46.
- [2] Data for the previous years were published in the Compendium of Studies of Tax-Exempt Organiza-

- tions, 1974-1987, 1991. See also, Hilgert, Cecelia, and Mahler, Susan J., "Nonprofit Charitable Organizations, 1986 and 1987," Statistics of Income Bulletin, Fall 1991, Volume 11, Number 2, pp. 63-76.
- [3] The total number of tax-exempt organizations, including those not required to file Form 990, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, Monthly Exempt Organizations Statistical Summary, unpublished.
- [4] Data presented in this article are from Forms 990 filed for Reporting Year 1988 for accounting periods beginning in 1988. Therefore, the statistics for 1988 generally include organizations with accounting periods that ended within the period December 1988 through November 1989.
- [5] Community foundations are organizations with broad-based public support that file Forms 990, as opposed to private foundations which have a narrower source of funding and file Forms 990-PF.
- [6] Data on specific types of organizations are from unpublished *Statistics of Income* tabulations.

Table 1.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Income Statement and Balance Sheet Items, by Size of Total Assets

fAll flat	ires are estimates bas	ed on samples	money amounts	s are in thousands o	of dollars]

ttom.	Total 1		\$100,000	\$500,000	\$1,000,000	\$10,000,000	\$50,000,00
ttem-	1 otal ·	Under	\$100,000 under	under	under	under	or
		\$100,0002.3	\$500,000	\$1,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1 17	\-'-'		1
Number of returns	124,233	50,471	34,415	11,475	21,457	4,461	1,95
otal assets	583,573,213	1,673,388	8,232,707	8,205,085	66,130,508	99,037,586	400,293,93
Cash:	00.007	40.150	07.571	9,239	17.429	3,470	1,42
Number of returns		40,156 389,490	27,571 809,558	480,209	2,336,156	1,913,342	5,984,46
Savings and temporary cash investments:		000,400	505,555	100,200		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 -,
Number of returns		28,026	25,955	8,538	16,711	3,420	1,47
Amount	49,232,764	657,197	2,396,740	1,691,238	9,312,240	9,262,216	25,913,13
Accounts receivable (net):	52,759	11,812	14,580	6.235	14.627	3,711	1,79
Number of returns		98,558	582,724	548,690	4,167,527	8,370,206	29,490,65
Pledges receivable (net):	40,200,004	00,000		V.13,222	ĺ		1
Number of returns	7,288	894	1,457	870	2,936	804	32
Amount	5,132,401	13,264	64,085	132,189	1,547,605	1,892,388	1,482,86
Grants receivable:	11,146	2,684	3,592	1,699	2,302	533	33
Number of returns		41,668	181,325	205,000	944,521	583,543	1,252,67
Receivables due from officers, directors, trustees, and				1	·	l '	1
key employees:					1	٠,,	
Number of returns		775 1,743	717 9,337	316 11,354	617 72,812	194 43,404	134 159,26
Amount Other notes and loans receivable:	297,913	1,743	3,337	, 1,334	1 ,,,,,,,] ,,,,,,,,	1
Number of returns		1,192	2,906	1,838	4,709	1,887	1,10
Amount	15,398,324	5,278	189,820	214,995	1,449,267	2,600,447	10,938,51
Inventories for sale or use:	24.700	F 400	E 670	2,590	6,863	2,667	1,50
Number of returns		5,426 46,757	5,673 137,317	2,590 89,541	752,051	993,521	2,809,11
Prepaid expenses and deferred charges:		40,757	107,017]	1,		
Number of returns		7,991	12,344	5,613	13,913	3,535	1,68
Amount	5,326,331	17,293	102,968	87,289	653,941	1,085,896	3,378,94
Investments-securities:	22,808	1,192	5,199	3,321	8,914	2,837	1,34
Number of returns		15,720	572,040	997,851	11,101,865	21,571,012	140,517,21
Investments-land, buildings and equipment minus		10,720	0,010.0	***,	,,	,,	
accumulated depreciation:						1	
Number of returns		3,697	4,113	1,601	2,645 2,106,677	860 2.240.657	46
Amount	9,751,361	41,927	463,009	403,076	2,100,677	2,240,657	4,496,01
Number of returns	8,923	377	1,919	988	3,246	1,465	92
Amount		6,594	150,708	195,174	1,906,214	4,369,215	35,683,17
Land, buildings and equipment minus accumulated						ł	
depreciation:		40.570	00 545	8.637	17.617	3,915	1,82
Number of returns		19,579 310,769	22,545 2,404,856	2,886,118	17,617 27,306,018	38,948,367	113,320,39
Other assets:	105,170,519	310,709	2,404,030	2,000,110	27,000,070	00,040,007	1.0,020,00
Number of returns	41,566	8,944	10,938	4,736	12,011	3,304	1,63
Amount	32,962,180	27,127	168,215	262,359	2,473,611	5,163,369	24,867,49
otal liabilities and fund balance/net worth:	400.000	40.577	04 445	11,475	01 457	4,461	1,95
Number of returns		49,577 1,673,382	34,415 8,232,706	8,205,086	21,457 66,130,508	99,037,586	400,293,94
otal liabilities	257,645,458	589,441	2,323,453	2,507,655	26,120,311	38,216,213	187,888,33
Accounts payable:	201,040,450	305,441	2,020,100	2,007,000			,,
Number of returns		21,790	21,628	8,409	18,254	4,107	1,88
Amount	33,913,654	220,839	687,423	616,528	4,224,899	6,880,779	21,283,18
Grants payable:	4 000	835	1,436	909	1,291	331	12
Number of returns		11,677	69,229	86,973	636,298	921,971	1,585,28
Support and revenue designated for future periods:	3,211,751	. ,,,,,,	,	1	- : -, -]	
Number of returns	16,450	3,239	4,374	2,430	4,989	1,040	37
Amount	8,325,251	45,947	260,923	271,742	2,300,178	2,510,137	2,936,32
Loans from officers, directors, trustees and key				1			
employees: Number of returns	4,914	2,922	1,217	277	429	51	1
Amount		52,499	37,196	18,005	71,102	33,936	315,97
Mortgages and other notes payable:					ŀ		1
Number of returns		6,286	10,994	5,029	11,710	2,921	1,54 68,708,21
AmountOther liabilities:	106,034,115	162,685	910,116	1,198,290	14,986,771	20,068,039	00,700,21
Number of returns	35,487	6,817	8,947	3,834	11,296	3,045	1,54
Amount		95,796	358,565	316,117	3,901,063	7,801,352	93,059,39
otal fund balance/net worth (end of year):							l .
Number of returns	123,195	49,578	34,335	11,475	21,405	4,453	1,95
Amount	325,927,750	1,083,942	5,909,253	5,697,431	40,010,196	60,821,372	212,405,55
otal revenue:	124,233	50,471	34,415	11,475	21,457	4,461	1,95
Amount		6,000,674	12,521,421	9,006,480	50,202,763	64,867,216	212,048,02
Total contributions received:	35.,540,5.0	0,000,00	,,				
Number of returns		42,302	29,447	9,538	17,489	3,682	1,68
Amount	69,061,529	3,171,869	6,267,034	4,647,487	18,279,514	11,607,075	25,088,55
Contributions received from direct public support:		20 100	26,971	8,767	15,729	3,435	1,52
Number of returns		38,188 1,549,246	26,971	1,707,472	7,825,374	7,264,369	11,496,25
Contributions received from indirect public support:	32,465,000	1,548,240	2,0-2,007	1,,,,,,,,,,	,,020,074	,,203,303	1 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Number of returns	25,441	9,780	6,969	2,668	4,790	800	43
Amount		299,717	551,492	353,354	1,592,111	1,628,018	1,821,29

Table 1.—Returns of Tax-Exempt Section 501(c)(3) Organizations: Income Statement and Balance Sheet Items, by Size of Total Assets-Continued

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

		<u> </u>	1 ****		otal assets	B10.000.000	T #50 200 200
Item	Total ¹	11-4	\$100,000	\$500,000	\$1,000,000	\$10,000,000	\$50,000,000
		Under \$100,000 ^{2,3}	under \$500,000	under \$1,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
otal revenue (continued):	''' -	(2)	(3)	1 17	(3)	(0)	· · · · ·
Total contributions received (continued):							
Government grants:	20,000	14.070	10.050	2 004	0.000	1 200	920
Number of returns	36,332 30,329,854	14,073 1,322,906	10,250 3,072,574	3,684 2,586,661	6,203 8,862,029	1,296 2,714,688	826 11,770,997
Program service revenue:	1		,,,,,,,,,			1	
Number of returns	72,233	26,297	18,943	6,929	14,757	3,580	1,727
Amount	239,292,958	2,010,372	4,847,077	3,277,155	26,017,523	46,098,275	157,042,557
Number of returns	30,954	15,106	8,526	2,908	3,796	473	144
Amount	3,971,042	256,781	320,428	283,776	1,001,004	766,559	1,342,495
Number of returns	98,505	36,912	29,029	9,726	17,848	3,480	1,511
Amount	5,556,501	53,117	187,916	151,198	950,203	1,148,095	3,065,971
Dividends and interest from securities: Number of returns	21,499	2,087	5,698	3,007	7,279	2,292	1,136
Amount	11,151,825	9,257	60,712	69,781	786,486	1,430,362	8,795,225
Net rental income (loss):							
Number of returns	16,361 837,023	2,684 9,686	4,422 41,885	1,801 31,365	5,272 289,791	1,411 157,441	772 306.854
Gross rents:	637,023	9,000	11,003	31,303	203,737	137,441	300,034
Number of returns	16,561	2,862	4,442	1,801	5,277	1,408	771
Amount	2,231,696	45,138	86,839	57,071	622,767	316,255	1,103,626
Number of returns	6,934	1,253	1,586	596	2,376	670	454
Amount	1,394,673	35,452	44,954	25,705	332,976	158,814	796,771
Other investment income: Number of returns	4,164	477	899	534	1,338	552	364
Amount	2,547,801	1,236	6,872	12,410	70,919	181,001	2,275,363
Total gain (loss) from sales of assets:							
Number of returns	19,185 6,435,260	1,789 13,552	4,158 17,218	2,176 15,421	7,380 353,153	2,400 684,535	1,282 5,351,380
Gain (loss), sales of securities:	0,435,260	13,332	17,216	13,421	333,133	004,333	3,331,300
Number of returns	11,453	537	2,181	1,406	4,866	1,682	781
AmountGross amount from sales:	5,597,235	11,316	17,621	8,767	230,482	487,166	4,841,884
Number of returns	11,190	537	2,110	1,366	4,773	1,640	764
Amount	126,282,098	598,514	174,104	197,829	3,172,825	7,515,287	114,623,540
Cost or other basis and sales expenses: Number of returns	10,358	477	2,110	1,268	4,433	1,434	636
Amount	120,684,863	587,199	156,482	189,062	2,942,343	7,028,121	109,781,656
Gain (loss), sales of other assets:							700
Number of returns Amount	9,841 838,024	1,253 2,237	2,237 -403	988 6,653	3,404 122,672	1,178 197,369	782 509,497
Gross amount from sales:	****	, -,	.,,_	1,1	1,		
Number of returns	8,729	1,133	1,958	869	3,029	1,036	704
Amount	2,913,902	11,288	39,016	22,552	363,098	689,454	1,788,494
Number of returns	6,905	537	1,558	790	2,484	917	619
Amount	2,075,878	9,053	39,419	15,899	240,426	492,085	1,278,997
Net income (loss), fundraising: Number of returns	29,315	14,908	8,387	2,295	3,194	387	145
Amount	1,314,533	243,492	312,274	154,654	401,386	132,381	70,343
Gross revenue:	20.000	15.007	0.407	2 004		407	٠
Number of returns	29,689 2,440,879	15,027 544,684	8,427 562,472	2,394 277,585	3,281 693,288	407 237,497	154 125,353
Direct expenses:	2,110,070			2,7,000			
Number of returns	25,271	12,881	⁴ 7,130	2,058	2,708	354	140
Amount	1,126,345	301,191	250,197	122,930	291,902	105,116	55,009
Number of returns	17,461 -	6,499	4,868	1,801	3,243	668	381
Amount	4,627,496	138,468	163,410	120,677	825,460	1,075,564	2,303,917
Gross sales minus returns and allowances: Number of returns	17,454	6,499	4,868	1,801	3,236	668	381
Amount	8,639,199	281,684	421,569	265,270	1,875,456	1,980,891	3,814,330
Cost of goods sold:							
Amount	15,120 4,011,703	5,366 143,216	4,329 258,159	1,624 144,592	2,834 1,049,996	607 905,327	360 1,510,413
Other revenue:	1,011,100	1.10,270			.,,,,,,,,,,,		1,010,110
Number of returns	50,212	15,051	13,435	5,359	11,831	3,068	1,468
Amounttat expenses:	9,850,597	86,898	296,592	242,552	1,227,322	1,585,929	6,405,366
Number of returns	123,445	50,293	34,196	· 11,393	21,170	4,441	1,953
Amount	330,814,869	5,946,496	12,037,157	8,450,743	47,359,737	60,247,104	196,773,631
Program services:	115,587	47,073	31,654	10,721	19,971	4,261	1,909
Number of returns	281,543,233	4,719,457	9,863,317	6,931,284	38,981,153	49,482,457	171,565,565
Management and general:							
Number of returns	98,896	37,944	27,159	9,744	18,421	3,915	1,714
AmountFundraising:	45,169,003	1,076,204	1,907,967	1,342,721	7,358,653	9,676,739	23,806,719
Number of returns	34,952	12,284	9,942	3,459	6,837	1,653	778
Amount	3,215,319	123,521	224,655	143,583	842,780	713,690	1,167,089
Payments to affiliates: Number of returns	4,913	2,028	1,278	455	876	173	103
		2,020					

^{*}Excludes private foundations and religious organizations.
*Includes assets zero or not reported.

^{**}Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

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

Table 2.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Total Functional Expenditures, by Size of Total Contributions Received
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	No	\$1	\$25,000	\$100,000		T #1 000 000	1 *40 000 000
Kem	Total '			1	1 ' '	\$500,000	\$1,000,000	\$10,000,000
		contributions	under	under	under	under	under	or
		received	\$25,000	\$100,000	\$500,000	\$1,000,000	\$10,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	124,233	20.000	00 500	00.747				
Number of returns	124,233	20,089	28,503	30,747	27,967	6,965	9,164	797
otal functional expenditures:		i						
Number of returns		19,622	28,367	30,607	27,914	6,942	9,142	791
Amount	329,934,808	50,665,684	28,733,697	24,166,743	51,149,746	28,484,325	79,434,651	67,299,962
Grants and allocations:					1			I
Number of returns		4,757	6,960	6,384	6,117	1,926	3,253	446
Arnount	16,546,087	1,040,306	375,121	273,209	1,040,593	828,798	4,815,558	8,172,502
Specific assistance to individuals:							1	
Number of returns		810	1,623	2,476	3,476	1,025	1,373	61
Amount	18,075,734	7,866,310	8,457,536	45,234	179,546	92,990	848,344	585,773
Benefits paid to or for members:	1				l			
Numberof returns	1,836	530	343	425	321	56	133	28
Amount	1,585,037	656,462	288,545	18,451	205,181	12,779	75,105	328,515
Compensation of officers, directors:			1					
Numberof returns	34,456	5,068	4,728	8,299	9,954	2,256	3,706	445
Amount	3,080,552	401,902	225,063	375,145	718,264	250,382	819,844	289,951
Other salaries and wages:			ŀ]	i	
Numberof returns	84,224	10,831	15,927	19,041	22,964	6,289	8,460	713
Amount	115,424,408	12,073,294	7,673,009	9,173,629	20,285,172	10,982,848	30,874,848	24,361,608
Pension plan contributions:					i			
Number of returns	18,191	2,179	1,657	3,171	5,130	1,860	3,729	465
Amount	3,109,168	312,844	134,741	156,581	379,386	181,172	794,133	1,150,311
Other employee benefits:	i	1		Į.				, i
Number of returns	51,759	5,684	7,560	10,323	15,428	5,007	7,108	649
Amount	11,685,206	1,314,158	671,518	926,473	1,975,322	1,079,607	3,043,556	2,674,572
Payroll taxes:			, .		1		1	
Numberof returns	72,422	9,233	12,830	17,085	20,529	5,315	6,851	579
Amount	7,523,589	751,339	552,749	621,205	1,384,974	758.555	2.006.879	1,447,890
Accounting fees:	1,020,000	101,000	002,7 10	02.1,200	1,5554,574	700,550	2,000,070	1,447,030
Number of returns	69,914	11,772	13,531	14,925	10 204	4 670	6 100	
Amount	740.823	101,959			18,324	4,672	6,138	553
	740,023	101,959	63,636	73,414	150,440	79,043	199,010	73,321
Legal fees:							1	
Numberof returns	30,241	5,392	5,550	5,518	6,899	2,310	4,079	493
Amount	867,376	123,364	69,491	70,903	169,712	59,912	240,095	133,899
Supplies:							1	
Numberof returns	99,801	13,552	22,181	25,063	23,963	6,234	8,129	679
Amount	26,474,069	3,024,527	2,005,382	2,494,321	5,187,082	2,832,635	6,436,602	4,493,519
Telephone:								
Numberof returns	87,609	11,199	17,828	22,394	22,115	5,850	7,603	619
Amount	1,865,150	182,177	125,100	140,964	285,770	168,718	505,970	456,450
Postage and shipping:								
Numberof returns	77,904	8,621	16,397	20,974	19,738	4,996	6,598	580
Amount	1,470,989	117,977	74,523	92,059	186,976	131,591	417,853	450,010
Occupancy:								
Numberof returns	82,061	10,717	16,496	19,407	21,058	5,920	7,805	657
Amount	8,956,363	1,007,212	669,992	623,363	1,439,648	852,134	2,534,390	1,829,624
Equipment rental and maintenance:						·		,
Numberof returns	62,506	7,860	11,854	14,078	16,295	5,124	6,703	593
Amount	4,164,843	505,490	303,899	353,309	733,605	361,597	1,078,747	828,197
Printing and publications:					700,000	007,00	1,070,711	020,101
Numberof returns	74,743	7,936	16,160	18,797	19,455	5,025	6,748	622
Amount	2,693,091	223,205	149,390	180,826	397,046	339,107	748,617	654,899
Travel:	2,000,001	220,203	145,550	100,020	357,040	339,107	740,017	004,033
	71,278	7.444	10 104	10 107	40.505	5 047	7 700	
Numberof returns		7,411	12,184	18,127	19,535	5,617	7,738	666
Amount	2,610,497	225,882	122,436	157,458	313,164	177,732	823,575	790,250
Conferences, conventions and meetings:	F0.040	, l	40.000	46.55	46.55			
Numberof returns	53,212	5,900	12,282	12,020	13,993	3,825	4,744	447
Amount	955,860	126,295	97,125	94,315	153,656	70,459	246,001	168,010
Interest:								
Numberof returns	40,501	6,420	7,361	8,335	10,787	2,861	4,352	385
Amount	7,459,644	1,947,621	602,275	641,077	1,314,588	635,143	1,366,833	952,108
Depreciation, depletion:		l						
Numberof returns	66,270	9,624	12,537	13,463	18,624	5,112	6,391	518
Amount	10,968,281	1,604,596	915,172	1,136,634	2,380,809	1,180,754	2,528,218	1,222,098
Other expenses:		l	·		l	· ·	'	
Numberof returns	119,458	18,766	27,465	29,106	27,471	6,820	9,041	787
Amount	83,509,387	17,057,716	5,153,313	6,506,031	12,233,881	7,391,870	18,956,592	16,209,984

'Excludes private foundations and religious organizations. NOTE: Detail may not add to totals because of rounding.

Table 3.--Returns of Organizations Tax-Exempt under Selected Subsections of Internal Revenue Code Section 501(c): Income Statement and Balance Sheet Items, by Subsections

				mpt under Internal R			F6:43:50
ltem	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
North an advantume	124,233	19,279	20,697	19,875	14,488	8,129	8,889
Number of returnsotal assets	583,573,213	27,434,290	12,390,161	15,177,018	7,833,604	24,588,444	28,253,702
Cash:						1	l
Number of returns	99,287	14,935	17,378 1,161,494	16,042 699,182	12,390 329,445	6,986 229,067	5,244 847,607
Amount	11,913,224	657,312	1,161,494	099,102	329,443	229,007	
Number of returns	84,127	14,099	13,577	16,226	10,569	6,186	6,338
Amount		4,137,227	3,049,466	4,114,547	751,446	786,542	7,813,990
Accounts receivable (net):	52,759	3,685	4.008	6,802	6,150	1,310	4.028
Number of returns	43,258,364	2,343,389	482,270	1,756,518	572,964	58,291	2,415,897
Piedges receivable (net):					400		140
Number of returns	7,288 5,132,401	123 28,020	94 4,090	296 95,735	168 8,652	13 49	43,582
AmountGrants receivable:	5,132,401	20,020	1,050	35,750	5,552		
Number of returns	11,146	396	24	160	7	7	46
Amount	3,208,736	90,603	4,859	17,367	947	643	10,750
Receivables due from officers, directors, trustees, and key employees:	1		ŀ			-	•
Number of returns	2,757	37	172	248	62	30	68
Amount	297,913	17,545	9,629	5,865	1,558	85	6,067
Other notes and loans receivable: Number of returns	13,635	1,216	1,054	1,512	810	260	301
Amount	15,398,324	6,729,463	220,402	363,019	96,677	810,478	88,211
Inventories for sale or use:		1			F 716	4,456	62
Number of returns	24,726 4,828,299	2,382 72,166	699 18,698	1,808 178,548	5,716 103,422	31,999	15,861
Amount Prenaid expenses and deferred charges:	4,828,299	72,100	10,090	170,540	100,422	0.,000	10,00
Number of returns	45,078	2,589	2,835	6,177	4,487	1,265	2,149
Amount	5,326,331	243,538	57,438	209,830	86,516	19,779	73,111
Investments-securities:	22,808	1,649	2,605	2,480	676	1,521	2,409
Number of returns	174,775,704	3,940,566	4,212,640	4,038,775	172,881	15,680,933	13,940,242
Investments-land, buildings and equipment minus							
accumulated depreciation:	40.077	. 745	1,403	1,587	1,154	719	240
Number of returns	13,377 9,751,361	1,745 1,434,975	200,245	359,620	412,307	457,140	224,111
Investments-other:	0,707,007						
Number of returns	8,923	501	1,526	1,163	456 46,876	317 4,134,862	544 1,331,908
AmountLand, buildings and equipment minus accumulated	42,311,082	1,046,864	575,779	605,507	, 40,070	4,134,602	1,331,300
depreciation:							
Number of returns		7,819	10,536	9,021	9,238	5,281	1,282
Amount	185,176,519	4,763,302	1,886,436	1,974,693	5,106,025	1,419,051	316,155
Other assets: Number of returns	41,566	4,251	5,410	5,396	3,254	2,129	2,505
Amount	32,962,180	1,929,319	506,715	757,812	143,889	959,524	1,126,210
otal liabilities and fund balance/net worth:							8,552
Number of returns		19,195 27,434,290	20,571 12,390,160	19,749 15,177,018	14,481 7,833,604	8,045 24,588,445	28,253,702
Amount	583,573,207 257,645,458	18,695,905	1,886,916	8,207,247	2,425,740	19,698,792	10,194,916
otal liabilities	257,645,430	10,085,805	1,000,510	0,207,247	_,,,_,,,	,	,
Number of returns	76,070	5,947	8,271	10,442	7,190	4,409	4,345
Amount	33,913,654	1,890,956	759,641	1,229,489	474.898	166,966	3,041,936
Grants payable:	4,929	437	64	137	152	145	49
Number of returns	3,311,431	117,265	17,086	64,622	3,101	23,329	76,503
Support and revenue designated for future periods:							
Number of returns	16,450 8,325,251	619 377,481	283 56,505	2,110 546,987	865 83,822	501 39,512	293,676
Amount Loans from officers, directors, trustees and key	6,325,251	377,461	30,303	340,307	00,022	05,5,5	200,010
employees:							l.,
Number of returns		81	55	113	194	95 878	112
Amount Mortgages and other notes payable:	528,716	10,352	3,424	5,141	26,388	8,0	112
Number of returns	38,489	3,981	2,600	3,605	4,892	2,799	117
Amount	106,034,115	10,657,417	439,881	1,352,294	1,328,883	272,566	99,692
Other liabilities:	35,487	3,668	3,986	5,969	4,692	3,026	2,940
Number of returns	105,532,289	5,642,433	610,379	5,008,7.14	508,648	19,195,539	6,682,996
otal fund balance/net worth (end of year):	1						ł
Number of returns		19,003	20,512	19,799	14,451	8,045	8,334
Amount	. 325,927,750	8,738,385	10,503,245	6,969,771	5,407,863	4,889,653	18,058,787
otal revenue: Number of returns	124,233	19,277	20,697	19,875	14,488	8,129	8,889
Amount	354,646,576	16,134,295	11,015,270	14,246,528	5,268,359	6,396,219	40,399,254
Total contributions received:							ć
Number of returns	104,144	8,738	1,832	4,545 677 893	2,508 31,782	4,138 77,097	1,089,979
Amount Contributions received from direct public support:	. 69,061,529	1,229,205	271,593	677,893	31,702	1,091	1,009,978
Number of returns	94,614	7,430	1,476	3,243	2,119	3,863	264
Amount	32,485,686	548,789	69,239	198,624	24,449	65,002	744,713
Contributions received from indirect public support:	25,441	1,482	208	651	486	542	114
Number of returns							

Table 3.--Returns of Organizations Tax-Exempt under Selected Subsections of Internal Revenue Code Section 501(c): Income Statement and Balance Sheet Items, by Subsections--Continued

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

lto-	E01/c\/2\ 1			npt under Internal F		501(c)(8)	501(c)(9)
ltem	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7) (5)	501(c)(8) (6)	501(c)(9) (7)
otal revenue (continued):	(1)	(2)	(3)	(4)	(5)	(6)	(/)
Total contributions received (continued):		•					
Government grants:	36,332	2,371	413	1,306	3	2	49
Number of returns	30,329,854	606,465	90,585	442,447	654	28	131,409
Program service revenue:	70.000	£ 007	5,248	12,625	7,121	3,604	6,685
Number of returns	72,233 239,292,958	6,927 10,189,515	5,248 2,249,418	5,646,022	931,089	4,858,106	32,774,514
Membership dues and assessments:		1					
Number of returns	30,954 3,971,042	12,786 1,830,416	19,145 7,001,456	18,219 6,351,107	13,270 2,965,214	7,666 480,707	1,337 3,267,342
Interest on savings and temporary cash investments:							
Number of returns	98,505 5,556,501	16,381 768,228	17,936 369,405	17,936 408,011	12,185 72,761	6,789 74,080	7,142 843,098
Amount	3,550,501	· ·	305,403	400,011	72,701	74,000	043,030
Number of returns	21,499	1,353	2,229	1,907	999	1,167 429,870	2,174 869,999
Amount Net rental income (loss):	11,151,825	301,730	234,533	218,873	12,047	429,870	009,999
Number of returns	16,361	3,303	3,704	2,028	3,037	2,052	114
Amount	837,023	202,802	29,590	20,597	36,544	28,648	1,563
Gross rents: Number of returns	16,561	3,299	3,714	2,035	3,015	2,052	115
Amount	2,231,696	319,373	96,928	94,996	70,763	60,910	6,014
Rental expenses: Number of returns	6,934	1,482	1,272	825	1,266	666	74
Amount	1,394,673	116,572	67,338	74,399	34,219	32,261	4,451
Other Investment income: Number of returns	4,164	338	516	260	287	302	325
Amount	2,547,801	30,367	19,149	11,975	3,100	27,306	41,871
Total gain (loss) from sales of assets:	10 105	1,223	1,480	1,381	803	559	1,418
Number of returns	19,185 6,435,260	821,979	68,187	82,194	26,701	43,050	100,540
Gain (loss), sales of securities:				.50	455		4.055
Number of returns	11,453 5,597,235	415 820,362	442 39,032	450 11,938	155 4,702	329 30,578	1,355 95,062
Gross amount from sales:	0,007,1207						
Number of returns	11,190 126,282,098	460 3,713,845	519 4,204,326	470 1,361,229	156 45,681	336 1,029,651	1,497 30,151,434
AmountCost or other basis and sales expenses:	120,202,090	3,713,043	4,204,520	1,001,220	40,001	1,020,00	į .
Number of returns	10,358	396	492	454	149 40,978	287 999,073	1,478 30,056,372
AmountGain (loss), sales of other assets:	120,684,863	2,893,483	4,165,295	1,349,290	40,976	399,073	30,030,372
Number of returns	9,841	860	1,116	1,004	670	292	102
AmountGross amount from sales:	838,024	1,617	29,155	70,256	21,998	12,472	5,478
Number of returns	8,729	826	1,140	915	597	316	153
Amount	2,913,902	94,942	62,077	156,808	68,774	31,377	386,137
Cost or other basis and sales expenses: Number of returns	6,905	600	655	787	471	119	150
Amount	2,075,878	93,325	32,922	86,552	46,776	18,905	380,659
Net Income (loss), fundraising: Number of returns	29,315	7,934	1,030	3,196	2,208	3,124	85
Amount	1,314,533	177,833	15,310	85,615	25,785	115,509	2,872
Gross revenue: Number of returns	29,689	7,934	1,029	3,196	2.209	3,078	88
Amount	2,440,879	693,837	63,256	275,936	73,338	340,236	5,685
Direct expenses:	25.271	7,023	859	2,977	1,874	2,744	81
Number of returns	1,126,345	516,005	47,946	190,321	47,552	224,728	2,813
Gross profit (loss), sales of inventory:			4 000	1.640	6,122	3,125	32
Number of returns	17,461 4,627,496	3,069 117,873	1,333 22,477	1,649 85,980	999,667	185,031	2,143
Gross sales minus returns and allowances:				į		1	l
Number of returns	17,454 8,639,199	3,035 460,254	1,497 46,293	1,642 303,577	6,122 2,090,201	3,125 437,977	32 46,818
Cost of goods sold:							ţ
Number of returns	15,120	2,819	1,315	1,212	5,995	2,976 252,946	32 44,675
Amount	4,011,703	342,381	23,816	217,597	1,090,533	232,540	17,0/3
Number of returns	50,212	7,431	10,683	9,730	5,164	2,595	2,283
Amount	9,850,597	464,345	734,153	658,259	163,668	76,813	1,405,334
otal expenses: Number of returns	123,445	18,817	20,676	19,815	14,426	8,114	8,858
Amount	330,814,869	14,984,144	10,296,572	13,319,817	5,027,458	6,174,327	40,584,915
Program services:	115,587	16,683	(2)	(9)	(*)	(7)	ტ
Number of returns	281,543,233	12,628,522	(1)	(9)	8	ဗ <u>ိ</u>	ဗိ
Management and general:		' '					
Number of returns	98,896 45,169,003	13,858 2,148,938	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)
Fundraising:		2,170,550				· ·	
Number of returns	34,952	2,638	(²) (²)	(2) (3)	(²) (³)	(2) (2)	(2) (2)
Amount	3,215,319	137,609	(²)	(²)	(²)	(²)	l (3)
Payments to affiliates:							57

^{*}Excludes private foundations and religious organizations.

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

Table 4.--Returns of Organizations Tax-Exempt under Selected Subsections of Internal Revenue Code Section 501(c): Total Functional Expenditures, by Subsections
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Organizations tax-exempt under Internal Revenue Code section— 501(c)(3): 501(c)(4) 501(c)(5) 501(c)(6) 501(c)(7) 501(c)(8) 501(c)(8)									
İtem	501(c)(3)1	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Number of returns	124,233	19,279	20,697	19,875	14,488	8,129	8,889			
otal functional expenditures:	123,384	18,817	20,676	19,815	14,426	8,114	8,858			
Amount	329,934,808	14,920,351	9,060,587	13,239,806	5,018,214	6,149,441	40,582,912			
Grants and allocations:										
Number of returns	29,843 16,546,087	6,022 335,478	4,497 112,479	3,886 216,228	1,128 6,729	4,475 128,811	147 439,141			
Specific assistance to individuals:	10,540,50.	335,775	112,410	270,220	,,,,,,,	120,017				
Number of returns	10,844	1,694	856	647	386	1,233	246			
Amount	18,075,734	205,285	14,245	26,670	3,362	11,938	619,604			
Number of returns	1,836	2,073	6,103	1,035	971	1,987	7,272			
Amount	1,585,037	5,559,922	861,744	434,245	19,866	3,571,469	33,681,731			
Number of returns	34,456	3,842	15,811	7,346	1,627	5,166	3,324			
Amount	3,080,552	126,706	898,634	528,314	35,897	50,771	308,129			
Other salaries and wages: Number of returns	84,224	6,428	14,210	11,588	8,678	5,542	1,559			
Amount	115,424,408	1,517,945	1,678,193	2,492,333	1,626,100	511,393	389,815			
Pension plan contributions:			1							
Number of returns	18,191 3,109,168	767 45,895	5,464 217,048	3,767 129,265	642 17,309	195 31,868	677 71,491			
Other employee benefits:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			120,200	,	1				
Number of returns	51,759	2,174	6,560	6,793	2,871	652	1,380			
Amount	11,685,206	172,737	263,702	270,996	105,443	23,979	737,041			
Number of returns	72,422	5,729	13,660	10,842	7,901	5,758	1,811			
Amount	7,523,589	103,212	224,570	218,244	209,502	64,980	50,953			
Accounting fees: Number of returns	69,914	8,773	11,083	13,415	7,285	4,079	4,295			
Amount	740,823	32,538	50,657	69,994	35,166	14,592	59,365			
Legal fees: Number of returns	30,241	3,932	7,430	7,392	2,531	1,317	3,195			
Amount	867,376	48,617	191,643	255,481	14,708	13,754	72,063			
Supplies:										
Number of returns	99,801 26,474,069	13,996 201,103	14,192 118,769	15,083 195,033	11,155 222,408	6,710 49,639	2,144 53,704			
Telephone:	20,474,000	207,100	110,700	100,000	222,100	10,000	30,754			
Number of returns	87,609	9,076	12,611	15,089	9,807	5,304	1,612			
Amount Postage and shipping:	1,865,150	72,176	90,604	130,171	47,518	28,349	12,547			
Number of returns	77,904	9,156	10,066	15,280	6,705	5,251	2,106			
Amount	1,470,989	154,850	68,309	223,409	23,436	17,358	26,018,			
Occupancy: Number of returns	82.061	10.018	13,118	13,235	11,707	6,581	2,171			
Amount	8,956,363	385,532	269,864	501,902	642,130	156,342	139,469			
Equipment rental and maintenance:							744			
Number of returns	62,506 4,164,843	6,702 102,784	6,446 56,290	8,489 135,347	6,968 173,352	3,501 32,495	711 21,725			
Printing and publications:]				
Number of returns	74,743 2,693,091	9,167 251,536	8,524 153,007	15,876 650,594	7,340 54,811	5,242 40,752	2,130 25,723			
Travel:	2,093,091	231,330	155,007	630,394	34,811	40,752	25,725			
Number of returns	71,278	5,101	8,607	11,639	2,794	1,592	606			
Amount Conferences, conventions and meetings:	2,610,497	103,859	238,562	374,334	27,985	22,920	7,129			
Number of returns	53,212	8,948	12,955	16,352	3,271	5,256	2,081			
Amount	955,860	85,594	181,235	827,860	33,459	35,395	12,522			
Interest: Number of returns	40,501	4,782	3,232	4,339	5,428	2,910	360			
Amount	7,459,644	950,508	30,784	64,086	109,356	22,858	10,256			
Depreciation, depletion:										
Number of returns	66,270 10,968,281	5,883 250,613	7,781 117,581	9,082 209,367	7,214 344,135	2,878 51,304	1,364 33,585			
Other expenses:	, 0,000,201	1	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	250,507	3.3,755]			
Number of returns	119,458 83,509,387	18,103 4,207,193	20,275 '3,222,666	19,552 5,285,930	14,194 1,265,540	7,910 1,268,470	7,306 3,810,901			

¹Excludes private foundations and religious organizations. NOTE: Detail may not add to totals because of rounding.

by Karla M. Daronco and Kimberly A. Veletto

or 1988, U.S. corporations paid approximately \$29.4 billion in taxes to foreign governments on almost \$99.9 billion of foreign-source taxable (net) income. Although only 4,230 corporations, 0.1 percent of the total number of corporations that filed U.S. income tax returns, claimed a foreign tax credit, the amount they claimed for 1988 reduced the total U.S. corporation income tax liability by \$27.1 billion, or 18.1 percent [1]. Manufacturers, with a total foreign tax credit of nearly \$21.9 billion accounted for 80.7 percent of the total credit. The integrated petroleum and non-electrical machinery manufacturing industries claimed the largest amounts of the credit [2].

Not since the late 1970's had the total foreign tax credit claimed exceeded the \$25 billion mark (Figure A). A major factor behind the 21.7 percent increase in the credit claimed between 1986 and 1988 was the explosive growth in foreign-source taxable income. For this period, foreign-source taxable income of corporations increased by almost 51.8 percent, from \$65.8 billion for 1986 to nearly \$99.9 billion for 1988 [3].

Foreign Tax Credit: An Overview

U.S. corporations are subject to U.S. tax on their worldwide income. Income earned by these companies in a foreign country is generally taxed by the foreign country, as well as by the United States and could result in double taxation. Since 1918, U.S. tax law has allowed corporations a credit to reduce U.S. income tax for taxes paid to foreign countries, in order to alleviate this situation. Over the years, changes in the foreign tax credit provisions of U.S. tax law have often paralleled the development of U.S. business activities. For instance, when modern U.S. income taxation began in 1913, some U.S. corporations had operations in countries where income tax rates exceeded the U.S. tax rate. Corporations would use these higher foreign taxes to offset their domestic tax liability. The Revenue Act of 1921 restricted the amount that could be claimed as a credit against the U.S. tax liability to an amount equivalent to the U.S. tax on foreign-source taxable income. This limitation was determined by dividing foreign-source taxable income into worldwide taxable income and applying the percentage to the U.S. tax liability, before credits, on worldwide income.

Corporations could, nevertheless, attempt to maximize their foreign tax credit by combining income from overseas investments (generally taxed at relatively low

Karla M. Daronco and Kimberly A. Veletto are economists with the Foreign Returns Analysis Section. This article was prepared under the direction of Chris Carson, Chief. rates) with foreign-source income taxed at rates higher than the domestic rate, to increase the ratio used to compute the credit limit. For example, interest from certain foreign investments was often taxed at either very low rates or not at all. Other types of foreign income, such as manufacturing income or "active" rents and royalties, however, were often taxed at rates higher than the U.S. rate. By combining the "passive" foreign interest income (and lower foreign taxes paid) with other types of foreign income (on which the tax was higher), more of the foreign taxes that exceeded the U.S. tax rate could be credited against the U.S. income tax because the limitation was increased by the interest income. In 1961, the U.S. Congress responded by establishing separate limitations on the foreign tax credit based on several different categories of foreign income.

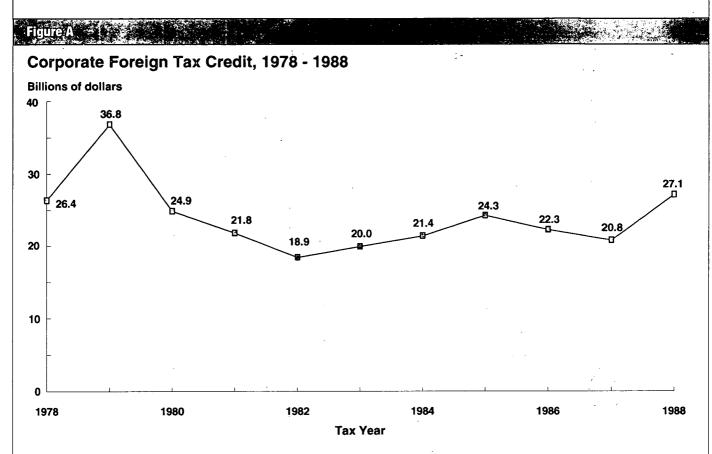
Changes in the Law

The data for Tax Year 1988 reflect certain changes in the foreign tax credit provisions of U.S. tax law. The Tax Reform Act of 1986 significantly expanded the prior system of separate income-type limitations while maintaining the principle of the overall foreign tax credit limitation in lieu of a per-country limitation [4]. The expanded system of separate limitation income "baskets" is designed to prevent averaging of low-tax foreign-source income with high-tax foreign-source income. The 1986 Act also broadens the potential for allocating expenses to foreign sources.

For the tax years immediately preceding 1987, the credit limitation was computed separately for five types or "baskets" of income. These baskets were for Internal Revenue Code section 904(d) interest income, dividends from an Interest Charge-Domestic International Sales Corporation (IC-DISC) or a former DISC, taxable income attributable to the "foreign trade income" of a Foreign Sales Corporation (FSC), distributions from a FSC out of earnings and profits attributable to foreign trade income, and all other income [5]. For tax years beginning after 1986, a taxpayer must compute the foreign tax credit limitation separately for nine types of income. These baskets are for "passive income," financial services

income, high withholding tax interest, shipping income, dividends from each noncontrolled section 902 corporation, dividends from an IC-DISC or former DISC, taxable income attributable to the foreign trade income of a FSC, distributions from a FSC out of earnings and profits attributable to foreign

Manufacturing industries accounted for 80.7 percent of the \$27.1 billion total foreign tax credit.



trade income, and all other income [6].

The sum of the foreign tax credits for each income type comprises the total foreign tax credit that can be claimed. Table 1 shows the foreign tax credit data arranged by income type and also shows taxable income and foreign taxes. If the actual taxes paid, accrued, or deemed paid exceed the limitation, the excess can be carried back 2 years, or carried forward 5 years, to be applied to the income type for which the tax was paid, accrued or deemed paid. In addition, participation in, or cooperation with, an international boycott can reduce the total foreign tax credit claimed. For 1988, international boycott participation reduced the foreign tax credit claimed by \$1.3 million, or less than 0.01 percent of the total.

Taxable income

Worldwide taxable income for all U.S. corporations increased 39 percent between 1986 and 1988. At \$383.2 billion for 1988, this income was higher than it had ever been during the 1980's.

Foreign-source taxable income reported by companies claiming a foreign tax credit during the same time, grew by 52 percent and comprised over a quarter of the worldwide taxable income reported by all U.S. corporations. On a percentage basis, most industries experienced

significant gains in foreign-source taxable income during the 1986-1988 time period (Figure B) [7]. For example, within wholesale trade and services, foreign-source taxable income climbed by 175 and 141 percent, respectively. Furthermore, most of the manufacturing groups had significant increases in foreign income, the most notable being the motor vehicles manufacturing industry which had increased foreign-source income of 213 percent, from \$2.2 to \$6.8 billion. However, foreign-source income of the integrated petroleum industry continued to decline, by \$2.1 billion (approximately 13 percent), continuing the trend started in the early 1980's.

Foreign Taxes and Foreign Tax Credits

For 1988, the total of reported foreign taxes paid or accrued was \$9.3 billion. The amount of total taxes deemed paid was \$20.0 billion. The total of current-year foreign taxes rose by 27.4 percent from the 1986 level to \$29.3 billion for 1988. The effects of certain reductions in tax and carrybacks or carryovers brought the total foreign taxes available for credit to \$31.6 billion.

The majority of the total foreign taxes paid or accrued for 1988 came from the "all other income from sources outside the United States" basket with 78 percent of the total, or \$7.3 billion. The financial services income basket

Figure B

Foreign-Source Taxable Income, by Selected Industrial Groups, 1986 and 1988

[Money amounts are in millions of dollars]

Industry	1986	1988	Percentage increase
	(1)	(2)	(3)
All industries	\$65,809	\$99,875	51.8%
Agriculture, forestry and fishing	89	69	-22.5
Mining	1,475	2,127	44.2
Construction	204	337	65.2
Manufacturing, total	48,809	71,527	46.5
Food and kindred products	2,030	3,955	94.8
Chemicals and allied products	7,744	9,947	28.4
Petroleum (including integrated)			
and coal products	16,000	13,929	-12.9
Machinery, except electrical Electrical and electronic	9,597	14,150	47.4
equipment	5,549	5,447	-0.2
Motor vehicles and equipment	2,169	6,793	213.2
Transportation and public utilities	1,702	2,869	68.6
Wholesale trade	900	2,472	174.7
Retail trade	957	1,081	13.0
Finance, insurance and real estate,			
total	10,620	16,884	59.0
Banking	8,107	12,199	50.5
Insurance	1,611	3,084	91.4
Services	1,043	2,509	140.6

accounted for \$1.6 billion, or 17 percent of the total amount claimed.

Certain industry groups reported an increase of over 100 percent in current-year foreign taxes from 1986 to 1988. These industry groups included motor vehicles and equipment, transportation and public utilities, wholesale trade, insurance and services.

A concern to U.S. corporations is that the foreign taxes they pay or accrue may exceed the foreign tax credit limitation, resulting in an excess foreign tax credit position [8]. This excess foreign tax credit situation arises for a variety of reasons. For instance, when the U.S. income tax rate is less than the foreign income tax rate, U.S. taxpayers will generally find themselves with excess foreign taxes because the limitation is usually equal to the U.S. tax rate times foreign-source taxable income. Secondly, the foreign tax credit separate income-type limitation categories added by the 1986 Act may also cause many U.S. corporations to find themselves in an excess foreign tax credit position. After a corporation's worldwide income is separated into U.S.-source income and foreign-source income, the foreign-source income must be subdivided into the different foreign-source income categories or baskets and a separate foreign tax credit limitation must be calculated for each income type [9]. This increases the likelihood of some companies having credit shortages in some income categories (e.g.,

the passive income category) and excess credits in other income categories (e.g., the "all other" or "general limitation" basket of income) [10]. For example, the high-taxed income rule of section 904(d)(2)(F) provides that passive income, which is subject to foreign tax at a rate in excess of the U.S. tax rate, will be treated as general limitation income, not passive income.

As a result, excess foreign tax credits associated with such "high-taxed" income are available only to reduce the U.S. tax on general limitation income. Because excess foreign tax credits in one income category cannot offset credit shortages in other categories, excess foreign tax credits generally are of value to taxpayers only when they can be carried back 2 years or forward 5 years to be used against U.S. income taxes.

Also, the 2-year carryback of excess foreign tax credits from post-1986 Act tax years to pre-1986 Act tax years is limited to the excess foreign tax credits that would have resulted if the post-1986 Act tax rates were the same as the 1986 rates. Consequently, only foreign taxes in excess of 46 percent may be carried back, as the maximum U.S. corporate income tax rate was reduced to 34 percent (effective in 1988) from 46 percent [11].

Changes between 1986 and 1988 resulting from the 1986 Act are reflected in the foreign taxes reported and the foreign tax credit claimed by each industry. An industry tabulation of foreign taxes and the foreign tax credit is shown in Figure C. For most industries for 1986, almost all of the total foreign taxes could be claimed as a foreign tax credit. For 1988, the aggregated industry totals of current-year foreign taxes exceeded the foreign tax credit claimed for every industrial division except construction. (When the credit claimed exceeds the current-year foreign taxes for an industry, this may reflect amounts of excess credits from previous years that were carried forward to the year in the study.) In the "all industries" total, current-year foreign taxes exceeded the total foreign tax credit claimed for 1988 by \$2.3 billion, or 7.9 percent. In comparison, for 1986 current-year foreign taxes exceeded the credit claimed by only \$0.8 billion, or 3.6 percent.

Industry Composition of the Foreign Tax Credit

Some industries generate a greater percentage of their income abroad, and consequently claim a larger foreign tax credit than other industries, as shown by the industry distribution of the foreign tax credit claimed for 1988, and the distribution of the total U.S. income tax liability (Figure D). Manufacturing industries claimed 80.7 percent of the \$27.1 billion total foreign tax credit and 71.6 percent of the \$99.9 billion total foreign-source taxable income, but they accounted for just 51.8 percent

of the total U.S. income tax (after all credits, except the foreign tax credit). Other industrial divisions which had a relatively high share of the total U.S. income tax, claimed only a small percentage of the total foreign tax credit. These included finance, insurance and real estate; transportation and public utilities; and wholesale and retail trade.

For the first time in the 1980's, U.S. corporations engaged in manufacturing activities, excluding petroleum, were responsible for over half of the total foreign tax credit claimed (almost 64 percent) as well as the total foreign-source taxable income (nearly 58 percent). Table 2 shows taxable income, foreign taxes and foreign tax credit data arranged by industrial division. Table 3 shows the same data elements arranged by industrial division and by income type. Of this group, U.S. companies operating in the non-electrical machinery manufacturing industry were the most dominant. These companies claimed nearly 21 percent of the total foreign tax credit, almost 19 percent of total foreign taxes paid and approximately 20 percent of total foreign-source taxable income earned by U.S. companies in this "all other manufacturing" category.

Summary

The foreign tax credit fell from \$22.3 billion for 1986 to \$20.8 billion for 1987 before rising to \$27.1 billion for 1988. Worldwide taxable income, however, increased steadily, to a record high of \$383.2 billion for 1988.

Foreign-source taxable income for "all industries" grew by 52 percent between 1986 and 1988. It declined in agriculture, forestry, and fishing; integrated petroleum; and electrical and electronic equipment manufacturing industries; but made significant gains in all others.

For "all industries," current-year foreign taxes exceeded the total foreign tax credit claimed by \$2.3 billion. For most industries, the amount of current-year foreign taxes rose from 1986 to 1988 except for construction, petroleum (including integrated) and coal products, retail trade and banking.

The "all other manufacturing" category accounted for the largest percentage of the total foreign tax credit claimed (63.9 percent) for 1988. Integrated petroleum companies claimed another 16.8 percent of the total credit.

Data Sources and Limitations

The 1988 statistics presented in this article were derived from returns in the corporation Statistics of Income sample of returns with accounting periods ending between July 1988 and June 1989 and with a foreign tax credit. The corporate sample included 77,664 returns chosen

Descripti

Current-Year Foreign Taxes and Foreign Tax Credit, by Selected Industrial Groups, 1986 and 1988

[Money amounts are in millions of dollars]

Industry		nt-year n taxes	Foreig	gn tax edit
	1986	1988	1986	1988
	(1)	(2)	(3)	(4)
All Industries	\$23,103	\$29,427	\$22,261	\$27,110
Agriculture, forestry and				
fishing	16	22	, 13	21
Mining	832	869	619	703
Construction	76	50	82	92
Manufacturing, total Food and kindred	18,803	23,739	18,094	21,887
productsChemicals and allied	807	1,254	763	1,270
products Petroleum (including integrated) and	3,023	3,576	3,071	3,071
coal products Machinery, except	7,081	5,508	7,071	4,566
electrical Electrical and electronic	3,628	4,536	3,092	4,561
equipment Motor vehicles and	1,295	1,538	1,498	1,422
equipment Transportation and public	885	1,918	591	1,978
utilities	224	515	232	420
Wholesale trade	304	759	290	720
Retail trade	373	337	352	319
Finance, insurance and real estate, total Banking Insurance Services	2,180 1,725 237 294	2,513 1,382 685 624	2,262 1,770 236 317	2,371 1,329 646 578

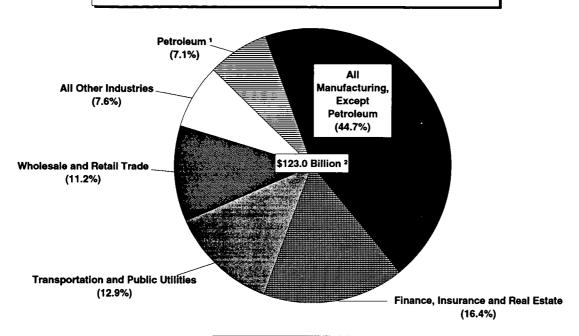
(after Internal Revenue Service administrative processing but before audit examination) from the approximately 3.6 million active corporation income tax returns filed for Tax Year 1988. Because some returns with foreign tax credits that were included in the 100 percent sample class for this study were received too late to be included in the regular corporate statistics, there are slight differences between statistics presented here and those previously published in Statistics of Income — 1988, Corporation Income Tax Returns. Estimates for these missing corporations, however, were used for the corporate statistics.

Sampling error is not considered to be a substantial limitation of the data presented in this article, inasmuch as the sample included all returns with \$250 million or more in total assets. These returns accounted for 95.6 percent of the total foreign-source taxable income, 95.9 percent of the total foreign tax credit and 98.5 percent of the total assets reported on returns with a foreign tax credit. For more detailed information on the 1988 corporate sample design, see Section 3 of Statistics of Income — 1988, Corporation Income Tax Returns.

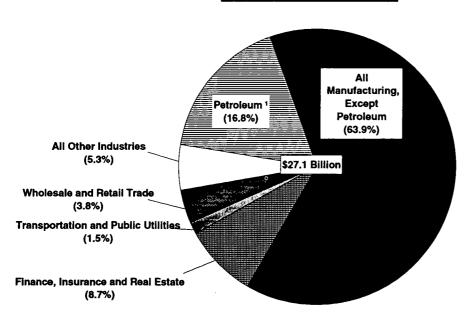
Figure D

Industry Composition of Income Tax and the Foreign Tax Credit, 1988





Foreign Tax Credit



¹ Petroleum manufacturing includes integrated petroleum production and coal products.

² Total U.S. Income tax after all credits, except the foreign tax credit.

General Limitations

The foreign tax credit is claimed under section 901 of the Internal Revenue Code. In accordance with the Code, corporations report their foreign income and tax data on Form 1118, Corporation Foreign Tax Credit, in support of the foreign tax credit claimed on Form 1120, U.S. Corporation Income Tax Return. These returns do not reflect adjustments made during audit examination, which determines the acceptability of the foreign income and taxes reported. Some corporations provide preliminary data because complete information on their foreign operations is often not available when they file their U.S. income tax returns. In addition, amended returns were excluded from the study.

Foreign income and taxes are underreported in this article to the extent that they were not reported on Form 1118. Some corporations did not file this form because they had no U.S. income tax to report and consequently no foreign tax credit to claim. Others chose to deduct their foreign taxes from their gross income instead of taking the credit, while some corporations simply failed to file the Form 1118 to support the foreign tax credit on their returns as originally filed. The amount of foreign income and taxes attributable to all of these returns is considered to be minimal.

Explanation of Selected Terms

Adjustments to Total Taxable Income — This refers to the general rules for computing the denominator of the limitation fraction for each applicable separate incometype limitation. For specific examples of adjustments to "worldwide income," see "Instructions for Form 1118, Computation of Foreign Tax Credit - Corporations (revised January 1988)."

Current-year Foreign Taxes — Includes all taxes paid to foreign jurisdictions and all taxes deemed paid, but are not include carrybacks or carryovers.

Net Income vs. Income Subject to Tax — These terms as they appear in the tables of this article refer to net income (or deficit) as the difference between gross receipts and the ordinary and necessary business deductions allowed by the Code, and reflect not only actual receipts but "constructive" receipts as well (i.e., certain income from Controlled Foreign Corporations and the foreign dividend gross-up). For most corporations, income subject to tax consists of net income minus certain "statutory special deductions." For a more detailed explanation, see Section 5 of Statistics of Income — 1988, Corporation Income Tax Returns.

Foreign Tax Credit Claimed vs. Foreign Tax Credit — These terms appear in the tables of this article as the total

foreign tax credit amount claimed on the *U.S. Corporation Income Tax Return*, Form 1120, as compared to the specific foreign tax credit amount calculated for each separate income-type limitation appearing on the *Corporation Foreign Tax Credit*, Form 1118.

Reduction in Taxes — This refers to the reduction of tax to be computed for each applicable separate incometype limitation under sections 901(e), 901(j), 907(a), 908(a) and 6038. For specific information refer to "Instructions for Form 1118, Computation of Foreign Tax Credit - Corporations (revised January 1988)."

Taxes Deemed Paid — These are foreign taxes indirectly, or deemed, paid by a U.S. corporation. These "deemed paid" taxes were the taxes paid or accrued by a related foreign corporation on the profits from which some dividends were paid (or constructive distributions made) to the U.S. corporation.

Notes and References

- [1] Total U.S. corporation income tax liability, unless otherwise stated, refers to total U.S. income tax, after all credits, except the foreign tax credit.
- [2] Petroleum industry refers to the integrated petroleum industry, i.e., all corporations primarily engaged in extraction, refining and marketing of crude petroleum. It also includes coal products.
- [3] Statistics of Income studies on corporation foreign tax credits and related information are generally conducted once every 2 years. For this reason, the 1988 statistics are often compared to 1986 (not 1987) information. However, the amount of the credit is tabulated every year and shown (Figure A).
- [4] From 1932 through 1961, corporations had to calculate their limitation on a per-country basis. This was done to prevent averaging across countries, whereby companies would attempt to maximize their foreign tax credit by combining income taxed at low rates in one foreign country with income from another foreign country that was taxed at rates higher than the U.S. rates.
- [5] Section 904(d) interest income generally includes passive interest income. (Examples of this type of income are portfolio stock dividends, passive commodity trading gains, gains from sales of stocks and securities and annuities.)
- [6] Passive income is income that is generally considered "foreign personal holding company income" or passive foreign investment income. However, passive

income does not include any income that would be in any other basket (except the "all other" income basket), any export financing interest, any income taxed at a rate greater than the highest U.S. tax rate, and any foreign "oil and gas extraction income." Financial services income is generally income derived from the active conduct of a banking, insurance, financing or similar business. Financial services income does not include high withholding tax interest or export financing interest. High withholding tax interest is any interest subject to a withholding tax of at least 5 percent, but not including export financing interest. Shipping income is any income received by a person which would be "foreign base company shipping income" under Internal Revenue Code section 954(f). Dividends from a noncontrolled section 902 corporation are dividends from a foreign corporation, 10 to 50 percent of whose voting stock is owned by the taxpayer. The foreign tax credit limitation for dividends from a noncontrolled section 902 corporation must be computed separately for each corporation which pays dividends to a domestic corporation.

- [7] Some of this growth in foreign-source taxable income may be attributed to U.S. corporations paying dividends and Subpart F income on pre-1988 earnings and profits from Controlled Foreign Corporations.
- [8] Excess foreign tax credits are creditable foreign taxes in excess of the foreign tax credit limitation. There-

- fore, they cannot be credited against the U.S. income tax.
- [9] The purpose of the separate foreign tax credit limitation categories is to prevent cross-crediting of taxes, sometimes referred to as "averaging." The 1986 Act reflects Congress' belief that, in some cases, the ability of U.S. taxpayers to average foreign tax rates for foreign tax credit limitation purposes (and thereby reduce or eliminate the residual U.S. tax on their foreign income) had undesirable consequences. Of most concern was that U.S. taxpayers with excess foreign tax credits would have an incentive to place new investments abroad, rather than in the United States, when the income that those investments would generate would be taxed abroad at below-the-U.S. rates and the excess credits would be available to reduce or eliminate the U.S. tax on the income. For a more detailed explanation of the reasons for change regarding the foreign tax credit limitation see, Joint Committee on Taxation, General Explanation of the Tax Reform Act of 1986 (H.R. 3838, 9th Congress, Public Law 99-514), May 1987, pp. 861-862.
- [10] Credit shortages exist when creditable foreign taxes are less than the foreign tax credit limitation.
- [11] Renfroe, Diane L., "Foreign Tax Credits After the Tax Reform Act of 1986," Arthur Anderson & Co., February 1990, p. 65.

Table 1.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type

			xes from returns				Compute		
		filed in supp	ort of foreign tax	credit claimed			foreign ta	x credit	
Income type	Number of returns	Total assets	Net income (less deficit)	Income subject to U.S. tax	Foreign tax credit clairned	Total foreign taxes paid or accrued	Total taxes deemed paid	Reduction in taxes	Carryover
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Income types, total	4,230	6,329,613,336	240,666,986	226,312,631			1		
** '	-	1		i .	27,110,216	9,392,281	20,034,920	1,703,792	3,932,881
Passive income	635 371	2,474,303,566 2,273,932,229	155,241,298	147,333,794	20,282,162	139,018	267,946	6,037	64,137
Financial services income	311	4.175,957,672	72,286,763 98,609,989	68,078,216 90,912,920	9,424,536 12,779,972	46,275	1,750	(')	13,930
Shipping income	32	693,787,014	33,065,703	32,306,131	4,687,222	1,620,718 30,257	802,709 6,692		236,457
Dividends from each noncontrolled		030,707,014	00,000,700	32,300,131	4,007,222	30,237	0,092	14	1,129
section 902 corporation	400	3,124,206,551	133,822,966	126,004,468	19,422,924	167,468	689,218	296	56,255
Dividends from an IC-DISC		0,121,200,001	100,022,000	120,004,400	10,422,024	107,400	000,210	250	30,233
or former DISC	47	360,043,405	19,737,975	18,886,902	2,068,330	3,480	2,189		2,230
Distributions from a FSC or former FSC	17	105,322,944	13,592,754	13,194,380	1,006,454		153	·	
'All other income from sources		1	ł						•
outside the United States	3,404	3,577,748,709	214,822,276	203,552,718	25,302,658	7,385,065	18,264,262	1,697,445	3,558,743
				Computation of	of foreign tax cre	editContinued			
Income								Adjusted total	Total
type			Carryove	Total foreign	taxable income	taxable incor			
							taxes	from foreign	from all
	1983	1984	1985	1986	1987	Year unknown		sources	sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All income types, total	469,384	409,818	419,530	203,511	225,455	2,205,184	31,656,290	99,875,060	226,638,849
Passive income			12,983	3,100	3,014	45,040	465,064	3,831,348	147,449,658
High withholding tax interest			12,000	3,100	3,716	10,214	61,955	334,823	68,337,000
Financial services income	170	12,745	25,499	22,675	38,890	136,478	2,659,885	16,304,283	91,099,718
Shipping income					961	168	38,064	577,055	32,306,131
Dividends from each noncontrolled							50,55	0.7,000	OL,000,101
section 902 corporation		16	25	113	6,038	50,063	912,645	2,395,681	126,171,855
Dividends from an IC-DISC							·		
or former DISC	151	268	28	28	28	1,728	7,900	87,913	18,886,902
Distributions from a FSC or former FSC							153	381,651	13,194,380
All other income from sources	100 000								
outside the United States	469,063	396,789	380,996	177,594	172,809	1,961,492	27,510,624	75,962,308	203,688,921
				Compi	utation of foreig	n tax creditCont	inued .	٠.	,
	•	Adjustments	Total				Total	Reduction in	Form 1118
Income		to .	taxable	U.S. taxes		Foreign	credits	credit due to	foreign
type		totai	income	before	Limitation	tax	with respect	international	tax
		taxable	(less	credits		credit	to sources	boycott	credit
		income	adjustments)				of income	operations	claimed
		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
ill Income types, total		171,952	226,466,897	77,450,286	31,749,355	27,111,797	27,111,797	1,263	27,110,534
Passive Income		122,974	147,326,684	50,374,120	1,328,265	441,592	20,283,411	1,249	20,282,162
High withholding tax interest		102,245	68,234,755	23,285,484	113,718	51,558	9,425,079	225	9,424,854
Financial services income		1,997	91,097,720	31,232,257	3,532,427	2,388,503	12,780,514	225	12,780,290
Shipping income			32,306,131	10,985,596	195,580	32,346	4,687,447	225	4,687,222
Dividends from each noncontrolled section		400 000	400 040 04-				_	j	
Corporation		122,208	126,049,647	43,093,341	810,523	565,213	19,423,179	255	19,422,924
Dividends from an IC-DISC or former DISC			18,886,902	6,428,811	29,872	6,468	2,068,330		2,068,330
Distributions from a FSC or former FSC			13,194,380	4,486,371	129,775	153	1,006,541	87	1,006,454
All other income from sources outside the L	Inited States 1	163,561	203,525,360	69,478,627	25,609,196	23,625,964	25,303,922	1,263	25,302,658

NOTE: Data in columns 1-5, 18-21, and 24-26 pertain to the total activity of the domestic parent corporation. Since many corporations compute a foreign tax credit for more than one type of foreign income, the data in these columns are not additive.

Table 2.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Major Industry

[All figures are estimates based on samples-money amounts are in thousands of dollars] Computation of Income and taxes from returns with Form 1118 foreign tax credit filed in support of foreign tax credit claims Foreign Total Total Major foreign taxes Reduction Сапуочег Number of Total Income subjec industry (less deficit) to U.S. tax credit taxes paid deemed in taxes returns Total claimed or accrued paid (8) (9) (1) (2) (3) (4) (5) (6) (7) 226,312,631 27.110.216 9,392,281 20,034,920 1,703,792 3.932.881 4,230 6.329.613.336 240,666,986 All industries, total *1,535,153 *213,143 *204,460 *21.042 *3.830 *18.057 *416 Agriculture, forestry and fishing, *32 308,733 543 085 325.443 140.827 122 36,646,091 3.014,219 2.723.769 702 684 Mining. 111,171 *2,432 *15,873 *91.992 *125,102 *6,719,490 *458 507 *390.956 Metal mining.. 575,353 316,584 124,954 169,198 Oil and gas extraction 1,939,634 404,677 103 17,726,765 1,987,067 6,427 28.364 568,646 393,179 35,338 13,307 12,199,837 All other mining. 12 92,380 11,293 38,869 51 042 10,118,006 701,855 647,059 218 Construction. 1,448 2,015,261,257 161,784,610 154,838,304 21.887,436 6,290,774 17.448.499 1.498.343 2.995,717 Manufacturing 122.084 117,874,640 12,077,859 11,507,176 1.269.920 320 662 933.194 493 Food and kindred products..... 11,994 124,166 2,758,143 Chemicals and allied products. 185 281,771,424 26,389,265 25,452,092 3.071.341 818,245 Petroleum (including integrated) 1,473,678 1,956,447 4,565,965 1,992,835 3,515,598 23,785,114 24.274.990 and coal products. 20 372,473,729 172,548 28,184 209,829 60,553 19.893.518 2.101.968 1,966,196 Primary metal industries 35 1,048,834 3,487,298 3.950 246,133 18,507,048 17,979,595 4.560.583 162,156,103 Machinery, except electrical... 248 1,421,968 359,897 1,178,039 98 640 228,640,447 13,885,259 12,473,166 Electrical and electronic equipment... 184 13,163,167 12,944,561 1,978,488 576.715 1,341,649 5.733 128,494 25 293,319,613 Motor vehicles and equipment. Transportation equipment, 1.877 88,725 47 87,522,171 10.107.924 9.353,509 385.873 87.081 301,439 except motor vehicles. 50,481 755,998 316.958 Instruments and related products.... 63 50,380,004 5.592.933 5.475.112 1.003.940 3,004,593 152,362 708,994 All other manufacturing. 577 401,229,609 35.684.195 33.901.783 3,419,529 32,468 22.944.540 419,834 103,023 411,697 2.319 Transportation and public utilities. 88 423,980,913 25.571.009 *1,350 *137,354 *10,069 *8,784 *300 *16 *4,333,969 *153,975 Water transportation All other transportation and 31 118 25,417,034 22,807,186 409.765 94 239 410 931 2 019 public utilities. 72 419.646.944 190,129 62.057 Wholesale and retail trade. 824 322,278,791 14,883,218 14,200,873 1,037,975 594,148 501.288 62,057 155,873 5,977,146 490,924 267,722 Wholesale trade. 636 143,672,587 6,385,886 719.399 *74,993 *59,588 *17,644 108,243 Petroleum and petroleum products. *6 *6,017,727 *420 045 *416.170 *105.086 138,229 382,681 192,729 2,468 All other wholesale trade 630 137.654.860 5.965.841 5,560,976 614,314 318,576 103.224 233,565 34,255 178,606,204 8,497,332 8,223,727 Retail trade. 188 Wholesale and retail trade. not allocable. 260 665 902 3,403,516,683 28,695,170 25,254,315 2,370,699 1,586,049 927,151 216 Finance, insurance and real estate.. 10,390,335 9,665,400 1,328,655 1.029.432 352 646 144.399 101 1,833,411,591 Banking. 1,255,022,166 13,105,881 10,840,085 645,570 405.549 279.084 209 91.896 143 Insurance. Holding and other investment companies, except bank holding 148,461 7 13,993 142,316 37.387 328 21,155,139 1.849.968 1,635,878 companies.... All other finance, insurance 113,681 146,960 10,377 254,158 3 348 986 3.112.953 and real estate 330 293 927 787 30 93,710 578,165 260,078 363,916 5,803,762 Services 5,499,312 597 116,276,442 2,099,047 274,996 151.546 158,463 30 22,493

2.197.665

3,606,097

3,400,265

303,169

108,532

22.255.244

94,021,198

210

386

Nature of business not allocable Footnotes at end of table

Business services

All other services.

71,218

205,453

Table 2.—Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Major Industry—Continued

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

				Computation	of foreign tax cr	editContinued			
Major industry			Carryo	erContinued			Total foreign taxes	Adjusted total taxable income from foreign	Total taxable incom from all
	1983	1984	1985	1986	1987	Year unknown		sources	sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries, total	469,384	409,818	419,530	203,511	225,455	2,205,184	31,656,290	99,875,060	226,638,849
Agriculture, forestry and fishing		l '	l '			*416	*22.303	*68.531	*204,460
Mining	34,444	30,513	31,467	45,987	11,573	154,749	1,036,434	2.127.395	2.723.769
Metal mining	*14,371	12.873	16.367	16,431	11,383	*39,747	*222,831	*271,566	*390,956
Oil and gas extraction	20,073	17,640	15,100	29,556	179	86,649	765,506	1,741,738	1,939,634
All other mining	20,0,0	17,040	13,100	20,550	11	28,353	48.097	1,741,738	393,179
Construction		69	28	(0)	3,646	47,299	101,204	336,540	670,356
Manufacturing	423,629	345,698	330,839	103,336	134,660	1,657,555	25,236,647	71,527,072	154,828,014
Food and kindred products	720,029	343,030	672	2,366	18,298	1,057,555	1,375,447		
Chemicals and allied products		455	3,038	3.813	4,221	112,638	3,688,560	3,955,252	11,509,453
Petroleum (including integrated)		1 755	5,036	3,013	4,221	112,036	3,000,000	9,946,935	25,442,350
and coal products	410.771	326,374	282,970	65,119	69,181	802,032	5,991,202	13,928,567	23,785,114
Primary metal industries	123	350	193	709	5,077	21,731	261,285	724.062	1,966,196
Machinery, except electrical		158	908	1.556	10,535	232,975	4,778,315	14,149,753	17,979,594
Electrical and electronic equipment		222	34,439	17,811	7,302	38.866	1.636.126	5,446,719	12,473,166
Motor vehicles and equipment			04,400	17.011	233	128,261	2,041,124		
Transportation equipment,		1		· ·	255	120,201	2,041,124	6,792,541	12,944,561
except motor vehicles	11,696	16,874	7.653	7.505	10,395	34,603	475 000	4 000 000	
Instruments and related products	11,030	10,074	7,055	128	828		475,368	1,822,003	9,353,509
All other manufacturing	1.039	1,265	965	I .		49,525	1,123,436	3,442,621	5,475,112
Transportation and public utilities	5,111	538	1,651	4,329	8,589	136,175	3,865,784	11,318,618	33,898,959
Water transportation	5,111	336	1,051	1,932	1,989	21,247	544,869	2,869,251	22,944,540
All other transportation and		-	_	-	•	*1,350	*10,600	*89,985	*137,354
public utilities	5,111	538	1.051		1	40.007	504.000		
Wholesale and retail trade	3,111	15.020	1,651	1,932	1,989	19,897	534,268	2,779,266	22,807,186
Wholesale trade		15,020	26,292	16,595	18,042	114,181	1,223,507	3,553,322	14,299,785
	-	•	25,113	15,565	6,290	93,885	852,462	2,472,051	5,980,198
Petroleum and petroleum products All other wholesale trade	-	47,603	*486	*8,060		*1,495	141,292	*351,291	*419,217
Retail trade	-	7,418	24,626	7,505	6,290	92,390	711,171	2,120,760	5,560,981
Wholesale and retail trade.	_	-	1,179	1,030	11,752	20,295	371,045	1,081,271	8,319,586
						1			
not allocable	0.400	47.040							
Finance, insurance and real estate	3,486	17,016	27,405	28,125	48,745	135,888	2,773,650	16,884,331	25,471,537
Banking		11,253	20,657	16,087	11,789	84,614	1,526,478	12,198,801	9,665,400
Insurance	3,272	4,735	6,198	11,729	32,399	33,563	776,320	3,084,415	11,031,728
Holding and other investment					l				
companies, except bank holding		l	1	l					
companies	170	1,001	493	263	4,521	7,545	199,834	532,354	1,661,456
All other finance, insurance		1							
and real estate	45	27	57	46	36	10,167	271,018	1,068,760	3,112,953
Services	2,714	963	1,848	7,535	6,801	73,849	717,674	2,508,617	5,496,389
Business services	-		1,017	33	3,622	17,822	332,471	1,143,479	2,096,124
All other services	2,714	963	832	7,503	3,179	56,028	385,202	1,365,139	3,400,265
Nature of business not allocable		i		l		l			

Table 2.—Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Major Industry—Continued

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

			Com	outation of foreign	tax credit-Cont	inued		
Major industry	Adjustments to total taxable income	Total taxable income (less adjustments)	U.S. taxes before credits	Limitation	Foreign tax credit	Total credits with respect to sources of income	Reduction in credit due to international boycott operations	Form 1118 foreign tax credit claimed
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
II industries, total	171,952	226,466,897	77,450,286	31,749,355	27,111,797	27,111,797	1,263	27,110,534
Agriculture, forestry and fishing		*204,460	*69,200	*23,274	*21,042	*21,042		*21,042
Mining		2,723,769	925,272	723,241	702,684	702,684		702,684
Metal mining		*390,956	*132,626	*92,253	*91,992	*91,992		*91,992
Oil and gas extraction		1,939,634	658,787	592,382	575,353	575,353		575,353
All other mining		393,179	133,858	38,607	35,338	35,338		35,338
Construction	23,298	647,059	222,818	113,758	92,380	92,380		92.380
Manufacturing	46,899	154,781,115	52,775,485	24,165,133	21,888,562	21,888,562	1,126	21,887,436
Food and kindred products	36,797	11,472,656	3,903,820	1,338,993	1,269,920	1,269,920	·	1,269,920
Chemicals and allied products	6,169	25,436,182	8,648,230	3,380,109	3,071,428	3.071.428	87	3,071,341
Petroleum (including integrated) and coal products	1,817	23,783,297	8,086,939	4,725,291	4,565,965	4,565,965		4,565,965
Primary metal industries		1,966,196	668,582	246,187	209,829	209,829		209.829
Machinery, except electrical		17,979,594	6.116.216	4.788,260	4.560.583	4,560,583		4,560,583
Electrical and electronic equipment		12,473,164	4,232,740	1,751,570	1,421,968	1,421,968		1,421,968
Motor vehicles and equipment		12,944,561	4,508,677	2,364,813	1,978,488	1,978,488		1,978,488
Transportation equipment, except motor vehicles		9,353,509	3,183,161	621,053	385,873	385,873		385,873
Instruments and related products		5,475,112	1,871,865	1,148,347	1,004,948	1,004,948	1,008	1,003,940
All other manufacturing	2,115	33,896,844	11,555,255	3,800,510	3,419,559	3,419,559	30	3,419,529
Transportation and public utilities		22,944,540	7,823,210	978,149	419,834	419,834	-	419,834
Water transportation		*137,354	*46,696	*26.051	10,069	*10,069		10,069
All other transportation and public utilities		22,807,186	7,776,514	952,099	409,765	409,765		409.765
Wholesale and retail trade	98.911	14,200,873	4,889,698	1,195,069	1,038,112	1,038,112	137	1,037,975
Wholesale trade	3.052	5,977,146	2,033,449	827,844	719,537	719,537	137	719,399
Petroleum and petroleum products	*3.047	*416,170	*141,498	119,439	*105,086	*105,086		*105.086
All other wholesale trade	5	5.560.976	1,891,951	708,405	614,451	614,451	137	614,314
Retail trade	95,859	8,223,727	2,856,249	367,225	318,576	318,576	-	318,576
Wholesale and retail trade, not allocable		0,220,727		307,EE0	010,070	010,070		310,370
Finance, insurance and real estate	2,691	25,468,846	8,884,767	3,753,217	2,371,017	2,371,017		2.371.017
Banking	2,007	9,665,400	3,387,000	2,143,836	1,328,655	1.328.655		1,328,655
Insurance	2,114	11,029,614	3,895,214	1,086,634	645,888	645,888		645,888
Holding and other investment companies,	2,114	11,025,014	0,033,214	1,000,034	045,000	045,566	- 1	043,000
except bank holding companies	4	1,661,453	556.049	169,059	142,316	142,316	_ 1	140 240
All other finance, insurance and real estate	573	3,112,380	1,046,505	353,689	254,158	254,158		142,316
Services	153	5,496,236	1,859,836				-	254,158
Business services	153	5,496,236 2,095,971	704,780	797,514	578,165	578,165	-	578,165
All other services.	153	3,400,265	1,155,056	353,893	274,996	274,996	-	274,996
Nature of business not allocable.		3,400,265	1,155,056	443,621	303,169	303,169	-	303,169

Less than \$500.

Data should be used with caution because of the small number of returns on which it is based.
 NOTE: Detail may not add to totals because of rounding.

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry

			tes from returns t int of foreign tax of				Computati foreign tax		
		illed in suppo	ito ioreign tax t	Jour Gairneu				. Gradit	
Income type and					Foreign	Total	Total		_
selected major industry	Number of	Total	Net income	Income subject	tax	foreign	taxes	Reduction	Carryove
	returns	assets	(less deficit)	to U.S. tax	credit	taxes paid	deemed	in taxes	
			,		daimed	or accrued	paid		Total
	(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(1)	(2)	(3)	(4)	(9)	(6)	'''	(0)	(9)
All income types, total					•				
ll industries, total	4,230	6,329,613,336	240,666,986	226,312,631	27,110,216	9,392,281	20,034,920	1,703,792	3,932,88
Agriculture, forestry and fishing	*32	1,535,153	*213,143	*204,460	*21,042	*3,830	*18,057		*41
Mining	122	36,646,091	3,014,219	2,723,769	702,684	543,085	325,443	140,827	308,73
Oil and gas extraction	103	17,726,765	1,987,067	1,939,634	575,353	404,677	316,584	124,954	169,19
Construction	218	10,118,006	701,855	647,059	92,380	11,293	38,869	-	51,04
Manufacturing	1,448	2,015,261,257	161,784,610	154,838,304	21,887,436	290,774	17,448,499	1,498,343	2,995,71
Food and kindred products	64	117,874,640	12,077,859	11,507,176	1,269,920	320,662	933,194	493	122,08
Chemicals and allied products	185	281,771,424	26,389,265	25,452,092	3,071,341	818,245	2,758,143	11,994	124,16
Petroleum (including integrated)									
and coal products	20	372,473,729	24,274,990	23,785,114	4,565,965	992,835	3,515,598	1,473,678	1,956,44
Primary metal industries	35	19,893,518	2,101,968	1,966,196	209,829	60,553	172,548	- 1	28,18
Machinery, except electrical	248	162,156,103	18,507,048	17,979,595	4,560,583	48,834	3,487,298	3,950	246,13
Electrical and electronic equipment	184	228,640,447	13,885,259	12,473,166	1,421,968	359,897	1,178,039	449	98,64
Motor vehicles and equipment	25	293,319,613	13,163,167	12,944,561	1,978,488	576,715	1,341,649	5,733	128,49
Transportation equipment,					005.070	07.004	201 400	4.077	00.70
except motor vehicles	47	87,522,171	10,107,924	9,353,509	385,873	87,081	301,439	1,877	88,72 50,48
Instruments and related products	63	50,380,004	5,592,933	5,475,112	1,003,940	316,958	755,998	2	
Transportation and public utilities	88	423,980,913	25,571,009	22,944,540	419,834	103,023	411,697	2,319	32,46 190,12
Wholesale and retail trade	824	322,278,791	14,883,218	14,200,873	1,037,975 719,399	594,148 490,924	501,288 267,722	62,057 62,057	155,87
Wholesale trade	636	143,672,587	6,385,886 *420.045	5,977,146 *416,170	105,086	108,243	*74,993	*59,588	17,64
Petroleum and petroleum products	*6	*6,017,727	•		318,576	103,224	233,565	59,560	34,25
Retail trade	188	178,606,204	8,497,332	8,223,727	2,370,699	586,049	927,151	216	260,66
Finance, insurance and real estate	902	3,403,516,683	28,695,170 10,390,335	25,254,315 9,665,400	1,328,655	29,432	352,646	210	144,39
Banking	101	1,833,411,591 1,255,022,166	13,105,881	10,840,085	645,570	405,549	279,084	209	91,89
Insurance	143 597	116,276,442	5,803,762	5,499,312	578,165	260,078	363,916	30	93,71
Services	337	110,270,442	3,003,702	3,433,512	370,103	200,070	000,010		00,, 1
Passive income									
Il industries, total	635	2,474,303,566	155,241,298	147,333,794	20,282,162	139,018	267,946	6,037	64,13
Agriculture, forestry and fishing	*10	1,329,383	*193,524	*185,051	*20,870	*6	*638		
Mining	•9	9,812,151	*433,127	*255,106	*69,149	*955	*772		*8
Oil and gas extraction	(2)	(2)	(²)	(2)	(²)	(²)	(²)	**	(²
Construction						****	*2,005		*3,10
	*15	*7,293,998	*415,084	*384,049	*68,797	*341	2,003		3,10
Manufacturing	365	7,293,998 1,610,036,683	126,783,219	384,049 122,009,168	*68,797 18,850,421	126,371	234,110	6,030	47,09
								6,030 	
Manufacturing	365	1,610,036,683	126,783,219	122,009,168	18,850,421	126,371	234,110	6,030 	47,09
ManufacturingFood and kindred products	365 25	1,610,036,683 73,466,352	126,783,219 8,541,345 20,409,654	122,009,168 8,439,626 19,687,409	18,850,421 911,183 2,655,006	126,371 6,706 11,932	234,110 6,336 13,673		47,09 68 1,56
Manufacturing Food and kindred products Chemicals and allied products	365 25 66	1,610,036,683 73,466,352 227,978,826 363,722,988	126,783,219 8,541,345 20,409,654 23,955,848	122,009,168 8,439,626 19,687,409 23,490,994	18,850,421 911,183 2,655,006 4,548,237	126,371 6,706 11,932 8,496	234,110 6,336 13,673 9,798	-	47,09 68 1,56 16,26
Manufacturing Food and kindred products Chemicals and allied products Petroleum (including integrated)	365 25 66 13 *9	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854	126,783,219 8,541,345 20,409,654 23,955,848 *816,740	122,009,168 8,439,626 19,687,409 23,490,994 *784,798	18,850,421 911,183 2,655,006 4,548,237 *104,628	126,371 6,706 11,932 8,496 *2,063	234,110 6,336 13,673 9,798 *813	1	47,09 68 1,56 16,26
Manufacturing	365 25 66 13 •9 44	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503	122,009,168 8,439,626 19,687,409 23,490,994 *784,798 13,118,156	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750	126,371 6,706 11,932 8,496 *2,063 25,044	234,110 6,336 13,673 9,798 *813 26,934		47,09 68 1,56 16,26 *26
Manufacturing	365 25 66 13 *9 44 50	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204	122,009,168 8,439,626 19,687,409 23,490,994 *784,798 13,118,156 9,039,875	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448	126,371 6,706 11,932 8,496 *2,063 25,044 5,042	234,110 6,336 13,673 9,798 *813 26,934 7,414	 296	47,09 68 1,56 16,26 *26 7 1,39
Manufacturing	365 25 66 13 •9 44	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503	122,009,168 8,439,626 19,687,409 23,490,994 *784,798 13,118,156	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750	126,371 6,706 11,932 8,496 *2,063 25,044	234,110 6,336 13,673 9,798 *813 26,934		47,09 68 1,56 16,26 *26 7 1,39
Manufacturing	365 25 66 13 •9 44 50 7	1,610,036,683 73,456,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895	122,009,168 8,439,626 19,687,409 23,490,994 '784,798 13,118,156 9,039,875 12,664,808	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752	 296 5,733	47,09 68 1,56 16,26 *26 7 1,39 25,36
Manufacturing	365 25 66 13 *9 44 50 7	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250	122,009,168 8,439,626 19,687,409 23,490,994 '784,798 13,118,156 9,039,875 12,664,808 7,574,227	18.850,421 911,183 2.655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446	234,110 6,336 13,673 9,798 813 26,934 7,414 113,752 4,579	 296 5,733	47,09 68 1,56 16,26 *26 7 1,39 25,36
Manufacturing	365 25 66 13 *9 44 50 7	1,610,036,683 73,466,352 227,978,826 363,722,988 5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052	126,371 6,706 11,932 8,496 2,063 25,044 5,042 49,446 1,465 3,220	234,110 6,336 13,673 9,798 813 26,934 7,414 113,752 4,579 4,058	296 5,733	47,09 68 1,56 16,26 *26 7 1,39 25,36
Manufacturing	365 25 66 13 *9 44 50 7	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669	122,009,168 8,439,626 19,687,409 23,490,994 '784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446 1,465 3,220 1,807	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752 4,579 4,058 11,575	 296 5,733	47,09 68 1,56 16,26 76 7 1,39 25,36
Manufacturing. Food and kindred products	365 25 66 13 9 44 50 7 7 12 14 15 60	1,610,036,683 73,456,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 7,329,653	122,009,168 8,439,626 19,687,409 23,490,994 '784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735	18.850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752 4,579 4,058 11,575 5,926	 296 5,733	47.09 68 1.56 16.26 26 7 1.39 25.36
Manufacturing	365 25 66 13 *9 44 50 7 12 14 15 60 47	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367 42,005,669	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 2,37,896	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735 2,212,879	18,850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571 135,724	126,371 6,706 11,932 8,496 2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193 2,588	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752 4,579 4,058 11,575 5,926 4,829	296 5,733	47,09 68 1,56 16,26 7 1,39 25,36 47 3,47
Manufacturing	365 25 66 13 *9 44 50 7 12 14 15 60 47 (²)	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367 42,005,669 (²)	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 7,329,653 2,337,896 (2)	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735 2,212,879 (²)	18,850,421 911,183 2,655,006 4,548,237 104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571 135,724 (2)	126,371 6,706 11,932 8,496 2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193 2,588 (²)	234,110 6,336 13,673 9,798 813 26,934 7,414 113,752 4,579 4,058 11,575 5,926 4,829 (2)	296 5,733	47,09 68 1,56 16,26 26 7 1,39 25,36 47 3,47 71 (*2
Manufacturing. Food and kindred products	365 25 66 13 9 44 50 7 12 14 15 60 47 (2) 13	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367 42,005,669 (²) 142,378,698	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 7,329,653 2,337,896 (²)	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735 2,212,879 (²) 4,790,856	18.850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571 135,724 (²) 212,847	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193 2,588 (*) 605	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752 4,579 4,058 11,575 5,926 4,829 (²) 1,097	 296 5,733	47.09 68 1.56 16.26 7 1.39 25.36 47 3.47 71 (*
Manufacturing	365 25 66 13 *9 44 50 7 12 14 15 60 47 (2) 13 127	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367 42,005,669 (2) 142,378,698 362,501,534	126,783,219 8,541,345 20,409,654 23,955,648 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 7,329,653 2,337,896 (*) 4,991,756 3,766,831	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735 2,212,879 (2) 4,790,856 3,682,217	18.850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571 135,724 (²) 212,847 315,405	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193 2,588 (*) 605 4,333	234,110 6,336 13,673 9,798 813 26,934 7,414 113,752 4,579 4,058 11,575 5,926 4,829 (²) 1,097 6,912	 296 5,733	47,09 68 1,56 16,26 7 1,39 25,36 47 3,47 71 (*2 2,75 8,04
Manufacturing. Food and kindred products	365 25 66 13 9 44 50 7 12 14 15 60 47 (2) 13	1,610,036,683 73,466,352 227,978,826 363,722,988 *5,051,854 94,724,760 187,922,469 283,220,595 61,022,292 41,561,857 231,014,286 184,384,367 42,005,669 (²) 142,378,698	126,783,219 8,541,345 20,409,654 23,955,848 *816,740 13,469,503 10,330,204 12,870,895 7,985,250 4,934,350 14,234,669 7,329,653 2,337,896 (²)	122,009,168 8,439,626 19,687,409 23,490,994 784,798 13,118,156 9,039,875 12,664,808 7,574,227 4,849,990 11,796,401 7,003,735 2,212,879 (²) 4,790,856	18.850,421 911,183 2,655,006 4,548,237 *104,628 3,637,750 936,448 1,939,461 351,956 931,052 332,402 348,571 135,724 (²) 212,847	126,371 6,706 11,932 8,496 *2,063 25,044 5,042 49,446 1,465 3,220 1,807 3,193 2,588 (*) 605	234,110 6,336 13,673 9,798 *813 26,934 7,414 113,752 4,579 4,058 11,575 5,926 4,829 (²) 1,097	 296 5,733	47.09 68 1.56 16.26 7 1.39 25.36 47 3.47 71 (*

Table 3.—Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

	<u> </u>		xes from returns ort of foreign tax				Computat foreign tax		
Income type and		1	_		Foreign	Total	Total		
selected major industry	Number of	Total	Net income	Income subject	tax	foreign	taxes	Reduction	Carryove
	returns	assets	(less deficit)	to U.S. tax	credit	taxes paid	deemed	in taxes	,
	ļ				claimed	or accrued	paid		Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)	
High withholding tax interest	- '''	75/	(3)	(4)	(3)	(6)	(1)	(8)	(9)
•		l				:			
il industries, total	371	2,273,932,229	72,286,763	68,078,216	9,424,536	46,275	1,750	(')	13,930
Agriculture, forestry and fishing Mining	(²) 4	(2) 12,697,247	(2) 635,563	(2) 403,860	(²) 45,351	(2) 1,396	(2) 206		(2)
Oil and gas extraction		12,087,247	033,303	403,860	45,351	1,390	206		3,048
Construction	97	165,485	6.769	6.681	49	47			_
Manufacturing	110	724,306,094	53,426,284	51,540,572	8,082,444	13,741	137		1,759
Food and kindred products	7	14,605,493	2,248,088	2,226,998	192,796	54	1		,,,,,,
Chemicals and allied products	20	62,152,594	5,336,207	5,122,862	786,106	3,356	8		209
Petroleum (including integrated)									
and coal products	5	169,713,521	9,714,067	9,534,298	1,539,479	197	7		
Primary metal industries	(2)	(2)	(2)	(²)	(2)	(2)	(2)		(2)
Machinery, except electrical	*10	81,220,367	9,936,347	*9,897,574	*3,059,621	*5,385			*11
Electrical and electronic equipment	17	24,834,960	3,305,396	2,952,481	374,493	315			92
Motor vehicles and equipment	(2)	(2)	(²)	(2)	(2)	(²)	(²)		(2)
Transportation equipment,	4	54,748,302	7 200 001	6.050.000	110.450	0.000			
except motor vehicles	(²)	54,748,302	7,382,001	6,858,269 (²)	118,458	2,068			1,247
Transportation and public utilities	6	52,348,140	2,752,049	2,733,691	(²) 70,998	(²) 50	(²)		(2)
Wholesale and retail trade	30	143,633,107	4,356,056	4,040,918	210,421	3.331	283		999
Wholesale trade	24	29,800,405	1,396,219	1,276,976	130,655	2,450	283		328
Petroleum and petroleum products	(2)	(2)	(2)	(2)	(2)	(²)	(²)		(2)
Retail trade	` 6	113,832,703	2,959,836	2,763,943	79,766	881	`'		671
Finance, insurance and real estate	100	1,338,766,226	10,756,879	9,007,260	996,473	27,170	1,125	(')	8,026
Banking	35	845,443,436	4,259,032	3,928,981	667,881	17,416	199	`	3,791
Insurance	25	490,554,126	6,397,790	4,990,184	323,954	9,034	926	(1)	4,131
Services	*20	*1,255,055	*238,655	*234,946	*3,398	*342			
Financial services income									
li industries, total	311	4,175,957,672	98,609,989	90,912,920	2,779,972	620,718	802,709		236,457
Agriculture, forestry and fishing									,
Mining	(²)	(2)	(2)	(²)	(²)	(2)	(2)		(²)
Oil and gas extraction					.=		-		-
Construction	5	91,231	6,516	6,226	12	(1)			
Manufacturing	100	917,677,262	62,981,201	60,696,269	9,824,085	60,479	160,662		36,809
Food and kindred products Chemicals and allied products	(²) 16	(2) 88,258,268	(²) 8,223,692	(²) 7,988,021	(²) 1,154,804	(²) 45	(²) 5		(2)
Petroleum (including integrated)	10	88,258,268	6,223,692	7,988,021	1,154,804	45	۰ ۱		(')
and coal products	4	106,278,819	4,774,493	4,628,830	761,003	17	2	}	
Primary metal industries	(2)	(2)	(2)	4,020,000 (2)	701,003 (²)	(²)	(2)		(2)
Machinery, except electrical	` 7	101,253,517	12.161.581	11.991.435	3.579.433	484	985		820
Electrical and electronic equipment	*10	*156,495,813	6,597,715	*5,813,068	*672,223	*7,900	•699		*1,174
Motor vehicles and equipment	4	276,586,439	12,632,028	12,426,391	1,905,166	46,584	110,694		33,971
Transportation equipment,							,		
except motor vehicles	6	59,717,506	7,975,897	7,567,081	345,350	5,092	42,266]	
Instruments and related products	4	26,319,669	1,454,738	1,437,998	203,633	23			
Transportation and public utilities	*9	*103,706,200	*6,922,871	*4,554,024	*120,062	*385	*1,885	[*209
Wholesale and retail trade	11	204,950,911	4,984,427	4,742.504	558,123	152,983	16,529	- 1	2,069
Wholesale trade	. 6	101,987,973	2,938,996	2,771,453	525,789	147,403	16,529		498
Hotroloum and natroloum products	(²)	(2)	(2)	(2)	(2)	(2)	(²)]	(2)
Petroleum and petroleum products	5	102,962,938	2,045,431	1,971,051	32,334	5,580	- 1	- 1	1,571
Retail trade				40.00.0	0.45~	4 40 4 4 4 7	FAC		40
Retail tradeFinance, insurance and real estate	174	2,888,393,354	21,595,796	18,881,314	2,157,671	1,404,417	592,762		197,370
Retail trade				18,881,314 8,769,859 7,976,505	2,157,671 1,325,406 593,588	1,404,417 998,057 311,085	592,762 344,654 124,225	 	197,370 134,880 55,185

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry-Continued

	ļ		kes from returns ort of foreign tax				Computati foreign tax		
Income type and selected major industry	Number of returns	Total assets	Net income (less deficit)	Income subject to U.S. tax	Foreign tax credit claimed	Total foreign taxes paid or accrued	Total taxes deerned paid	Reduction in taxes	Carryovei Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Shipping income	J			l l]	4		
ll industries, total	32	693,787,014	33,065,703	32,306,131	4,687,222	30,257	6.692	14	1.129
Agriculture, forestry and fishing	-				.,,		.,		.,
Mining]			•				
Oil and gas extraction	l	j]		_ 1		-	
Construction		l						-	
Manufacturing	16	335,319,057	26,916,592	26,279,604	4,264,670	1,015	4,704	14	
Food and kindred products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(²)	
Chemicals and allied products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(²)	_
Petroleum (including integrated)	` ′	'1	` '	` '	`.'	` ' [` ′ [` '	
and coal products	4	193,828,164	14,399,680	14,277,481	2,849,883	. 142	3,428	••	· -
Primary metal industries	(2)	(²)	(²)	(2)	(2)	(²)	(2)	(2)	-
Machinery, except electrical	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(²)	
Electrical and electronic equipment	`-'	[`-l	`-	` _	`' !	`	` <i>-</i> _	`	-
Motor vehicles and equipment		1	-					••	_
Transportation equipment,				1			-		
except motor vehicles	(2)	(2)	(2)	(2)	(²)	(²)	(²)	(²)	-
Instruments and related products	`	`-	`	`	`	Ì.	`-'	` <u>-</u>	-
Transportation and public utilities	8	50,809,144	3,582,190	3,503,217	19,655	16,297	435	-	-
Wholesale and retail trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(²)	(2
Wholesale trade	(2)	[2)	(2)] (2)]	(2)	(2)	(2)	(2)	. (2
Petroleum and petroleum products	(2)	(2)	(2)	(2)	(²)	(2)	(2)	(2)	(2
Retail trade	`	· -	` - -	-	`	- 1	`	`	`-
Finance, insurance and real estate	4	291,037,330	1,780,898	1,823,969	292,775	265		-	-
Banking	(2)	(2)	(2)	(2)	(2)	(2)]		-
Insurance	(2)	(2)	(2)	(2)	(2)	(2)			_
Services	(²)	(2)	(2)	(²)	(2)	(²)	(²)	(²)	(2)
Dividends from each noncontrolled	ļ								l
section 902 corporation		1				ŀ			
Il industries, total	400	3,124,206,551	133,822,966	126,004,468	19,422,924	167,468	689,218	296	56,255
Agriculture, forestry and fishing	(2)	(2)	(²)	(2)	(2)	(2)	(2)	(²)	(2
Mining	1 1.7	11,269,013	*817,921	*646,201	*149,136	3,312	*7,362	()	*10,519
Oil and gas extraction	(²)	(2)	(2)	(²)	(²)	(²)	(²)	-	(2
Construction	\ \ \ \ \	6,034,406	412,812	387,936	72,470	808	15		
Manufacturing	199	1,462,315,661	107,561,469	103,450,751	16,970,157	137,080	555,604	80	32,87
Food and kindred products	18	58,013,676	7,661,565	7,505,634	1,001,371	3,130	18,787	80	1,20
Chemicals and allied products	44	197,806,480	16,405,152	15,759,811	2,239,034	41,285	102,008		15,560
Petroleum (including integrated)	12	360,259,907	23,715,021	23,250,167	4.539.911	43,293			
and coal products	7	7,778,694	923,763	907,868	114,065	3,492	344,263 3,363		2,15 1,476
•	16	96,290,610	923,763 11,674,657	11,584,199	3,526,577	2,302	2,853		1,47
Machinery, except electrical Electrical and electronic equipment	20	166,752,053	7,166,409	6,145,476	698,249	1,228	2,853 11,811	-	1,23
Motor vehicles and equipment	10	285,354,076	12,836,291	12,628,799	1,936,641	16,956	37,799		4,800
Transportation equipment,	l "	205,554,070	12,000,291	12,020,799	1,930,041	10,550	37,755		4,000
except motor vehicles	7	38,289,954	6,142,555	5,629,906	302,060	187	1,320	1	25
Instruments and related products	(²)	(2)	(²)	(2)	(2)	(2)	(2)	. (²)	. (2
Transportation and public utilities	12	193,863,936	11,596,005	9.135.390	228,261	6.022	10,380		3.38
Wholesale and retail trade	44	140,744,609	3,783,716	3,496,886	208,973	844	20,496		5,886
Wholesale trade	38	26,006,804	1,339,168	1,248,294	124,666	672	6,305		989
Petroleum and petroleum products	(²)	(2)	(2)	(2)	(2)	(2)	(2)		{2
Retail trade	`6	114,737,805	2.444.548	2.248.592	84.308	173	14,191		4,899
			8,990,922	8,245,785	1,669,152	18,391	89,791	202	2,71
Finance, insurance and real estate	l 108	1.302.297.7351	0.990.9//						
Finance, insurance and real estate Banking	108 13	1,302,297,735 1,068,167,887		1 1					
Finance, insurance and real estate Banking	108 13 9	1,302,297,735 1,068,167,887 171,907,913	5,744,304 1,603,916	5,258,413 1,461,336	1,173,590	5,410 7,514	6,630 53,406	202	1,26

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

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

			ixes from returns ort of foreign tax				Computat foreign tax		
Income type and selected major industry	Number of returns	Total assets	Net income (less deficit)	Income subject to U.S. tax	Foreign tax credit claimed	Total foreign taxes paid or accrued	Total taxes deemed paid	Reduction in taxes	Carryover Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Dividends from an IC-DISC or former DISC	ļ								
All Industries, total	47	360,043,405	19,737,975	18,886,902	2,068,330	3,480	2,189	_	2,230
Agriculture, forestry and fishing			-	-					,
Mining	(2)	(2)	(2)	(²)	(²)	(²)	(²)		(2)
Oil and gas extraction	(2)	(²)	(2)	(2)	(²)	(2)	(²)		(²)
Manufacturing	22	357,522,642	19,551,019	18,733,831	2.056.971	3,090	931	- 1	
Food and kindred products	4	13,646,723	1,620,984	1,619,340	12,851	3,090	931		502
Chemicals and allied products	(²)	(2)	(2)	(2)	(2)	(²)	(²)		(²)
Petroleum (including integrated)		Ì		· · ·	` '	`	` ′		\
and coal products	(²)	(2)	(²)	(²)	(²)	(²)	(2)		(2)
Primary metal industries				l l					
Machinery, except electrical Electrical and electronic equipment	(²)	(²)	(²)	(²)	(²)	(²)	(²)		(2)
Motor vehicles and equipment	(²)	(2)	(2)	(2)	(2)	/			
Transportation equipment,	(-)	(-)	(-)	(*)	(²)	(²)	(2)		(²)
except motor vehicles	(²)	(2)	(²).	(2)	(2)	(2)	(2)		(2)
Instruments and related products	(2)	(2)	(2)	(2)	(²)	(²)	(2)		(2) (2)
Transportation and public utilities	`-'	`'		`'	`	`-	(7)		(-)
Wholesale and retail trade	(²)	(²).	(²)	(2)	(²)	(²)	(2)		(2)
Wholesale trade	(²)	(²)	(²)	(²)	(²)	(²)	(2)		(2)
Petroleum and petroleum products				-			[-	
Retail trade									
Finance, insurance and real estate	(²)	(2)	(²)	(²)	(²)	(²)	(²)	[(2)
BankingInsurance	(2)	 (2)	 (2)				[-
Services	(²)	(°)	(²)	(2) (2)	(²) (²)	(2) (2)	(²) (²)	-	(2) (2)
Distributions from a FSC or former FSC							j		
All industries, total	17	105,322,944	13,592,754	13,194,380	1,006,454	_ !	153	_	_
Agriculture, forestry and fishing	(²) 	(2) 	(2)	(2)	(2)	-	(²)	-	-
Oil and gas extraction									
Construction Manufacturing	(2)	(2)	 (2)						
Food and kindred products	(°)	(2)	(*) (2)	(2) (2)	(2)	= 1	(2)		_
Chemicals and allied products	(2)	(2)	(²)	(2)	(²) (²)	<u> </u>	(2) (2)		
Petroleum (including integrated)	` '	` '	` '	` '	(-)	- 1	(-)	- 1	
and coal products	(²)	(2)	(2)	(2)	(2)	_ I	(²)		_
Primary metal industries	(2)	(2)	(2)	(2)	(2)	- 1	(2)		
Machinery, except electrical	(²)	(2)	(2)	(2)	(2)	-	(2)		_
Electrical and electronic equipment					1	[
Motor vehicles and equipment			-				-	[
Transportation equipment,	425	(0)							
except motor vehicles	(²)	(2)	(2)	(2)	(²)	-	(²)		
		<u></u>							••
					- 1			-	
Transportation and public utilities									
Transportation and public utilities Wholesale and retail trade					** 1				
Transportation and public utilities							-		
Transportation and public utilities	-			1					
Transportation and public utilities								1	
Transportation and public utilities	 	 				-			
Transportation and public utilities	 	 		-		 	-		- - - -

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars] Computation of Income and taxes from returns with Form 1118 foreign tax credit filed in support of foreign tax credit claimed Foreign Total Total Income type and Reduction Net income Income subjec foreign taxes Carryover Number of selected major industry assets (less deficit) to U.S. tax credit taxes paid deemed in taxes returns paid Total claimed or accrued (7) (8) (9) (1) (2) (3) (4) (5) (6) All other income from sources outside the U.S. 203,552,718 3.558.743 25,302,658 385,065 18,264,262 1.697.445 3,577,748,709 214,822,276 All industries, total 3,404 *149 *198,264 *20,978 *3,435 *16.689 Agriculture, forestry and fishing... *1,481,152 206,682 295,083 140,827 36,052,256 2,987,400 2,701,730 702.590 537.422 317,103 114 169,019 310,344 124,954 Oil and gas extraction...... 99 17,592,952 1,975,517 1.929.096 575.308 403,147 36,848 47,936 92,256 10,096 Construction. 107 9,649,421 656.911 610,792 153,019,972 21,814,678 5,948,998 16,492,199 1,492,219 2,876,675 Manufacturing.. 1,287 1.984.197.261 159.623.920 1,264,423 309,988 907,595 120.194 108,601,264 11,486,676 11,047,349 Food and kindred products. 11,980 106,826 2.642,148 274,838,412 25,882,443 25,047,246 3,026,668 761,613 Chemicals and allied products... Petroleum (including integrated) 3,158,101 1,473,678 1,938,032 23,785,114 4,565,965 1,940,690 24.274.990 and coal products 20 372,473,729 209,682 168,332 26.405 2,099,689 1,963,917 33 19.844.698 Primary metal industries. 3 950 243.994 17,895,864 4.558.892 115.582 3 456 526 236 161,306,650 18,416,761 Machinery, except electrical. 94,025 1,158,115 153 159 227,617,668 13,783,813 12.383.242 1.420.862 345.413 Electrical and electronic equipment... 1,079,390 64,363 460,533 22 292,326,689 13.102.558 12.884.576 1,963,761 Motor vehicles and equipment Transportation equipment, 9,325,339 385,575 78,240 253,274 1,877 86.716 87,090,033 10,078,629 43 except motor vehicles. 50,481 60 50,211,973 5,580,205 5,464,156 1,003,908 313,594 751,768 Instruments and related products. 2,319 28,299 78.462 387,422 71 346,713,548 22,516,769 20.002.385 406.231 Transportation and public utilities... 455,255 62,057 175,802 12.801,719 1,032,727 433,405 13.475.131 Wholesale and retail trade. 747 307,607,326 5,401,015 5,001,142 714,239 337,420 236,978 62,057 151,444 132.052.347 Wholesale trade 564 17.440 •6 *6,017,727 *420,045 °416,170 *105,086 *107,978 *66.599 *59,588 Petroleum and petroleum products 24,358 175,554,980 8,074,116 7,800,576 318,488 95.985 218.277 182 Retail trade.. 44,509 236,561 512 781,322,868 9.863.885 9.016.211 662 277 131.473 Finance, insurance and real estate... 4,434 8,470 918.748 37,047 17 153,936,149 1.168.827 Banking.. 74,872 96,059 24.670 5,313,549 5,064,641 Insurance 80 445,851,217

5,201,646

570,920

241,773

322,184

16

90,290

Services......
Footnotes at end of table.

558

110,724,877

5,491,578

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

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

				Computation of	f foreign tax cre	editContinued	_		
Income type and selected major industry			Carryove	Continued			Total foreign	Adjusted total taxable income from foreign	Total taxable incom from all
	1983	1984	1985	1986	1987	Year unknown	tuxoo	sources	sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All income types, total						i			1
III industries, total	469,384	409,818	419,530	203,511	225,455	2,205,184	31,656,290	99,875,060	226,638,849
Agriculture, forestry and fishing					,	*416	*22,303	*68,531	204,460
Mining	34,444	30,513	31,467	45,987	11,573	154,749	1.036,434	2,127,395	2.723.769
Oil and gas extraction	20.073	17,640	15,100	29,556	179	86,649	765,506	1,741,738	1,939,634
Construction		69	28	(')	3,646	47,299	101,204	336,540	670,356
Manufacturing	423,629	345,698	330,839	103,336	134,660	1,657,555	25,236,647	71,527,072	154,828,014
Food and kindred products			672	2,366	18,298	100,748	1,375,447	3,955,252	11,509,453
Chemicals and allied products		455	3,038	3,813	4,221	112,638	3,688,560	9,946,935	25,442,350
Petroleum (including integrated)		,,,,	0,000	0,0,0	7,221	1 112,000	3,000,500	3,340,333	23,442,330
and coal products	410,771	326,374	282,970	65,119	69,181	802,032	5,991,202	13.928.567	22 705 114
Primary metal industries	123	350	193	709	5,077	21,731	261,285		23,785,114
Machinery, except electrical	123	158	908	1,556	10,535	232,975		724,062	1,966,196
Electrical and electronic equipment		222	34,439	17,811	7,302	38,866	4,778,315	14,149,753	17,979,594
Motor vehicles and equipment		222	34,439	17,811			1,636,126	5,446,719	12,473,166
Transportation equipment,	- 1				233	128,261	2,041,124	6,792,541	12,944,561
except motor vehicles	11,696	16,874	7.050	7.505	40.005	04,000	175 000		
Instruments and related products	11,090	10,874	7,653	7.505	10,395	34,603	475,368	1,822,003	9,353,509
				128	828	49,525	1,123,436	3,442,621	5,475,112
Transportation and public utilities	5,111	538	1,651	1,932	1,989	21,247	544,869	2,869,251	22,944,540
Wholesale and retail trade		15,020	26,292	16,595	18,042	114,181	1,223,507	3,553,322	14,299,785
Wholesale trade		15,020	25,113	15,565	6,290	93,885	852,462	2,472,051	5,980,198
Petroleum and petroleum products		*7,603	*486	*8,060		*1,495	*141,292	*351,291	*419,217
Retail trade			1,179	1,030	11,752	20,295	371,045	1,081,271	8,319,586
Finance, insurance and real estate	3,486	17,016	27,405	28,125	48,745	135,888	2,773,650	16,884,331	25,471,537
Banking		11,253	20,657	16,087	11,789	84,614	1,526,478	12,198,801	9,665,400
Insurance	3,272	4,735	6,198	11,729	32,399	33,563	776,320	3,084,415	11,031,728
Services	2,714	963	1,848	7,535	6,801	73,849	717,674	2,508,617	5,496,389
Passive income									
Il industries, total	- 1	-	12,983	3,100	3,014	45,040	465,064	3,831,348	147,449,658
Agriculture, forestry and fishing							*644	*4,561	185,051
Mining				!		*83	1,810	*52,432	*255,106
Oil and gas extraction			- 1			(2)	(²)	(2)	(2)
Construction						*3,106	5,453	*39,709	*407,347
Manufacturing			11,804	*2,070	*2,507	*30,715	401,548	*3,147,978	122,005,747
Food and kindred products				-,	96	592	13,729	128,205	8.441.903
Chemicals and allied products]				1,565	27,171	288,670	19,681,487
Petroleum (including integrated)		1				1,505	27,177	200,070	15,001,401
and coal products			11.803	2,052	2,409		34,558	426,006	23,490,994
Primary metal industries			11,000	2,002	2,405	*267	*3,143	*25,471	*784,798
Machinery, except electrical	1					_	52,055		
Electrical and electronic equipment				16	2	78 1,372	13,550	300,615 293,144	13,118,156 9,039,875
Motor vehicles and equipment				10		25,360			
Transportation equipment,		"				25,360	182,824	735,728	12,664,808
except motor vehicles]		_			
		T I				2	6,046	362,768	7,574,227
Instruments and related products							7,279	79,256	4,849,990
Transportation and public utilities						478	13,860	232,978	11,796,401
Wholesale and retail trade			1,179	1,030	507	759	12,593	121,052	7,102,641
Wholesale trade	1				1	717	8,135	93,609	2,215,926
Petroleum and petroleum products					(²)	(2)	(²)	(²)	(2)
Retail trade			1,179	1,030	505	42	4,458	27,443	4,886,715
Finance, insurance and real estate						8,045	19,283	146,608	3,682,221
Banking			}			28	896	2,839	305,863
Insurance						7,879	15,118	102,087	2,539,157
					(')	1,854	9,873	86,029	2,015,143

Table 3.-Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars] Computation of foreign tax credit--Continued Total Adjusted total Income type and Carryover-Continued Total foreign taxable income axable income selected major industry taxes from foreign from all 1983 1984 1985 1986 1987 Year unknown sources sources (16) (18) (11) (12)(13) (14) (15) (17)(10) High withholding tax interest 68,337,000 334,823 3,716 10,214 61,955 All industries, total... Agriculture, forestry and fishing.... 3,048 4,650 12,284 403.860 Oil and gas extraction 6.681 262 Construction..... 51,542,849 1.758 15,637 87,265 2 Manufacturing. 2,229,275 Food and kindred products... 209 3,574 14,736 5,122,862 Chemicals and allied products. Petroleum (including integrated) 3,051 9,534,298 204 and coal products. (²) (²) *11 Primary metal industries. *9.897.574 *5,396 *41.488 Machinery, except electrical... 92 407 1,654 2.952.481 Electrical and electronic equipment. (²) (²) (2) (2) Motor vehicles and equipment... Transportation equipment, 1,247 3,316 15,394 6,858,269 except motor vehicles. (²) Instruments and related products. 2,733,691 1.055 99 149 Transportation and public utilities. 20,914 4,136,777 88 911 4,612 Wholesale and retail trade..... 328 3,060 17,194 1,276,976 Wholesale trade (²) Petroleum and petroleum products. 2.859.802 583 1,552 3,719 Retail trade. 9.167.908 209.638 3,626 4 399 36,320 Finance, insurance and real estate... 146,599 3,928,981 21,406 3,779 Banking..... 60,058 5,150,832 3,511 620 14,091 *234.946 Services. Financial services income 91,099,718 16.304.283 2,659,885 170 12,745 25,499 22,675 38,890 136,478 All industries, total... Agriculture, forestry and fishing...... . (²) (²) (²) (2) Mining. (²) (²) (²) (2) (²) Oil and gas extraction.. 6.226 20 Construction... 257.950 1,076,009 60,690,348 36 809 Manufacturing... Food and kindred products.. 25,319 7,982,100 (1) Chemicals and allied products. Petroleum (including integrated) 4,628,830 9.986 19 and coal products.. (2) Primary metal industries... 82Ó 2,289 17,538 11,991,435 Machinery, except electrical *9,773 *115,183 5,813,068 *1,174 Electrical and electronic equipment. 33,971 191,248 719,338 12,426,391 Motor vehicles and equipment. Transportation equipment, 155,407 7,567,081 47,358 except motor vehicles... 1,469 1,437,998 Instruments and related products... *209 *2,478 *29,642 4,554,024 Transportation and public utilities. 1,882 188 171,582 569.912 4 742 504 Wholesale and retail trade. 311 188 164,430 548,873 2,771,453 Wholesale trade (2) (2) Petroleum and petroleum products 21,040 1,971,051 1,571 7,152 12,745 25,499 22,675 37,009 99,272 2,194,549 14,539,743 19,074,034 Finance, insurance and real estate... 170 1,477,590 11,253 20,657 16,087 11,778 75,105 11 364 300 8.769.859 Banking.. 8,169,221 4,350 6,396 25,224 17,871 490,495 2,221,246 Insurance 88,795 1,831,527 33,325

Footnotes at end of table

Services...

Table 3.—Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry-Continued

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

				Computation	of foreign tax cr	editContinued			
Income type and selected major industry			Carryove	erContinued			Total foreign taxes	Adjusted total taxable income	Total taxable income
	1983	1984	1985	1986	1987	Year unknown	laxes	from foreign sources	from all sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Shipping income						1	· · · · · · · · · · · · · · · · · · ·		(,0)
Il industries, total	_	_	_	_	961	168	38,064	577.055	
Agriculture, forestry and fishing					501	100	38,064	5//,055	32,306,131
Mining									-
Oil and gas extraction					-				-
Construction						1 1			l ::
Manufacturing						[5,705	57,926	26,279,604
Food and kindred products							(2)	(2)	(2)
Chemicals and allied products		-					(²)	(2)	(2)
Petroleum (including integrated)				l l			` '	` '	l ` ′
and coal products]	•-	- 1	3,570	22,869	14,277,481
Primary metal industries							(²)	(2)	(²)
Machinery, except electrical							(2)	(2)	(2)
Electrical and electronic equipment						- 1			
Motor vehicles and equipment	**					[1		
Transportation equipment,		- 1							
except motor vehicles						- [(2)	(2)	(²)
Instruments and related products Transportation and public utilities						- 1	~-		
Wholesale and retail trade]					16,732	479,637	3,503,217
Wholesale trade					(2)	(2)	(2)	(2)	(2)
Petroleum and petroleum products		-			(2)	(2)	(2)	(2)	(2)
Retail trade				_ 1	(²)	(2)	(2)	(²)	(²)
Finance, insurance and real estate									
Banking		_ 1				· .	265	5,798	1,823,969
Insurance	<u></u>	I					(²) (²)	(²)	(2)
Services		-]			(2)	(2)	(2)	(²) (²)	(²) (²)
Dividends from each noncontrolled section 902 corporation									
industries, total		16							
Agriculture, forestry and fishing	-		25	113	6,038	50,063	912,645	2,395,681	126,171,855
Mining		(2)	(2)	(²)	(2)	(2)	(²)	(2)	(2)
Oil and gas extraction			- 1		*692	*9,827	*21,193	*21,652	*646,201
Construction					(2)	(²)	(2)	(2)	(²)
Manufacturing					4.740		823	1,192	411,233
Food and kindred products			-		4,748	28,126	725,478	1,446,290	103,447,107
Chemicals and allied products				-	335	867	23,040	43,065	7,507,911
Petroleum (including integrated)		- ["	225	15,341	158,858	303,388	15,753,890
and coal products				[649	1.500	000 700	757.00	
Primary metal industries					649	1,502	389,706	757,189	23,250,167
Machinery, except electrical					1,231	1,476	8,332	16,635	907,868
Electrical and electronic equipment					873	1.085	6,385	10,455	11,584,199
Motor vehicles and equipment	1				230	4,571	14,997 59,556	21,785	6,145,476
Transportation equipment,			i		230	4,571	59,556	92,752	12,628,799
except motor vehicles						258	1.765	3,020	5,629,906
Instruments and related products					(²)	(²)	(²)	3,020 (²)	5,629,906
ransportation and public utilities					`	3,383	19,785	44.398	9,135,390
Vholesale and retail trade					103	5,785	27,228	73,371	3,595,793
Wholesale trade						989	7,965	30,474	1,251,342
Petroleum and petroleum products						(2)	(²)	(2)	(2)
Retail trade			[103	4,796	19,263	42.897	2,344,451
Finance, insurance and real estate					491	2,226	110,697	797,412	8,294,613
Banking						1,267	13,307	573,392	5,258,413
Insurance					31		60,748	142,916	1,510,159
Services		16	25						

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

[Computation of	of foreign tax cre	dit-Continued			
Income type and selected major industry	-		Carryove	Continued			Total foreign	Adjusted total taxable income from foreign	Total taxable incom from all
<u> </u>	1983	1984	1985	1986	1987	Year unknown		sources	sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Dividends from an IC-DISC									
or former DISC		•				1			
	151	268	28	28	28	1,728	7,900	87,913	18,886,902
All industries, total Agriculture, forestry and fishing	151	200	20	28		1,,,20	7,500	07,813	10,000,002
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(²)	(²)	(2)
Oil and gas extraction	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	`	` _	`	`			` !		`-'
Manufacturing	151	268	28	28	28		4,523	80,778	18,733,831
Food and kindred products			- 1			l		301	1,619,340
Chemicals and allied products	(²)	(²)	(²)	(²)	(2)	-	(²)	(²)	(2)
Petroleum (including integrated)	. ,								· ·
and coal products	(²)	(²)	(²)	(²)	(²)		(²)	(²)	(2)
Primary metal industries									
Machinery, except electrical	(²)	(²)	(²)	(²)	(2)		(2)	(²)	(2)
Electrical and electronic equipment		-	-						-
Motor vehicles and equipment	(²)	(²)	(²)	(²)	(2)		(2)	(2)	(2)
Transportation equipment,	(²)	(²)	(²)	(²)	(²)		(2)	(2)	(2)
except motor vehicles	(2)	(2)	(²)	(2)	(2)		(²)	(2)	(2)
Instruments and related products	(2)	(2)	(²)	(²)	(²)		(2)	(²)	(2)
Transportation and public utilities	(2)	(3)			(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	(2)	(²)	(2)	(²)	, ,	(2)		, ,	(2)
Wholesale trade Petroleum and petroleum products	(2)	(²)	(2)	(2)	(²)	(2)	(2)	(2)	'-'
Retail trade							-		
Finance, insurance and real estate	(2)	(2)	(²)	(²)	(2)	(2)	(²)	(²)	(2)
Banking	`'	` '']	`'	`']		\ ''	. ,	`	1 '
insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services	(2)	(2)	(2)	(²)	(2)	(2)	(²)	(2)	(2)
Distributions from a FSC or former FSC	İ								
All industries, total	-	-	- 1	-	_		153	381,651	13,194,380
Agriculture, forestry and fishing							(²)	(2)	(2)
Mining									
Oil and gas extraction				}					
Construction								•-	
Manufacturing			-				(²)	. (2)	(2)
Food and kindred products			'				(²)	(2)	(2)
Chemicals and allied products	- 1	-		- 1			(2)	(2)	(2)
Petroleum (including integrated)			I				(0)	/=\	(2)
and coal products			-				(²)	(²)	(2)
Primary metal industries	-						(2)	(²)	(2)
Machinery, except electrical							(2)	(2)	(2)
Electrical and electronic equipment			- 1						-
Motor vehicles and equipment			-			-	-		
Transportation equipment, except motor vehicles							(²)	(2)	(2)
Instruments and related products							(-)	l ''	I '-'
Transportation and public utilities			-						l -
Wholesale and retail trade			-						
Wholesale trade]] -
Petroleum and petroleum products									
Retail trade]]
Finance, insurance and real estate									
Banking]							
Insurance			,						l
							(2)	(2)	(2)

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

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

·				Computation of	f foreign tax cre	ditContinued			
Income type and selected major industry				Continued			Total foreign taxes	Adjusted total taxable income from foreign	Total taxable incom from all
	1983	1984	1985	1986	1987	Year unknown		sources	sources
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All other income from sources outside the U.S.			i						
All industries, total	469,063	396,789	380,996	177,594	172,809	1,961,492	27,510,624	75,962,308	203,688,921
Agriculture, forestry and fishing						149	*20.273	*60,997	198,264
Mining	34,444	30,513	31,467	45.987	10,880	141,791	1.008.781	2.040,369	2,701,730
Oil and gas extraction	20,073	17,640	15,100	29,556	1	86,647	757,556	1,679,670	1,929,096
Construction		69	28	(')	3,646	44,193	94.880	295,356	634,089
Manufacturing	423,478	345,430	319,007	101,238	127,376	1,560,146	23.825.653	65.249.395	153.009.460
Food and kindred products			672	2,366	17.867	99,290	1,337,365	3,765,859	11,049,627
Chemicals and allied products		455	3.038	3,813	3,996	95,523	3,498,607	9.115.073	25,037,504
Petroleum (including integrated)	1		· ·						
and coal products	410,771	326,374	271,167	63,067	66,123	800,530	5,563,145	12,705,639	23,785,114
Primary metal industries	123	350	193	709	5,077	19,952	248,914	677,254	1,963,917
Machinery, except electrical		158	908	1,556	9,304	232,067	4,712,152	13,747,921	17,895,863
Electrical and electronic equipment		222	34,439	17,795	6,426	35,143	1,597,400	5,014,954	12,383,242
Motor vehicles and equipment					3	64,360	1,604,286	5,212,969	12,884,576
Transportation equipment,				l					
except motor vehicles	11,545	16,606	7,625	7,477	10,367	33,096	416,353	1,118,515	9,325,339
Instruments and related products				128	828	49,525	1,115,842	3,360,562	5,464,156
Transportation and public utilities	5,111	538	1,651	1,932	1,989	17,078	491,864	2,081,542	20,002,385
Wholesale and retail trade		15,020	25,113	15,565	15,463	104,641	1,002,406	2,756,059	12,900,630
Wholesale trade		15,020	25,113	15,565	5,978	89,768	663,785	1,769,887	5,004,195
Petroleum and petroleum products		*7,603	*486	*8,060		1,291	*132,428	*295,687	*419,217
Retail trade					9,485	14,874	338,621	986,172	7,896,435
Finance, insurance and real estate	3,317	4,271	1,906	5,449	7,619	21,946	412,535	1,185,120	9,040,717
Banking						4,434	13,279	109,534	918,748
Insurance	3,272	3,391	1,848	5,333	3,633	7,193	195,601	554,436	5,063,568
Services	2,714	948	1,824	7,422	5,837	71,547	654,231	2,293,470	5,201,646

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars Computation of foreign tax credit--Continued Reduction in Adjustments Income type and to total taxable U.S. taxes Foreign tax vith respect credit due to selected major industry international tax credit taxable income (less before credit Limitation credit to sources adjustments) of income boycott operation claimed income (21)(22)(23)(24)(25)(19) (20)(26)All income types, total 77,450,286 31,749,355 27,111,797 27,111,797 1,263 27,110,534 All industries, total. 171,952 226,466,897 *21.042 Agriculture, forestry and fishing. *204,460 *69,200 *23 274 *21 042 21.042 702,684 702,684 702,684 723,241 2.723.769 925,272 575,353 575,353 592,382 575,353 1,939,634 658,787 Oil and gas extraction... 113,758 92,380 92,380 92.380 23,298 647,059 222,818 Construction.. 21.887.436 46,899 154,781,115 52 775 485 24,165,133 21 888 562 21.888.562 1.126 Manufacturing. 1,269,920 1,269,920 1,269,920 Food and kindred products. 36.797 11.472.656 3.903.820 1.338,993 25,436,182 8,648,230 3,380,109 3,071,428 3,071,428 87 3,071,341 6.169 Chemicals and allied products 4,725,291 4,565,965 4,565,965 4,565,965 1,817 23,783,297 8,086,939 Petroleum (including integrated) and coal products. 209,829 Primary metal industries 1.966,196 668,582 246,187 209.829 209.829 4,560,583 4,560,583 6.116.216 4.788.260 4.560.583 Machinery, except electrical. 17 979 594 1,421,968 2 12,473,164 4,232,740 1,751,570 1,421,968 1,421,968 Electrical and electronic equipment. Motor vehicles and equipment. 12,944,561 4,508,677 2,364,813 1,978,488 1,978,488 1.978.488 9,353,509 385.873 Transportation equipment, except motor vehicles. 3.183.161 621.053 385 873 385 873 1,148,347 1,004,948 1,008 1,003,940 1,004,948 Instruments and related products 5.475.112 1.871.865 419,834 419,834 22,944,540 7,823,210 978,149 419,834 Transportation and public utilities. 14,200,873 4,889,698 1,195,069 1,038,112 1,038,112 137 1.037.975 Wholesale and retail trade. 719:399 3,052 5,977,146 2.033,449 827 844 719.537 719.537 137 *119,439 *105,086 *105,086 *141,498 *105,086 Petroleum and petroleum products.. *3.047 *416,170 2,856,249 367,225 318,576 318,576 318,576 8.223,727 95.859 Retail trade. 8,884,767 3,753,217 2,371,017 2,371,017 2,371,017 2,691 25,468,846 Finance, insurance and real estate... 9,665,400 3,387,000 2,143,836 1.328.655 1.328.655 1.328.655 Banking.. 645,888 645.888 2.114 11.029.614 3 895 214 1 086 634 645 888 Insurance 578,165 578,165 578,165 1.859.836 797,514 153 5.496,236 Services Passive income 20,283,411 1,249 20,282,162 122,974 147,326,684 50,374,120 1,328,265 441,592 All industries, total... *497 *20,870 *20.870 185,051 **62**,917 1,548 Agriculture, forestry and fishing, *255,106 *86,725 17,825 *1,807 *69,149 *69.149 Mining. Oil and gas extraction. *384,049 *130,577 13,501 *5,441 *68,797 *68,797 *23.298 Construction 122,005,522 41,612,620 1,082,924 383,647 18,851,533 1,112 18.850.421 225 Manufacturing. 2,873.462 911,183 8,441,903 43 594 13.440 911.183 Food and kindred products.. 98.339 25.035 2,655,094 87 2,655,006 Chemicals and allied products 19 681 487 6.700.418 4,548,237 4,548,237 23,490,994 7,986,938 144,842 24,795 Petroleum (including integrated) and coal products. *266,831 *8,660 *2,938 *104,628 °104.628 Primary metal industries 3,637,750 13,118,156 4 460 891 102.267 51.164 3,637,750 Machinery, except electrical. 2 936,448 936,448 12.236 Electrical and electronic equipment. 9 039 872 3.059.307 99.286 12,664,808 256,352 182,824 1,939,461 1,939,461 4,410,206 Motor vehicles and equipment. 7,574,227 2,575,279 123,342 6,046 351,956 351,956 Transportation equipment, except motor vehicles. 4,849,990 1,658,921 27,067 6.088 932 060 1.008 931.052 Instruments and related products 332,402 332,402 Transportation and public utilities. 11,796,401 4.035.759 88.328 13.677 2,400,498 41,257 8.818 348,708 137 348,571 Wholesale and retail trade 98 907 7.003.735 137 135,724 2,212,879 753,147 31,850 7,577 135,862 3,047 Wholesale trade (2) Petroleum and petroleum products... 212 847 212 847 95,859 4,790,856 1.647.350 9 407 1.241 Retail trade... 315,405 449 3.681.772 1,359,824 53,629 18,729 315.405 Finance, insurance and real estate 21,620 Banking 305,863 103,958 965 434 21,620

445

2,538,712

2,015,048

38,564

970,624

15,090

225.648

276,548

Footnotes at end of table.

Insurance

Services

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

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

			Co	emputation of for	eign tax creditC	ontinued		
Income type and selected major industry	Adjustments to total taxable income	Total taxable income (less adjustments)	U.S. taxes before credits	Limitation	Foreign tax credit	Total credits with respect to sources of income	Reduction in credit due to international boycott operations	Total foreign tax credi claimed
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
High withholding tax interest		1	i l			1	l	
Ali industries, total	102,245	68,234,755	23,285,484	113,718	51,558	9,425,079	225	9,424,85
Agriculture, forestry and fishing	(2)	(2)	(2)	(2)	(2)	(2)	(²)	(2
Mining	-	403,860	137,312	4,177	3,999	45,351	`	45.35
Oil and gas extraction								
Construction		6,681	2,067	89	47	49		4
Manufacturing	6,169	51,536,681	17,546,176	29,967	14,748	8,082,531	87	8,082,44
Food and kindred products		2,229,275	761,155	137	54	192,796		192,79
Chemicals and allied products	6,169	5,116,693	1,747,720	5,300	3,270	786,193	87	786,10
Petroleum (including integrated) and coal products		9,534,298	3,241,662	1,037	152	1,539,479		1,539,47
Primary metal industries		(²)	(²)	(²)	(²)	(2)	(2)	(2
Machinery, except electrical		*9,897,574	3,368,530	*14,109	5,396	*3,059,621	`	*3,059,62
Electrical and electronic equipment		2,952,481	1,003,973	563	314	374,493		374,49
Motor vehicles and equipment	(2)	(2)	(²)	(2)	(²)	(2)	(2)	(3
Transportation equipment, except motor vehicles	`	6,858,269	2,331,811	5,234	3,316	118,458	\ <u></u>	118,45
Instruments and related products	(²)	(2)	(2)	(2)	(2)	(2)	(²)	(1
Transportation and public utilities	`	2,733,691	929.454	358	149	70,998	`	70,99
Wholesale and retail trade	95.859	4.040.918	1.378.211	7.139	3.358	210,558	137	210.42
Wholesale trade		1.276.976	436,436	5.874	2,398	130,792	137	130.65
Petroleum and petroleum products		(2)	(2)	(2)	(2)	(2)	(²)	(2
Retail trade	95.859	2,763,943	941,775	1,265	959	79,766	(-)	79.76
Finance, insurance and real estate	217	9,167,691	3,174,885	70,831	28,718	996,790		996,79
Banking		3,928,981	1,404,065	49,681	14,896	667,881		667.88
Insurance	217	5,150,616	1,740,844	20,137	13,144	324,271		324,27
Services		*234,946	*79,882	*794	*342	*3,398		*3,39
Financial services income								
li industries, total	1,997	91,097,720	31,232,257	3,532,427	2,388,503	12,780,514	225	12,780,29
Agriculture, forestry and fishing			· · · I					,,
Mining	(²)	(2)	(2)	(²)	(2)	(2)	(2)	(2
Oil and gas extraction	`	`	`	`		`	`'	`
Construction		6.226	2,117	7	(1)	12		1
Manufacturing		60,690,348	20,758,220	367,943	254,130	9,824,172	87	9.824.08
Food and kindred products		(2)	(2)	(2)	(2)	(2)	(²)	(2
Chemicals and allied products		7.982.100	2,723,339	8.708	50	1.154.891	`87	1.154.80
Petroleum (including integrated) and coal products		4.628.830	1,573,802	3,396	19	761.003		761.00
Primary metal industries		(2)	(2)	(2)	(²)	(2)	(2)	(2
Machinery, except electrical		11,991,435	4,080,443	5,965	1,564	3,579,433	()	3,579,43
Electrical and electronic equipment		*5,813,068	*1,976,474	*39,170	*9,773	*672,223		*672,22
Motor vehicles and equipment		12,426,391	4,328,855	247.056	190,303	1,905,166		1,905,16
Transportation equipment, except motor vehicles		7,567,081	2,572,807	52,838	47,358	345,350		345,35
Instruments and related products		1,437,998	495,677	52,838 506	47,358			
Transportation and public utilities		*4,554,024	*1,541,569	*9,857		203,633		203,63
Wholesale and retail trade		4,554,024	1,541,569	193,778	*2,270 169.089	*120,062 558,261	137	*120,06 558,12
Wholesale trade		2,771,453	944,006	186,613				
Petroleum and petroleum products					164,315	525,927	137	525,78
		(2)	(²)	(²)	(2)	(²)	(²)	(2
Retail trade		1,971,051	672,192	7,164	4,774	32,334	-	32,33
Finance, insurance and real estate	1,997	19,072,036	6,623,724	2,930,571	1,933,876	2,157,988		2,157,98
Banking	1,993	8,769,859 8,167,227	3,009,800 2,888,246	1,863,177	1,302,943	1,325,406		1,325,40
								593,90
Insurance	1,993	1,831,527	622,071	752,364 30,216	408,890 29,137	593,905 116,049		116,04

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars] Computation of foreign tax credit--Continued Reduction in Total credits Total Adjustments Income type and with respect credit due to foreign to total taxable selected major industry taxable income (less before credits Limitation credit to sources international tax credit income adjustments) of income boycott operation claimed (25) (26)(19) (21) (22)(23)(24) (20)Shipping income 4,687,222 10.985.596 195,580 32,346 4,687,447 225 32,306,131 All industries, total. Agriculture, forestry and fishing. Mining. Oil and gas extraction.. 4,774 4,264,757 87 4,264,670 8,935,065 19,713 Manufacturing 26.279.604 Food and kindred products..... (2) Chemicals and allied products... 2,849,883 2,849,883 Petroleum (including integrated) and coal products... 14,277,481 4.854.344 7.776 2.642 Primary metal industries. (2) (2) (2) (2) Machinery, except electrical. Electrical and electronic equipment..... Motor vehicles and equipment.. (²) (²) (2) (°) (2) (2) Transportation equipment, except motor vehicles.... (²) Instruments and related products... 3,503,217 1,190,893 162,439 16.732 19 655 19.655 Transportation and public utilities. Wholesale and retail trade... (2) (2) (2) (2) (2) (2) (2) (2) (2) Petroleum and petroleum products. Retail trade... 292,775 1,823,969 620,149 1,972 265 292.775 Finance, insurance and real estate... Banking... (2) Insurance..... (2) Services Dividends from each noncontrolled section 902 corporation 19,422,924 19,423,179 255 810,523 565.213 All industries, total.. 122,208 126,049,647 43,093,341 (2) Agriculture, forestry and fishing. *219,456 *7,362 *7,362 149,136 *149.136 *646.201 (2) (2) Oil and gas extraction.. 72.470 387,936 131,898 405 404 72.470 Construction... 118 16,970,157 444 071 16.970.275 103.447.107 35.301.567 469 048 Manufacturing. 1,001,371 1,001,371 13,740 2.554.947 14.682 Food and kindred products. 7.507.911 87 2,239,034 5,365,007 102,897 95,705 2,239,121 15.753.890 Chemicals and allied products. 257,444 250,514 4,539,911 4,539,911 23,250,167 7,905,057 Petroleum (including integrated) and coal products... 114.065 907,868 308,675 5,662 4.259 114.065 Primary metal industries... 3,526,577 11,584,199 3.938.669 3.553 3,135 3,526,577 Machinery, except electrical. 698,249 698,249 6.844 6.529 6.145.476 2.090.827 Electrical and electronic equipment. 1,936,641 1,936,641 4,397,836 32,154 32,113 12,628,799 Motor vehicles and equipment... 1,914,168 Transportation equipment, except motor vehicles.... 5,629,906 1,027 926 302,060 302,060 (²) · (²) 3,098,311 (²) 15,062 (²) 11,753 Instruments and related products... 228,261 9,135,390 228,261 Transportation and public utilities... 98.907 3,496,886 1,193,294 24,935 17,432 209,111 137 208,973 Wholesale and retail trade 3,047 1,248,294 426,738 10,350 2,847 124,803 137 124,666 Wholesale trade (²) (2) Petroleum and petroleum products...... 84,308 84,308 95.859 2.248.592 766.556 14,585 14,585 1,669,152 289,966 80,531 1,669,152 8.294.609 2.930.632 Finance, insurance and real estate.

5,258,413

1,510,159

515.757

1,787,854

624,228

175,424

194,952

67,546

7,384

46,114

1,173,590

263.563

108.670

1,173,590

263,563 108,670

Footnotes at end of table.

Banking... Insurance.

Table 3.--Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry--Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]
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	Computation of foreign tax credit—Continued												
Income type and selected major industry	Adjustments to total taxable income	Total taxable income (less adjustments)	U.S. taxes before credits	Limitation	Foreign tax credit	Total credits with respect to sources of income	Reduction in credit due to international boycott operations	Total foreign tax credit claimed					
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)					
Dividends from an IC-DISC					ĺ								
or former DISC													
ill industries, total		18,886,902	6,428,811	29,872	6,468	2,068,330	_]	2,068,330					
Agriculture, forestry and fishing			0,420,011	20,072	0,400	2,000,330	1 1	2,008,331					
Mining		(²)	(²)	(²)	(2)	(2)	-	-					
Oil and gas extraction		(²)	(2)	(²)	` '	` '		(*					
Construction		(-)	(-)	(-)	(²)	(²)		(2					
Manufacturing		18,733,831	6,376,938	07.407	4.077			-					
Food and kindred products		1,619,340	550,601	27,467	4,277	2,056,971		2,056,971					
Chemicals and allied products				102		12,851		12,85					
·		(²)	(2)	(2)	(2)	(2)	[(2					
Petroleum (including integrated) and coal products Primary metal industries		(2)	(²)	(²)	(2)	(²)		(2					
								-					
Machinery, except electrical		(²)	(²)	(2)	(2)	(²)	-	(2					
Electrical and electronic equipment								-					
Motor vehicles and equipment		(²)	(²)	(²)	(²)	(2)		(2					
Transportation equipment, except motor vehicles		(2)	(²)	(²)	(2)	(²)	·	(2					
Instruments and related products		(²)	(²)	(2)	(2)	(2)	-	(2					
Transportation and public utilities							1						
Wholesale and retail trade		(²)	(²)	(²)	(2)	(2)		(2					
Wholesale trade		(²)	(²)	(²)	(2)	(2)		(2					
Petroleum and petroleum products							**	` -					
Retail trade													
Finance, insurance and real estate		(²)	(2)	(2)	(2)	(²)		(2					
Banking	**		·	`	`	`		` -					
Insurance		(2)	(2)	(²)	(²)	(²)		(2					
Services		(²)	(²)	(²)	(2)	(2)		(²					
Distributions from a FSC or former FSC													
II industries, total	- 1	13,194,380	4,486,371	129,775	153	1,006,541		1.006.454					
Agriculture, forestry and fishing		(2)	(²)	(²)	(²)	(2)		12					
Mining		`	`	`	`'	`							
Oil and gas extraction													
Construction]												
Manufacturing	1	(2)	(2)	(2)	(2)	(²)	<u></u>						
Food and kindred products		(2)	(2)	(2)	(2)	, , ,	- 1	(2					
Chemicals and allied products		(2)	(2)	(²)	(2)	(²)		(2)					
Petroleum (including integrated) and coal products		(2)	(2)			(²)		(2)					
Primary metal industries		(2)		(²)	(²)	(2)	- 1	(2)					
Machinery, except electrical		` '	(²)	(2)	(2)	(²)		(2)					
		(²)	(2)	(²)	(2)	(²)		(*)					
Electrical and electronic equipment					[-					
Motor vehicles and equipment							- 1						
Transportation equipment, except motor vehicles		(²)	(2)	(²)	(²)	(²)		(²)					
Instruments and related products					~								
	1]								
Transportation and public utilities				[1								
Transportation and public utilities		1					1						
Transportation and public utilities		1			1								
Transportation and public utilities	 		[
Transportation and public utilities	 	 	 			ı							
Transportation and public utilities		 				ı		:					
Transportation and public utilities	 	 						:					
Transportation and public utilities	 			 	 	 							

Table 3.-Total Assets, Foreign Taxes, Taxable Income, Foreign Income, U.S. Taxes, and Foreign Tax Credits, by Income Type and Selected Major Industry-Continued

	Computation of foreign tax creditContinued												
Income type and selected major industry	Adjustments to total taxable	Total taxable income (less	U.S. taxes before credits	Limitation	Foreign tax credit	Total credits with respect to sources of income	Reduction in credit due to international boycott operations	Total foreign tax credit claimed					
	income	adjustments)	(01)	(00)	(00)	(24)	(25)	(26)					
	(19)	(20)	(21)	(22)	(23)	(24)	(20)	(20)					
All other income from sources outside the U.S.													
il industries, total	163,561	203,525,360	69,478,627	25,609,196	23,625,964	25,303,922	1,263	25,302,656					
Agriculture, forestry and fishing	·	198,264	*67,265	*20,736	*19,744	*20,978		*20,978					
Mining		2,701,730	918,042	693,653	689,516	702,590		702,59					
Oil and gas extraction		1,929,096	655,216	571,280	569,421	575,308	-	575,30					
Construction	23,298	610,792	210,691	99,756	86,487	92,256		92,25					
Manufacturing	40,506	152,968,954	52,154,998	22,038,370	20,782,762	21,815,804	1,126	21,814,67					
Food and kindred products	36,797	11,012,830	3,747,504	1,274,554	1,241,436	1,264,423		1,264,42					
Chemicals and allied products		25,037,504	8,512,678	3,096,950	2,947,068	3,026,755	87	3,026,66					
Petroleum (including integrated) and coal products	1,817	23,783,297	8,086,939	4,309,496	4,287,843	4,565,965		4,565,96					
Primary metal industries		1,963,917	667,807	230,266	201,965	209,682	-	209,68					
Machinery, except electrical		17,895,863	6,084,224	4,651,563	4,499,289	4,558,892		4,558,89					
Electrical and electronic equipment		12,383,242	4,201,859	1,605,707	1,393,117	1,420,862		1,420,86					
Motor vehicles and equipment		12,884,576	4,488,214	1,818,454	1,570,048	1,963,761		1,963,76					
Transportation equipment, except motor vehicles		9,325,339	3,173,559	381,866	327,943	385,575		385,57					
Instruments and related products		5,464,156	1,868,140	1,120,318	998,729	1,004,916	1,008	1,003,90					
Transportation and public utilities		20,002,385	6,791,434	702,103	375,254	406,231		406,23					
Wholesale and retail trade	98,911	12,801,719	4,398,448	923,876	836,211	1,032,865	137	1,032,72					
Wholesale trade	3,052	5,001,142	1,702,495	589,072	539,196	714,377	137	714,23					
Petroleum and petroleum products	*3,047	*416,170	*141,498	*100,533	*100,533	*105,086		*105,08					
Retail trade	95,859	7,800,576	2,695,953	334,804	297,016	318,488		318,48					
Finance, insurance and real estate	694	9,040,023	3,177,477	406,245	308,897	662,277		662,27					
Banking		918,748	315,018	34,334	2,997	37,047		37,04					
Insurance	117	5,063,452	1,843,438	206,775	162,384	387,947		387,94					
Services	153	5,201,493	1,760,271	724,456	527,092	570,920		570,92					

¹ Less than \$500.

² Data deleted or combined to avoid disclosure of information on individual corporations.

^{*} Data should be used with caution because of the small number of returns on which it was based.

NOTE: Data by type of foreign income are not additive, since many corporations compute a foreign tax credit for more than one type of income.

Sole Proprietorship Return Preliminary Statistics, 1990

Data Release

here were 14.8 million individual income tax returns reporting nonfarm sole proprietorship activity for 1990, an increase of 3.4 percent over the 1989 figure of 14.3 million returns. While there was a large variation from industry to industry in the amount and direction of change in number of sole proprietorships --from a decrease of 14.7 percent in mining (132,000 for 1990 compared to 155,000 for 1989) to an increase of 21.6 percent in wholesale trade (400,000 for 1990 compared to 329,000 for 1989)--the overall increase and the change in number of returns among industries are in line with the annual frequency fluctuations in the Statistics of Income sole proprietorship series for the past decade.

Also for 1990, overall income statement items, including business receipts, deductions, and net income (less deficit), showed an increase over 1989. The respective increases were 5.6 percent (\$730.6 billion for 1990)

compared to \$691.7 billion for 1989), 5.2 percent (\$589.2 billion for 1990 compared to \$560.2 billion for 1989) and 6.5 percent (\$141.4 billion for 1990 compared to \$132.7 billion for 1989) for business receipts, deductions, and net income (less deficit).

Table 1 presents business receipts, selected deductions, payroll and net income, by industry group for nonfarm sole proprietorships for 1990. Separate data are included for returns with net business income. Table 2 summarizes detailed income statements for selected industry groups. As in Table 1, separate data are included for returns with net business income. Any revisions to these preliminary estimates, as well as a more extensive data analysis of 1990 nonfarm sole proprietorships, will be included in an upcoming article, "Sole Proprietorship Returns, 1990" by Craig Ammon, which is scheduled for the Fall 1992 issue of the *Statistics of Income Bulletin*.

This data release was written by Kenneth Rice, a statistician, and Craig Ammon, an economist, both with the Individual Returns Analysis Section, under the direction of Jeffrey A. Hartzok, Chief.

Table 1.-Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups

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

[All figures are estimates based on samplesmi				esses with and	without net in	come						Businesses wi	ith net income			
Industry	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroli ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All t In directal on	14,782,738	730,606,020	23,734,507	3,754,492	8,940,657	13,311,669	69,677,535	141,430,193	11,221,925	625,901,366	17,518,619	2,695,384	6,444,308	8,722,684	58,432,424	161,657,252
All nonfarm industries	362,740	17,231,926	966,518	63,544	503.695	382,586	1,920,204	2,383,217	278,185	13.181,238	686,993	58,769	366,908	222,729	1,378,654	3,182,839
Agricultural services, forestry, and fishing Agricultural services	281,003	14,946,847	767,400	63,451	392,627	314,852	1,777,836	1,641,070	216,789	11,186,832	523,848	58,678	294,620	184,734	1,246,187	2,330,975
Veterinary services, including pets	16,083	1,934,795	90,799	15,535	39,961	46,943	362,209	430,339	15,799	1,812,905	84,617	15,140	21,789	41,405	328,767	440,327
Livestock breeding	10,783	128,862	47,962	892	3,205	11,727	11,748	-167,305	*2,363	*25,432	*662	.(3)	*152	*83	*181	*15,210
Animal services, except livestock	50.004	4,409,125	165,610	806	24,958	83,758	214.888	-117,514	28,119	2.457,534	72,310	500	9,767	28,428	76,090	166,499
breeding and veterinary Landscape and horticultural services	56,364 155,983	5,962,873	304,675	36,271	193,386	132,629	954,074	1,143,526	132,169	5,086,629	255,848	33,185	157,544	90,393	674,026	1,299,707
Farm labor, management and crop	100,000	0,000,070	***				1	1		İ					407.400	400.004
services	41,790	2,511,192	158,354	9,947	131,117	39,795	234,918	352,025	38,340	1,804,332	110,411	9,854	105,367 23,794	24,425 13,564	167,123 29,193	409,231 145,075
Forestry, except logging	12,245	419,717	72,785	14	24,297	18,926	31,314	121,341 618,931	11,116 49,279	394,155 1,597,258	68,870 94,275	12 78	23,794 48,325	24,430	103,274	704,913
Commercial fishing	68,492 *1,001	1,862,370 *2,993	126,333	78 *(°)	86,602 *169	48,808 *(°)	111,054 *(3)	1,876	1,001	2,993	(3)	.(3)	*169	*(3)	(3)	1,876
Hunting and trapping	132,139	7,377,613	372,266	47,163	53,818	283,789	279,119	654,485	89,680	5,484,409	238,862	8,960	35,787	129,500	161,403	1,447,781
Mining Metal mining	2,937	16,967	4,575	1,354	1,131	637	1,971	-4,428	*85	*16,322	*250	*1,354	*839	*637	1,817	*4,169
Coal mining	92	96,564	3,257	148	646	1,500	778	-1,141	*11	*82,836	*2,106	*57	*53	1,121	*35	15,485
Oil and gas extraction	124,729	7,117,661	359,723	41,956	49,929	278,752	267,465	614,603	87,573	5,284,062	232,705	3,851	32,803	126,604	154,111	1,386,004
Quarrying and nonmetallic minerals,	4.381	146.422	4.712	3,705	2,112	2,901	8,906	45,452	2,012	101,188	3,801	3,698	2,092	1,139	5,441	52,123
except fuels	1,782,125	99,235,747	2,902,706	565.534	1,170,699	1,362,666	16,314,308	16,366,981	1.530,576	90,393,163	2,404,307	485,301	954,606	978,925	14,923,714	17,823,335
General building contractors	339,767	30,246,650	614,392	78,533	219,316	555,039	4,736,048	3,329,763	271,133	27,637,811	462,261	65,512	168,541	362,404	4,488,089	4,057,078
General building contractors	314,369	27,770,884	585,945	64,107	172,969	528,114	4,399,852		253,405	25,519,525	440,277	52,469	137,932	346,768	4,236,907	3,734,925
Operative builders	25,397	2,475,766	28,447	14,426	46,347	26,925	336,195	157,608	17,728	2,118,286	21,983	13,043	30,609	15,636	251,182	322,154
Heavy construction contractors, except						00.040	050.470	400 100	20,065	3,012,535	180,686	86,941	77,811	54,640	295,187	441,524
buildings	27,823 7.374	3,597,852 1,237,106		92,399 12,409	104,689 44,541	68,049 11,204	356,178 162,937	406,192 58,971	3,357	728,891	57,352	10,930	21,766	3,112	110,468	77,893
Highway and street construction Heavy construction, except highway	20,450	2,360,745		79,989	60,149	56,845	193,241	347,221	16,708	2,283,645	123,334	76,011	56,045	51,528	184,720	363,630
Special trade contractors	1,414,535	65,391,246		394,603	846,694	739,578	11,222,082		1,239,379	59,742,816	1,761,360		708,255	561,881	10,140,438	
Plumbing, heating and air conditioning	135,903	9,910,484		24,009	58,051	102,640	1,519,937	1,472,966	115,864	7,734,075	147,994	14,221	52,264 46,098	66,919 28,960	1,043,254 936,100	1,606,018 1,592,977
Painting and paperhanging	212,695	5,281,188		9,966	51,741	61,961 44,555	936,138 943,266		196,996 76,070	5,079,076 5,095,451	77,313 128,206	9,898 18,088	39,332	30,773	889,395	888,397
Electrical work	. 96,208	5,475,795	151,439	19,009	45,953	44,555	543,200	051,503	70,070	3,000,40	,20,200	1	""		,	1
plastering	143,368	8,332,069	158,660	11,984	73,865	80,230	1,997,273	1,485,417	130,197	7,989,837	128,196		63,942		1,827,126	
Carpentering and flooring	396,164	13,203,586	389,826	37,330	73,484	103,724	1,737,858		363,697	12,735,943	354,151		71,244	97,670	1,703,928	3,502,594
Roofing, siding and sheet metal work	. 88,524	5,487,263		16,870	61,853	39,109	1,127,100		79,940 43,093	5,048,393 3,515,925	84,287 94,839		53,832 43,999	34,743 22,217	1,102,399 942,734	897,964 555,281
Concrete work	. 44,596	3,524,250 14,176,611		20,981 254,453	44,464 437,282	23,036 284,323	944,262 2,016,248		233,522	12,544,117			337,543	206,675	1,695,501	2,714,285
Miscellaneous special trade contractors	. 297,077	21,839,350		1	592,115	436,840	3,627,097	1	263,164	18,583,712	1		409,440	287,240	3,002,207	3,146,747
ManufacturingFood and kindred products	. 379,903 . 11,130				4,459	5,131	13,309		5,972		11,866		3,454	2,406	10,532	78,893
Textile mili products	*3,682				1,149	*1,123	21,953	42,422	*837	*111,861	*589	. , ,	1,149	*221	*21,953	*48,832
Apparel and other textile products	. 37,617	1,713,815	62,698	9,307	21,104	15,576	524,403	147,980	26,510	1,649,220	53,607	9,307	18,050	7,227	522,888	191,616
Lumber and wood products, except	0,074	5 000 000	521,893	61,870	400,239	105,417	686,246	634,259	56,077	4,095,844	441,988	56,967	283,792	88,559	563,636	704,744
furniture (includes logging) Furniture and fixtures	. 81,871 . 26,717	5,239,692 814,512			6,889				17,231	777,107	49,299		5,957	9,731	81,049	118,091
Printing, publishing, and allied industries			li .		48,706	1		1	40,685	3,173,460	175,550	78,358		54,905	568,940	
Leather and leather products					*8,707	*3,988	*330			1290,176			*7,680	*3,988	330	
Stone, clay, and glass products	18,487	1,060,544			33,783		119,829			661,318			2,681	15,463	78,345 *24,023	
Primary metal industries] *1,266	1	1	1	*1,117	*430		1		1			1	1	399,379	
Fabricated metal products					21,674						174,359				459.803	
Machinery, except electrical					31,560 754											
Electrical and electronic equipment Paper and allied products	11,299	320,724		. ".	, ,	1	1	-		·	· "	'1 "				
Other manufacturing industries	. **49,786	1,739,000	**52,437	*19,880	**11,975	**21,001	**267,986	**292,524	**35,343					1		
Transportation and public utilities	614,639	1	2,823,933		2,308,034	895,365								622,063		5,085,800
Local and interurban passenger transit	78,304	1,781,360	86,696		169,295										82,289	
Taxicabs	35,718															
Bus and limousine transportation Other highway passenger transportation.	39,665															

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups--Continued

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

	\vdash	T	Busin	nesses with an	a without net in							Businesses w	ith net income			
Industry	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payrolt 2	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
Transportation and public utilities	- ''' -	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Continued	1	[ĺ									\	\.,	(13)	(10)
Trucking and warehousing Trucking, local and long distance, including trash collection without own	396,755		2,544,955	385,353	2,047,669	784,952	1,766,019	2,954,865	307,526	19,290,278	1,637,208	239,570	1,350,650	561,697	1,242,416	3,627,1
dump Courier or package delivery service	321,945	23,967,115	2,503,192	376,925	2,030,999	754,339	1,759,824	2,683,048	247.552	18,512,459	1.602.436	239,351	1 205 104			ľ
Public warehousing	72,192 *2,618	939,619	34,567	8,406	15,782	18,049	3,169	273,870	57,619	762,341	34.428	197	1,335,194 15,408	552,009	1,240,419	3,332,
Water transportation	7,420	*38,041 326,762	*7,195 30,495	*22	*888	*12,563	*3,026	*-2,053	*2,354	15,478	*344	-22	13,408	9,677	1,327 *670	286 8
Air transportation	16,388	217,731	28,386	122 1,319	7,788	7,371	20,902	126,503	5,602	297,301	19,552	121	1.022	2,455	20,542	153
Transportation services	68,806	2,656,824	58,765	19,724	13,090 34,907	12,422	609	19,432	8,876	174,506	3,752	1,317	5,853	2,251	(3)	79
Travel agents and tour operators	26,094	1,713,116	19,072	12,584	1,441	29,546 7,553	406,973	281,429	46,664	2,235,396	35,134	11,876	27,534	10,937	359,168	373
Other transportation services	42,712	943,708	39,693	7,140	33,467	21,993	347,055 59,918	132,029 149,399	18,011	1,530,987	18,231	7,982	1,090	6,670	333,295	179
Communication services	32,227	1,172,162	42,727	3,169	12,292	15,447	258,277		28,653	704,410	16,903	3,893	26,444	4,268	25,873	193,
Utilities, including dumps, snowplowing,				0,100	12,202	15,447	230,277	234,757	26,001	1,129,128	29,799	2,979	12,113	12,573	254,051	267
road cleaning, etc	14,739	274,574	31,910	443	22,993	9,531	8.796	60,206	10,849	184.686	15.237					
Vholesale and retail trade	2,650,195	249,734,337	3,900,762	823,570	1,538,366	3,011,610	15,857,424	14,085,762		. ,		437	13,738	1,765	4,756	84,4
Wholesale trade	399,730	46,722,043	554,750	115,839	174,602	315,462	1,863,778	5,291,952	1,572,378	200,585,039	2,819,668	530,552	1,093,727	1,980,480	11,924,321	19,756,
Durable goods, including machinery,		ľ			,,,,,,,	0.0,402	1,000,770	5,291,952	284,808	42,566,734	450,546	67,556	146,565	264,045	1,652,553	5,854,
wood, metals, etc	236,498	22,503,714	303,626	58,383	62,235	181,107	1,170,797	3,222,390	167,110	20,545,218	245,539					
Nondurable goods, including food, fiber, chemicals, etc	400.000		l		i	, -	.,,	0,222,000	107,110	20,345,216	245,539	45,010	49,146	156,547	1,005,121	3,550,
Retail trade	163,232	24,218,329	251,124	57,456	112,368	134,356	692,980	2,069,562	117,699	22,021,516	205,006	22,546	97,419	107,498		
Building materials, paint, hardware,	2,250,465	203,012,294	3,346,012	707,731	1,363,764	2,696,148	13,993,646	8,793,809	1,287,570	158,018,305	2,369,122	462,996			647,432	2,303,
garden supply, and mobile home			İ	ľ					1,200,120,0	130,010,000	2,000,122	402,990	947,161	1,716,435	10,271,768	13,902,
dealers	51,986	6,086,511	110,121	16,510	67,223	72,474	524,738	251,723	34,834	4,910,389	89,222	40.070				
Lumber and other building materials dealers			į.	I	1	•		40.,,20	04,004	4,910,309	69,222	16,279	25,340	50,952	412,612	453,
Paint, glass and wallpaper stores	5,639 *9,372	1,355,265	48,156	60	3,472	24,269	213,697	48,882	3,167	944,990	46,510	49	1,101	22.045	400.000	
Hardware stores	11,110	*663,338 1,533,140	*4,629 8,225	(,)	*5,530	*573	*93,421	*66,545	8,871	655,973	4,247	.(3)	5,399	23,945 *273	163,283 *93,136	73,
Retail nurseries and garden supply	,	1,550,140	0,225	16,435	14,206	8,568	56,386	76,424	*4,763	1,366,364	*8,186	16,226	6,682	*8,104	*55,188	*68, *118,
stores	19,703	1,507,912	29,262	12	29,024	21,471						•	-,	5,	33,130	110,
Mobile home dealers	6,161	1,026,857	19,849	3	14,991	17.593	72,983 88,252	10,412	12,731	1,095,978	12,595	1	9,950	2,457	56,599	121,
General merchandise stores	61,066	4,751,679	47.200	1,936	22,151	30,993	199,590	49,461	5,301	847,084	17,684	3	2,208	16,173	44,406	72,
Variety stores	26,752	1,855,276	9,047	1,312	10.884	4.654	47,059	358,180 113,431	34,130 12,689	3,991,361	40,192	1,599	21,720	23,105	190,590	439,
Computer and software stores	15,448	985,503	23,658	542	607	3.821	17,069	79,217	8,863	1,713,942 446,922	7,648	1,312	10,884	4,163	47,059	159,6
Other general merchandise stores	18,866	1,910,901	14,495	81	10,660	22,518	135,461	165,533	12,577	1,830,498	20,584 11,960	287	177	2,062	16,014	99,
Food stores	164,834	35,801,291	542,675	47,789	202,132	341,869	1,674,742	1,234,671	113,811	30,154,148	441,743	(3) 29,936	10,659	16,880	127,516	180,
Grocery stores	110,534	29,721,662	418,159	45,309	163,935	258,843	1,285,543	1,006,699	80,133	24,639,993	340,344	27,457	165,252 135,043	272,688	1,383,736	1,580,8
Miscellaneous food stores	20,263 34,037	1,052,720	54,160	1,281	12,507	49,360	151,299	44,414	16,078	1,035,914	52,758	1,280	12,282	201,527	1,005,649	1,230,0
Automotive dealers and service stations	178,912	5,026,909 51,426,735	70,356	1,199	25,691	33,666	237,899	183,559	17,600	4,478,240	48,641	1,199	17,927	49,231 21,929	151,284 226,802	52,4
Motor vehicle dealersnew car	170,812	01,420,/35	489,239	71,481	296,274	616,889	2,452,993	1,057,090	111,130	36,389,262	337,805	50,294	170,230	310,198	1,540,111	298,3 1,663,3
dealers (franchised)	10,090	2,475,081	5.353	4,148	0.400			. 1	- 1		, ,			0,0,,20	1,540,111	1,003,
Motor vehicle dealersused cars only	67,212	10,770,172	57,229	1,488	2,492 154,679	32,484 170,272	89,168	-5,093	8,117	1,316,409	3,240	3,966	1,530	27,075	36,398	41,9
Auto parts and accessories and			,	',	154,079	1/0,2/2	169,624	159,027	43,294	7,449,834	41,196	953	80,409	96,944	89,594	414,6
selected home supply stores	41,098	6,890,938	130,750	34,884	43,062	123,886	760,441	165,187	18,917	4400]	- 1	J	· · · [,
Gasoline service stations	34,856	26,373,079	236,650	28,974	81,943	108,682	1,181,108	563,118	18,917 23,156	4,196,142 20,178,873	62,389	18,249	14,960	38,755	334,828	325,4
Boat dealers	2,094	643,647	4,145	4	1,021	15,527	412	11,696	1.416	*622,943	179,484	26,178	66,253	70,688	946,446	649,5
Miscellaneous automotive dealers	23,563	4,273,818	55,111	1,983	13,076	166,038	252,240	163,157	16,230	2,625,061	*3,811 47,685	.(3)	*32	*8,366	*292	*27,8
Apparel and accessory stores	71,502	5,774,531	84,334	13,493	25,678	106,321	381,233	389,709	53,034	4,526,925	50,419	948	7,046	68,370	132,554	203,9
Men's and boy's clothing stores Women's ready-to-wear stores	*5,261	*848,644	*7,911	*23	6,653	*8,160	*55,321	*30,554	*4,761	769,513	*6,520	6,529	20,031	67,717	290,801	570,4
Women's accessory and specialty	15,607	2,134,134	30,600	6,955	5,727	25,139	155,315	42,241	8,918	1,142,113	8,657	29	*6,597 3,116	*4,239	48,680	*62,9
stores	10.891	190,635	0.70.		1	1	ľ				ر ''حر	-3	3,116	6,284	83,262	94,0
Family clothing stores	18,284	1,025,252	9,784 25,245	(3) 187	1,108	3,157	(3)	94,410	10,305	186,780	9,308	(3)	1,107	2,837	(3)	07.0
Shoe stores	6,049	*862,356	4,676	·(3)	1,788	36,377	63,093	172,874	14,466	962,112	18,492	187	794	25,471	58,262	97,2
Apparel and accessory stores, not	-,		7,0,0	171	0,900	*23,096	*67,060	*45,269	*6,049	*862,356	*4,676	·(2)	6,906	23,096	*67,060	45,2
elsewhere classified	15,410	713,510	6,119	6,327	3,496	10,393					I		ľ			1.02

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups—Continued [All figures are estimates based on samples—money amounts are in thousands of collars]

[All figures are estimates based on samplesmo	ney amounts a	re in thousand	ds of dollars)									Businesses wi	th net income			
			Busin	esses with and	without net inc	come							III III III III III III III III III II	Total	1	
Industry	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroli ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(10)
Wholesale and retail trade-Continued								1				!			1	
Retail tradeContinued								ŀ		. "			04.074	400.000	790.527	1,210,989
Furniture and home furnishings stores	95,784	11,459,180	274,456	84,776	41,685	183,369	1,011,938	918,823	76,606	9,542,884	222,613	83,641 44.895	34,071 15,588	120,932 57,427	361,303	418,961
Furniture stores	30,306	5,048,442	102,315	45,110	19,260	83,838	447,404	355,737	21,658	3,967,224	74,696	44,695	15,566	37,427	001,000	410,001
Home furnishings and equipment						54.063	300,523	249,624	29,577	2,299,124	24,819	18,300	7,293	24,228	176,918	416,994
stores, except appliances	37,032	2,961,516	43,459	19,198 1,537	8,400 8,412	28,366	162,554	158,041	10,476	1,785,399	33,389	1,537	8,412	28,366	162,554	158,047
Household appliance stores	10,478	1,785,418	33,389	1,557	0,412	20,500	102,554									
Television, audio and electronic	13.704	1.400.381	27,314	7.910	2,660	16,453	79,023	119,053	12,102	1,234,295	21,800	7,887	2,390	10,294	72,286	163,785 53,202
stores Music and record stores	*4,265	263,423	*67,978	11,022	*2,953	651	*22,434	*36,368	*2,794	*256,843	*67,909	*11,021	*388	*618	*17,466	
	217,040	23,087,390	703,840	154,022	341,742	477,067	4,283,271	577,629	113,177	17,167,008	463,359	72,747	233,569	332,708	2,957,920	1,567,383
Eating and drinking places	146,043	17,701,446	522,440	116,264	266,524	298,637	3,739,101	361,767	72,353	12,223,345	315,762	67,202	175,289 54,330	214,417 118,040	2,447,425 503,890	401,564
Drinking places	56,752	5,129,493	173,687	33,839	70,997	176,760	533,975	135,511	27,841	4,708,380	141,470 6,128	2,427 3,118	3,950	252	6,605	84,686
Catering services	14,245	256,452	7,713	3,919	4,222	1,670	10,194	80,351	12,982	235,284			276.948	538,136	2,705,471	6,416,359
Miscellaneous retail stores	1,409,340	64,624,977	1,094,147	317,725	366,879	867,166	3,465,142	4,005,983	750,848	51,336,328	723,769	201,971 11,772	16,223	22,965	348,696	571,299
Drug stores	7,168	4,950,034	35,538	11,844	16,253	23,170	350,204	569,439	7,166 17,909	4,937,000 6,452,980	34,420 50,426	5,132	23,086	53,068	195,282	270,813
Liquor stores	25,069	7,663,575	69,088	5,179	26,528	63,254	227,948	199,933	17,909	6,452,960	30,420	3,152	25,500		,	
Used merchandise and antique				15.400	14,656	57,286	45,156	-143,923	29,274	971,620	20,936	6,308	6,857	6,177	22,992	115,58
stores	84,485	1,755,203 2,025,314	47,776 21,976	15,480 308	10,354	35,991	126,127	49,086	12,046	979,046	11,472	(3)	6,370	11,966	64,706	120,31
Sporting goods and bicycle shops	25,571 10,607	945,531	18,225	228	4,814	6,115	96,870	10,153	5,079	637.571	7,848	228	2,394	1,353	63,964	45,50
Book stores	5,994	1,145,073	1 '	13,369	9,318	17,333	119,080	151,958	5,994	1,145,073	38,643	13,369	9,318	17,333	119,080 155,349	151,958 495,413
Stationery stores	48,390	3,539,112		122	20,876	25,882	155,723	429,908	30,298	3,170,156		30	4,378 3,513	15,843 7,345	50,235	156,56
Hobby, toy, and game shops	39,769	1,457,070		7,390	6,680	10,404	51,067	83,265	21,397	1,327,423	12,739	653	3,513	7,345	30,233	130,30
Camera and photographic supply		1	1	1	1			١	*1,395	*19,374	*369	-(3)	1 4	•(3)	·(2)	*5,44
stores	*2,917	*98,334			157	*5,158	*5,570	*-29,011 *-7,083	1,395	19,5/4	303	\ \.\.\.\.		\ `. .		
Luggage and leather goods stores	2,346	133,635		*983	*120		*(3) 80.195	18 295	*8.134	176,307	1.043	*10	1.069	*842	*16,366	*16,96
Fabric and needlework stores	13,532	734,249		10 29	4,226 5,275		61,916	52,344	20,301	1,334,805		29	3,189	12,248	61,374	141,40
Catalog or mail order	56,921	1,525,718 472,705			5,275		711	29,080	12,607	444,253	45,086	(3)	4,728	1,904	368	63,83
Vending machine selling	25,305 739,427	12,942,613			93,703		351,829	1,202,258	389,278	10,368,180		93,292	83,738	110,409	332,041	2,147,38 273,23
Sales by door-to-door, telephone, etc Gift, novelty and souvenir shops	79,984	2.865,295			20,549		186,674	103,869	42,675	2,214,856		28,931	13,897	44,860 5,755	146,234 *2,673	*57,82
Fuel oil dealers	1,840	1			1145		2,673	*57,821	1,840	*973,117		10,686	35,807	23,302	379,601	168,89
Florists	44,085	2,701,867	71,340		43,782		417,705	-26,679	19,953	2,155,333		**31,532	62,234	**202,767	**746,512	1,613,93
Other miscellaneous retail shops	195,928	18,696,532	250,967		1	1		1,291,860	**125,504		1	214,482	260,588	1,046,606	1,986,575	19,210,12
Finance, insurance and real estate	1,330,638	49,049,30	1,577,888	250,048			1 ' '	16,359,365	954,481	42,866,975		3,752	5,440	69,490	145,219	1,390,12
Finance	64,936	4,368,626	74,320	4,442				1,087,524	44,320	3,503,511	1	(3)	1,218	3,261	19,483	173,23
Credit agencies and mortgage bankers	11,050	314,539	5,049	(3)	1,248	5,394	19,519	159,861	9,952	311,488	2,0/1	1 (7	1 '-'	0,20.	1	,
Security and commodity brokers	1	l .		1			130.803	927,663	34,368	3,192,023	61,588	3,752	4,222	66,229	125,736	1,216,88
and services	. 53,886							140,816	11.647	821,264		57	332	4,854	2,340	201,14
Security brokers and dealers	15,360							284,751	10,012	732,720		120	1,211	18,809	50,693	366,50
Investment advisors and services	17,454	815,34	1 23,899	' 200	1,430	' ,	00,000	1		1		1	1	1	1	l
Commodity contract brokers,	21,071	2.038.63	5 43,875	4,089	2,725	89,927	74,682	502,096	12,710	1,638,030		3,575	2,680	42,566	72,703	649,23 7,269,20
exchanges and services Insurance agents and brokers	399,208						1,351,922	6,786,131	301,150	15,929,410		166,839	69,700	321,458	1,303,194 538,162	10.550.79
Real estate	866,495			74,294	296,424	1,478,262				23,434,04		43,890	185,448 10,520	655,658 15,789	33,428	482.80
Real estate property managers	41,857			2,180						1,439,12			10,520	42,755	24,899	169,67
Operators and lessors of buildings	9,916			1,305	50,63	241,523	37,917	84,679	4,746	492,08	6 29,820	1 ','''	10,559	1 72,733	1,	1
Operators and lessors, other	1	1	_ 1	. 1			7 5,005	60,049	8.683	691,34	1 98,542	23	28,985	141,437	345	77,08
than buildings	9,063									15,817,19		31.359	109,572	347,480	235,988	7,763,4
Real estate agents and brokers	659,000					1					. 552,557					
Title abstract companies	. *4,240	163,95	5 *4,170) (3)	·(°) *2,15	5 (3)	43,370	Ί	1		1	1	1		
Subdividers and developers, except				5 4,892	8.85	7 288,71	4 60,722	-123,737	7,061	1,231,70	3 17,579	4,610		51,047	33,041	366,2
cemeteries	18,55				8,85					342,82	4 453	: 1	41	1,482	1,912	172,8
Miscellaneous insurance services	17,78									**3,419,76	8 *103,099	**6,759	**23,931	**55,667	**208,550	**1,518,7
Miscellaneous finance and real estate	1 100,07	7,212,31	. 1 .40,10.	,510												

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups--Continued

			Busin	esses with and	d without net in	come			T T							
				Rent on	The state of the s	Total		A1-4	 				vith net income			
Industry	Number	Business	Depreciation		1 1	interest	()	Net income	Aliana.	J,	l	Rent on		Total	I	
i	of returns	receipts	deduction	and	Repairs	paid	Payroll 2	less	Number of returns	Business	Depreciation	machinery	1	interest	!	Net
	<u> </u>	L .	t " 1	equipment	1	deduction ¹	1 Sylven	deficit	. or returns	receipts	deduction	and	Repairs	paid	Payroll ²	income
	(1)	(2)	(3)	(4)	(5)							equipment	L	deduction ¹		<u> </u>
Services	7,334,996	1	 		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hotels and other lodging places			9,723,146	1,327,359	2,380,237	4,945,767	26,742,831	84,162,121	5,911,048	228,339,305	7,183,067	903,564	1,813,858	3,438,317	23,032,435	90,933,852
Hotels, motels, and tourist courts	50,146 22,236	4,319,811 3,150,563	583,569 460,887	11,700	219,513	659,237	627,884	-209,967	21,921	1,960,782	199,413	6,274	83,642	155,762	279.013	247,059
Rooming and boarding houses	24,042	1,057,759	102,062	11,149 263	176,493	445,380	480,067	-183,761	10,703	1,486,410	155,085	6,013	75,231	112,433	215,633	170,995
Camps and camping parks	3,868	111,489	20,620	263	34,138 8,882	189,746	131,114	4,340	"11,217	**474,372		**260	**8,411	**43,329	**63,380	**76,065
Personal services	1,095,248	24,430,865	1,060,969	100,409	274,964	24,111 371,566	16,702	-21,866		I "	· "				"	"
Coin-operated laundries and dry cleaning.	21,605	1,376,557	120,824	9,996	30,017	55,250	3,111,626 185,517	6,030,998 99,240	865,446 13,572	21,577,456		80,173	195,164	258,277	2,603,948	6,835,321
Other cleaning services, including	1 1	1	1	1	('''''	J 30,230	1 .00,51/	55,240	13,572	1,115,295	73,054	7,521	18,021	38,809	149,388	150,341
laundry, dry cleaning, garment, carpet and upholstery	1	1	t <u>.</u> [' Ì	t j	1 1	1 1	t i		{	t j	۱ ۱	()	(Į.	1
Photographic portrait studios	64,716 58,524	3,886,583	164,786	42,293	53,806	52,247	557,276	1,037,733	58,509	3,688,329	161,521	42,293	50,485	49,358	497,331	1,053,731
Beauty shops	308,835	1,440,654 6,701,071	93,073 232,041	5,614	11,529	20,201	88,875	239,860	39,105	1,338,299	62,998	1,947	10,191	13,091	497,331 88,875	1,053,731 333,543
Barber shops	58,355	1,193,895	18,514	27,124	79,256	101,631	1,302,445	1,531,540	248,309	5,882,861	165,806	19,905	57,942	79,469	1,071,448	1.764.651
Funeral service and crematories	12,376	945,918	18,514 52,827	1,855 2,711	8,673 16,735	10,428	218,425	586,363	53,664	1,152,196		1,855	7,737	10,428	180,312	599,929
Miscellaneous personal services	570,838	8,886,186	378,903	10,818	16,735 74,947	14,711 117,098	134,420 624,667	100,301	9,588	874,414	43,419	2,711	15,837	4,095	133,281	120,913
Business services	1,844,859	54,211,253	2,164,476	252,660	467,124	895,234		2,435,961	442,699	7,526,062	156,835	3,943	34,950	63,027	483,314	2,812,213
Advertising, except direct mail	76,089	4,055,909	130,517	252,660	467,124 22,464	895,234 55,565	5,107,459 383,929	14,514,457	1,501,590	48,474,992	1,645,501	199,115	401,042	681,099	4,527,905	15,940,929
Consumer credit reporting and services	*5,268	104,625	*58	1,891	*126	33,363	2,965	826,065 *43,945	58,057 *5,268	3,908,517 *104,625	99,573	20,748	19,199	31,016	382,613	894,575
Janitorial and related services to	' I	1			,	' '')	2,503	+5,545	3,∠68	104,625	*58	*1,891	*126	*11	*2,965	*43,945
buildings	354,976	4,671,498	194,386	26,734	63,484	70,846	656,934	1,627,732	322,003	4,184,941	155,578	18,293	48,671		F00	
Computer and data processing services Mailing, reproduction, commercial art	138,158	3,141,568	197,547	18,199	16,770	44,953	82,803	1,610,699	110,877	2,966,209	160,396	14,626	48,671 15,611	57,494 39,503	563,329 42,008	1,752,890
and photography, and stenographic	' Ì	1)	' J		۱ ا	'	'	1	1		,	,020	1 ,3,011	ა ა ,5∪3	42,008	1,679,507
services	114,025	2,662,918	91,614	21,550	·		ا ا	١ ١	1 1	1	' l	·	' 1	' 1	1	
Computer repair, maintenance and	,023	-,002,318	91,014	∠1,550	21,876	33,561	140,338	926,279	79,520	2,499,151	65,092	15,778	14,162	19,073	123,125	988,282
leasing	11,188	245,289	4,917	7	1,393	3,667	534	155,080	7 800	1 225]	')			
Equipment rental and leasing, except			·	'	.,	3,367	334	195,080	7,826	225,870	3,298	(3)	1,324	3,108	(3)	158,113
computer and automotive Other business services	24,008	2,014,048	342,236	6,959	38,467	129,213	333,253	154,331	14,763	1,464,730	266,722	2.361	31,007			1
	1,121,147	37,315,399	1,203,201	156,186	302,544	557,419	3,506,704	9,170,326	903,277	33,120,950	894,786	125,417	270,943	87,667 443,227	292,916 3,120,949	303,750
Automobile repair and services Automotive rentals or leasing, without	320,538	20,426,222	677,416	74,821	263,031	313,309	2,698,953	2,243,797	254,032	17,734,736	543,133	26,235	217,941	231,727		10,119,869
drivers	7,886	53,151	20 000	,1	` !	· []			· •	1	,	20,200	217,541	231,/2/	2,213,679	2,560,234
Automobile parking, except valet	7,000	33,151	22,832	(3)	1,889	7,276	1,710	-4,772	3,852	29,235	6,144	(2)	1,048	2,972	1,102	12,833
Automotive repair shops	247,988	16,780,983	521.847	72.142	134,503	250.040	2054.00	" "		۱. ۱	. 1		••		.,.02	1
Automotive services, except repair	**64,665	**3,592,088	**132,737	**2,679	134,503	250,846 **55,187	2,351,674 **345,569	1,823,615 **425,954	195,570	14,208,386	420,252	23,558	109,470	185,059	1,874,561	2,071,151
Miscellaneous repair services	232,624	8,156,457	242,293	30,934	87,617	123,034	639,602	1,550,464	**54,610 181.884	**3,497,115	**116,737	**2,677	**107,422	**43,696	**338,016	**476,250
TV and audio equipment repair	29,974	487,771	26,397	426	668	2,591	22,529	1,550,464	181,884	7,724,870 411,122	199,227	15,659	84,096	112,009	604,357	1,680,365
Electrical repair, except TV and audio	1	·					,	,,,,,	10,712	411,122	17,342	426	537	2,332	828	147,683
equipment Reupholstery and furniture repair	48,414	2,758,156	65,272	14,404	14,090	18,073	274,735	406,608	41,521	2,577,106	53,697	1.560	13,478	12,585	263,781	1 400 000
Other miscellaneous repair	38,441 115,795	1,070,792	46,538	7,195	9,360	51,053	158,733	207,241	33,769	1,016,263	45,608	4,871	9,208	12,585 51,053	263,781 158,493	462,322
Motion pictures	75,599	3,839,737	104,087	8,909	63,499	51,317	183,604	808,885	86,882	3,720,379	82,580	8,801	60,873	46,039	181,255	219,669 850,690
Motion pictures and video production	75,599 30,598	2,318,684 423,421	288,898	53,110	33,571	72,134	260,973	361,654	54,333	1,994,686	196,793	29,714	19,025	60,085	239,351	515,297
Motion picture and tape distribution and	50,386	723,421	14,445	19,580	6,166	22,908	8,149	176,951	24,830	397,150	6,985	19,558	711	20,472	7,759	219,960
allied services	17,511	542,647	40,829	16,090	8.445	26.114	91,477	100.000		1						,
Motion picture theaters	*532	16,384	188	*20	746	26,114	91,477	139,923 *-2,728	11,994	499,138	25,636	9,783	4,107	25,130	91,477	180,087
Video tape rentals	26,958	1,346,231	233,437	17,421	18,214	23,052	160,384	47,508	10 17,500	*4,090 1,094,307	*137 164.034	20	109	*61	*585	1,537
Amusement and recreation services,	j]	,		.,,506	.,,500	1,004,007	104,034	353	14,098	14,423	139,530	113,713
except motion pictures	556,512	10,813,433	859,815	63,845	151,735	235,585	515,585	2,363,067	351,945	9,276,600	471,829	40.200	المديو		1	١
Entertainers, producers, agents, and		1		· 1			2,500	_,555,667	∞1, 51 3	3,210,000	≈71,829	40,393	84,409	90,126	431,878	3,455,672
related services	305,777	5,428,325	405,308	51,115	54,042	49,426	143,388	1,870,997	195,860	4,819,601	240,806	31,276	31,974	23,719	121 704	2 246 226
Professional sports and racing.	*2,661	*326,748	*20,801	*458	*8,875	*8,646	*50,420	104,002	1,262	321,740	20,698	458	*8.873	*8.639	121,781 *50,108	2,246,088 111,809
Including promoters and managers	93,507	2.514.076	172,940	4 000	20.000	,			i		·		5,5,5	5,059	50,108	111,009
Physical fitness facilities	18,752	614,262	1/2,940 44,218	4,862 3,496	32,922 23,693	45,871	154,800	128,227	41,516	2,035,005	33,535	2,910	2,563	8,197	138,341	601,148
Other amusement and recreation	-,-	,2.02	77,210	3,430	23,093	19,155	37,199	106,983	14,095	596,945	41,735	3,476	23,372	17,417	35,983	121,368
services	135,815	1,930,022	216,547	3,915	32,202	112,487	129,778	152,858	99,213	1,503,310	135,055				1	
Footnotes at end of table.							5,, 70	.000	33,£13	1,503,510	130,055	2,273	17,627	32,154	85,666	375,259

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups--Continued

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

[All figures are estimates based on samplesmo	ney amounts a	re in incusan	us or oonars)	· · · · · · · · · · · · · · · · · · ·							=					
			Busin	esses with and	without net in	come						Businesses w	th net income			
Industry	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ServicesContinued Medical and health services Offices of physicians Offices of dentists	755,389 191,492 100,526 4,681	64,871,534 27,038,193 15,663,139 816,241	1,818,894 645,471 538,346 19,929	346,017 134,223 43,668 1,823	425,134 97,580 145,319 2,305	1,085,413 263,941 322,398 12,735	8,656,099 2,881,556 2,996,206 82,932	28,500,062 14,884,279 5,704,545 495,567	655,802 167,576 92,616 4,158	61,199,134 26,415,561 15,426,591 814,486	1,616,291 588,771 491,368 19,929	269,245 134,048 38,828 1,823	382,837 93,796 143,802 2,305	913,092 255,537 312,461 12,735	7,828,887 2,795,922 2,950,515 82,932	29,138,101 15,013,130 5,808,685 496,027
Offices of osteopathic physicians	31,572 16,238 6,712	4,608,220 2,279,550 920,375	153,230 65,874 34,954 4,862	88,021 14,595 9,046	41,965 24,771 4,304 6,595	121,582 54,018 27,274 6,352	720,510 243,713 92,171 5.957	1,658,185 486,658 390,274 428,069	26,573 14,268 6,451 68,224	4,042,340 2,120,176 881,851 655,996	142,593 64,416 34,954 4,862	21,736 14,045 9,046	31,002 23,717 4,304 6,593	91,804 53,552 27,274 6,343	467,637 221,388 92,171 2,296	1,734,087 515,235 390,798 444,002
Registered and practical nurses Nursing and personal care facilities Medical and dental laboratories Other medical and health services	73,164 44,399 29,532 257,073	665,278 3,120,695 1,778,322 7,981,520	93,368 41,632 221,226	1,175 13,364 40,085	40,132 7,670 54,492	149,675 43,347 84,089	748,454 149,198 735,402	267,535 527,927 3,657,021	36,692 24,818 214,424 218,352	2,087,110 1,584,491 7,170,531 19,497,322	64,196 40,891 164,309 453,198	626 13,364 35,730 61,155	28,534 7,658 41,126 140,409	65,814 43,007 44,563 268,634	608,862 77,361 529,803 2,022,690	383,449 530,354 3,822,333 9,562,283
Legal services	259,991 192,544 460,735 250,695	21,123,383 1,799,454 3,786,912 3,253,005	546,063 92,060 165,740 42,384	178,661 8,741 6,453 1,254	170,691 64,843 53,735 9,756	316,709 37,697 235,254 53,075	2,394,910 244,469 364,764 4,162	9,289,592 388,092 1,249,534 2,056,260	145,863 413,022 220,559 93,431	1,273,358 3,397,805 3,170,890 4,398,253	45,972 125,881 39,751 171,822	1,545 5,350 2 61,140	20,487 42,198 7,739 23,754	18,556 170,256 45,971 65,143	100,253 266,563 4,162 668,967	579,993 1,346,232 2,125,211 1,837,051
Engineering services	108,843 82,614 17,045	4,673,999 2,137,198 292,677	193,650 68,982 9,780	61,763 4,257 4,206	26,563 19,009 708	80,730 12,022 1,697	759,234 210,131 55,035	1,672,353 793,336 121,886	63,817 *12,290	2,079,473 *285,175	57,758 8,443	470 *4,206	16,032 *708	11,174 *1,004	193,943 *55,035 649,185	888,581 *133,174 2,885,365
services	271,475 65,633 601,298 26,197 67,009	6,594,380 1,837,932 15,218,156 481,317 1,560,867	54,009 430,712 15,728	37,504 8,595 48,213 5,276 28,939	50,995 10,322 40,669 262 9,995	169,290 52,837 215,468 1,578 13,899	655,926 63,528 323,708 34,243 14,539	2,790,061 971,341 8,506,779 186,052 782,303	242,813 61,474 476,714 20,549 55,209	6,467,290 1,783,895 14,032,916 467,362 1,542,309	308,109 48,220 301,810 15,071 52,698	24,530 8,204 36,125 5,276 28,753	47,826 9,879 27,140 262 9,268	155,718 44,464 141,530 1,562 12,128	50,122 243,727 34,229 14,539	1,042,555 9,168,317 190,945 801,168
Counseling, except health practitioners Nature of business not allocable	195,361	2,456,006	1	11,457	19,002	39,400	104,591	846,224	155,104	1,698,688	36,084	6,836	13,025	16,825	59,892	1,069,791

Interest paid is the sum of mortgage interest and other interest on indebtedness (see Table 2).

² Payroll is the sum of net salaries and wages paid plus the cost of labor reported as part of cost of sales and operations (see Table 2).

^a Less than \$500.

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

^{**} Where data for an industrial group are not shown in order to avoid disclosure of information about specific taxpayers, the data deleted have been combined with those shown for a related industrial group, also indicated by a double asterisk. NOTE: Detail may not add to totals because of rounding.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups [All ligures are estimates based on samples – money amounts are in thousands of dollars]

			Agricultura	services, forestry	and fishing			Mining				Construction		
	[Animal		Other						Spi	ecial trade contract	tors
Į	AJ1			services,	Landscape	agricultural					General building		Plumbing,	
item .	nonfarm		Livestock	except	and	services,		Oil and	Other		contractors;		heating,	Painting
	industries	Total	breeding	livestock	horticultural	forestry,	Total	gas	mining	Total	heavy	Total	and	and
1		, , , ,	D.000	breeding and	services	and		extraction			construction		air	paperhanging
1					Sel Alcez			•ALIBOTOTI			CONTRACTOR			paporius spring
				veterinary		fishing							conditioning	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BUSINESSES WITH AND														
WITHOUT NET INCOME														
		****				400.040	400 400	404.700		1,782,125	367,590	1,414,535	135,903	212,695
Number of returns	14,782,738	362,740	10,783	56,364	155,983	139,610	132,139	124,729	7,411					
Business receipts, total	730,606,020	17,231,926	128,862	4,409,125	5,962,873	6,731,066	7,377,613	7,117,661	259,952	99,235,747	33,844,501	65,391,246	9,910,484	5,281,188
Income from sales and operations	719,007,636	16,975,815	90,819	4,333,553	5,868,780	6,682,663	6,552,361	6,293,933	258,427	98,671,490	33,587,901	65,083,589	9,903,199	5,260,081
Other business income	11,598,384	256,111	38,043	75,572	94,094	48,403	825,253	823,728	1,525	564,257	256,600	307,657	*7,285	21,107
Business deductions, total 1	589,249,583	14,849,321	295,897	4,527,002	4,819,348	5,207,075	6,726,929	6,506,859	220,069	82,868,858	30,108,636	52,760,222	8,437,518	3,718,976
Cost of sales and operations	291,010,060	6,521,006	19,624	2,860,131	1,939,080	1,702,171	1,416,518	1,296,089	118,428	49,474,957	20,473,072	29,001,885	5,529,035	1,988,070
Inventory, beginning of year	29,024,992	169,877	*463	55,542	52,929	60,944	67,424	58,877	8,547	1,386,321	919,054	467,267	181,386	*24,553
Cost of labor	22,679,507	622,510	*1,691	*8,483	416,039	196,298	17,645	10,278	*7,367	10,727,389	3,548,591	7,178,798	1,020,643	841,382
Purchases	210,225,158	4,452,283	*11,399	2,663,079	858,380	919,425	896,308	861,827	34,481	16,042,168	5,732,069	10,310,099	2,519,809	444,346
Materials and supplies	30,195,388	661,248	•74	69,583	500,831	90,760	25,230	18,278	*6,952	15,892,652	6,785,778	9,106,874	1,423,408	649,195
Other costs	29,306,858	774,259	8,745	108,397	167,084	490,033	530,660	459,452	71,208	6,953,203	4,468,109	2,485,094	530,987	57,445
Inventory, and of year	30,421,844	159,172	*2,747	44,953	56,182	55,290	120,749	110,623	*10,127	1,526,775	980,527	546,248	147,199	*28,851
Advertising expenses	6,574,743	95,816	2,080	16,532	55,633	21,572	5,023	4,929	93	472,379	88,215	384,164	99,552	41,196
Bad debts from sales or services	1,038,756	18,164		*5,603	*3,172	*9,388	20,107	20,050	*57	121,998	59,683	62,315	*15,803	*7,25
Car and truck expenses	21,765,531	497,206	8,249	66,035	275,893	147,029	63,840	54,006	9,835	3,944,423	820,136	3,124,287	413,104	377,569
Commissions	8,816,233	140,384	5,134	6,406	17,221	111,623	5,932	5,691	*241	371,369	174,905	196,463	*5,535	*53,87
Depletion	816,131	16,069	*99	*598	*772	*14,600	665,478	659,925	5,553	9,656	442	9,215	*(*)	*42
Depreciation	23,734,507	966,518	47,962	165,610	304,675	448,271	372,266	359,723	12,543	2,902,706	824,011	2,078,695	196,599	86,21
Employee benefit programs	1,056,604	10,385	*120	*257	5,576	4,432	4,619	4,564	*54	131,476	36,200	95,276	*20,680	*17,776
Insurance	13,357,568	408,524	4,540	51,630	200,258	152,095	53,214	51,670	1,544	2,536,914	763,143	1,773,771	273,431	159,890
Legal and professional services	5,880,163	121,467	2,439	14,201	61,815	43,012	115,143	110,778	4,365	483,578	156,322	327,256	71,126	28,165
Meals and entertainment deducted	4,262,870	44,356	548	12,550	14,171	17,087	25,810	23,144	2,667	222,802	52.500	170,302	11,954	16,678
Total meals and entertainment expenses	5,329,281	55,458	685	15,690	17,720	21,363	32,266	28,932	3,334	278.551	65,634	212,917	14.946	20,850
Mortgage interest	6,256,506	149,208	4,982	43,342	50,804	50,080	91,274	89.363	1,912	558,152	311,317	246,835	49,331	11,451
Other interest on business indebtedness	7,055,164	233,379	6,744	40.416	81,825	104,393	192,515	189,389	3,126	804,515	311,771	492,744	53,309	50,510
Office expenses	6,896,758	97,797	659	13,082	50,089	33,967	45,706	44,778	927	499,285	163,796	335,489	63,493	38,555
Pension and profit-sharing plans	586,394	4,579	*15	*49	50,005	*4,515	1,804	1,595	*209	19,605	3,909	15,696	*3,336	*955
Rent on machinery and equipment	3.754.492	63,544	*892	806	36,271	25,575	47,163	41,956	5,207	565,534	170,932	394,603	24,009	9,966
Repairs	8,940,657	503.695	3,205	24,958	193,386	282,146	53,818	49,929	3,889	1,170,699	324,005	846,694	58,051	51,741
nepars	19,637,116	294,646	936	190,650	26,041	77,020	64,365	60,842	3,522	565,547	92,152	473,395	75,937	58,742
Rent on business property Net salaries and wages	46,998,029	1,297,694	10,057	206,405	538,035	543,197	261,474	257,186	4,287	5,586,919	1,543,636	4,043,283	499,293	94,755
	10,341,654	208,389	1,201	26,744	96,721	83,722	199,011	193,377	5,634	1,260,732	420,528	840,204	201,250	37,308
Taxes paid				9,630	28,249	51,315	41,126	39,638	1,488	227,848	57,866	169,981	17,375	20,683
Travel	5,605,961	95,969	6,775			94,510	47,697	46,752	945	910,427	210,482	699,945	119,073	67,246
Utilities	13,538,612	267,999	1,338	60,637	111,514		2,933,028		33,543	10,027,336	3,049,612	6,977,724	636,243	499,952
Other business deductions	81,325,076	2,792,528	168,298	710,731	728,146	1,185,354		2,899,485						
Net income less deficit 1	141,430,193	2,383,217	-167,305	-117,514	1,143,526	1,524,511	654,485	614,603	39,883	16,366,981	3,735,955	12,631,026	1,472,966	1,562,212
Net income 1	161,657,252	3,182,839	*15,210	166,499	1,299,707	1,701,422	1,447,781	1,386,004	61,777	17,823,335	4,498,602	13,324,733	1,606,018	1,592,977
Deficit 1	20,227,059	799,621	182,515	284,013	156,182	176,911	793,295	771,402	21,894	1,456,354	762,647	693,707	133,052	30,765
BUSINESSES WITH NET INCOME			1		i			1					1	
	11,221,925	278,185	72,363	28,119	132,169	115,534	89,680	87,573	2,107	1,530,576	291,198	1,239,379	115,864	196,996
Number of returns							5,484,409	5,284,062	200,347	90,393,163	30,650,347	59,742,816	7,734,075	5,079,076
Business receipts, total	625,901,366	13,181,238	*25,432	2,457,534	5,086,629	5,611,644					30,451,165	59,477,921	7,726,790	5,057,969
Income from sales and operations	616,066,205	12,979,686	*25,428	2,396,477	4,992,665	5,565,116	4,798,842	4,599,675	199,167	89,929,087				
Other business income	9,835,160	201,553	'4	61,057	93,964	46,528	685,567	684,387	*1,180	464,076	199,181	264,894	*7,285	21,107
Business deductions, total 1	464,252,296	9,996,926	*10,222	2,291,035	3,786,921	3,910,748	4,038,826	3,900,256	138,570	72,569,827	26,151,745	46,418,083	6,128,057	3,486,099
Cost of sales and operations	234,345,627	4,351,460	*1,541	1,559,523	1,616,074	1,174,322	783,232	704,383	78,849	43,960,680	18,303,342	25,657,338	4,045,779	1,903,003
Inventory, beginning of year	20,411,208	129,313	· ·	*18,007	*51,905	59,401	49,131	47,451	*1,680	894,939	591,062	303,877	74,888	*23,489
Cost of labor	19,804,492	436,879	*176	*400	249,007	187,295	13,704	*8,973	*4,732	9,826,957	3,411,967	6,414,990	677,139	841,370
Purchases	167,013,213		*64	1,450,842	829,459	871,949	387,252	375,273	11,979	14,015,295	5,142,734	8,872,560	1,564,793	393,587
Materials and supplies		506,044	I	*41,428	411,695	52,921	3,652	1,980	1,672	14,195,851	5,994,051	8,201,800	1,298,290	625,971
	25,719,433											2,296,421	506,143	46,112
Other costs	22,858,351	253,474	*1,302	*66,354	129,895	55,923	427,524	368,438	*59,086	6,256,649	3,960,228			
	22,858,351 21,461,071	253,474 126,564		*17,508	129,895 *55,889	55,923 53,167	427,524 98,031	97,732	*299	1,229,011	796,700	432,311	75,474	*27,520
Other costs	22,858,351 21,461,071 4,989,842	253,474 126,564 71,451	*1,302 *36	*17,508 7,615	129,895 *55,889 45,083	55,923 53,167 18,717	427,524 98,031 3,279	97,732 3,236	*299 43	1,229,011 371,843	796,700 78,103	432,311 293,740	75,474 77,954	*27,526 38,986
Other costs	22,858,351 21,461,071	253,474 126,564		*17,508 7,615 *1,637	129,895 *55,889 45,083 *2,121	55,923 53,167 18,717 *1,641	427,524 98,031 3,279 651	97,732 3,236 641	*299 43 *10	1,229,011 371,843 40,670	796,700 78,103 17,496	432,311 293,740 23,174	75,474 77,954 *6,915	*27,526 38,986 *7,25
Other costs	22,858,351 21,461,071 4,989,842	253,474 126,564 71,451 *5,399		*17,508 7,615 *1,637 56,356	129,895 *55,889 45,083 *2,121 246,143	55,923 53,167 18,717 *1,641 115,313	427,524 98,031 3,279 651 46,741	97,732 3,236 641 46,487	*299 43 *10 *253	1,229,011 371,843 40,670 3,418,777	796,700 78,103 17,496 711,151	432,311 293,740 23,174 2,707,626	75,474 77,954 *6,915 331,444	*27,526 38,986 *7,25 347,00
Other costs	22,858,351 21,461,071 4,989,842 475,137	253,474 126,564 71,451 15,399 422,627	 136 	*17,508 7,615 *1,637	129,895 *55,889 45,083 *2,121	55,923 53,167 18,717 *1,641	427,524 98,031 3,279 651 46,741 3,897	97,732 3,236 641 46,487 3,840	*299 43 *10 *253 *56	1,229,011 371,843 40,670 3,418,777 331,293	796,700 78,103 17,496 711,151 147,799	432,311 293,740 23,174 2,707,626 183,494	75,474 77,954 *6,915 331,444 *5,099	*27,526 38,986 *7,25 347,000 *53,486
Other costs	22,858,351 21,461,071 4,989,842 475,137 17,586,150	253,474 126,564 71,451 *5,399 422,627 97,362	 *36 *4,815 *57 	17,508 7,615 1,637 56,356 1,932	129,895 *55,889 45,083 *2,121 246,143 *17,061	55,923 53,167 18,717 *1,641 115,313 78,312 *3,029	427,524 98,031 3,279 651 46,741 3,897 520,060	97,732 3,236 641 46,487 3,840 514,514	*299 43 *10 *253 *56 *5,545	1,229,011 371,843 40,670 3,418,777 331,293 9,486	796,700 78,103 17,496 711,151 147,799 *271	432,311 293,740 23,174 2,707,626 183,494 9,215	75,474 77,954 *6,915 331,444 *5,099 *(*)	*27,52 38,98 *7,25 347,00 *53,48 *42
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and fruck expenses. Commissions. Depletion. Depreciation.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030	 *36 *4,815	*17,508 7,615 *1,637 56,356	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848	55,923 53,167 18,717 11,641 115,313 78,312 13,029 358,174	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862	97,732 3,236 641 46,487 3,840 514,514 232,705	*299 43 *10 *253 *56 *5,545 6,157	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307	796,700 78,103 17,496 711,151 147,799 *271 642,947	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360	75,474 77,954 *6,915 331,444 *5,099 *(*) 147,994	*27,52(38,98(*7,25; 347,00; *53,48(*42(77,31;
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and fruck expenses. Commissions. Depletion. Depreciation.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030	 *36 *4,815 *57 	17,508 7,615 1,637 56,356 1,932	129,895 *55,889 45,083 *2,121 246,143 *17,061	55,923 53,167 18,717 *1,641 115,313 78,312 *3,029	427,524 98,031 3,279 651 46,741 3,897 520,060	97,732 3,236 641 46,487 3,840 514,514	*299 43 *10 *253 *56 *5,545	1,229,011 371,843 40,670 3,418,777 331,293 9,486	796,700 78,103 17,496 711,151 147,799 *271	432,311 293,740 23,174 2,707,626 183,494 9,215	75,474 77,954 *6,915 331,444 *5,099 *(*)	*27,526 38,986 *7,257 347,005 *53,486 *420 77,313 *17,776
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030 686,993 9,392	 *36 *4,815 *57 	17,508 7,615 1,637 56,356 1,932	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848	55,923 53,167 18,717 11,641 115,313 78,312 13,029 358,174	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862	97,732 3,236 641 46,487 3,840 514,514 232,705	*299 43 *10 *253 *56 *5,545 6,157	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307	796,700 78,103 17,496 711,151 147,799 *271 642,947	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360	75,474 77,954 *6,915 331,444 *5,099 *(*) 147,994	*27,52(38,98(*7,25; 347,00; *53,48(*42(77,31;
Other costs Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427	253,474 126,564 71,451 15,399 422,627 97,362 13,030 686,993 9,392 291,338	*36 	*17,508 7,615 *1,637 56,356 *1,932 72,310	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499	55,923 53,167 18,717 1,641 115,313 78,312 13,029 356,174 3,893	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613	*299 43 *10 *253 *56 *5,545 6,157	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081	796,700 78,103 17,496 711,151 147,799 *271 642,947 35,320	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761	75,474 77,954 *6,915 331,444 *5,099 *(±) 147,994 *19,542	*27,52(38,98(*7,25; 347,00; *53,48(*42(77,31; *17,77(
Other costs Inventory, end of year Advertising expenses Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030 686,993 9,392 291,338 77,253	*36 *4,815 *57 *662 *119	*17,508 7,615 *1,637 56,356 *1,932 	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 148,046	55,923 53,167 18,717 11,641 115,313 78,312 '3,029 358,174 3,993 124,391	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064	*299 43 *10 *253 *56 *5,545 6,157 *54 833	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766	796,700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232	75,474 77,954 *6,915 331,444 *5,099 *(2) 147,994 *19,542 208,291	*27,52(38,98(*7,25; 347,00; *53,42(77,31; *17,77(152,016
Other costs Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses Commissions. Depletion Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030 686,993 9,392 291,338 77,253 35,076	*36 	*17,508 7,615 *1,637 56,356 *1,932 72,310 18,782 2,492	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 148,046 39,626	55,923 53,167 18,717 *1,641 115,313 78,312 *3,029 356,174 3,893 124,391 35,001	427,524 98,031 3,279 651 46,741 3,897 520,060 238,867 29,887 56,092	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330	*299 43 *10 *253 *56 *5,545 6,157 *54 833 1,762	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764	796,700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534 107,345	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232 292,419	75,474 77,954 16,915 331,444 15,099 1(2) 147,994 119,542 208,291 58,306	*27,52 38,98 *7,25 347,00 *53,48 *42 77,31 *17,77 152,01 26,70
Other costs Inventory, and of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662	253,474 126,564 71,451 *5,399 422,627 97,362 *3,030 686,993 9,392 291,338 77,253 35,076	*36 	7,615 1,637 56,356 11,932 	129,895 "55,889 45,083 "2,121 246,143 "17,061 "1 255,848 "5,499 148,046 39,626 13,639	55,923 53,167 18,717 11,641 115,313 78,312 '3,029 356,174 3,893 124,391 35,001 11,989	427,524 98,031 3,279 651 46,741 3,997 520,060 238,862 2,667 29,897 56,092 17,693	97,732 3 236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566	*299 43 *10 *253 *56 *5,545 6,157 *54 833 1,762 *127	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764 188,199	796,700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534 107,345 43,747	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232 292,419 144,452	75,474 77,954 16,915 331,444 15,099 (2) 147,994 119,542 208,291 58,306 10,795	*27,52 38,98 *7,25 347,00 *53,48 *42 77,31 *17,77 152,01 26,70 16,45
Other costs Invertory, and of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and erientairment deducted. Total meals and ertentairment expenses.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662 4,233,847 3,815,941	253,474 126,564 71,451 '5,399 422,627 97,362 '3,030 686,993 9,392 291,338 77,253 35,076 43,853 70,125	"4,815" "57" "662" "119" "133" "(*)	17,508 7,615 11,637 56,356 11,932 72,310 18,762 2,492 9,248 11,560	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 148,046 39,626 13,839 17,304 31,681	55,923 53,167 18,717 1,641 115,313 78,312 '3,029 358,174 3,893 124,391 35,001 11,989 14,988 25,933	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,593 22,117 54,372	97,732 3 236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222	*299 43 *10 *253 *56 *5,545 6,157 *54 833 1,762 *127 *159	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764 188,199 235,285 394,526	796,700 78,103 17,496 711,151 147,799 "271 642,947 35,320 656,534 107,345 43,747 54,689 201,914	432,311 293,744 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232 292,419 144,452 180,595 192,612	75,474 77,954 *6,915 331,444 *5,099 *(*) 147,994 *19,542 208,291 58,306 10,795 13,497 28,506	*27,52 38,98 *7,25 347,00 *53,48 *42 77,31 *17,77 152,01 26,70 16,45 20,56
Other costs Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness.	22,858,351 21,461,071 4,999,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662 4,333,847 3,815,941 4,906,744	253,474 126,564 71,451 15,399 422,627 97,362 3,030 66,993 9,392 291,338 77,253 35,076 43,853 70,125 152,603	"4,815" "57" "662" "119" "133" "(*) "(*) "12" "19" "64	17,508 7,615 11,637 56,356 1,932 72,310 18,782 2,492 9,248 11,560 12,492 15,936	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 148,046 39,626 13,839 17,304 31,681 58,711	55,923 53,167 18,717 11,641 115,313 78,312 '3,029 358,174 3,893 124,391 135,001 11,989 14,988 25,933 77,892	427,524 98,031 3,279 651 46,741 3,897 520,060 28,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382	*299 43 *10 *253 *56 *5,545 6,157 *54 833 1,762 *1127 *1159 *1149 2,747	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764 188,199 235,285 394,526 584,399	796,700 78,103 17,496 711,151 147,799 *271 642,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130	432,311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232 292,419 144,452 180,595 192,612 369,268	75,474 77,954 *6,915 331,444 *5,099 *(*) 147,994 *19,542 208,291 58,306 10,795 13,497 28,506 38,413	*27,52 38,98 '7,25 347,00 '53,48 '77,31 '17,77 152,01 26,70 16,45 20,56 '11,43
Other costs. Invertory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and enterlamment deducted. Total meals and enterlamment ededucted. Other interest on business indebtedness. Other interest on business indebtedness.	22,858,351 21,451,071 4,999,842 475,137 17,586,157 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662 4,233,847 3,915,941 4,906,744 5,613,709	253.474 126,564 71,451 15,399 422,527 97,362 13,030 666,993 9,392 291,338 77,253 35,076 43,853 70,125 152,603 82,873	**************************************	17,508 7,615 11,637 56,356 11,932 	129,895 *55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 148,046 39,626 13,839 17,304 31,681	55,923 53,167 18,717 11,641 115,312 78,312 30,99 356,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151	1299 43 110 1253 156 5,545 6,157 154 833 1,762 11762 1149 2,747 197	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764 188,199 235,285 394,526 584,399 390,820	796,700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382	422,311 293,740 23,174 2,707,626 183,494 9,215 1,761,380 89,761 1,566,232 292,419 144,452 180,595 192,612 369,268 277,438	75,474 77,954 16,915 331,444 15,099 (2) 147,994 19,542 208,291 56,306 10,795 13,497 28,506 38,413 43,883	*27,52 38,98 *7,25 347,00 *53,48 *42 77,31 *17,77 152,01 26,70 16,45 20,58 *11,43 17,52 36,07
Other costs. Inventory, end of year. Actvertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meass and entertainment deducted. Total meals and entertainment expenses. Other intenst on business indebtechess. Other expenses.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,244 3,466,662 4,333,847 3,815,941 4,906,744 5,613,709 550,827	253,474 126,564 71,451 '5,399 422,627 97,362 '3,030 666,993 9,392 291,338 77,253 35,076 43,853 70,125 152,603 82,873 '4,490	"4,815" "57" "662" "119" "133" "(*) "(*) "12" "19" "64	17,508 7,615 11,637 55,356 11,932 	129,895 155,889 45,083 12,121 246,143 17,061 1, 255,848 15,499 148,046 39,626 13,839 17,304 31,681 34,437	55,923 53,167 18,717 11,541 78,312 30,29 358,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348 1,134	97,792 3 236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151 925	**299 43 10 **253 **56 **5,545 6,157 **54 833 1,762 **127 **159 **149 2,747 197 **209	1,229,011 371,843 40,670 3,418,777 331,293 9,496 2,404,307 1,25,081 2,222,766 399,764 188,199 235,285 394,526 584,399 390,820 17,244	796,700 78,103 17,496 711,151 147,799 "271 642,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881	422,311 293,740 23,174 2,707,626 183,494 9,215 1,761,380 99,761 1,566,232 292,419 180,595 192,612 369,268 277,438 13,362	75,474 77,954 16,915 331,444 15,099 112,542 208,291 58,308 10,795 13,497 28,506 38,413 43,883 13,336	*27,52 38,98 *7,25 347,00 *53,44 *3,42 77,31 *17,77 152,01 26,70 16,45 20,56 *11,43 17,52 36,07 *5
Other costs. Inventory, evand of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness. Office expenses. Person and profit-sharing plans.	22,858,351 21,451,071 4,999,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,471 4,411,284 3,466,662 4,333,847 3,815,941 4,906,744 5,613,709 550,827 2,595,384	253,474 126,564 71,451 15,399 422,527 97,362 13,030 666,993 9,392 291,338 77,253 35,076 43,853 70,125 152,503 82,873 14,490 56,769	"4,815" "562" "119" "133" "(2)" "(2)" "19" "644" "(2)" "	17,508 7,615 1,637 56,356 1,932 72,310 2,492 9,248 11,560 112,492 15,936 8,326 49 500	129,895 155,889 45,083 12,121 246,143 117,061 11 255,848 15,499 148,046 39,626 13,639 17,304 31,681 58,711 44,437 33,185	55,923 53,167 18,717 11,641 115,313 76,312 13,029 356,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,693 22,117 54,372 29,348 1,134 8,960	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151 925 3,851	*299 43 110 253 56 55,545 6,157 54 833 1,762 1127 1159 2,747 1209 5,5,109	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 399,764 188,199 235,285 394,526 584,399 390,820 17,244 485,301	796.700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453	422.311 293.740 23,174 2,707.626 183.494 9.215 1,761.380 89.761 1,566.232 292,419 144.452 180.595 192,612 369.268 277,438 13,362 332,848	75,474 77,954 6,915 331,444 5,099 (12) 147,994 119,542 288,291 56,306 10,795 13,497 28,506 38,413 43,883 13,336 14,221	127,52 38,96 17,22 347,00 53,44 177,31 117,77 152,01 26,77 16,44 20,56 111,45 36,07
Other costs. Invertory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and erretrainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest. Other interest on business indebtechess. Other enterest. Person and profir-sharing plans. Rent on machinery and equipment.	22,858,951 21,461,071 4,999,842 475,137 17,566,150 7,110,963 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,62 4,333,847 3,815,934 4,906,744 5,613,709 550,827 2,595,384 6,444,348	253,474 126,564 71,451 5,399 422,527 97,362 3,030 686,993 9,392 291,338 77,253 35,076 43,853 70,125 152,603 82,873 14,490 58,769 366,908	"4,815" "57" "662" "119" "133" "(*) "(*) "64" "(*) "152"	17,508 7,615 1,637 56,356 11,932 72,310 18,782 2,492 9,248 11,560 112,492 15,936 8,326 49 500 9,767	129,895 \$55,889 45,083 *2,121 246,143 *17,061 *1 255,848 *5,499 149,046 39,626 39,626 13,839 17,304 44,437 33,185 157,544	55,923 53,167 18,717 11,641 115,313 76,312 '3,029 358,174 3,893 35,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085	427,524 427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348 1,134 8,960 35,787	97,792 3 236 641 46,487 3,840 514,514 22,705 2,613 28,064 54,330 17,566 21,958 54,222 72,382 29,151 925 3,851 32,803	**299 43 10 **253 **56 **5,545 6,157 **54 833 1,762 **127 **159 **149 2,747 **209 **5,109 2,984	1,229,011 371,843 40,670 3,418,777 331,293 9,496 2,404,307 1,25,081 2,222,766 399,764 188,199 235,285 394,526 584,399 390,820 17,244 485,301 954,606	796,700 78,103 17,496 711,151 147,799 271 642,947 35,520 656,534 407,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453 124,535	422,311 293,740 23,174 2,707,626 183,949 9,215 1,761,360 89,761 1,566,232 292,419 144,452 180,595 192,612 369,268 277,438 13,362 332,848 706,255	75,474 77,954 16,915 331,444 15,099 (12) 147,994 119,542 208,291 10,795 13,497 28,506 38,413 43,883 13,336 14,221 52,264	"27,52 38,98 "7,22 347,00 "53,44 77,31 152,01 16,45 20,55 "11,45 17,55 36,07 9,88 46,06
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Depletion. Depletion. Employee benefit programs. Insurance. Legal and professional services. Medas and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Othic interest on business indebtedness. Ottice expenses. Pension and profit-sharing plans. Rent on machinery and equipment. Repairs.	22,858,351 21,461,071 4,999,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,264 3,466,62 4,333,847 3,815,941 4,906,744 5,613,709 550,827 2,695,384 6,444,308	253,474 126,564 71,451 15,399 422,527 97,362 13,030 666,993 9,392 201,338 77,253 35,076 43,853 70,125 152,603 82,873 14,490 58,769 366,908	"4.815" "57" "662" "119" "133" "(2)" "19" "64" "(4)" "152" "152" "4"	17,508 7,615 11,637 56,356 11,932 	129,895 155,889 45,083 12,121 246,143 117,061 1255,848 15,499 148,046 39,626 13,839 17,304 31,681 44,437 33,185 157,544 22,130	55,923 53,167 18,717 11,641 115,313 78,312 13,029 359,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085 199,444 67,928	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,867 29,897 56,092 17,693 22,117 54,372 29,348 1,134 8,960 35,787 45,857	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 54,222 72,382 29,151 925 3,851 32,803 44,633	299 43 110 253 56 5,545 6,157 54 833 1,762 127 1159 1149 2,747 197 209 5,109 2,984	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 125,081 125,081 188,199 235,285 394,526 584,329 390,820 17,244 485,301 954,606 492,911	796,700 78,103 17,496 711,151 147,799 271 642,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453 246,351 66,228	422.311 293,740 23,174 2,707,626 183,494 9,215 1,761,380 89,761 1,566,226 292,419 144,452 180,595 192,612 369,268 277,438 13,362 332,848 709,255 422,683	75,474 77,954 6,915 331,444 *5,099 (12) 147,994 119,542 208,291 58,308 10,795 13,497 28,506 38,413 43,883 13,336 14,221 52,264 55,585	"27,55 38,96 "7,25 347,00 "53,44 "77,31 "17,77 152,01 26,77 16,44 20,55 "11,45 17,55 36,07 "9,86 46,06 56,86
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and erfetamment deducted. Total meals and erfetamment deducted. Total meals and erfetamment expenses. Mortgage interest. Other interest on business indebtedness. Other interest on business indebtedness. Pension and profit-sharing plans. Rent on machinery and equipment. Repairs. Rent on business property. Net salaries and wages.	22,858,951 21,461,071 4,989,842 475,137 17,586,150 7,110,963 622,869 17,518,619 884,427 10,849,413 4,411,228 3,466,662 4,333,847 4,906,744 5,613,709 550,827 2,695,394 6,444,308	253,474 126,564 71,451 '5,399 422,527 97,362 '3,030 686,993 291,338 77,253 35,076 43,853 70,125 152,603 82,873 '4,490 56,769 366,908 225,581 941,775	"4,815" "57" "662" "1190" "133" "(2") "(3") "190" "644" "152" "152" "4" "54"	17,508 7,615 1,637 56,355 11,932 72,310 9,248 11,560 12,492 15,936 49 500 9,767 135,520 75,690	129,895 \$55,889 45,083 *2,121 246,143 *17,061 *1 255,848 \$5,499 148,046 39,626 13,639 17,304 44,437 	55,923 53,167 18,717 11,641 115,313 78,312 13,029 358,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085 199,444 67,928	427.524 98.031 3.279 651 46,741 3.897 520,060 288,862 2,667 29.897 56,092 17,693 22,117 54,372 75,129 29,348 1,134 8,960 35,787 45,857 147,699	97,792 3,296 641 46,487 3,840 514,514 23,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151 925 3,851 32,803 44,633 14,633	"299 43 110 "253 "56 "5,545 6,157 "54 833 1,762 "127 "159 "149 2,747 "209 2,747 197 "209 11,223 1,223 1,225 1,2560	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,786 188,199 235,285 394,526 584,399 390,820 17,244 485,301 954,606 492,911 5,096,757	796,700 78,103 17,496 711,151 147,799 271 42,947 35,320 656,534 43,747 54,889 201,914 215,130 113,382 3,881 152,453 246,351 69,228 1,371,309	422.311 293,740 23,174 2,707,626 183,494 9,215 1,761,366,232 292,419 144,452 180,506 192,612 369,268 277,438 13,362 323,848 708,255 423,683 3,725,448	75,474 77,954 16,915 331,444 15,099 (12) 147,994 119,542 208,291 10,795 13,497 28,506 38,413 43,883 13,336 14,221 52,644 53,585 366,115	"27,55 38,96 '7,25 347,00 '53,44 '74,31 '17,77 152,01 16,45 20,56 '11,46 17,53 36,07 9,98 46,06 94,75
Other costs. Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Othic expenses. Pension and profit-sharing plans. Rent on machinery and equipment. Repairs. Rent on business property. Net salaries and wages. Taxes paid.	22,858,351 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,264 4,333,847 3,456,662 4,333,847 3,456,644 4,906,744 5,613,709 550,827 2,695,384 6,444,308 15,491,740 8,627,932 8,206,409	253,474 126,564 71,451 '5,399 422,527 97,362 '3,030 686,993 9,392 291,338 77,253 35,076 43,853 70,125 152,803 82,873 '4,490 56,769 366,908 225,581 941,775 142,212	"4.815" "57" "662" "119" "133" "(2") "19" "64" "(2") "152" "19" "4" "55" "139"	17,508 7,615 11,637 56,355 11,932 	129,895 155,895 45,083 12,121 246,143 117,061 1255,848 15,499 148,046 39,626 13,839 17,304 31,681 58,711 44,437 33,185 157,544 22,130 425,019 73,413	55,923 53,167 18,717 11,541 115,313 78,312 30,29 358,174 3,893 124,391 35,001 11,989 14,988 25,933 77,892 30,111 14,441 25,085 199,444 67,928 441,061 59,312	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348 8,960 35,787 45,857 147,699 156,994	97,732 3,236 641 46,487 3,840 514,514 232,705 2,513 29,064 54,330 17,565 54,232 72,382 29,151 925 3,851 32,803 14,633 145,138	299 43 10 253 56 5,545 6,157 54 833 1,762 11762 1189 2,747 197 209 5,109 2,984 1,223 2,560 4,204	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 128,199 235,285 399,764 188,199 235,285 394,526 564,399 390,820 17,244 485,301 954,606 492,911 5,096,757 1,077,064	796,700 78,103 17,496 711,151 147,799 271 53,520 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453 246,351 69,228 1,371,309 373,896	422.311 293,740 23,174 2,707,626 183,494 9,215 1,761,360 89,761 1,566,232 292,419 144,452 180,595 192,612 368,268 277,438 13,362 332,846 708,255 423,683 3,725,448 703,168	75,474 77,954 6,915 331,444 *5,099 *(2) 147,994 *19,542 208,291 58,308 10,795 13,497 28,506 38,413 43,883 33,336 14,221 52,664 53,585 366,115 102,552	27,52 38,96 7,25 347,00 53,446 53,447 77,31 12,77 152,01 26,70 11,43 17,77 19,98 9,86 46,06 46,06 94,7; 97,1; 97,1;
Other costs Invertory, and of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and eriefaziment deducted. Total meals and ertentainment expenses. Mortgage interest. Other Interest on business indebtechess. Other Interest. Other Interest on business indebtechess. Penson and profit-sharing plans. Rent on machinery and equipment. Repairs. Rent on machinery and equipment. Repairs. Rent on seasons property. Not salaries and wages. Taxes paid. Travel.	22,858,951 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662 4,333,847 3,815,941 4,906,744 5,613,709 550,827 2,505,827 2,505,827 4,302,822 8,206,409 4,302,302	253,474 126,564 71,451 '5,399 422,527 97,362 291,338 77,253 35,076 43,853 70,125 152,603 22,873 4,490 56,769 366,968 225,581 941,775 142,212 72,459	"4,815" "57" "662" "119" "133" "(2)" "19" "644" "19" "152" "152" "4" "5" "139" "4"	17,508 7,615 1,697 56,356 1,932 	129,895 55,889 45,083 2,121 246,143 17,061 1,1 255,848 18,046 39,626 13,839 17,304 13,681 58,711 44,437 42,130 425,019 73,413 22,130 25,019 73,413 23,215	55,923 53,167 18,717 11,641 115,313 78,312 '3,029 358,174 3,893 124,391 135,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085 199,444 67,928 441,061 59,312 45,186	427.524 98.031 3.279 651 46,741 3.897 520,060 28,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348 1.134 8,960 35,787 45,857 147,699 156,994 25,275	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151 925 3,851 3,8	*299 43 110 253 56 5,545 6,157 54 833 1,762 1127 1159 2,747 197 209 2,944 1,223 2,560 4,204 91	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 188,199 255,285 394,526 584,399 390,820 17,244 485,301 954,606 422,911 5,096,757 1,077,064 1775,231	796,700 78,103 17,496 711,151 147,799 271 542,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453 246,351 69,228 1,371,399 373,899 36,174	422.311 293.740 23,774 2,707.626 183.494 9.215 1,761.380 89,761 1,566.232 292,419 144.452 180.595 192,612 369.268 277,438 13,362 232,848 708.255 423,643 3,725,448 703.168 139,057	75,474 77,954 16,915 331,444 15,099 (12) 147,942 208,291 16,795 28,306 10,795 28,306 10,795 28,306 10,795 38,413 43,883 13,336 44,221 52,264 53,585 366,115 102,552 12,788	27.52 38,98 347,000 53,446 117,77 152,01 16,45 20,55 111,43 17,52 36,07 99,88 46,99 9,88 94,73 37,12
Other costs Inventory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses Commissions. Depletion Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and ententamment deducted. Total meals and ententamment expenses. Mortgage interest. Other interest on business indebtedness. Office expenses. Penson and profit-sharing plans. Rent on machinery and equipment. Repairs. Rent on business property. Net salaries and wages. Taxes paid. Travel. Utilities.	22,858,951 21,461,071 4,999,842 475,137 17,566,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,264 3,466,62 4,333,847 4,906,744 5,613,709 550,827 2,695,384 6,444,398 15,491,740 38,627,932 8,206,409 4,302,302 10,225,073	253,474 126,564 71,451 '5,399 422,627 97,362 '3,030 666,993 9,392 291,338 77,253 35,076 43,853 70,125 70,125 152,603 82,873 '4,490 58,769 366,908 225,581 941,775 142,212 72,459 940,353	"4.815" "4.815" "57" "662" "119" "133" "(")" "19" "64" "(")" "152" "4" "55" "139" "4" "4" "139" "4" "4" "4" "4" "4" "4" "4" "5" "4" "4	17,508 7,615 11,637 56,355 11,932 	129,895 155,889 45,083 12,121 246,143 117,061 11 255,848 15,499 149,046 39,626 13,839 17,304 31,681 58,711 44,437 33,185 157,544 22,130 425,019 73,413 23,215 102,157	55,923 53,167 18,717 11,541 115,313 78,312 '3,029 358,174 3,893 124,391 35,001 11,989 14,988 25,983 77,892 30,111 '4,441 25,085 199,444 67,928 441,061 59,312 45,186 69,968	427,524 98,031 3,279 651 46,741 3,897 520,060 238,862 2,667 29,897 55,092 17,693 22,117 54,372 75,129 29,348 1,134 8,960 35,787 45,857 147,899 145,857 147,899 145,994 25,275 33,326	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 77,382 29,151 925 3,851 145,138 145,138 145,789 25,184	299 43 10 253 56 5,545 6,157 54 833 1,762 1127 1199 2,747 197 209 2,994 11,222 2,560 91 706	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 125,081 125,081 188,199 235,285 394,526 584,399 390,820 17,244 485,301 954,606 492,911 5,096,757 1,077,064 175,231 753,579	796.700 78.103 17.496 711.151 147.799 271 15.5320 656.534 107.345 43.747 54.689 201.914 215.130 113.382 3.881 152.453 246.351 69.228 1.371,309 373.896 36.174 176.534	422.311 293,740 23,174 2,707,626 183,494 9,215 1,761,380 89,761 1,566,232 292,419 144,452 180,595 192,612 369,268 277,438 13,362 332,848 703,158 133,057 577,045	75,474 77,954 6,915 331,444 5,099 (2) 147,994 19,542 208,291 56,306 10,795 13,497 28,506 36,413 43,883 33,336 14,221 52,366,115 102,552 12,788 84,664	27, 52 38,998 37,25 34,700 53,48 -42 17,31 117,77 16,45 20,55 11,43 17,52 36,07 9,89 46,99 94,73 37,12 19,85 64,10
Other costs. Invertory, end of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Commissions. Depletion. Depreciation. Employee benefit programs. Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness. Other interest on business indebtedness. Penson and profin-sharing plans. Rent on machinery and equipment. Repairs. Fiert on business property. Net salaries and wages. Taxes paid.	22,858,951 21,461,071 4,989,842 475,137 17,586,150 7,110,363 623,609 17,518,619 884,427 10,849,413 4,411,284 3,466,662 4,333,847 3,815,941 4,906,744 5,613,709 550,827 2,505,827 2,505,827 4,302,822 8,206,409 4,302,302	253,474 126,564 71,451 15,399 422,627 97,362 21,303 666,993 9,392 201,338 77,253 35,076 43,853 70,125 152,603 82,873 14,490 58,769 366,908 225,581 941,775 142,212 204,353 1,625,396	"4,815" "57" "662" "119" "133" "(2)" "19" "644" "19" "152" "152" "4" "5" "139" "4"	17,508 7,615 1,697 56,356 1,932 	129,895 55,889 45,083 2,121 246,143 17,061 1,1 255,848 18,046 39,626 13,839 17,304 13,681 58,711 44,437 42,130 425,019 73,413 22,130 25,019 73,413 23,215	55,923 53,167 18,717 11,641 115,313 78,312 '3,029 358,174 3,893 124,391 135,001 11,989 14,988 25,933 77,892 30,111 4,441 25,085 199,444 67,928 441,061 59,312 45,186	427.524 98.031 3.279 651 46,741 3.897 520,060 28,862 2,667 29,897 56,092 17,693 22,117 54,372 75,129 29,348 1.134 8,960 35,787 45,857 147,699 156,994 25,275	97,732 3,236 641 46,487 3,840 514,514 232,705 2,613 29,064 54,330 17,566 21,958 54,222 72,382 29,151 925 3,851 3,8	*299 43 110 253 56 5,545 6,157 54 833 1,762 1127 1159 2,747 197 209 2,944 1,223 2,560 4,204 91	1,229,011 371,843 40,670 3,418,777 331,293 9,486 2,404,307 125,081 2,222,766 188,199 255,285 394,526 584,399 390,820 17,244 485,301 954,606 422,911 5,096,757 1,077,064 1775,231	796,700 78,103 17,496 711,151 147,799 271 542,947 35,320 656,534 107,345 43,747 54,689 201,914 215,130 113,382 3,881 152,453 246,351 69,228 1,371,399 373,899 36,174	422.311 293.740 23,774 2,707.626 183.494 9.215 1,761.380 89,761 1,566.232 292,419 144.452 180.595 192,612 369.268 277,438 13,362 232,848 708.255 423,643 3,725,448 703.168 139,057	75,474 77,954 16,915 331,444 15,099 (12) 147,942 208,291 16,795 28,306 10,795 28,306 10,795 28,306 10,795 38,413 43,883 13,336 44,221 52,264 53,585 366,115 102,552 12,788	27, 52 38,98 37,28 347,00 53,48 117,77 152,01 16,45 20,55 111,43 17,52 36,07 95 98,98 94,73 37,12

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [All ligures are estimates based on samples -- money amounts are in thousands of dollars]

			Continued				Manufacturing			L	Transp	ortation and public	utilities	·
llem	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Other special trade contractors	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communica services a utilities, including dumps, sno plowing, ro cleaning, e
BUSINESSES WITH AND WITHOUT NET INCOME	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
umber of returns	96,208	143,368	396,164	430,196	379,903	81,871	64,924	48,810	184,297	614,639	78,304	396,755	92,513	46,9
usiness receipts, total	5,475,795	8,332,069	13,203,586	23,188,124	21,839,350	5,239,692	4,198,353	2,881,289	9,520,016	31,374,195	1,781,368	24,944,775	3,201,317	1,446,7
Income from sales and operations	5,472,598	8,320,777	13,062,970	23,063,963	21,605,008	5,173,420	4,155,405	2,856,021	9,420,163	31,209,283	1,779,479	24,835,395	3,188,686	1,405,7
Other business income	*3,197	11,292	140,616	124,160	234,342	66,272	42,949	25,268	99,854	164,912	1,889	109,380	12,630	41,0
usiness deductions, total '	4,644,206	6,846,652	9,822,030	19,290,840	19,373,069	4,606,265	3,816,123	2,329,705	8,620,975	27,270,022	1,353,899	21,989,910	2,772,382	1,153,8
Cost of sales and operations	2,705,132 44,751	3,546,460	5,415,907	9,817,281	8,631,189	1,153,722	1,440,961	1,031,404	5,005,102	4,528,917	*550	3,127,561	1,101,450	299,3
Inventory, beginning of year Cost of labor	365,014	1,145,518	*78,375 1,316,659	137,548	670,747	49,007	90,160	61,413	470,166	42,281		13,836	*23,306	5,13
Purchases	1,621,990	863,604	1,941,095	2,489,581 2,919,255	1,928,876 4,093,233	276,110 528,678	179,667 472,467	278,997 546,808	1,194,101 2,545,281	767,655 1,621,634	*550	561,415 1,094,097	*34,772 440,039	*171,44
Materials and supplies	647,175	1,244,822	1,556,256	3,586,019	1,539,346	163,066	358,276	111,876	906,128	685,608	350	448,666	225,394	86,9
Other costs	73,866	294,209	673,079	855,509	1,144,067	266,101	446,898	96,106	334,962	1,473,329		1.027,690	414.182	31,4
Inventory, end of year	47,663	*2,347	*149,556	170,632	745,079	129,241	106,507	63,796	445,535	61,589	l	18,144	36,242	7,2
Advertising expenses	26,354	42,872	29,556	144,634	196,886	6,438	69,452	4,964	116,032	124,179	*3,771	50,675	35,403	34,3
Bad debts from sales or services	*11,327	*320	*22,669	*4,939	10,333	*322	4,127	*251	5,632	10,255	*2,606	6,695	*609	3.
Car and truck expenses	258,569 *25,158	314,007	719,569	1,041,468	614,071	126,620	102,856	126,056	258,540	2,025,279	142,299	1,685,012	145,748	52,2
Depletion	*3,609	*3,559	49,911	58,428 *5,185	366,512 *2,297	210,122	25,103	*2,449	128,839	656,937	12,547	577,143	48,044	19,2
Depreciation	151,439	158,660	389,826	1,095,954	1,410,163	521,893	240,950	238,522	*963 408,798	35,042 2,823,933	86,696	*34,943 2,544,955	*53 117,646	74.6
Employee benefit programs	11,346	21,059	*8,994	15,420	66,618	4,774	10,476	11,931	39,437	22,743	*577	8,780	*5,813	7,5
Insurance	129,265	221,744	265,737	723,705	595,071	213,320	76,815	63,980	240,956	1,558,923	157,386	1,318,420	54,456	28,6
egal and professional services	18,246	29,435	62,577	117,708	164,505	13,597	37,532	32,228	81,149	137,382	7,714	101,489	15,936	12,2
Aeals and entertainment deducted	9,122	7,757	50,452	74,339	60,220	4,702	15,297	8,145	32,076	413,920	6,797	385,849	14,562	6,1
Total meals and entertainment expenses	11,405	9,699	63,072	92,944	75,289	5,880	19,128	10,181	40,100	517,420	8,499	482,325	18,205	8.3
Mortgage interest	*12,339 32,216	26,775 53,455	34,524 69,200	112,414 234,054	163,852	*13,556	73,472	24,246	52,578	229,659	*10,274	191,447	18,320	9.6
Office expenses	25,365	32,221	50,492	125,363	272,988 201,235	91,861 11,209	35,483 63,931	43,714 16,904	101,931 109,191	665,706 139,312	25,822	593,505	31,018	15,
ension and profit-sharing plans	*169	*2,506	*313	8,418	17,269	*316	*543	*5,659	10,750	2,099	6,749	87,716 *1,058	39,587 *879	5,
lent on machinery and equipment	19,009	11,984	37,330	292,304	213,486	61,870	90,575	*5,503	55,537	452,329	*42,199	385,353	21,165	3,
epairs	45,953	73,865	73,484	543,600	592,115	400,239	48,706	31,560	111,610	2,308,034	169,295	2,047,669	55,785	35,
Rent on business property	14,430	52,028	92,359	179,898	668,946	29,882	142,551	161,848	334,666	205,488	*20,259	128,012	44,859	12,
Net salaries and wages	578,252	851,755	421,199	1,598,029	1,698,222	410,135	728,877	225,839	333,371	1,791,909	*97,987	1,204,603	393,712	95,
Faxes paid	98,199 - 19,696	108,450	101,353 43,283	293,644	343,016	66,702	44,579	28,275	203,460	424,226	16,699	346,864	47,662	13,0
Utilities	71,366	6,847 60,888	94,853	62,097 286,520	106,001 423,346	13,583 36,727	19,278	13,885 67,392	59,256	270,844	*18,120	192,272	47,544	12,9
Other business deductions	377,643	1,220,004	1,788,442	2,455,439	2,554,727	1,213,339	110,779 433,782	184,950	208,448 722,655	308,981 8,133,925	28,875 496,678	229,026 6,740,861	33,804 498,325	17,2 398.0
t income less deficit 1	831,589	1,485,417	3,381,556	3,897,286	2,467,377	634,259	382,230	551,563	899,305	4,104,660	427,469	2,954,865	427,363	294,
Vet income 1	888,397	1,567,218	3,502,594	4,167,530	3,146,747	704,744	604,496	622,618	1,214,889	5,085,800	498,965	3,627,178	607,488	352.
Deficit 1	56,808	81,800	121,038	270,244	679,370	70,485	222,266	*71,034	315,585	981,140	71,497	672,314	180,125	57,
BUSINESSES WITH NET INCOME								[· ·	
mber of returns	76,070	130,197	363,697	356,555	263,164	56,077	40,685	42,025	124,377	467,308	61,790	307,526	61,143	36,
siness receipts, total	5,095,451	7,989,837	12,735,943	21,108,434	18,583,712	4,095,844	3,173,460	2,718,291	8,598,117	24,768,837	1,457,541	19,290,278	2,707,203	1,313,
ncome from sales and operations	5,094,624	7,978,545	12,599,857	21,020,136	18,361,656	4,031,581	3,130,759	2,693,081	8,506,234	24,689,995	1,455,730	19,261,990	2,698,290	1,273,
Other business income	*827	11,292	136,086	88,298	222,055	64,263	42,701	25,210	89,882	78,842	*1,811	28,288	8,913	39,
siness deductions, total 1	4,207,054	6,422,620	9,233,349	16,940,904	15,437,795	3,391,930	2,568,963	2,095,674	7,381,227	19,682,964	958,576	15,663,100	2,099,715	961,
Inventory, beginning of year	2,489,068 20,929	3,274,968 *654	5,207,777 *77,294	8,736,742 106,623	7,235,225 427,620	889,813 11,390	979,561 28,975	944,669 51,591	4,421,183	3,505,243		2,303,114	939,680	262,
Cost of labor	360,044	1,002,205	1,298,689	2,235,542	1,684,505	238,914	119,283	236,202	335,664 1,090,106	23,447 663,517		*12,642 459,343	77,616 34,129	3
Purchases	1,463,733	857,749	1,925,291	2,667,407	3,420,731	406,551	252,823	543,231	2,218,127	1,120,441		727,257	324,755	170,
Materials and supplies	603,960	1,132,268	1,399,344	3,141,967	1,356,955	94,722	317,061	95,521	849,652	645,580		418,342	*224,774	7
Other costs	63,704	283,045	654,974	742,443	810,387	163,421	302,413	70,611	273,941	1,083,996		703,626	357,655	722
Inventory, end of year	23,303	*954	*147,815	157,240	464,973	25,185	40,994	52,487	346,307	31,737		*18,095	9,248	-4
dvertising expensesd debts from sales or services	23,182	40,985	28,449	84,183	157,775	5,241	53,513	4,866	94,154	89,787	*3,748	24,174	28,491	33
ar and truck expenses	*1,189 215,568	*247 308,492	*2,632 666,012	*4,934 839,104	8,645 450,865	*49 69,632	3,418 77,942	*251 106,401	4,927 196,891	3,193	*2,606	*220	*235	۱
ommissions	*25,008	*3,559	47,579	48,764	301,992	176,675	13,561	*2,331	196,891	1,582,105 590,691	101,098 *12,454	1,358,890 512,716	94,788 47,365	27
pletion	*3,609			*5,185	1,602	*1,333			269	*29,274	12,404	*29,221	47,303 111	*18
spreciation	128,206	128,196	354,151	925,500	1,131,546	441,988	175,550	174,359	339,650	1,819,040	78,357	1,637,208	58,439	45
mployee benefit programs	8,637	*19,469	*8,994	15,340	63,945	*4,131	9,236	11,661	38,916	22,081	*577	8,743	*5,306	7
surance	116,820	207,672	252,506	628,926	498,500	183,365	47,995	57,529	209,612	1,160,606	85,434	1,009,002	40,982	25
gat and protessional serviceseats and entertainment deducted	17,329 8,091	28,258 6,983	55,793	106,031	110,909	10,324	29,140	29,837	41,608	88,123	5,358	64,482	8,828	
Total meals and entertainment expenses	10,117	8,731	47,310 59,144	54,821 68,540	42,598 53,255	1,946 2,433	10,341 12,928	6,466 8,081	23,846 29,813	363,288 454,128	*6,372	346,832	6,717	3
ortgage interest	*4,163	23,324	32,245	92,935	87,728	*6,093	22,440	14,940	44,256	127,094	*7,968 *0.217	433,552	8,399	! !
ther interest on business indebtedness	26,609	50,601	65,425	170,700	199,511	82,466	32,465	29,714	54.866	127,094 494,969	*9,217 *21,169	106,883 454,814	9,326 6,317	1 12
lice expenses	23,332	29,193	47,177	97,776	161,242	9,881	46,534	15,690	89,138	103,683	3,870	62,276	33,300	14
ension and profit-sharing plans	*169	*172	*313	8,418	17,148	*316	*521	*5,659	10,651	1,968	-	*1,058	*748	1 7
ent on machinery and equipment	18,088	10,485	34,469	245,686	188,421	56,967	78,358	*5,203	47,893	298,499	*42,199	239,570	13,314] 3,
spairs	39,332	63,942	71,244	435,374	409,440	283,792	30,541	26,730	68,378	1,496,371	85,460	1,350,650	34,409	25
ent on business property	14,422	50,183	88,609	160,080	613,913	28,985	111,274	161,809	311,845	135,951	*13,934	93,656	19,263	9
et salaries and wages	529,351 91,376	824,921 104,764	405,238 99,781	1,505,092	1,317,702	324,722	449,657	223,601	319,722	1,299,705	*82,289	783,073	345,582	68
ravel	91,376 19.335	104,764 6,057	99,781 32,532	267,566 48,493	286,468 76,993	57,772 12,326	25,336 9,372	23,733 7,486	179,627	306,028	16,190	241,799	38,535	
	, 0,000								47,809	208,559	4,835	168,982	23,479	- 11
Jülities	56,997	53,213	91,330	226.738	323.688	26.265	73.455	61.509				175 217		
	56,997 347,170	53,213 1,186,933	91,330 1,593,782	226,738 2,232,516	323,688 1,751,938	26,265 717,848	73,455 288,756	61,509 181,231	162,459 564,104	233,052 5,723,657	*22,867 360,544	175,317 4,690,416	19,568 325,034	15 347

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued (Al ligures are estimates based on samples – money amounts are in thousands of dollars)

!		T	Wholesale trade					nd retail trade	Retail	trade				
		<u> </u>	Wholesale trade			D. Hallan	atariala aniat bas	d					Food stores	
		l	l]		Building n	ateriais, paint, har	dware, garden sup	ury, and mobile hon	ne dealers Retail			rood stores	
item	Total	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Total	Total	Lumber and other building materials dealers	Paint, glass and wailpaper stores	Hardware stores	nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other foo stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH AND		Ĭ												
WITHOUT NET INCOME		i			'									
umber of returns	2,650,195	399,730	236,498	163,232	2,250,465	51,986	5,639	*9,372	11,110	25,864	61,066	164,834	110,534	54,1
usiness receipts, total	249,734,337	46,722,043	22,503,714	24,218,329	203,012,294	6,086,511	1,355,265	*663,338	1,533,140	2,534,768 2,528,340	4,751,679 4,630,406	35,801,291 35,532,104	29,721,662 29,483,570	6,079,6 6,048,5
Income from sales and operations	247,154,318 2,580,019	45,872,919 849,124	21,944,661 559,053	23,928,258 290,071	201,281,399 1,730,896	6,041,804 44,707	1,321,770 33,496	*662,615 *723	1,529,079	2,326,340 6.428	121,274	269.187	29,463,370	31,0
Other business incomeus hess deductions, total 1	235,649,465	41,430,065	19,281,298	22,148,767	194,219,400	5,834,788	1,306,383	*596,793	1,456,716	2,474,896	4,393,499	34,567,030	28,714,963	5,852,
Cost of sales and operations	169.105.260	31,572,542	13,907,694	17,664,848	137,532,717	4,223,534	923,847	*365,921	1,166,588	1,767,177	3,381,143	27,430,176	23,327,890	4,102,2
Inventory, beginning of year	21.816.711	2.055,730	1,624,185	431,545	19,760,981	622,263	66,469	*33,661	316,124	206,009	786,709	2,286,516	2,076,148	210,
Cost of labor	2,708,261	493,368	368,527	124,842	2,214,893	150,175	*120,838	·	-	*29,337	*65,283	125,224	*40,687	*84,
Purchases	155,096,051	27,980,140	11,949,081	16,031,059	127,115,911	3,786,572	802,841	*363,914	1,001,806	1,618,012	3,022,455	25,863,121	21,935,345	3,927,
Materials and supplies	4,882,616	1,156,123	462,021	694,102	3,726,493	65,291	*6,110	*225	*40,318	*18,637	*83,697	746,121	624,687	121,
Other costs	7,507,727	2,077,279	1,044,793	1,032,486	5,430,448	131,127	1,653		*26,726	102,748	214,447	903,400	902,644	٠.,
Inventory, end of year	22,906,106	2,190,097	1,540,912	649,185	20,716,008	531,894	74,063	*31,879	*218,386	207,566 8,215	791,448 50,760	2,494,206 104,335	2,251,621 76,584	242. 27.
Advertising expenses	2,481,069 249,325	197,449 43,179	145,503	51,945 3,448	2,283,620 206,146	59,823 8,339	16,801 *549	*12,378 *207	22,429 *7,552	8,215 *30	50,760 *5,195	104,335	10,198	2/, 11,
Bad debts from sales or services	249,325 4,140,384	1,152,151	738,922	413,229	2,988,233	133.672	38,067	*6,349	15,455	73,801	67,325	199,864	136,230	63,
Commissions	2,482,748	657,396	229,152	428,244	1,825,352	15,164	*10,277	1	*1,461	3,425	50,492	5,326	*4,465	
Depletion	24,062	3,907	*3,491	*416	20,155	*8,740		124		*8,617	••	7,268	*3,032	1 4.
Depreciation	3,900,762	554,750	303,626	251,124	3,346,012	110,121	*48,156	*4,629	*8,225	49,111	47,200	542,675	418,159	124,
Employee benefit programs	196,875	23,509	4,465	19,044	173,367	10,778	*6,721	*3,998	*12	*47	*15,870	14,788	12,761	2.
Insurance	2,503,190	365,134	215,234	149,900	2,138,056	84,458	16,867	*10,597	11,638	45,356	36,738	251,143	172,192	78
Legal and professional services	905,448	179,252	109,778	69,474	726,196	19,717	4,177	*1,936	*2,761	10,823	26,354	82,115	62,160	19
Meals and entertainment deducted	649,513	285,437	178,572	106,865 133,594	364,076 455,191	11,614 14,521	4,450 5,563	*1,187 *1,485	*3,954 *4,944	2,023 2,529	2,077 2,597	11,105 13,881	9,062 11,327	2 2
Total meals and entertainment expenses	812,024 1,383,808	356,833 106,673	223,239 58,624	48,049	1,277,135	48,984	*21,471	*571	*55	26,888	4,430	205.008	157,540	47
Mortgage interest	1,627,802	208,790	122,483	86,307	1,419,012	23,491	2.798	3	*8,514	12,176	26,562	136,861	101,302	35
Office expenses	1,025,473	238,846	128,324	110,522	786,627	25,631	8,606	1,037	1,178	14,810	40,668	48,652	25,907	22
Pension and profit-sharing plans	58,532	14,082	4,042	10,040	44,450	-1				•1	*248	*3,150	*160	1 "2
Rent on machinery and equipment	823,570	115,839	58,383	57,456	707,731	16,510	*60		16,435	*15	*1,936	47,789	45,309	•2
Repairs	1,538,366	174,602	62,235	112,368	1,363,764	67,223	3,472	*5,530	*14,206	44,015	22,151	202,132	163,935	38
Rent on business property	6,586,327	608,091	330,241	277,850	5,978,237	125,070	*30,800	114,198	*34,662	45,410	161,496	899,123	536,123	363
Net salaries and wages	13,149,163	1,370,410	802,271	568,139	11,778,753	374,563	92,860	93,421	*56,388 9,648	131,897 44,854	134,307 57,232	1,549,517 468,006	1,244,856 409,662	304 58
Taxes paid	3,568,220	292,584	160,524	132,060	3,275,636 898,162	90,219 10.664	30,542 4,237	*5,175 *128	*3,133	3,166	6,664	39,397	36,106	3
Travel	1,332,980 4,503,413	434,818 426,837	283,626 250,578	151,190 176,259	4,076,577	85,748	14,890	*15,576	18,409	36,874	73,100	869,188	700,545	168
Utilities Other business deductions	13,413,174	2,403,788	1,143,799	1,259,990	11,009,386	280,722	26,733	*53,828	53,996	146,165	181,548	1,437,962	1,060,784	377
let income less deflicit '	14,085,762	5,291,952	3,222,390	2,069,562	8,793,809	251,723	48,882	*66,545	76,424	59,873	358,180	1,234,671	1,006,699	227
Net income 1	19,756,979	5,854,371	3,550,838	2,303.533	13,902,608	453,578	73,639	168,156	*118,118	193,665	439,659	1,580,858	1,230,021	350
Deficit 1	5,671,217	562,418	328,448	233,971	5,108,799	201,855	*24,757	1,611	*41,695	133,792	81,479	346,187	223,322	122,
BUSINESSES WITH NET INCOME						1	·	i			l			i
lumber of returns	1,572,378	284,808	167,110	117,699	1,287,570	34,834	3,167	*8,871	*4,763	18,033	34,130	113,811	80,133	33,
Rusiness receipts, total	200,585,039	42,566,734	20,545,218	22,021,516	158,018,305	4,910,389	944,990	*655,973	1,366,364	1,943,062	3,991,361	30,154,148	24,639,993	5,514,
Income from sales and operations	198,494,262	41,817,327	20,017,053	21,800,274	156,676,935	4,872,553	913,815	*655,250	*1,362,317	1,941,170	3,901,211	29,912,535	24,429,218	5,483
Other business income	2,090,777	749,407	528,165	221,242	1,341,370	37,836	*31,175	*723	*4,047	*1,892	90,150	241,613	210,775	30
lusiness deductions, total 1	180,828,209	36,712,364	16,994,380	19,717,983	144,115,846	4,456,811	871,352	*587,817	1,248,246	1,749,397	3,551,702	28,573,290	23,409,972	5,163
Cost of sales and operations	132,850,256	28,340,556	12,468,987	15,871,569	104,509,700	3,338,100	596,520	*360,518	*998,267	1,382,796	2,810,173	22,641,506	18,925,412	3,716
Inventory, beginning of year	15,604,706	1,705,825	1,356,107	349,717	13,898,882	430,769	*36,969	*33,400	*220,340	140,061	667,320 *64,251	1,873,662	1,673,787	199
Cost of labor	1,868,028	398,969	274,368	124,601	1,469,060	150,010	120,699	*358,822	*968,257	*29,311 1,259,159	2,463,941	102,453 20,975,276	*20,478 17,477,427	3,497
Purchases. Materials and supplies.	121,915,798	25,082,189 990,909	10,813,495 302,102	14,268,694 688,807	96,833,610 2,541,316	3,058,437 *23,645	472,199 *5,518	330,022	908,257	18,127	*21,235	739,806	623,082	116
Other costs	5,844,137	1,927,139	926,533	1,000,606	3,916,997	104,801	*178		*26,705	*77,918	214,270	892,765	892,253	```
Inventory, end of year	15,914,638	1,764,474	1,203,617	560,857	14,150,164	429,563	*39,043	*31,704	217,035	141,780	620,844	1,942,456	1,761,615	180
Advertising expenses	1,737,137	133,597	92,022	41,575	1,603,540	53,583	*13,680	12,371	*21,073	6,459	38,631	89,143	71,083	18
Bad debts from sales or services	196,390	39,275	36,119	3,156	157,114	8,288	*527	*205	*7,552	4	*5,185	8,507	7,258	•1
Car and truck expenses	3,057,270	988,177	629,936	358,241	2,069,093	101,419	*36,205	*6,310	14,905	43,998	50,195	135,586	89,270	46
Commissions	1,767,385	534,661	171,263	363,398	1,232,724	*15,155	*10,277	I "	*1,461	*3,417	*770	*5,310	*4,448	
Depletion	12,003	1,239	999	240	10,765	*349	*40 510	*4,247	*8,186	30,279	40,192	*7,051 441,743	*2,815 340,344	101
Depreciation	2,819,668	450,546	245,539 2,368	205,006 18,517	2,369,122 115,707	89,222 10,140	*46,510 *6,121	3.991	8,186	30,279	15.870	6.104	4.350	101
Employee benefit programs	136,592	20,885 322,950	188,589	18,517	1,550,767	63.847	11,726	10,577	10,050	31,494	31,490	220,517	149,042	7
Legal and professional services	609,237	155,808	95,760	60,048	453,429	15,992	*3,411	*1,922	*2,598	8,061	11,346	61,013	45,942	15
Meals and entertainment deducted	480,472	234,579	152,457	82,122	245,893	9,889	*3,599	*1,187	*3,818	1,265	*785	9,320	8,367	
Total meals and entertainment expenses	600,672	293,256	190,591	102,665	307,416	12,363	*4,500	*1,485	14,773	1,606	*983	11,649	10,457	1 3
Mortgage interest	863,312	90,023	54,158	35,865	793,289	34,296	*21,471	*270	*38	12,516	*3,946	161,005	118,940	42
Other interest on business indebtedness	1,097,168	174,022	102,389	71,633	923,146	16,656	*2,474	.3	*8,065	6,115	19,159	111,683	82,588	29
Office expenses	727,012	200,057	100,894	99,163	526,955	17,596	*7,086	*975	*1,157	8,379	9,483 *248	34,213 *3,150	21,549 *160	12
Pension and profit-sharing plans	42,439	14,038	4,034 45,010	10,005 22,546	28,401 462,996	*16,279	·49		16,226	1 4	1,599	29,936	27,457	-
Rent on machinery and equipment	530,552 1,093,727	67,556 146,565	45,010 49,146	22,546 97,419	462,996 947,161	25,340	1,101	*5,399	16,226	12,158	21,720	165,252	135,043	3
Rent on business property	1,093,727 4,746,311	528,760	259,925	268,835	4,217,551	96,083	1,101	13,125	*28,825	*44,387	113,964	786,041	475,468	31
Net salaries and wages.	10,056,293	1,253,584	730,753	522,831	8,802,708	262,603	*42,585	*93,136	*55,188	71,694	126,339	1,281,283	965,171	29
Taxes paid	2,627,764	267,882	143,991	123,891	2,359,882	49,286	*24,639	*5,096	7,455	11,897	37,170	397,421	344,280	50
	1,020,648	345,735	227,728	118,008	674,913	9,569	*4,093	*118	*2,762	*2,595	4,660	37,516	35,693	
Travel					2,836,254	55,221	12,058	*14,778	*13,098	15,286	65,049	710,280	567,261	143
	3,199,649	363,395	216,773	146,622										
Travel		363,395 2,038,472 5,854,371	216,773 975,541 3,550,838	1,062,932 2,303,533	7,224,735 13,902,608	167,897 453,578	17,275 73,639	*53,589 *68,156	*40,828 *118,118	56,205 193,665	143,728 439,659	1,229,711 1,580,858	968,012 1,230,021	261

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [All ligures are estimates based on samples - money amounts are in thousands of dollars]

							Wholesale and reta	ail tradeContinue	1 .					
							Retail trade	Continued						
te m		Automotive New car	dealers and servi	ce stations Gasoline	Other	Apparel and	Furniture and home	Eating	Drinking	Drus	Liquor	Used merchandise	Sporting	Sales by
	Total	dealers (franchised)	car dealers	service stations	automotive dealers	accessory stores	furnishings stores	piaces	places	Drug stores	stores	and antique stores	goods and bicycle shops	door-to-door, talephone, etc.
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH AND WITHOUT NET INCOME													,	
Number of returns	178,912	10,090	67,212	34,856	66,754	71,502	95,784	146,043	56,752	7,168	25,069	84,485	25,571	739,427
Business receipts, total	51,426,735	2,475,081	10,770,172	26,373,079	11,808,403	5,774,531	11,459,180	17,701,446	5,129,493	4,950,034	7,663,575	1,755,203	2,025,314	12,942,613
Income from sales and operations	51,156,042	2,467,509	10,682,079	26,297,652	11,708,801	5,706,436	11,380,180	17,621,266	5,108,688	4,920,639	7,622,213	1,747,643	1,898,319	12,699,133
Other business income	270,693	7,571	88,093	75,426	99,602	68,095	79,000	80,180	20,804	29,395	41,361	7,560	*128,995	243,480
Business deductions, total 1	50,369,791	2,480,286	10,611,145	25,809,961	11,468,399	5,384,813	10,540,357	17,339,679	4,993,982	4,380,595	7,463,642	1,899,343	1,976,226	11,740,355
Cost of sales and operations	41,332,125 3,993,911	2,137,159 343,159	8,289,038 753,293	22,504,052 477,883	8,401,876 2,419,576	3,677,223	6,500,689	7,691,128	2,530,510	3,499,946	6,266,750	1,161,040	1,407,255	5,755,834
Cost of labor	408,404	*2,251	38,902	107,785	259,465	1,383,201 *35,987	1,254,293 269,384	213,490 477,734	87,499 *10,601	373,858	692,157	976,878	412,239	718,806
Purchases	38,871,827	2,096,796	7,528,029	21,674,962	7,572,041	3,312,491	5.621.666	6,487,880	2,241,705	*268 3,476,344	*11,268 5,951,286	*1,258 1,271,802	1,977	233,615
Materials and supplies	252,533	20,941	83,376	43,899	104,316	418,229	330,710	327,429	167,349	*2,981	3,931,200	14,190	1,249,478 *72,287	5,205,580 414,893
Other costs	1,444,475	17,447	595,118	733,166	98,744	17,553	294,051	413,898	*121,253	6.932	*292,555	27,244	197,802	149,271
Inventory, end of year	3,639,024	343,436	709,681	533,644	2,052,264	1,490,238	1,269,415	229,303	97,896	360,436	680,516	1,130,332	526,529	966,331
Advertising expenses	336,900	19,928	64,472	66,954	185,546	80,528	374,009	337,812	81,937	22,784	27,021	14,343	32,425	223,851
Bad debts from sales or services	50,137	720	5,405	15,951	28,062	5,965	15,982	8,094	*4,737	7,424	*3,086	*35	*5	31,595
Car and truck expenses	215,551 246,986	*8,691	72,709	51,354	82,797	48,771	311,214	91,887	18,677	39,690	32,104	69,492	31,276	1,082,617
Depletion	246,986 *2,351	*15,581 *2,194	. 196,487	*23,098 *126	11,820	26,541 *40	37,847	25,600		7,227	-	38,475	*41,204	1,098,896
Depreciation	489,239	5,353	57,229	236,650	*31 190,006	84,334	*438 274,456	110 522,440	173,687	*26 35,538	60 000	17.778	21.036	*73
Employee benefit programs	51,279	2,970	*460	236,630 15,570	32,280	2,169	4,974	38,990	1/3,687 *3,414	35,538 *7,847	69,088 *3,202	47,776 *960	21,976 *2	262,124 *8,711
Insurance	491,230	16,111	119,292	164,208	191,619	67,172	175,862	329,747	131,697	44,074	42,401	20,401	14,715	126,011
Legal and professional services	121,364	2,536	25,143	45,937	47,749	21,982	37,274	97,289	51,872	15,376	19,485	7,935	4,189	67,795
Meals and entertainment deducted	45,558	969	17,829	3,752	23,007	14,101	43,086	9,995	*2,126	5,425	*542	9,106	6,595	116,729
Total meals and entertainment expenses	56,953	1,211	22,290	4,692	28,761	17,634	53,865	12,495	*2,658	6,782	*678	11,385	8,244	145,955
Mortgage interest	241,682	*4,910	74,439	61,420	100,913	30,354	102,231	129,644	118,216	*6,160	*40,873	49,650	*12,303	59,732
Other interest on business indebtedness	375,207 111,385	27,574	95,833	47,262	204,538	75,967	81,139	168,993	58,544	17,010	22,381	7,636	*23,688	111,465
Office expenses	5,444	3,929 *1,901	36,725 *53	23,348 *3,334	47,383 *156	23,089 *1,699	55,910 *3,063	48,669 *16,192	5,656	17,469	12,492	12,896	3,552	131,319
Rent on machinery and equipment	71,481	*4,148	*1.488	28,974	36,871	13,493	84,776	116,264	33,839	*2,810 *11,844	*267 *5,179	*42 *15,480	*3,128 *308	1,804 100,724
Repairs	296,274	2,492	154,679	81,943	57,160	25,678	41,685	266,524	70,997	16,253	26,528	14,656	10,354	93,703
Rent on business property	731,952	12,469	87,385	447,926	184,172	329,218	429,452	1,172,976	200,818	38,417	139,148	119,410	43,855	99,866
Net salaries and wages	2,044,590	86,917	130,722	1,073,323	753,628	345,245	742,553	3,261,367	523,374	349,936	216,680	43,897	124,149	118,215
Taxes paid	603,769	15,813	111,143	283,873	192,940	72,118	311,541	556,136	227,495	48,093	109,020	28,475	27,840	64,688
Travel	46,921	1,289	7,998	4,731	32,903	52,597	51,228	22,376	*1,752	18,418	*969	22,213	18,386	435,787
Utilities	479,772 1,978,596	13,586	104,420	212,461	149,304	79,398	238,723	850,413	253,833	34,372	141,415	36,098	29,732	199,439
Other business deductions	1,057,090	93,047	958,196	413,717	513,637	307,132	622,226	1,577,031	500,800	134,458	285,012	179,318	119,289	1,549,378
Net income 1	1,663,356	-5,093 41,968	159,027 414,604	563,118 649,525	340,040 557,259	389,709 570,425	918,823 1,210,989	361,767	135,511	569,439	199,933	-143,923	49,086	1,202,258
Deficit 1	606,266	47,062	255,577	96,407	217,219	180,716	292,166	1,081,134 719,367	401,564 266,053	571,299 *1.860	270,813 *70,881	115,583 259,506	120,315 71,228	2,147,386 945,128
BUSINESSES WITH NET INCOME	,								, i			,		1,
Number of returns.	111,130	- 8,117	43,294	23,156	36,563	53,034	76,606	72,353	27,841	7,166	17,909	29,274	12,046	389,278
Business receipts; total	36,389,262	1,316,409	7,449,834	20,178,873	7,444,145	4,526,925	9,542,884	12,223,345	4,708,380	4,937,000	6,452,980	971,620	979,046	10,368,180
Income from sales and operations	36,147,392	1,310,968	7,372,649	20,109,967	7,353,808	4,502,919	9,474,345	12,192,920	4,699,051	4,907,604	6,418,335	964,389	863,501	10,187,694
Other business income	241,870	5,441	77,186	68,906	90,337	24,006	68,539	30,424	9,329	29,396	*34,645	7,232	115,545	180,486
Business deductions, total 1	34,725,999	1,274,534	7,035,231	19,529,348	6,886,886	3,956,492	8,331,896	11,142,211	4,306,816	4,365,701	6,182,166	856,037	858,731	8,220,794
Cost of sales and operations	29,268,651	1,132,629	5,789,063	16,980,475	5,366,484	2,787,019	5,230,516	5,042,140	2,286,506	3,490,522	5,261,416	580,917	594,520	4,332,010
Inventory, beginning of year	2,653,183	204,063	361,244	370,280	1,717,597	936,718	935,678	154,876	54,097	373,086	538,560	375,284	184,656	422,611
Cost of labor	201,080 27,319,000	*1,440 1,125,325	*12,477 5,552,383	95,551 16,167,647	91,612 4,473,645	*35,899 2,419,174	199,743 4,478,335	382,345 4,355,688	*10,601	*268	11,268	*66		224,485
Materials and supplies	27,319,000	1,125,325	5,552,383 70,282	16,167,647 43,625	4,473,645 97,137	2,419,174 416,703	4,478,335 254,384	4,355,688 168,869	2,001,745 *167,212	3,472,487 *2,981	4,968,272	604,057	510,599	3,918,577
Other costs.	951,190	*15,914	116,683	731,348	87,245	14,725	272,974	*141,837	115,203	1,398	*292,555	*7,112 18,451	*1,967 *163,748	240,466 109,245
Inventory, end of year	2,066,854	214,121	324,005	427,976	1,100,753	1,036,199	910,598	161,475	62,353	359,698	549,239	424,052	266,350	583,373
Advertising expenses	197,166	14,364	50,308	55,349	77,145	39,112	313,056	207,112	69,613	22,687	22,122	6,095	17,431	142,634
Bad debts from sales or services	29,342	*105	*961	10,140	18,236	5,800	*15,343	6,732	*4,737	*7,419	*2,414	35	*5	24,179
Car and truck expenses	157,071	*6,651	49,868	45,906	54,646	39,296	241,301	56,208	16,284	39,501	25,750	18,798	*10,810	710,904
Commissions	152,166	2,764	132,267	*5,689	*11,445	25,460	32,251	*11,376		*7,217		10,200	*26,149	751,712
Depletion	*2,230 337,805	*2,194	44 400	170,494	*30		*438	*108	44	*26		6	-	*14
Employee benefit programs	337,805 36,892	3,240 2,483	41,196 *346	179,484 *15,514	113,885	50,419	222,613	315,762	141,470	34,420	50,426	20,936	*11,472	147,622
Insurance	298,690	5,979	66,133	137,767	18,549 88,811	*1,335 46,267	4,949 142,356	6,347 229,920	*3,409 114,918	*7,838 43,883	*3,202 32,876	*915 3,780	8,602	*8,624
Legal and professional services	72,023	650	10,270	37,157	23,947	13,220	29,694	61,682	38,825	43,883 15,323	32,876 11,384	3,780	8,602 1,736	74,920 32,871
Meals and entertainment deducted	33,361	*960	13,701	3,144	15,555	13,364	32,652	6,529	*2,097	*5,416	*306	1,476	1,736 *5,198	68,004
Total meals and entertainment expenses	41,704	*1,199	17,128	3,931	19,446	16,711	40,820	8,161	*2,622	*6,771	*382	1,846	*6,498	85,021
Mortgage interest	104,467	*4,768	*28,827	43,449	27,424	11,751	47,548	102,368	*72,351	*5,960	*34,025	1,589	*8,329	42,113
Other interest on business indebtedness	205,731	22,306	68,117	27,239	88,068	55,966	73,384	112,049	*45,689	17,005	*19,042	4,588	*3,638	68,296
Office expenses	67,691	1,965	19,239	16,625	29,863	17,907	47,295	32,281	5,236	17,467	10,585	5,413	1,908	81,225
Pension and profit-sharing plans	5,443	*1,901	*53	3,332	*156	*1,699	*3,048	*366		*2,802	-267	*42	*3,128	1,702
Rent on machinery and equipment	50,294 170,230	*3,966 *1,530	*953 80,409	26,178 66,252	19,197	*6,529	83,641	67,202	*2,427	*11,772	*5,132	*6,308	*(*)	93,292
Rent on business property	537,500	1,056	62,988	66,253 369,201	22,039 104,255	20,031 219,779	34,071 296,625	175,289 727,298	54,330 180,291	16,223 38,234	23,086	6,857	*6,370	83,738
	1,339,031	34,957	77,117	850,895	376,062	254,902	290,625 590,784	2,065,079	180,291 493,289	38,234 348,428	113,701 184,014	38,969 22,926	*15,426 *64,706	55,674
		6,940	66,955	184,008	86,603	51,262	244,939	391,507	205,580	48,078	72,801	9,879	8,247	107,556
Net salaries and wages	344,506										12,001			. 33,5//
	344,506 32,469	*816	4,050	3,873	23,730	38,432	41,105		*1.348	18.418	°912			
Net salaries and wages. Tawas paid. Travel. Utilities	32,469 301,277	*816 5,241	4,050 63,389	3,873 153,276	23,730 79,371	38,432 61,598		17,324 556,203	*1,348 180,097	18,418 34,315	*912 96,402	7,520 11,867	*14,310 *8,156	330,292
Net salaries and wages	32,469	*816	4,050	3,873	23,730	38,432	41,105	17,324				7,520	*14,310	

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [All ligures are estimates based on samples – money amounts are in thousands of dollars]

L L	Wholesale and ret						rillançe	, insurance and rea	1 63416				\longrightarrow	Services
Γ	Retail trade-	-Continued	7		Finance					Real	ISTA10			
ł	Gift.		T		Credit	Security,	Insurance		Operators	Operators		Subdividers		
item	novelty	Other	Total	i	agencies	commodity	agents		and	and	Real estate	and	Other	Total
кот	and	retail		Total	and	brokers	and	Total	lessors	lessors,	agents and	developers,	real	
<u> </u>			ľ	10.0	mortgage	and	brokers		of	other than	brokers	except	estate	
	souvenir	stores	ŀ			services	DIONOIS		buildings	buildings	5.555	cemeteries		
	shops				bankers						(0.77)		(20)	(70)
,	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND												1 1		i
	i		l	1	i l	i I								i
WITHOUT NET INCOME		i i			i l	1							444.4	
umber of returns	79,984	461,881	1,330,638	64,936	11,050	53,886	399,208	866,495	9,918	9,063	659,000	18,557	169,957	7,334,9
lusiness receipts, total	2,865,295	32,679,394	49,049,308	4,368,626	314,539	4,054,088	16,885,480	27,795,201	1,030,302	725,257	17,354,632	1,920,411	6,764,599	252,307,5
Income from sales and operations	2,807,627	32,410,898	47,086,578	4,030,038	293,756	3,736,282	16,303,692	26,752,847	1,004,333	669,873	16,723,134	1,807,044	6,548,464	247,369,4
			1,962,730	338,588	20,782	317,806	581,788	1,042,354	25,969	55,384	631,498	113,367	216,136	4,938,0
Other business income	57,668	268,497						19,350,220	955,528	669,424	10,476,882	2,059,564	5,188,821	168,170,3
lusiness deductions, total 1	2,761,427	30,573,872	32,731,135	3,281,134	154,677	3,126,457	10,099,781						1,414,561	43,773,0
Cost of sales and operations	1,521,446	21,153,917	6,903,477	1,463,675	*2,397	1,461,278	1,418,656	4,021,146	176,181	60,927	1,294,428	1,075,049		
Inventory, beginning of year	504,951	5,454,211	1,109,804	58,055	*2,310	55,745	*5,823	1,045,927	*162,710	*1,004	257,384	453,907	170,922	3,705,3
Cost of labor	*319	423,396	370,528	33,913	!	33,913	*253,058	83,558	*4,728	*167	28,387	15,666	*34,610	5,518,1
Purchases	1,424,106	19,329,596	3,323,404	952,756		952,756	295,783	2,074,866	*206,788	57,248	1,327,392	243,248	240,191	24,133,0
		813,683	268,399	22,396	!	22,396	*4,055	241,948	*3,109	*2,688	48,171	112,140	75,841	6,207,1
Materials and supplies	17,103				*2.397	474,114	864,610	1,874,441	13,197	*680	124,515	756,356	979,693	7,643,1
Other costs	70,424	1,146,015	3,215,563	476,511										3,433,8
Inventory, end of year	495,457	6,012,983	1,384,221	79,956	*2,310	77,646	4,672	1,299,593	*214,350	*860	491,420	506,268	86,695	
Advertising expenses	56,040	481,052	994,096	37,254	*4,787	32,467	260,565	696,277	6,953	14,560	598,527	4,813	71,424	2,188,7
Bad debts from sales or services	3,818	50,289	325,109	33,321	6,190	27,132	18,313	273,475	*3,076	*3,460	71,547	125,251	70,142	277,3
Car and truck expenses	64,676	581,415	2,954,413	97,497	22,185	75,312	1,096,922	1,759,994	15,776	14,092	1,407,503	21,342	301,281	7,457,0
	4,052	227,541	2,878,594	197,769	*14,111	183,658	997,076	1,683,749	6,099	*73,954	1,294,298	45,945	263,454	1,903,8
Commissions			15,737	4,983	15	4,969	957	9,797	*59	*62	5,810	*1,266	2,581	47,3
Depletion	*(*)	1,102				69,271	395,552	1,108,016	98,497	106,976	660,606	31,345	210,592	9,723,1
Depreciation	66,857	598,502	1,577,888	74,320	5,049					*862	9,655	1,572	13,081	545,
Employee benefit programs	*75	10,306	78,004	6,806	*2,372	4,433	44,817	26,381	1,211					
Insurance	30,683	291,723	613,680	20,802	4,146	16,655	211,032	381,847	28,850	24,431	228,139	15,777	84,651	5,049,4
Legal and professional services	22,907	130,540	631,782	73,923	4,099	69,824	118,108	439,751	12,450	8,679	234,802	80,345	103,476	3,304,
Meals and entertainment deducted	11,214	74,802	834,943	51,771	2,868	48,903	372,839	410,333	4,408	763	334,937	4,506	65,719	1,982,
		93,520	1,043,782	64,720	3,587	61,133	466,087	512,975	5,511	954	418,720	5,632	82,157	2,478,
Total meals and entertainment expenses	14,020					15,582	157,537	940,224	185,738	148,586	283,974	180,621	141,306	2,542,
Mortgage interest	*34,482	193,387	1,114,308	16,547	*965							108,093	112,668	2,403,
Other interest on business indebtedness	38,910	251,159	839,339	119,582	4,430	115,152	181,719	538,038	55,785	6,651	254,841			
Office expenses	37,382	211,857	954,993	47,508	5,164	42,344	361,535	545,950	5,075	2,064	414,612	14,099	110,100	3,912,1
Pension and profit-sharing plans	1 10	6,591	42,109	1,903		1,903	24,386	15,820	*149	15	8,718	1,070	5,868	440,2
Rent on machinery and equipment	*28,971	159,137	250,048	4,442		4,442	171,313	74,294	1,305	*50	54,348	4,892	13,699	1,327,3
		189,058	374,692	5,822	*1,248	4,574	72,445	296,424	50,631	30,545	137,649	8,857	68,742	2,380,2
Repairs	20,549				4,508	66,874	469,566	567,779	5,448	*11,655	387,708	9,187	153,781	10,114,
Rent on business property	267,954	1,219,482	1,108,727	71,382				686,594	33,189	4,838	262,548	45,057	340,962	21,224,0
Net salaries and wages	186,356	1,764,003	1,901,868	116,410	*19,519	96,891	1,098,864							3,822,8
Taxes paid	46,711	564,293	501,198	15,639	*2,221	13,418	157,905	327,655	22,874	43,173	142,494	36,331	82,783	
Travel	32,295	138,495	526,533	40,954	5,104	35,850	240,345	245,234	4,110	1,197	139,891	10,370	89,667	2,963,6
Utilities	75,344	630,002	1,169,561	37,241	8.746	28,495	472,238	660,082	160,900	53,043	327,055	12,688	106,396	5,885,7
	210,692	1,645,220	6,140,037	741,586	34,554	707.032	1,757,091	3,641,361	76,767	58,823	1,922,794	221,089	1,361,889	34,900,6
Other business deductions					159,861	927,663	6,786,131	8,485,710	84,679	60,049	6,885,635	-123,737	1,579,085	84,162,
Ket Income less deficit '	103,869	2,105,672	16,359,365	1,087,524					169,671	77.089	7,763,410	366,254	2,174,372	90,933,
Net income 1	273,233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,269,208	10,550,797						
Deficit '	169,364	896,744	2,850,763	302,599	13,377	289,222	483,077	2,065,087	84,992	17,041	877,775	489,991	595,288	6,771,7
	,	1		1		1			l .		1		i '	1
BUSINESSES WITH NET INCOME	1				1				1	1	474 000	7,061	113,529	5,911,0
Number of returns	42,675	265,483	954,481	44,320	9,952	34,368	301,150	609,011	4,746	8,683	474,993			
Business receipts, total	2,214,856	25,647,931	42,866,975	3,503,511	311,488	3,192,023	15,929,418	23,434,046	492,086	691,341	15,817,198	1,231,703	5,201,718	228,339,
				3,323,074	291,193	3,031,880	15,426,481	22,535,701	472,754	648,575	15,229,891	1,161,397	5,023,085	223,893,
Income from seige and operations			41.285.255										3,023,003	
Income from sales and operations	2,159,122	25,473,364	41,285,255 1 581 719			160,143	502,937	898,345	19,333	*42,766	587,307	70,307	178,633	4,445,5
Other business income	2,159,122 *55,733	25,473,364 174,567	1,581,719	180,438	20,295	160,143	502,937	898,345 12 883 351	19,333				178,633	4,445,
Other business income	2,159,122 *55,733 1,941,623	25,473,364 174,567 22,645,578	1,581,719 23,656,987	180,438 2,113,388	20,295 138,250	1,975,138	8,660,248	12,883,351	322,415	614,165	8,053,809	865,582	178,633 3,027,382	4,445; 137,409,
Other business income	2,159,122 *55,733 1,941,623 1,145,298	25,473,364 174,567 22,645,578 15,700,408	1,581,719 23,656,987 4,473,296	180,438 2,113,388 837,389	20,295 138,250 461	1,975,138 836,928	8,660,248 1,193,955	12,883,351 2,441,953	322,415 123,130	614,165 *56,961	8,053,809 967,612	865,582 605,208	178,633 3,027,382 689,041	4,445, 137,409, 37,049,
Other business income Business deductions, total 1 Cost of sales and operations Inventory, beginning of year	2,159,122 *55,733 1,941,623	25,473,364 174,567 22,645,578 15,700,408 3,929,548	1,581,719 23,656,987 4,473,296 529,948	180,438 2,113,388 837,389 *19,280	20,295 138,250	1,975,138 836,928 *16,970	8,660,248 1,193,955 *3,168	12,883,351 2,441,953 507,500	322,415 123,130 *161,368	614,165 *56,961 *78	8,053,809 967,612 198,580	865,582 605,208 128,043	178,633 3,027,382 689,041 19,432	4,445, 137,409, 37,049, 2,741,
Other business income. Buainess deductions, total '	2,159,122 *55,733 1,941,623 1,145,298 368,835	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591	1,581,719 23,656,987 4,473,296 529,948 339,239	180,438 2,113,388 837,389 *19,280 33,913	20,295 138,250 461	1,975,138 836,928 *16,970 33,913	8,660,248 1,193,955 *3,168 *250,937	12,883,351 2,441,953 507,500 54,389	322,415 123,130 161,368 4,278	614,165 *56,961 *78 *2	8,053,809 967,612 198,580 *27,386	865,582 605,208 128,043 *12,082	178,633 3,027,382 689,041 19,432 *10,641	4,445, 137,409, 37,049, 2,741, 4,971,
Other business income	2,159,122 *55,733 1,941,623 1,145,298	25,473,364 174,567 22,645,578 15,700,408 3,929,548	1,581,719 23,656,987 4,473,296 529,948	180,438 2,113,388 837,389 *19,280	20,295 138,250 461	1,975,138 836,928 *16,970 33,913 549,270	8,660,248 1,193,955 *3,168 *250,937 287,193	12,883,351 2,441,953 507,500 54,389 1,544,872	322,415 123,130 *161,368 *4,278 *159,481	614,165 *56,961 *78 *2 *54,556	8,053,809 967,612 198,580 *27,386 1,087,807	865,582 605,208 128,043 *12,082 160,505	178.633 3,027,382 689,041 19,432 *10,641 82,523	4,445, 137,409, 37,049, 2,741, 4,971, 20,534,
Other business income	2,159,122 *55,733 1,941,623 1,145,298 368,835	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843	1,581,719 23,656,987 4,473,296 529,948 339,239	180,438 2,113,388 837,389 *19,280 33,913	20,295 138,250 461	1,975,138 836,928 *16,970 33,913	8,660,248 1,193,955 *3,168 *250,937	12,883,351 2,441,953 507,500 54,389	322,415 123,130 161,368 4,278	614,165 *56,961 *78 *2 *54,556 *2,395	8,053,809 967,612 198,580 *27,386 1,087,807 45,741	865,582 605,208 128,043 *12,082 160,505 22,458	178,633 3,027,382 689,041 19,432 *10,641 82,523 *16,669	4,445; 137,409; 37,049; 2,741; 4,971; 20,534; 5,337;
Other business income	2,159,122 *55,733 1,941,623 1,145,298 368,835 1,085,177 *2,350	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434	20,295 138,250 '461 '2,310	1,975,138 836,928 *16,970 33,913 549,270 20,434	8,660,248 1,193,955 *3,168 *250,937 287,193	12,883,351 2,441,953 507,500 54,389 1,544,872	322,415 123,130 *161,368 *4,278 *159,481	614,165 *56,961 *78 *2 *54,556	8,053,809 967,612 198,580 *27,386 1,087,807	865,582 605,208 128,043 *12,082 160,505	178.633 3,027,382 689,041 19,432 *10,641 82,523	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337,
Other business income. Business deductions, total *	2,159,122 *55,733 1,941,623 1,145,298 366,835 	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551	20,295 138,250 '461 '2,310 '461	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090	8,660,248 1,193,955 13,168 1250,937 287,193 14,055 651,600	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608	322,415 123,130 *161,368 *4,278 *159,481 *3,064 *9,278	614,165 *56,961 *78 *2 *54,556 *2,395	8,053,809 967,612 198,580 *27,386 1,087,807 45,741	865,582 605,208 128,043 *12,082 160,505 22,458 542,335	178,633 3,027,382 689,041 19,432 *10,641 82,523 *16,669	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013,
Other business income Business deductions, total *	2,159,122 *55,733 1,941,623 1,145,298 368,835 1,085,177 *2,350 *1,394 312,458	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059	20,295 138,250 *461 *2,310 *461 *2,310	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090 *50,749	8,660,248 1,193,955 *3,168 *250,937 287,193 *4,055 651,600 *2,997	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744	322,415 123,130 *161,368 *4,278 *159,464 *3,064 *9,278 *214,339	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70	8,053,809 967,612 198,580 "27,386 1,087,807 45,741 69,791 461,692	865,582 605,208 128,043 *12,082 160,505 22,458 542,335 260,214	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548,
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 1,085,177 *2,350 *1,394 312,458 27,255	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998	20,295 138,250 *461 *2,310 *461 *2,310 *4,719	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090 *50,749 29,279	8,660,248 1,193,955 3,168 *250,937 287,193 *4,055 651,600 *2,997 233,341	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487	322,415 123,130 *161,368 *4,278 *159,481 *3,064 *9,278 *214,339 5,186	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225	8,053,809 967,612 198,580 "27,386 1,087,807 45,741 69,791 461,692 505,838	865,582 605,208 128,043 *12,082 160,505 22,458 542,335 260,214 1,855	178,633 3,027,382 689,041 19,432 *10,641 82,523 *16,669 596,204 36,428 44,382	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710,
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 *2,350 *1,394 312,458 27,255 *2,701	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,026,800 838,826 62,991	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214	20,295 138,250 *461 *2,310 	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090 *50,749 29,279	8,660,248 1,193,955 13,168 1250,937 287,193 14,055 651,600 12,997 233,341 18,064	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713	322,415 123,130 "161,368 "4,278 "159,481 "3,064 "9,278 "214,339 5,186 "219	\$14,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,460	8,053,809 967,612 198,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169	178,633 3,027,382 689,041 19,432 *10,641 82,523 *16,669 596,204 36,428 44,382 18,675	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157,
Other business income	2,159,122 *55,733 1,941,823 1,145,298 368,835 1,085,177 *2,350 1,394 312,458 27,255 *2,701 47,268	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 836,826 62,991 2,300,084	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214 79,191	20,295 138,250 *461 *2,310 *461 *2,310 *4,719 *985 22,056	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090 *50,749 29,279 17,230 57,135	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 2,997 233,341 18,064 872,313	12,883,351 2,441,953 507,500 54,369 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579	322,415 123,130 161,368 4,278 159,481 13,064 19,278 214,339 5,186 1219 8,792	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,460 13,789	8,053,809 967,612 198,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896	865,582 605,208 128,043 112,082 160,505 22,458 542,335 260,214 1,855 1189	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,675 215,476	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262,
Other business income. Business deductions, total " Cost of sales and operations. Inventory, beginning of year. Cost of labor. Purchases. Materials and supplies. Other costs. Inventory, and of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Car and truck expenses.	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 *2,350 *1,394 312,458 27,255 *2,701	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,026,800 838,826 62,991	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214	20,295 138,250 -461 2,310 -461 2,310 4,719 985 22,056 14,096	1,975,138 836,928 16,970 33,913 549,270 20,434 267,090 50,749 29,279 17,230 57,135	8,660,248 1,193,955 13,168 1250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593	322,415 123,130 *161,368 *4,278 *159,481 *3,064 *9,278 *214,339 5,186 *219 8,792 3,409	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,460 13,789 *73,107	8,053,809 967,612 198,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 560,214 1,855 *189 15,828 27,838	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,675 215,476 193,519	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262,
Other business income. Business deductions, total " Cost of sales and operations. Inventory, beginning of year. Cost of labor. Purchases. Materials and supplies. Other costs. Inventory, and of year. Advertising expenses. Bad debts from sales or services. Car and truck expenses. Car and truck expenses.	2,159,122 *55,733 1,941,823 1,145,298 368,835 1,085,177 *2,350 1,394 312,458 27,255 *2,701 47,268	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 836,826 62,991 2,300,084	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214 79,191	20,295 138,250 *461 *2,310 *461 *2,310 *4,719 *985 22,056	1,975,138 836,928 *16,970 33,913 549,270 20,434 267,090 *50,749 29,279 17,230 57,135	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 2,997 233,341 18,064 872,313	12,883,351 2,441,953 507,500 54,369 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579	322,415 123,130 161,368 -4,278 -159,461 -3,064 -9,278 -214,339 5,186 -219 8,792 3,409 -46	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,460 13,789 *73,107 *25	8,053,809 967,612 198,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217	176,633 3,027,382 689,041 19,432 10,641 82,523 *16,669 596,204 36,428 44,382 18,675 215,476 193,519 2,530	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33,
Other business income Business deductions, total " Cost of sales and operations Invertory, beginning of year Cost of labor Purchases Materials and supplies Other costs Invertory, and of year Advertising expenses Bad debits from sales or services Car and truck expenses Commissions Depletion	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 *2,350 *1,394 312,458 27,255 *2,701 47,268 *1,688	25,473,364 174,567 22,445,578 15,700,408 3,929,548 66,591 15,202,843 293,634 4,424,651 357,900 36,429 418,701 193,271 "543	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 836,826 62,991 2,300,084 2,442,829 14,810	180,438 2,113,388 837,389 *19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214 79,191 189,827 4,916	20,295 138,295 461 2,310 	1,975,138 836,928 16,970 33,913 549,270 20,434 267,090 50,749 29,279 17,230 57,135 175,732 4,902	8,660,248 1,193,955 13,168 1250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593	322,415 123,130 *161,368 *4,278 *159,481 *3,064 *9,278 *214,339 5,186 *219 8,792 3,409	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,460 13,789 *73,107	8,053,809 967,612 198,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 560,214 1,855 *189 15,828 27,838	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,675 215,476 193,519	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,645,578 15,700,409 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 "543 437,236	1,581,719 23,856,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 267,551 '55,059 33,998 18,214 79,191 189,827 4,916 64,259	20,295 138,250 1461 12,310 	1,975,138 836,928 16,970 33,913 549,270 20,434 267,090 50,749 29,279 17,235 175,732 4,902 61,588	8,660,248 1,193,955 '3,168 '250,937 287,193 '4,055 651,600 '2,997 233,341 18,064 872,313 917,409 573 351,078	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714	322,415 123,1308 161,368 4,278 159,481 13,064 19,278 214,339 5,186 219 8,792 3,409 24,620	614,165 *56,961 *78 *2 *54,556 *2,395 *(*) *70 *14,225 *3,469 *73,107 *25 98,542	8,053,009 967,612 196,580 27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217	178.633 3,027,382 689,041 19,432 10,641 82,523 16,669 566,204 44,382 18,675 215,476 193,519 2,530	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33, 7,183
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 1,085,177 2,350 11,394 312,458 27,255 27,701 47,268 11,688 27,784	25,473,364 174,567 22,845,578 15,700,408 65,591 15,202,843 283,634 4,22,651 357,900 36,429 418,701 193,271 "543 437,236 10,033	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,600 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 1,99,051	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 "53,059 33,998 16,214 79,191 189,827 4,916 64,259 3,184	20,295 138,250 '461 '2,310 	1,975,138 836,928 16,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 175,732 4,902 61,588 812	8,660,248 1,193,955 '3,168 '250,937 287,193 '4,055 651,600 '2,997 '233,341 18,064 872,313 917,409 573 351,078 43,941	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 9,321 783,714 15,385	322,415 123,130 161,368 14,278 159,481 13,064 19,278 214,339 5,186 219 8,792 3,409 46 29,820	614,165 *56,961 *78 *2 *54,556 *2,395 *70 *14,225 *3,460 13,789 *73,107 *25 98,542 *8	8,053,809 967,612 198,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 5,503 502,837 2,779	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 280,214 1,855 1189 15,828 27,838 *1,217 17,579	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 556,204 36,428 44,382 18,675 215,476 193,519 2,530 135,119 1,904	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 6,262, 1,571, 33, 7,183,
Other business income	2,159,122 155,733 1,941,623 1,145,298 366,835 	25,473,364 174,567 22,445,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766	1,581,719 23,856,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,900 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 422,668	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119	20,295 138,250 1461 12,310 	1,975,138 836,928 16,970 33,913 549,270 20,434 287,090 50,749 29,279 17,230 57,135 175,732 4,902 61,588 812 9,080	8,660,248 1,193,955 '3,168 '250,937 267,193 '4,055 651,600 '2,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786	12,883,351 2,441,953 507,590 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,344,579 1,335,593 9,321 783,714 15,385 276,762	322,415 123,130 161,368 4,278 159,481 13,064 19,278 5,186 219 8,792 3,409 46 29,820 7,856	614,165 '55,961 '78 '2 '54,556 '2,395 '(2) '70 '14,225 '3,460 13,789 '73,107 '25 98,542 '8 98,542 '8 23,456	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 5,503 502,837 2,779 174,970	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,628 27,838 *1,217 17,579 305 9,802	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 8,262, 1,571, 33,7,183, 4,265,
Other business income Business deductions, total " Cost of sales and operations Inventory, beginning of year Cost of labor Purchases Materials and supplies Cother costs. Inventory, end of year Advertising expenses Bad debts from sales or services Car and truck expenses Car and truck expenses Depletion Depreciation Employee benefit programs.	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,385,177 *2,350 *1,394 312,458 27,255 *2,701 47,266 *1,688 	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766 74,887	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 839,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642	20,295 138,250 '461 '2,310 ' '461 '2,310 '4,719 '985 22,056 '14,096 '14 2,671 '2,372 4,039 3,768	1,975,138 836,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 612 9,080 44,874	8,660,248 1,193,955 '3,168 '250,937 287,193 '4,055 651,600 '2,997 '233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057	12,883,351 2,441,953 507,590 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,346,579 1,335,593 9,321 15,385 276,762 268,959	322,415 123,130 161,368 4,278 1159,481 13,064 9,278 214,339 5,186 219 8,792 3,409 46 29,820 1389 7,856 8,205	614,165 *56,961 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,469 *73,107 *25 *96,542 *8 23,456 7,467	8,053,809 967,612 198,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 5,503 2,779 174,970 184,704	865,582 605,208 128,043 *12,082 160,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217 17,579 305 9,802 25,473	178,633 3,027,382 689,041 19,432 10,641 82,523 116,869 586,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33, 7,183, 461, 4,2655, 2,644
Other business income. Business deductions, total "	2,159,122 155,733 1,941,623 1,145,298 366,835 	25,473,364 174,567 22,445,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766	1,581,719 23,856,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,900 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 422,668	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119	20,295 138,250 1461 12,310 	1,975,138 836,928 116,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 175,732 4,902 61,588 612 9,080 44,674 36,203	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581	12,883,351 2,441,953 507,500 54,389 91,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151	322,415 123,130 161,368 14,278 1199,481 13,064 19,278 214,339 5,186 219 8,792 3,409 46 228,820 1389 7,656 8,205 2,985	614,165 *56,961 *78 *72 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675	8,053,809 967,612 196,580 *27,386 1,087,807 45,741 69,791 10,048,96 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 566,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110	4,445, 137,469, 37,049, 2,741, 4,971, 20,534 5,337, 6,013, 2,548, 1,710 157 6,262 1,571 33 7,183 401 4,265 2,644 1,838
Other business income. Business deductions, total "	2,159,122 -55,733 1,941,623 1,145,298 368,835 -7 1,085,177 2,350 1,394 312,458 27,255 27,255 1,688 1,688 -1,588	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766 74,887	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 839,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642	20,295 138,250 '461 '2,310 ' '461 '2,310 '4,719 '985 22,056 '14,096 '14 2,671 '2,372 4,039 3,768	1,975,138 836,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 612 9,080 44,874	8,660,248 1,193,955 '3,168 '250,937 287,193 '4,055 651,600 '2,997 '233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057	12,883,351 2,441,953 507,590 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,346,579 1,335,593 9,321 15,385 276,762 268,959	322,415 123,130 161,368 4,278 1159,481 13,064 9,278 214,339 5,186 219 8,792 3,409 46 29,820 1389 7,856 8,205	614,165 '55,961 '78 '2 '54,556 '2,395 '(*) '70 '14,225 '3,460 13,789 '73,107 '25 98,542 *8 23,456 7,467 *675 *843	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 5,058,837 2,779 174,970 164,704 281,515 351,928	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *185 15,628 27,838 11,217 17,579 305 9,802 25,473 2,707 3,383	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 586,204 36,428 44,382 18,675 215,475 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842	4,445, 137,409, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 1577, 6,262, 1,571, 33, 7,183, 461, 4,265, 2,644, 1,838, 2,048,
Other business income. Susiness deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 *2,350 *1,394 312,458 27,255 *2,701 47,266 *1,688 *1,688 *27,764 *47 *20,935 9,702 6,423 8,031	25,473,364 174,567 12,845,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 10,033 217,766 74,887 51,072 63,851	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,334 114,815 2,136,759 1,028,800 833,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 422,668 416,659 680,747 851,007	180,438 837,389 19,280 33,913 549,270 20,434 267,551 153,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,842 39,016 48,775	20,295 188,250 '461 '2,310 '461 '2,310 '4,719 '985 22,056 '14,096 '14,2,671 '2,372 4,039 3,768 2,813 3,518	1,975,138 836,928 116,970 33,913 549,270 20,434 267,090 150,749 20,279 17,230 57,135 175,732 4,902 4,902 9,980 44,874 36,203 45,257	8,660,248 1,193,955 '3,168 '250,937 287,193 '4,055 651,600 '2,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504	12,883,351 2,441,953 507,590 54,389 1,544,872 90,326 1,217,608 972,744 571,497 26,713 1,344,579 1,335,593 9,321 783,714 15,385 276,762 288,959 339,151 422,728	322,415 123,130 161,368 14,278 1199,481 13,064 19,278 214,339 5,186 219 8,792 3,409 46 228,820 1389 7,656 8,205 2,985	614,165 *56,961 *78 *72 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675	8,053,809 967,612 196,580 *27,386 1,087,807 45,741 69,791 10,048,96 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 566,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110	4,445, 137,409, 37,049, 2,741, 4,971, 20,534 5,337, 6,013, 2,548, 1,710, 1577, 6,262, 1,571, 33, 7,183, 441, 1,538, 2,644, 1,538, 2,644, 1,538, 2,048,
Other business income. Business deductions, total "	2,159,122 155,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,845,578 15,700,408 65,591 15,202,843 283,634 4,424,651 357,900 06,429 418,701 193,271 543 437,236 10,033 217,766 53,851 10,72 63,851 130,138	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 1,99,051 482,668 416,659 680,747 851,007 591,392	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 49,775 14,416	20,295 138,250 1461 12,310 1461 12,310 14,719 1985 22,056 14,056 14,056 14,056 14,039 3,768 2,813 3,518 13,518	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 150,749 22,279 17,230 57,135 4,902 61,588 812 9,080 44,874 36,203 45,257	8,660,248 1,193,955 13,168 1250,937 287,7193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504	12,883,351 2,441,953 507,500 54,399 91,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,859 338,151 422,728 422,187	322,415 123,130 161,368 14,278 1199,481 13,064 19,278 6,792 3,409 3,409 146 228,820 1,289 7,656 8,205 2,985 3,731 39,241	614,165 *56,961 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675 *843 *134,822	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 164,704 281,515 351,928 179,407	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 280,214 1,855 1189 15,828 27,838 *1,217 17,579 9,802 25,473 2,707 3,383 36,413	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 556,204 36,428 44,382 18,675 215,476 133,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 32,305	4,445, 137,469, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33, 7,183, 481, 485, 2,644, 1,538, 2,048, 1,538,
Other business income. Susiness deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 	25, 473,364 174,567 22,445,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 10,033 217,766 74,887 51,072 63,851 130,138 153,805	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 1	180,438 837,389 19,280 33,913 549,270 20,434 267,551 153,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 49,775 14,416 55,075	20,295 188,250 1461 2,310 1461 2,310 4,719 1985 22,056 114,096 -14 2,671 2,372 4,039 3,768 2,813 3,518 239 3,022	1,975,138 836,928 116,970 33,913 549,270 20,434 287,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 812 9,980 44,874 36,203 45,257 14,177 52,053	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,344,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187	322,415 123,130 161,368 4,278 159,481 13,064 19,278 5,186 219 8,792 3,409 46 28,820 1389 7,656 8,205 2,985 3,731 39,241 3,515	614,165 *56,961 *78 *2 *54,555 *2,395 *(*) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *23,456 *7,467 *675 *643 *134,822 6,615	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 5,503 502,637 2,779 174,970 184,704 281,515 351,928 179,407 168,073	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,833 36,413 14,634	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,875 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 32,305 40,634	4,445, 137,409, 2,741, 4,971, 20,534 5,337, 6,013, 2,548, 1,710 1577 6,262 1,571 33 7,183 4,161 4,265 2,644 1,838 2,048 1,839
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,385,177 *2,350 *1,394 312,458 27,255 *2,701 47,268 *1,688 -47 20,935 9,702 6,423 9,702 6,423 8,031 *33,403 11,457 27,951	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 217,766 74,887 51,072 63,851 130,138 158,805 150,702	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 833,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659 680,747 851,007 591,392 4455,214 797,287	180,438 2,113,388 887,389 *19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 48,775 14,416 55,075 41,551	20,295 138,250 1461 12,310 1461 12,310 14,719 1985 22,056 14,056 14,056 14,056 14,039 3,768 2,813 3,518 13,518	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 4,902 61,588 612 9,080 44,874 36,203 45,257 14,177 52,053 36,456	8,660,248 1,193,955 -3,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669 330,154	12,883,351 2,441,953 507,500 54,389 90,326 1,217,600 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 233,470 425,582	322,415 123,130 161,368 14,278 1199,481 13,064 12,778 1214,339 5,186 1219 8,792 3,409 146 29,820 1389 7,656 8,205 2,985 3,731 39,241 3,515 1,638	614,165 *56,961 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675 *843 *134,822	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 186,073 336,338	865,582 605,208 126,043 112,082 112,082 112,082 12,458 160,505 22,458 260,214 1,855 1169 15,628 27,838 11,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 5,422	178,633 3,027,382 689,041 19,432 10,641 82,523 16,689 556,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 32,305 40,634 78,844	4,445, 137,409, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,710, 157, 6,262, 1,571, 33, 7,183, 461, 4,265, 2,644, 1,838, 2,048, 1,598, 1,839, 1,839, 3,311,
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,845,578 15,700,408 86,591 15,202,843 283,634 622,443 357,900 36,429 418,701 193,271 543 437,236 74,887 51,072 63,851 130,103 153,005 150,702 6,496	1,581,719 23,656,987 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 482,668 416,659 680,747 851,007 591,392 455,214 797,287 35,266	180,438 2,113,388 187,389 19,280 33,913 549,270 20,434 267,551 53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,842 39,016 48,775 14,416 55,075 41,551 1,803	20,295 188,250 1461 2,310 1461 2,310 4,719 1985 22,056 114,096 -14 2,671 2,372 4,039 3,768 2,813 3,518 239 3,022	1,975,138 636,928 116,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 175,732 4,902 61,588 612 9,080 44,674 36,203 45,257 14,177 52,053 36,456 1,803	8,660,248 1,193,955 13,168 1250,937 287,193 14,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669 330,154 21,904	12,883,351 2,441,853 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,859 338,151 422,728 422,178 422,178 422,178	322,415 123,130 161,368 '4,278 159,481 '3,064 '9,278 214,339 5,186 5,186 5,186 5,205 3,409 446 29,820 29,820 29,820 3,731 39,241 3,515 1,638 1,638	614,165 *56,961 *78 *72 *74 *75 *75 *75 *70 *14,225 *73,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675 *643 *134,822 *6,615 *1,340 ***	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 168,073 338,338 5,487	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 1169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 5,422 *494	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 556,204 56,428 44,382 118,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 23,305 40,834 78,844 78,844	4,445 137,409 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,262 1,571 33 7,183 461 14,285 2,644 1,838 2,048 1,839 3,311
Other business income. Business deductions, total "	2,159,122 155,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,645,578 15,700,408 3,929,548 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 217,766 74,887 51,072 63,851 130,138 158,805 150,702	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 833,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659 680,747 851,007 591,392 4455,214 797,287	180,438 2,113,388 887,389 *19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 48,775 14,416 55,075 41,551	20,295 188,250 1461 2,310 1461 2,310 4,719 1985 22,056 114,096 -14 2,671 2,372 4,039 3,768 2,813 3,518 239 3,022	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 4,902 61,588 612 9,080 44,874 36,203 45,257 14,177 52,053 36,456	8,660,248 1,193,955 -3,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669 330,154	12,883,351 2,441,953 507,590 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 276,762 268,959 338,151 422,728 422,187 425,582 11,560 41,590 425,582	322,415 123,130 161,368 4,278 159,481 3,064 9,279 214,339 5,186 219 8,792 3,409 46 29,820 -389 7,656 8,205 2,985 3,731 39,241 3,511 1,638 1,149	614,165 '55,961 '78 '2 '54,556 '2,385 '(*) '70 '14,225 '3,460 13,789 '73,107 '25 98,542 '87 67,467 '67,5 '843 '134,822 6815 1,340 	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 505,838 4,191 1,094,896 1,037,719 502,837 2,779 174,970 164,704 281,515 351,928 179,407 168,073 338,338 5,487 31,359	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 *189 15,628 27,838 11,217 17,579 305 25,473 2,707 3,383 36,413 14,634 5,422 *494 4,610	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 586,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 22,305 40,834 78,844 5,430 6,791	4,445 137,409 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,252 1,571 33 7,183 4,614 4,614 1,838 2,044 1,598 1,839 3,311 4,944 1,598 1,839 3,311 4,944 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,839 2,044 1,598 1,
Other business income. Susiness deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 *2,350 *1,394 312,458 27,255 *2,701 47,268 *1,688 -1,688 -1,688 9,702 6,423 8,031 *33,403 11,457 27,951 *10 *10 *10 *10 *10 *10 *10 *1	25,473,364 174,567 12,445,578 15,700,408 86,591 15,202,843 283,634 622,443 4,24,651 357,900 36,429 418,701 193,271 51,072 61,033 217,766 74,887 51,072 63,851 130,138 156,805 150,702 6,496 5,655	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,3346 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810 42,626 416,659 680,747 851,007 591,392 455,214 797,287 35,266 214,482	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 267,551 *55,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 48,775 14,416 55,075 41,551 1,803 3,752	20,295 188,250 1461 12,310 1461 12,310 14,719 1985 22,056 114,096 114 2,671 12,372 4,039 3,768 2,813 3,518 1239 3,022 5,095	1,975,138 836,928 16,970 33,913 549,270 20,434 267,090 150,749 20,279 17,230 57,135 175,732 4,902 61,588 612 9,980 44,874 36,203 34,257 14,177 52,053 36,456 1,803 3,752	8,660,248 1,193,955 13,168 1250,937 287,193 14,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669 330,154 21,904	12,883,351 2,441,853 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,859 338,151 422,728 422,178 422,178 422,178	322,415 123,130 161,368 '4,278 159,481 '3,064 '9,278 214,339 5,186 5,186 5,186 5,205 3,409 446 29,820 29,820 29,820 3,731 39,241 3,515 1,638 1,638	614,165 *56,961 *78 *25 *54,556 *2,395 *(1*) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *643 *675 *643 *134,822 *6,615 *1,340	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 164,704 281,515 351,928 179,407 168,073 338,338 5,487 31,359 109,572	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 1169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 5,422 *494	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 556,204 56,428 44,382 118,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 23,305 40,834 78,844 78,844	4,445 137,409 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,252 1,571 33 7,183 4,614 4,614 1,838 2,044 1,598 1,839 3,311 4,944 1,598 1,839 3,311 4,944 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,598 1,839 2,044 1,839 2,044 1,598 1,
Other business income Business deductions, total " Cost of sales and operations Inventory, beginning of year Cost of labor Purchases Materials and supplies Other costs Inventory, and of year Advertising expenses Bad debts from sales or services Car and truck expenses Commissions Depreciation Employee benefit programs Insurance Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses Other interest on business indebtedness Other interest on business indebtedness Other interests on business indebtedness Pension and profit-sharing plans. Rent on machinery and equipment.	2,159,122 1,55,733 1,941,823 1,145,298 368,835 	25,473,364 174,567 22,845,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766 74,887 51,072 63,851 150,702 6,496 59,655 150,702	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 482,668 416,659 680,747 851,007 591,392 455,214 797,287 35,266 2114,482 260,588	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 267,551 '53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,842 39,016 49,775 14,416 55,075 11,803 3,752 3,752 5,440	20,295 138,250 1461 12,310 1461 12,310 14,719 1985 22,056 14,096 14,096 14,096 2,871 2,372 4,039 3,768 2,813 3,518 1239 3,022 5,095 11,218	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 175,732 4,902 61,588 812 9,080 44,874 30,203 45,257 14,177 52,053 36,456 1,803 3,752 4,222	8,660,248 1,193,955 13,168 1250,937 287,7193 14,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,689 330,154 21,904 166,683 59,700	12,883,351 2,441,953 507,500 54,399 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,959 339,151 422,128 422,187 233,470 425,552 11,560 43,990 185,448	322,415 123,130 161,368 14,278 1199,481 13,064 19,278 6,792 3,409 3,409 46 228,820 1389 7,656 6,205 6,205 5,985 3,731 35,15 1,838 1149 11,107 10,568	614,165 *56,961 *78 *2 *4,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *8 *23,456 *7,467 *675 *843 *134,822 6,615 1,340 -23 26,985	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 164,704 281,515 351,928 179,407 168,073 338,338 5,487 31,359 109,572	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 280,214 1,855 *189 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 5,422 *494 4,610 1,830	178,633 3,027,382 689,041 19,432 10,641 82,523 116,669 586,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 22,305 40,834 78,844 5,430 6,791	4,445 137,469 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,262 1,571 1,571 1,538 2,048 1,538 2,048 1,538 2,048 1,538 3,311 3,413 4,913 4,913 1,913
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 1,394 312,458 27,255 1,701 47,268 *1,688 -27,784 *47 20,935 9,702 6,423 8,031 33,403 11,457 27,851 11,657 27,951 11,657 11,65	25, 473,364 174,567 22,445,578 15,700,408 86,591 15,202,843 283,634 622,443 4,424,651 357,900 36,429 418,701 193,271 10,033 217,766 74,887 51,072 63,851 130,138 156,805 150,702 64,965 130,726 130,726	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 838,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 422,668 416,659 680,747 851,007 591,392 455,214 797,287 797,287	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 207,551 153,059 18,214 4,916 64,259 3,184 48,75 14,416 45,75 14,416 55,075 41,551 1,803 3,752 5,440 49,406	20,295 188,250 1461 2,310 1461 2,310 4,719 1985 22,056 14,096 144 2,671 2,372 4,039 3,768 2,813 3,518 239 3,022 5,095 1,218 1,508	1,975,138 836,928 16,970 33,913 549,270 20,434 287,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 812 9,080 44,874 36,203 45,257 14,177 52,053 36,456 1,803 3,752 4,222 44,898	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,669 330,154 21,904 166,839 65,700 437,422	12,883,351 2,441,953 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 422,728 422,187 425,582 11,560 43,890 43,890 43,890	322,415 123,130 161,368 '4,278 '159,481 '3,064 '9,278 '519,481 '3,064 '219 8,792 3,409 '46 28,820 '389 7,656 8,205 2,985 3,731 99,241 3,515 1,538 '1,49 '1,107 10,569 4,597	614,165 *56,961 *78 *22 *54,556 *2,395 *(*2*) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *8 *23,456 *7,467 *675 *643 *134,822 *6,615 *1,340 *23 *28,985 *11,503	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 168,073 338,338 5,487 31,359 109,572 306,880	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 1189 15,828 27,838 *11,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 5,422 *494 4,610 1,630 6,227	178,633 3,027,382 689,041 19,432 10,641 82,523 16,869 586,224 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 32,305 40,634 78,844 5,430 6,791 34,492 91,144	4,445 137,469 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,262 1,571 33 7,163 461 1,838 2,644 1,538 2,644 1,538 3,311 430 9,33 1,813
Other business income. Business deductions, total "	2,159,122 155,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,845,578 15,700,408 65,591 15,202,843 283,634 4,424,651 357,900 06,429 418,701 193,271 543 437,236 10,033 217,766 63,851 130,138 158,805 159,702 6,496 59,655 130,726 842,031 151,535	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 839,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659 680,747 851,007 591,392 455,214 482,628 244,829 245,244 851,007 591,392 455,214 482 260,588 907,279	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 33,998 18,214 79,191 189,827 4,916 64,259 3,184 13,119 48,642 39,016 48,775 14,416 55,075 1,803 3,752 5,440 49,406	20,295 138,250 1461 12,310	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 150,749 22,279 17,230 57,135 4,902 61,588 812 9,080 44,874 36,203 44,574 1,177 52,053 34,456 1,803 3,752 4,898 91,823	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 02,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,689 330,154 21,904 166,889 68,700 437,422	12,883,351 2,441,953 507,500 54,389 90,326 1,217,608 972,744 571,487 26,713 1,346,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 233,470 425,582 41,580 43,890 185,448 420,451	322,415 123,130 161,368 14,278 1199,481 13,064 19,278 214,339 5,186 219 3,409 3,409 146 29,820 1389 7,656 8,205 2,985 3,731 39,241 3,515 1,638 1149 11,107 10,569 4,597 20,621	614,165 *56,961 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675 *843 *134,822 *6,615 *1,340 **1 *28,985 *11,503 **342 **328,985 **11,503 **342	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 168,073 336,338 5,487 31,359 109,572 306,890 206,802	865,582 605,208 126,043 *12,082 180,505 22,458 542,335 280,214 1,855 1189 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,980 25,473 2,707 3,980 25,473 4,634 5,422 4,44 4,610 1,630 6,227 20,980	178,633 3,027,382 689,041 19,432 10,641 82,523 16,689 556,204 36,428 44,382 18,675 215,476 193,519 2,539 135,137 11,904 60,879 63,110 50,270 62,842 32,305 40,634 78,844 5,439 6,791 34,492 91,144 233,248	4,445 137,409 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,222 1,571 33 7,183 2,484 1,538 1,
Other business income. Business deductions, total '	2,159,122 155,733 1,941,623 1,145,298 368,835 	25, 473,364 174,567 22,845,578 15,700,408 86,591 15,202,843 283,634 622,443 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766 74,887 51,072 63,851 130,138 156,805 150,702 64,96 59,655 130,726 64,96 54,9	1,581,719 23,656,967 4,473,256 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 1	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 267,551 153,059 18,214 4,916 48,277 4,916 48,425 3,184 48,424 33,016 48,775 14,416 35,075 44,551 1,803 3,752 5,440 11,306 11,545	20,295 189,250 1461 2,310 1461 2,310 4,719 1985 22,056 114,096 114 2,671 2,372 4,039 3,768 2,813 3,518 1239 3,022 5,095 1,218 14,508 119,483 2,221	1,975,138 636,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 6188 612 9,080 44,874 36,203 45,257 14,177 52,053 36,456 1,803 3,752 4,222 44,898 91,823	8,660,248 1,193,955 13,168 1250,937 287,193 14,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 166,689 330,154 21,904 166,689 369,700 437,422 1,052,257	12,883,351 2,441,853 507,500 54,389 1,544,872 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,859 338,151 422,728 422,187 233,470 425,882 11,560 43,890 185,448 420,451 483,773 209,316	322,415 123,130 161,368 '4,278 '159,481 '3,064 '9,278 '214,339 5,186 5,186 5,205 5,205 5,205 5,205 5,205 1,534 3,515 1,534 1,107 10,569 4,597 20,621 11,383	614,165 *56,961 *78 *72 *74,556 *2,395 *(1*) *70 *14,225 *3,460 *13,789 *73,107 *25 *98,542 *8 *23,456 *7,467 *675 *643 *134,822 *6,615 *1,340 *23 *26,865 *11,503 *342 *40,795	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 174,970 164,704 281,515 351,928 1779,407 168,073 338,338 5,487 31,359 109,572 306,890 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602 208,602	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 260,214 1,855 1169 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,393 36,413 14,634 5,422 4,494 4,610 1,830 8,227 20,960 8,512	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 596,204 36,428 44,382 18,875 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 32,305 40,534 78,844 5,430 6,791 34,492 91,144 233,248 40,037	4,445, 137,409, 37,049, 2,741, 4,971, 20,534, 5,337, 6,013, 2,548, 1,770, 157, 6,262, 1,571, 33, 7,183, 461, 4,265, 2,048, 1,598
Other business income. Business deductions, total '	2,159,122 155,733 1,941,623 1,145,298 368,835 	25,473,364 174,567 22,845,578 15,700,408 65,591 15,202,843 283,634 4,424,651 357,900 06,429 418,701 193,271 543 437,236 10,033 217,766 63,851 130,138 158,805 159,702 6,496 59,655 130,726 842,031 151,535	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 839,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659 680,747 851,007 591,392 455,214 482,628 244,829 245,244 851,007 591,392 455,214 482 260,588 907,279	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 46,842 39,016 48,775 14,416 55,075 1,803 3,752 5,440 49,406 111,306 111,306 111,306 111,306 111,306 111,306	20,295 188,250 1461 2,310	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 4,902 61,588 612 9,080 44,874 36,203 345,257 14,177 52,053 36,456 1,803 3,752 4,292 44,899 91,823 9,335 27,788	8,660,248 1,193,955 13,168 1250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,689 166,689 69,700 437,422 1,052,257 146,375 146,375	12,883,351 2,441,953 507,500 54,389 91,544,872 90,326 1,217,608 972,744 571,487 76,713 1,346,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 233,470 425,582 11,560 43,890 185,448 420,451 483,773 209,316	322,415 123,130 161,368 14,278 119,481 13,064 19,278 1214,339 5,186 1219 8,792 3,409 146 29,820 1389 7,656 8,205 2,985 3,731 39,241 3,515 1,638 1149 11,107 10,569 4,5697 20,621 11,383 883	614,165 *56,961 *78 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *6 *23,456 *67,467 *675 *643 *134,822 *6,615 *1,340 * *23,28,985 *11,503 *7342 *40,795 *896	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 168,073 336,338 5,487 31,359 109,572 306,980 208,602	865,582 605,208 126,043 112,082 110,505 22,458 542,335 260,214 1,855 1169 15,628 27,838 11,217 17,579 305 9,802 25,473 2,707 3,393 36,413 14,634 4,610 1,830 6,227 20,960 8,512 6,860	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 556,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 23,305 40,634 78,844 5,430 6,791 34,492 91,144 233,248 40,037 63,838	4,445 137,469 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,625 1,571 33 7,183 461 4,255 2,644 1,838 1,838 1,839 1,839 3,311 4,838 1,839 1,83
Other business income. Business deductions, total "	2,159,122 *55,733 1,941,623 1,145,298 368,835 -1,085,177 2,350 11,394 312,458 27,255 -2,701 47,268 *1,688 -1,688 -27,784 *47 *47 20,935 9,702 6,423 8,031 33,403 11,457 27,951 *10 *10 *10 *10 *10 *10 *10 *1	25, 473,364 174,567 22,845,578 15,700,408 86,591 15,202,843 283,634 622,443 357,900 36,429 418,701 193,271 543 437,236 10,033 217,766 74,887 51,072 63,851 130,138 156,805 150,702 64,96 59,655 130,726 64,96 54,9	1,581,719 23,656,967 4,473,256 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 1	180,438 2,113,388 837,389 19,280 33,913 549,270 20,434 267,551 153,059 18,214 4,916 48,277 4,916 48,425 3,184 48,424 33,016 48,775 14,416 35,075 44,551 1,803 3,752 5,440 11,306 11,545	20,295 189,250 1461 2,310 1461 2,310 4,719 1985 22,056 114,096 114 2,671 2,372 4,039 3,768 2,813 3,518 1239 3,022 5,095 1,218 14,508 119,483 2,221	1,975,138 636,928 116,970 33,913 549,270 20,434 267,090 50,749 20,279 17,230 57,135 175,732 4,902 61,588 6188 612 9,080 44,874 36,203 45,257 14,177 52,053 36,456 1,803 3,752 4,222 44,898 91,823	8,660,248 1,193,955 13,168 250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 166,659 330,154 21,904 166,659 330,154 21,904 166,639 369,700 437,422 1,052,27	12,883,351 2,441,953 507,500 54,399 90,326 1,217,608 972,744 571,487 26,713 1,348,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 233,470 43,990 185,448 420,451 483,773 209,316 183,142 490,835	322,415 123,130 161,368 14,278 1199,448 13,064 19,278 214,339 5,186 219 8,792 3,409 46 228,820 1389 7,856 8,205 5,186 8,205 1,858 3,731 1,107 10,569 4,597 20,621 11,383 883 883 8,267	614,165 *56,961 *78 *72 *54,556 *2,395 *(1*) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *8 *23,456 *7,467 *675 *643 *134,822 *6,615 *1,340 *1,503 *11,503 *23,28,985 *11,503 *696 *696 *695 *10,795 *896 *696 *51,030	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,638 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 164,704 281,515 351,928 179,407 168,073 338,338 3,487 31,359 109,572 306,890 208,602 108,590 110,686 270,530	865,582 605,208 128,043 *12,082 180,505 22,458 542,335 280,214 1,855 *189 15,828 27,838 *1,217 17,579 305 9,802 25,473 2,707 3,383 36,413 14,634 4,610 1,830 6,227 20,960 8,512 6,880 7,857	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 556,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 22,305 40,634 78,844 5,430 6,791 11,144 23,248 40,037 63,838 63,151	4,445 137,469 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,262 1,571 1,571 1,538 2,048 1,538
Other business income. Jusiness deductions, total "	2,159,122 155,733 1,941,623 1,145,298 368,835 	25, 473,364 174,567 124,645,578 15,700,409 86,591 15,202,843 423,634 622,443 4,24,651 357,900 36,429 418,701 193,271 513,736 10,033 217,766 74,887 51,072 63,851 130,138 156,805 150,702 6,496 6	1,581,719 23,656,967 4,473,296 529,948 339,239 2,381,336 114,815 2,136,759 1,028,800 823,826 62,991 2,300,084 2,442,829 14,810 1,199,051 62,510 482,668 416,659 680,747 851,007 591,392 455,214 797,287 35,266 214,482 260,588 907,279 1,647,336 367,237	180,438 2,113,388 887,389 19,280 33,913 549,270 20,434 267,551 *53,059 18,214 79,191 189,827 4,916 64,259 3,184 13,119 46,842 39,016 48,775 14,416 55,075 1,803 3,752 5,440 49,406 111,306 111,306 111,306 111,306 111,306 111,306	20,295 188,250 1461 2,310	1,975,138 866,928 116,970 33,913 549,270 20,434 267,090 50,749 22,279 17,230 57,135 4,902 61,588 612 9,080 44,874 36,203 345,257 14,177 52,053 36,456 1,803 3,752 4,292 44,899 91,823 9,335 27,788	8,660,248 1,193,955 13,168 1250,937 287,193 4,055 651,600 12,997 233,341 18,064 872,313 917,409 573 351,078 43,941 192,786 99,057 303,581 379,504 154,789 166,689 166,689 69,700 437,422 1,052,257 146,375 146,375	12,883,351 2,441,953 507,500 54,389 91,544,872 90,326 1,217,608 972,744 571,487 76,713 1,346,579 1,335,593 9,321 783,714 15,385 276,762 268,959 338,151 422,728 422,187 233,470 425,582 11,560 43,890 185,448 420,451 483,773 209,316	322,415 123,130 161,368 14,278 119,481 13,064 19,278 1214,339 5,186 1219 8,792 3,409 146 29,820 1389 7,656 8,205 2,985 3,731 39,241 3,515 1,638 1149 11,107 10,569 4,5697 20,621 11,383 883	614,165 *56,961 *78 *78 *2 *54,556 *2,395 *(**) *70 *14,225 *3,460 *13,789 *73,107 *25 *96,542 *6 *23,456 *67,467 *675 *643 *134,822 *6,615 *1,340 * *23,28,985 *11,503 *7342 *40,795 *896	8,053,809 967,612 196,580 "27,386 1,087,807 45,741 69,791 461,692 505,838 4,191 1,094,896 1,037,719 5,503 502,837 2,779 174,970 184,704 281,515 351,928 179,407 168,073 336,338 5,487 31,359 109,572 306,980 208,602	865,582 605,208 126,043 112,082 110,505 22,458 542,335 260,214 1,855 1169 15,628 27,838 11,217 17,579 305 9,802 25,473 2,707 3,393 36,413 14,634 4,610 1,830 6,227 20,960 8,512 6,860	178,633 3,027,382 689,041 19,432 10,641 82,523 16,669 556,204 36,428 44,382 18,675 215,476 193,519 2,530 135,137 11,904 60,879 63,110 50,270 62,842 23,305 40,634 78,844 5,430 6,791 34,492 91,144 233,248 40,037 63,838	4,445 137,409 2,741 4,971 20,534 5,337 6,013 2,548 1,710 157 6,254 1,571 33 7,183 2,644 1,838 1,

Į.	Hotels	and other lodging	places				Personal services				Γ	0	- condess	
	, ioleiz	and offier looging	piaces		0-:-	l one-	Personal services					Business	services	
item		Hotels,	Other		Coin- operated	Other cleaning,	Photographic	1		Other	i		Janitorial	l
	Total	motels and	lodging	Total	laundries	including	portrait	Beauty shops	Barber shops	personal	Total	Advertising,	and	All oth
		tourist courts	services	10.07	and dry	laundry, dry	studios	Deadily shops	Dailer shops	services	Total	except	related	busine
					cleaning	cleaning, etc.	3.00,00			services	· ·	direct mail	services to	servic
	(71)	(72)	(20)	(74)									buildings	ļ
B110111500-0-111-1-111	17.17	(12)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
BUSINESSES WITH AND WITHOUT NET INCOME								l	i 1					
								l						
umber of returns	50,146	22,236	27,910	1,095,248	21,605	64,716	58,524	308,835	58,355	583,213	1,844,859	76,089	354,976	1,413
usiness receipts, total	4,319,811	3,150,563	1,169,248	24,430,865	1,376,557	3,886,583	1,440,654	6,701,071	1,193,895	9,832,104	54,211,253	4,055,909	4,671,498	45,483
Income from sales and operations	4,235,758	3,078,279	1,157,479	23,996,967	1,373,155	3,837,626	1,439,463	6,671,436	1,182,055	9,493,232	53,463,904	4,040,186	4,635,543	44,788
Other business Income	84,053	72,285	*11,769	433,899	*3,402	*48,957	*1,191	29,635	*11,840	338,873	747,349	15,723	35,954	695
siness deductions, total 1	4,537,216	3,341,762	1,195,454	18,400,743	1,277,317	2,848,851	1,200,794	5,169,532	607,532	7,296,717	39,697,079	3,229,845	3,043,765	33,423
Cost of sales and operations	525,624	504,285	*21,338	5,026,066	241,360	603,517	277,124	1,223,946	35,777	2,644,342	16,362,719	1,452,601	544,591	14,365
Inventory, beginning of year	30,913	29,285	*1,628	415,101	*6,595	*45,416	*92,192	74,608	*305	195,985	823,960	*8,544	*29,296	786
Cost of labor	58,048	57,978	*69	1,023,385	*134,477	*94,527	*17,509	434,684	*8,629	333,560	1,748,702	*170,412	165,640	1,412
Purchases	403,374	383,242	*20,132	2,181,960	*26,825	*162,522	*60,764	481,165	*8,545	1,442,139	9,001,391	378,513	181,397	8,44
Materials and supplies	11,939	11,822	*117	935,991	*21,798	116,245	121,593	313,214	*19,680	343,461	2,298,016	343,066	199,535	1,755
Other costs	60,714	59,194	*1,519	797,667	*55,430	189,652	*6,706	*23,385	*1,571	520,923	3,430,158	552,133	11,790	2,866
Inventory, end of year	39,363	37,235	*2,128	328,038	*3,765	*4,846	*21,640	103,110	*2,953	191,725	939,508	*68	*43,067	896
Advertising expenses	79,152	71,764	7,389	302,480	7,583	51,701	27,104	109,568	8,164	98,359	528,706	37,154	41,822	449
Bad debts from sales or services	6,229	2,853	*3,377	17,049 -	*318	*3,644	*2,250	*1,894	*186	8.756	63,272	*29	*1,077	62
Car and truck expenses	54,376	20,627	33,749	800,652	9,782	125,385	104,951	74,446	8,855	477,233	2,278,862	144,428	403,872	1,730
Commissions	25,362	19,346	*6,016	214,002	*774	*45,370	*7,843	47,600	*18,634	93,782	630,024	50,315	41,100	536
Depletion	575	575		699	-6	l -	-	*21		672	16,861	*30	-	10
Depreciation	583,569	460,887	122,682	1,060,969	120,824	164,786	93,073	232,041	18,514	431,731	2,164,476	130,517	194,386	1,839
Employee benefit programs	7,469	7,392	*77	25,755		*481	*62	*8,167	4,502	12,543	102,122	2,843	*2,130	97
enst and protectional equipme	115,235	89,746	25,489	381,605	31,092	77,310	12,611	87,616	8,599	164,378	798,225	28,172	119,248	650
egal and professional services	37,156	25,672	11,483	161,022	8,449	15,054	20,684	47,910	5,005	63,920	490,439	39,554	25,534	425
Asats and entertainment deducted	5,114	3,298	*1,816	138,631	*304	3,198	9,085	13,169	*3,062	109,813	412,118	76,753	13,726	321
Total meals and entertainment expenses	6,396 511,515	4,124	*2,272	173,320	*380	3,999	11,361	16,468	*3,827	137,284	515,220	95,949	17,161	402
Mortgage interest Other interest on business indebtedness		321,888	189,627	169,071	23,549	*4,273	*9,812	46,380	*9,105	75,951	351,806	35,841	15,606	300
Office expenses	147,722	123,492	*24,229	202,495	31,700	47,974	10,389	55,251	1,324	55,857	543,428	19,725	55,240	466
Pension and profit-sharing plans	14,867	11,530	3,336	234,357	2,880	24,894	46,785	45,593	3,710	110,495	682,981	51,400	31,749	599
Rent on machinery and equipment	*1,224 11,700	1,217	•7	16,262		*6		*1,283	*854	14,119	26,058	79,632	*19	16
Repairs	219,513	11,149	*551	100,409	*9,996	*42,293	*5,614	27,124	*1,855	13,529	252,660	21,133	26,734	204
Rent on business property	194,384	176,493	43,021	274,964	30,017	53,806	11,529	79,256	8,673	91,682	467,124	22,464	63,484	381
Vet salaries and wages	569.836	21,760 422,089	*172,624	1,975,959	189,010	345,651	104,664	838,663	89,037	408,935	1,280,342	77,942	87,800	1,114
axes paid	197,746	147,802	147,747	2,088,241	51,041	462,749	*71,367	867,761	*209,797	425,528	3,358,757	213,517	491,294	2,653
ravel	23,158	17,159	49,945	429,437	27,883	87,104	18,542	151,307	20,733	123,867	575,946	42,880	59,709	473
Milities	412.663	314,559	*5,998	237,870	*2,121	*6,231	17,766	31,869	143	179,739	585,489	46,991	12,884	525
Other business deductions	793,027	566,180	98,105 226,847	1,079,684	230,460	191,145	59,143	342,016	47,259	209,662	989,414	97,297	67,682	824
l Income less deficit 1	-209,967	-183,761		3,463,065	258,166	492,278	290,398	836,653	103,746	1,481,824	6,735,251	628,629	744,079	5,362
Vet income 1	247,059	170,995	-26,206 *76,065	6,030,998	99,240	1,037,733	239,860	1,531,540	586,363	2,536,262	14,514,457	826,065	1,527,732	12,060
Deficit 1	457,026	354,756	102,271	6,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,933,126	15,940,929	894,575	1,752,890	13,293
	457,020	334,736	102,271	804,323	51,101	*15,998	93,683	233,112	*13,566	396,864	1,426,472	68,510	125,158	1,232
BUSINESSES WITH NET INCOME											į			l
Imber of returns	21,921	10,703	*11,217	865,446	13,572	58,509	39,105	248,309	53,664	452,288	1,501,590	58,057	322,003	1,121
siness receipts, total	1,960,782	1,486,410	*474,371	21,577,456	1,115,295	3,688,329	1,338,299	5,882,861	1,152,196	8,400,477	48,474,992	3,908,517	4,184,941	40,381
ncome from sales and operations	1,915,279	1,452,524	*462,754	21,214,770	1,111,893	3,639,372	1,337,730	5,875,107	1,140,355	8,110,313	47,826,438	3,892,842	4,149,041	39,784
Other business income	45,503	33,886	*11,617	362,686	*3,402	*48,957	*568	7,754	*11,840	290,164	648,555	15,674	35,900	596
siness deductions, total 1	1,713,901	1,315,595	*398,307	14,742,135	964,954	2,634,598	1,004,755	4,118,210	552,267	5,467,351	32,534,028	3,013,942		1
Cost of sales and operations	275,431	275,431	•	4,285,451	*201.142	436,385	262,889	1,096,394	33,330	2,255,310	13,158,224		2,432,051	27,088
Inventory, beginning of year	11,157	11,157		268,709	*525	1567	*81,967	51,589	33,330	134,062	681,671	1,427,096 *8,514	425,969	11,305
Cost of labor	*6,036	*6,036		920,298	*134,477	*34,832	*17,509	399,664	*8,629	325,188	1,596,925	*170,277	*4,616	666
Purchases	247,591	247,591		1,827,379	*8,820	*128,152	*48,956	391,729	*6,051	1,243,670	7,580,825	378,309	165,640	1,261
Materials and supplies	*4,017	*4.017		867,101	*18,877	110,762	119,153	297,690	*19,680	300,939	1,765,232	378,309	67,951 184,876	7,134
Other costs	19,466	19,466		630,609	*39,271	*166,918	*5,081	23,363	*1,571	394,404	2,343,096	544,200	11,073	1,254
Inventory, end of year	12,835	12,835	- 1	228,646	*829	*4,846	*9,776	67,641	*2,601	142,952	809,575	*38	8,188	1,787
Advertising expenses	35,421	35,336	*85	226,165	*5,158	49,317	19,492	82,468	8,047	61,684	431,494	36,880	32,097	
Bad debts from sales or services	531	531		15,368	-	*3,644	*2,233	1,123	*186	8,181	42,624	*29	1,077	362 41
Car and truck expenses	43,998	15,195	*28,803	644,681	*6,308	124,797	82,824	59,187	*7,917	363,649	1,936,564	132,033	351,223	1,453
Commissions	3,602	3,597	•5	185,425	*745	*45,370	*7,443	32,874	*18,634	80,360	582,839	50,315	40,154	492
Depletion	*66	*66		698	*6		-	*21		672	14,506	*30	~,,,,,	14
Depreciation	199,413	155,085	*44,328	682,146	73,054	161,521	62,998	165,806	18,514	200,253	1,645,501	99,573	155,578	1,390
mployee benefit programs	4,137	4,132	*5	13,851		*11	*62	*7,132	*4,502	2,144	88,034	*2,799	2,074	83
nsurance	47,949	34,648	*13,301	306,863	26,367	73,504	9,699	69,961	7,778	119,554	677,608	24,143	94,136	558
egal and professional services	22,354	12,401	*9,953	127,946	5,694	14,203	17,636	37,738	5,005	47,670	363,818	36,782	20,895	306
feals and entertainment deducted	3,513	2,180	*1,334	89,487	*27	3,009	5,545	9,839	*3,062	68,004	340,039	60,780	8,848	270
Total meals and entertainment expenses	4,394	2,726	*1,668	111,885	*34	3,763	6,935	12,305	*3,827	85,020	425,108	75,982	11,064	338
ortgage interest	116,075	76,956	*39,120	110,366	*11,098	*3,435	*8,963	39,271	*9,105	38,495	224,719	18,193	*6,569	199
Other Interest on business indebtedness	39,686	35,477	*4,209	147,911	*27,711	45,923	*4,128	40,198	1,324	28,627	456,380	12,823	50,925	392
Office expenses	6,507	5,063	*1,444	192,646	*1,918	24,226	41,764	32,444	2,553	89,741	556,722	47,606	22,759	486
ension and profit-sharing plans	*296	*288	•7	14,969	**	*6			*854	14,109	24,764	19,632	*11	15
lent on machinery and equipment	6,274	6,013	*260	60,173	*7,521	*42,293	*1,947	19,905	1,855	6,653	199,115	20,748	18,293	160
epaks	83,642	75,231	*8,411	195,164	18,021	50,485	10,191	57,942	7,737	50,787	401,042	19,199	48,671	333
ent on business property	6,188	6,188		1,578,521	*143,608	343,171	97,218	638,768	84,111	271,645	1 072 276	75,622	59,577	937
et salaries and wages	272,977	209,597	*63,380	1,683,650	*14,911	462,498	*71,367	671,784	*171,683	291,407	2,930,980	212,335	397,689	2,320
axes paid	88,676	63,297	*25,379	354,956	21,904	80,296	17,796	127,708	20,184	87,069	484,737	40,214	40,850	403
ravel	4,571	4,133	*438	149,908	*1,891	*5,825	9,983	18,554	*143	113,511	452,557	33,743	10,623	408
Milities	147,578	101,616	*45,962	884,560	188,200	185,916	52,911	267,240	43,178	147,115	819,275	95,720	47,956	675
Other business deductions	305,015	193,132	*111,883	2,771,228	209,671	478,761	217,667	641,854	102,564	1,120,712	5,630,209	557,647	596,077	4,476
income 1	247,059	170,995	*76,065	6,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,933,126	-,-50,500	,	000,011	7,7/0

	Aut	omotive repair and serv	ces		Amuse	ment and recreation se	rvices		Medical and h	eaith services	
•	, Au	Onionio repair and serv		1		ncluding motion pictures		-	AMOUNT AIRCH	Dailli SOTVICOS	
		1		<u> </u>	i	Entertainers,					All other
ltem .		Automotive	Other	Miscellaneous	i	producers,	All other		Offices	Offices	medical
NO.	Total	repair	automotive	repair services		agents,	amusement	Total	of	of	and
	· Oldi	shops	services	70pail adi 11000	Total	and	and recrea-	10tal	physicians	dentists	health
		виора	SHIVICHS		i Otal	related	tion services		pnysicians	Oemists	
							tion services				services
						services					<u> </u>
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
BUSINESSES WITH AND											
WITHOUT NET INCOME						1					i
umber of returns	320,538	247,988	72,550	232,624	632,111	305,777	326,334	755,389	191,492	100.526	463.3
usiness receipts, total	20,426,222	16,780,983	3,645,239	8,156,457	13,132,117	5,428,325	7,703,792	64,871,534	27,038,193	15,663,139	22,170,2
Income from sales and operations	20,156,005	16,721,555	3,434,451	8,139,427	12,665,742	5,213,313	7,452,428	63,576,650	26,175,200	15,498,845	21,902,6
Other business income	270,216	59,428	210,788	17,030	466,375	215,012	251,364	1,294,884			
									862,994	164,294	267,5
usiness deductions, total 1	18,182,780	14,957,368	3,225,412	6,606,930	10,418,353	3,557,434	6,860,919	36,373,881	12,156,318	9,958,594	14,258,9
Cost of sales and operations	9,955,311	8,362,349	1,592,962	3,377,667	1,955,282	534,860	1,420,422	3,513,969	628,489	868,342	2,017,1
Inventory, beginning of year	961,545	670,628	290,916	229,590	720,421	58,459	661,963	292,030	31,964	*1,433	258,6
Cost of labor	892,812	806,260	*86,552	202,107	157,767	15,353	142,413	586,988	95,764	187,153	304,0
Purchases	7,499,018	6,470,595	1,028,423	2,325,206	1,015,573	379,203	636,370	1,098,701	181,770	128,688	788,2
Materials and supplies	650,144	639,165	*10,978	605,699	200,650	81,984	118,666	1,139,280	203,423	336,344	599,5
Other costs	883,037	438,259	*444,778	224,821	343,977	73,594	270,382	592,824	148,539	216,096	228,1
Inventory, end of year	931.245	662,559	*268,687	209,756	483,106	73,733	409,373		32,971		
	161,248			209,756 95,967				195,853		1,373	161,5
Advertising expenses		113,566	47,682		196,887	48,687	148,201	372,091	68,362	62,180	241,5
Bad debts from sales or services	23,875	20,326	*3,549	27,079	13,718	135	13,583	23,463	3,706	5,074	14,6
Car and truck expenses	405,310	284,549	120,761	336,112	467,890	256,886	211,003	863,370	288,267	94,950	480,1
Commissions	86,898	18,793	68,105	*50,760	192,448	101,417	91,031	181,115	32,308	81,378	67,4
Depletion	*3	-	*3	- 1	2,528	*1,651	877	12,996	3,308	*1.415	8,3
Depreciation	677,416	521,847	155,569	242,293	1,148,713	405,308	743,405	1,818,894	845,471	538,346	635,0
Employee benefit programs	28,931	24,978	*3,952	*30,976	12,172	5,277	6,896	210,653	64,940	51,005	94.7
Insurance	457,627			171,204							
		356,089	101,538		174,593	43,969	130,625	2,038,170	1,126,558	374,755	536,8
Legal and professional services	115,811	97,455	18,357	48,611	201,821	108,216	93,605	905,354	329,300	128,883	447,1
Meals and entertainment deducted	28,245	18,088	10,158	35,248	226,336	114,414	111,922	316,863	105,245	72,383	139,2
Total meals and entertainment expenses	35,311	22,611	12,700	44,068	282,956	143,040	139,917	396,132	131,571	90,490	174,0
Mortgage interest	127,146	103,624	23,522	58,909	172,695	12,340	160,355	484,907	100,830	139,416	244,6
Other interest on business indebtedness	186,163	147,222	38,941	64,126	135,024	37,086	97,938	600,505	163,111	182,983	254,4
Office expenses	155,384	107,721	47.662	80,827	128,292	56,285	72.007	1,158,335	419,204	309,915	429,2
Pension and profit-sharing plans	*12,445	12,445	•••	*2,052	15,093	11,986	3,108	254,744	138,317	83.186	33,2
Rent on machinery and equipment	74,821	72,142	*2,676	30,934	116,955	51,115	65,840	346,017	134,223	43,668	168,1
Repairs	263,031	134,503	128,527	87,617	185,306	54,042	131,264	425,134	97,580	145,319	182.2
Rent on business property	609,530	549,606	59,924	327,981	538,227	174,742	363,485	3,017,540	1,115,693	665,750	1,236,0
Net salaries and wages	1,806,141	1,545,414	260,727	437,495	618,792	128,035	490,757	8,069,111	2,785,792	2,809,052	2,474,2
Taxes paid	513,351	416,126	97,225	125,299	171,040	46,080	124,960	1,083,439	338,179	349,182	396,0
Travel	66,124	37,552	28,572	50,701	407,177	189,953	217,224	382,399	143,763	56,740	181,8
Utilities	510,602	398,103	112,499	261,174	256,787	76,001	180,786	1,117,044	339,313	262,937	514,7
Other business deductions	1,917,368	1,614,869	302,499	663,899	3,080,574	1,098,950	1,981,625	9,177,770	3,084,360	2,631,736	3,461,6
et income less deficit 1	2,243,797	1,823,615	420,183	1,550,464	2,724,722	1,870,997	853,725	28,500,062	14,884,279	5,704,545	7,911,2
Net income 1	2,560,234	2,071,151	489,083	1,680,365	3,970,969	2,246,088	1,724,881	29,138,101	15,013,130		
Deficit 1	316,436	247,536								5,808,685	8,316,2
	310,430	247,536	68,900	129,901	1,246,247	375,091	871,156	638,039	128,851	104,140	405,0
BUSINESSES WITH NET INCOME					i	1					ı
umber of returns	254,032	195,570	58,462	181,884	406,279	195,860	210,419	655,802	167,576	92,616	395,6
usiness receipts, total	17,734,736	14,208,386	3,526,349	7,724,870	11,271,286						
						4,819,601	6,451,685	61,199,134	26,415,561	15,426,591	19,356,9
Income from sales and operations	17,501,809	14,186,238	3,315,571	7,708,921	10,930,698	4,688,333	6,242,364	59,942,792	25,586,195	15,263,037	19,093,5
Other business income	232,927	22,148	210,779	15,949	340,588	131,267	209,321	1,256,342	829,366	163,554	263,4
usiness deductions, total 1	15,174,502	12,137,236	3,037,266	6,044,505	7,300,480	2,573,513	4,726,957	32,063,413	11,404,806	9,617,906	11,040,7
Cost of sales and operations	8,607,054	7,016,502	1,590,552	3,175,295	1,675,457	521,558	1,153,899	2,963,588	562,124	868,212	1,533,2
Inventory, beginning of year	702,353	411,436	290,916	197,321	491,436	40,834	450,601	226,527	31,964	*1.433	193,1
Cost of labor	818,460	733,141	*85,319	197,145	150,140	14,967	135,173	441,217	90,960	187,153	
Purchases		5,271,541									163,1
	6,299,748		1,028,207	2,176,494	866,896	378,135	488,761	1,008,974	181,766	128,688	698,5
Materials and supplies	607,353	596,769	*10,584	596,810	178,604	77,495	101,109	982,922	203,331	336,298	443,2
Other costs	847,905	403,694	*444,211	187,078	269,927	63,370	206,557	442,145	87,074	216,012	139,0
Inventory, and of year	668,766	400,079	*268,687	179,554	281,547	53,244	226,303	138,197	32,971	1,373	103,8
Advertising expenses	136,400	94,569	41,831	86,438	142,019	41,254	100,765	334,593	65,412	55,984	213.1
Bad debts from sales or services	9,685	6,162	*3,523	*26,670	11,897	135	11,762	12,217	1,747	4,163	6.3
Car and truck expenses	335,989	224,580	111,408	304,899	321,806	176,486	145,320	778,013	267,621	86,800	423.5
	82,581	*14,692	*67,889 *3	*49,701	160,785	91,486	69,299	178,090	30,865	81,378	65,8
Depletion	-3	J ,			1,883	1,651	233	2,614	603	*1,402	l'
Depreciation	543,133	420,252	122,882	199,227	668,622	240,806	427,816	1,616,291	588,771	491,368	536,1
Employee benefit programs	27,484	24,801	*2,683	*30,976	7,621	3,113	4,508	182,952	62,238	50,407	70,
Insurance	349,901	271,349	78,552	157,274	111,585	28,478	83,107	1,908,397	1,103,794	344,633	459,
Legal and professional services	95,901	79,894	16,008	43,707	142,955	75,961	66,995	829,798	303,518	124,947	401,
Meals and entertainment deducted	21,654	12,574	9,080	33,364	174,195	84,203	89,992	275,552	97,837	64.420	113,
Total meals and entertainment expenses	27,071	15,719	11,352	41,711	217,772	105,271	112,501	344,492			
Mortgage interest	76,907	59,026	17,881	55,788	78,093	10,291	67,803	434,313	122,311	80,534	141,0
									97,726	139,416	197,
Other interest on business indebtedness	154,821	126,033	28,787	56,221	72,118	13,429	58,689	478,780	157,811	173,045	147,
Office expenses	127,054	80,876	46,178	76,017	88,867	40,327	48,541	1,062,067	403,013	296,355	362,0
Pension and profit-sharing plans	*12,445	*12,445	•	*2,002	14,547	11,979	2,569	249,993	133,702	83,186	33,
	26,235	23,558	*2,677	15,659	70,107	31,276	38,830	269,245	134,048	38,828	96,
Rent on machinery and equipment	217,941	109,470	108,470	84,096	103,434	31,974	71,460	382,837	93,796	143,802	145,
Rent on machinery and equipment		399,220	48,145	275,395	369,305	93,004	276,301	2,712,097	1,092,867	636,763	982,
	447,365										
Rent on business property			253 799	407 212 1	521 ARG	106 A13	414 275	7.387 670	2.7∩⊿ox9 I		1 010
Repairs	1,395,219	1,141,420	253,799 93 582	407,212 118,091	521,089 132 568	106,813 41,555	414,275	7,387,670	2,704,962	2,763,362	1,919,
Repairs. Rent on business property. Nat salaries and wages. Taxes paid	1,395,219 434,499	1,141,420 340,917	93,582	118,091	132,568	41,555	91,013	1,017,644	329,532	2,763,362 344,805	343,
Repairs. Rent on business property Net salaries and wages Tawes paid. Travel:	1,395,219 434,499 52,466	1,141,420 340,917 24,594	93,582 27,872	118,091 44,633	132,568 274,497	41,555 126,289	91,013 148,209	1,017,644 313,528	329,532 126,633	2,763,362 344,805 54,740	343, 132,
Repairs	1,395,219 434,499	1,141,420 340,917	93,582	118,091	132,568	41,555	91,013	1,017,644	329,532	2,763,362 344,805	

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [All figures are estimates based on samples -- money amounts are in thousands of dollars]

<u> </u>			ServicesContinued			Nature of business
tem	Legal services	Educational services	Accounting, auditing and bookkeeping services	Counseling, except health practitioners	Other services	not allocable
	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND	·					
WITHOUT NET INCOME						
siness receipts, total.	259,991	192,544	271,475	67,009	1,613,061	195,361
ncome from sales and operations.	21,123,383	1,799,454	6,594,380	1,560,867	31,681,196	2,456,006
	20,750,510	1,784,516	6,497,982	1,551,085	30,550,953	2,383,287
	372,873	14,938	96,398	*9,782	1,130,243	72,719
iness deductions, total 1	11,833,822	1,411,517	3,804,346	778,564	16,125,149	1,610,402
ost of sales and operations	734,988	61,026	157,273	10,931	2,092,211	655,670
Inventory, beginning of year	24,673	*3,434	*2,428	*16	201,279	56,439
Cost of labor	24,377	*4,241	*68,136	*146	751,467	18,466
	55,285	11,220	*13,044	*7.486	520,809	567,009
Materials and supplies	6,897	19,822	32,485	1,114	305,116	33,138
Inventory, and of year.	645,717 21,961	*31,325	43,445	*2,272	587,153	64,944
		9,015	*2,265	*104	273,612	84,325
vertising expenses	189,255	28,322	67,613	16,965	150,065	16,546
d debts from sales or services	22,545	*3,498	*2,064	*(*)	74,564	6,108
ar and truck expenses	394,471	120,504	249,875	32,012	1,453,573	68,906
ommissions	52,793	1,451	89,132	*20,801	359,139	9,833
pletion	1,680	*103	*6,355	-	5,903	*89
preciation	546,063	92,060	348,877	58,830	980,985	57,125
nployee benefit programs	57,024	*1,154	27,184	*1,878	40,008	557
	481,837 580,175	30,966	94,983	18,604	286,444	38,559
egal and professional services		28,859	82,866	15,030	637,332	16,383
eals and entertainment deducted	275,958	29,208	100,382	17,165	397,399	28,638
Total meals and entertainment expenses	344,974	36,519	125,497	21,459	496,836	35,801
ortgage interest	146,584	26,538	70,214	6,514	416,122	24,225
fice expenses.	170,125 585,743	11,159	99,076	7,385	236,539	15,175
nsion and profit-sharing plans.		29,910	185,998	37,029	618,381	20,855
ent on machinery and equipment	60,026 178,661	*566 8 741	9,070	*102	42,582	•173
enairs.			37,504	*28,939	140,018	11,457
ont on business property	170,691 940,963	64,843 113,534	50,995	9,995	161,025	. 19,002
			438,813	70,445	606,448	28,903
et salaries and wages	2,370,533 314,875	240,228	587,790	14,393	1,063,338	86,126
ravel		28,242	72,287	16,619	294,653	13,927
	195,146	45,637	82,003	34,000	853,981	40,975
ther business deductions	433,183	75,266	147,655	45,752	556,497	21,468
	2,930,502	369,701	796,340	315,176	4,657,944	429,703
Income less deficit 1	9,289,592	388,092	2,790,061	782,303	15,557,541	846,224
let income '. BUSINESSES WITH NET INCOME	9,562,283 . 272,691	579,993 191,901	2,885,365 95,304	801,168 18,865	16,732,066 1,174,525	1,069,791 223,567
mber of returns.	218,352	145.863	242,813	55,209	1,361,858	155,104
iness receipts, total	19,497,322	1,273,358	6,467,290	1,542,309	29,615,769	1,698,688
come from sales and operations	19,157,539	1,263,246	6,371,113	1,532,528	28,528,609	
				1,302,320		
rier dusiness ricome	339 783	*10.112	06 178	*0.781		1,633,682
	339,783	*10,112	96,178	*9,781	1,087,160	65,006
ness deductions, total 1	9,935,065	693,522	3,581,953	741,142	1,087,160 12,685,216	65,006 628,897
iness deductions, total 1	9,935,065 727,740	693,522 41,141	3,581,953 153,063	741,142 *10,917	1,087,160 12,885,216 1,976,092	65,006 628,897 136,784
iness deductions, total '	9,935,065	693,522 41,141 *1,896	3,581,953 153,063 *2,428	741,142 *10,917 *16	1,087,160 12,885,216 1,976,092 139,211	65,006 628,897 136,784 *10,624
Iness deductions, total '	9,935,065 - 727,740 18,754 24,029	693,522 41,141 *1,896 *4,241	3,581,953 153,063 *2,428 *68,136	741,142 *10,917 *16 *146	1,087,160 12,885,216 1,976,092 139,211 744,240	65,006 628,897 136,784 *10,624 *646
Iness deductions, total '	9,935,065 - 727,740 18,754 24,029 55,173	693,522 41,141 *1,896 *4,241 :4,261	3,581,953 153,063 *2,428 *68,136 *10,352	741,142 *10,917 *116 *1146 *7,486	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220	65,006 628,897 136,784 *10,624 *646 85,596
Iness deductions, total '	9,935,065 - 727,740 18,754 24,029 55,173 6,427	693,522 41,141 *1,896 *4,241	3,581,953 153,063 12,428 68,136 10,352 31,718	741,142 *10,917 *16 *146 *7,486 *1,114	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228	65,006 828,897 136,784 10,624 645 85,596 26,963
iness deductions, total '	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882	693,522 41,141 11,896 *4,241 :4,261 17,804	3,581,953 153,063 *2,428 *66,136 *10,352 *31,718 42,694	741,142 *10,917 *16 *146 *7,466 *1,114 *2,257	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143	65,006 628,897 136,784 *10,624 *646 85,596 26,963 31,645
Iness deductions, total 1	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525	693,522 41,141 11,896 *4,241 14,261 17,804 *16,580 *3,641	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,285	741,142 10,917 116 1146 17,466 11,114 12,257	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950	65,006 626,897 136,784 10,624 646 65,596 26,963 31,844 18,712
Iness deductions, total '	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573	693,522 41,141 11,896 14,241 14,261 17,804 16,580	3,581,953 153,063 *2,428 *66,136 *10,352 *31,718 42,694	741,142 *10,917 *16 *146 *7,486 *1,114 *2,257 *104 16,876	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 276,228 571,143 205,950 94,409	65,006 628,897 136,784 10,624 645 85,596 26,962 31,845 18,712 8,822
Iness deductions, total 1 sot of sales and operations. Inventior, beginning of year. Cost of labor. Purchases. Materials and supplies. Other costs. Inventory, and of year. Varising expenses. d debts from sales or services.	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016	693,522 41,141 11,896 42,241 4,261 17,804 16,580 73,641 9,183 72,418	3,581,953 153,063 12,428 68,136 110,352 131,718 42,694 12,265 63,350	741,142 10,917 116 146 17,486 11,114 12,257 104 16,876 (**)	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752	65,006 628,897 136,784 *10,624 *546 *55,969 26,965 31,845 18,712 8,823 *118
Iness deductions, total '	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573	693,522 41,141 11,896 14,241 14,261 17,804 16,580 13,641 9,183	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,285	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (*) 26,290	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 276,228 571,143 205,950 94,409 26,752 1,222,704	65,006 628,897 136,784 10,624 646 65,596 26,963 31,645 18,712 6,823 11,444,703
iness deductions, total '	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180	693,522 41,141 11,896 '4,241 '14,261 17,804 '16,580 '3,641 9,183 '2,418 65,131	3,581,953 153,063 12,428 68,136 10,352 131,718 42,694 12,265 63,350 229,725 88,987	741,142 10,917 116 146 17,486 11,114 12,257 104 16,876 (**)	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856	65,006 628,897 136,784 *10,624 *646 85,596 26,965 31,645 18,712 8,823 *11 44,702
ness deductions, total 1 st of sales and operations. Invention, beginning of year Cost of labor Purchases. Materials and supplies Other costs. Invention, end of year Verifising expenses. d debts from sales or services in and truck expenses.	9,935,065 .727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318	693,522 41,141 11,896 '4,241 '4,261 17,804 '16,580 '3,641 9,183 '2,418 65,131 1,413	3,581,953 153,063 12,428 68,136 10,352 131,718 42,694 12,265 63,350	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (*) 26,290	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728	65,006 628,897 136,784 10,824 645 26,965 31,845 18,712 8,823 11,712 8,823 11,712 11,712 11,712 11,712
iness deductions, total '	9,935,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186	693,522 41,141 11,896 14,241 14,261 17,804 16,580 13,641 9,183 12,418 65,131 1,413	3,581,953 153,063 12,428 68,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 6,352 308,109	741,142 10,917 16 146 17,486 11,114 12,257 104 16,876 (*) 26,290 120,801	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,858 5,728 768,756	85,006 628,997 136,784 10,624 1646 85,596 26,965 31,845 11,712 8,823 116 44,772 3,646 776
Iness deductions, total 1	9,935,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198	693,522 41,141 11,896 4,241 14,261 17,804 16,580 3,641 9,183 2,418 65,131 1,413 103 45,972	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (1°) 26,290 20,801	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711	65,006 628,897 136,784 *10,624 *545 85,596 26,962 31,844 18,712 8,823 *116 44,702 3,644 777 36,084 *510
ness deductions, total ' st of sales and operations. Invention, beginning of year Cost of labor. Purchases. Materials and supplies. Other costs. Invention, end of year. Vertising expenses. of debts from sales or services. if and truck expenses. of and truck expenses. in and truck expenses. or preciation. preciation. proceeding.	9,935,065 727,740 18.754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 46,832	693,522 41,141 11,896 42,241 42,4261 17,804 16,580 -3,541 9,183 12,418 65,131 1,413 -103 45,972	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137	741,142 10,917 116 1146 17,486 11,114 12,257 104 16,876 (*) 26,290 120,801 52,698 11,878 18,228	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 276,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077	85,006 628,897 136,784 10,624 55,596 26,963 31,645 18,712 8,822 116 44,707 3,646 77; 36,084 510 510 510 510 52,847 75,960 75,960 75,960 75,960 75,960 75,960 75,960
ness deductions, total 1 st of sales and operations. st of sales and operations. st of sales and operations. st of sales and operations. st of sales and supplies. Determines. Materials and supplies. Ditter costs. Inventory, end of year. vertising expenses. d debts from sales or services. r and fruck expenses. minissions. pletion. picton. pi	9,935,065 727,740 18,754 24,029 55,173 6,427 64,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 46,832 356,787	693,522 41,141 11,896 42,411 14,261 17,804 16,580 13,641 9,183 12,418 65,131 1,413 1103 45,972 721 13,903	3,581,953 153,063 12,428 68,136 110,352 131,718 42,694 12,285 63,350 229,725 88,987 16,352 308,109 27,153	741,142 10,917 116 1146 17,486 11,114 12,257 104 16,876 (*) 26,290 20,801	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874	65,006 628,897 136,784 *10,624 *10,624 *646 85,596 26,965 31,644 18,712 8,825 *16 44,702 3,644 *77 36,084 *510 *24,215 8,843
ness deductions, total 1 st of sales and operations. Invention, beginning of year Cost of labor Purchases. Materials and supplies Other costs. Invention, end of year Verifishing expenses. d debts from sales or services. ir and truck expenses. preciation. preciation. preciation. projeve benefit programs. surrance. gal and professional services. asias and entertainment deducted.	9,835,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 46,892 356,787	693,522 41,141 11,896 42,241 42,261 17,804 16,580 73,641 9,183 72,418 65,131 1,413 103 45,972 721 13,903 12,746	3,581,953 153,063 12,428 68,136 10,352 131,718 42,594 12,265 63,350 229,725 88,967 6,352 308,109 27,153 91,137 82,261	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (**) 26,290 20,801 52,698 11,878 18,228 13,571 16,765	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,683	65,006 628,897 136,784 10,624 645 85,596 26,965 31,845 18,712 8,823 116 44,703 3,646 775 36,084 15,112 8,843 11,844 11,844
ness deductions, total 1 st of sales and operations. Invention, beginning of year. Cost of labor. Purchases. Materials and supplies. Other costs. Invention, and of year. Vertising expenses. d debts from sales or services. r and fruck expenses. pletion. preciation. pletion. preciation. ployee benefit programs. urrance. gal and professional services. alas and entertainment deducted. Total meals and entertainment expenses.	9,935,065 .727,740 18.754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 233,547	693,522 41,141 11,896 4,241 14,261 17,804 16,580 3,641 9,183 12,418 65,131 1,413 103 45,972 113,903 12,746 15,859 19,829	3,581,953 153,063 12,428 68,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,264	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (**) 26,290 120,801 1,878 18,228 13,571	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,883 422,172	85,006 628,897 136,784 10,624 646 85,596 26,965 31,845 11,712 8,823 116 44,702 3,646 77; 36,084 15,102 16,102 17,102 18,1
sess deductions, total 1 st st sates and operations	9,935,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 48,832 356,787 405,473 233,547 291,956	693,522 41,141 11,896 42,411 42,61 17,804 16,580 -3,641 9,183 12,418 65,131 1,413 1103 45,972 21 13,903 12,746 15,859	3,581,953 153,063 12,428 68,136 10,352 31,718 42,694 2,265 63,350 229,725 88,967 6,352 308,109 27,153 91,137 82,261 97,284 121,621 58,769	741,142 10,917 116 1146 17,486 11,114 12,257 104 16,876 (*) 26,290 20,801 52,698 11,878 18,228 13,571 16,765 20,959 6,514	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,683 422,172 304,565	65,006 628,897 136,784 110,624 1546 85,596 26,965 31,844 18,712 8,823 116 44,702 3,644 177 36,084 151 16,845 19,845 24,562 8,788
ness deductions, total 1 st of sales and operations. Invention, beginning of year. Cost of labor Purchases. Materials and supplies. Other costs. Inventory, end of year. Verifising expenses. d debts from sales or services a and fruck expenses. pletion. preciation. proceeding. procession. procession. Inventory and of year. Verifising expenses. and fruck expenses. grand procession. Inventory end of year. Verifising expenses. and and expenses. Interestion. Interestication. Interestication. Interestion. Interestication. Interes	9,935,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 291,956 122,337 146,297	693,522 41,141 11,896 42,411 42,61 17,804 16,580 73,641 9,183 72,418 65,131 1,413 1103 45,972 721 13,903 12,746 15,859 19,829 10,119 8,437	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,284 121,621 58,789 96,530	741,142 10,917 116 1146 17,486 11,114 12,257 104 16,876 (12) 26,290 120,801 52,698 11,878 18,228 13,571 16,765 20,958 6,514	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,883 422,172 304,585 176,519	85,006 628,897 136,784 110,624 1546 85,596 26,963 31,644 18,712 3,644 77; 30,084 51(24,212) 8,822 11,712 44,702 8,823 11,712 11,712 8,823 8,823 8,82
ness deductions, total 1 st of sales and operations. Invention, beginning of year. Cost of labor Purchases. Materials and supplies. Other costs. Inventory, end of year. Verifising expenses. d debts from sales or services a and fruck expenses. pletion. preciation. proceeding. procession. procession. Inventory and of year. Verifising expenses. and fruck expenses. grand procession. Inventory end of year. Verifising expenses. and and expenses. Interestion. Interestication. Interestication. Interestion. Interestication. Interes	9,935,065 727,740 18.754 24,029 55,173 6,427 60,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 233,547 291,956 122,337	693,522 41,141 11,896 42,241 42,261 17,804 16,580 -3,541 9,183 12,418 65,131 1,413 -103 45,972 -21 13,903 12,746 15,859 19,829 10,119	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,284 121,621 58,789 96,930 178,591	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (**) 26,290 120,801 52,698 11,878 18,228 13,571 16,765 20,958 6,514 5,614 33,472	1,087,180 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,683 422,172 304,585 176,519 469,947	65,006 628,897 136,784 *10,624 *10,624 *646 85,596 26,962 31,644 18,712 8,822 *116 44,702 3,644 *77 *36,084 *15 *16 *17 *18,44 *
Iness deductions, total 1. Institute of sales and operations. Inventiory, beginning of year. Cost of labor. Purchases. Materials and supplies. Other costs. Inventiory, end of year. Inventiory,	9,935,065 727,740 18.754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 201,956 122,337 146,297 503,128 60,018	693,522 41,141 11,896 42,411 42,61 17,804 16,580 -3,641 9,183 2,418 65,131 1,413 -103 45,972 -21 13,903 12,746 15,859 19,829 10,119 8,437 16,150 -565	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,284 121,621 58,789 96,930 178,591 9,044	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (**) 26,290 20,801 	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,683 422,172 304,885 176,519 469,947 42,219	85,006 628,897 136,784 110,624 1646 85,596 26,963 31,645 116 44,702 3,645 751 36,084 751 8,822 8,822 8,823 18,842 19,845 24,523 8,786 8,647 11,787 8,847 11,787 11,787
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Iness deductions, total '	9,835,065 727,740 18,754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 233,547 291,956 122,337 146,297 503,128 60,018 61,155	693,522 41,141 11,896 42,241 42,261 17,804 16,580 13,641 9,183 12,418 65,131 1,413 103 45,972 21 13,903 12,746 15,859 19,829 10,119 8,437 16,150 1565 1,545	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,624 12,624 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,284 121,621 58,789 96,930 178,591 9,044 24,530 47,826 423,366	741,142 10,917 116 1146 17,486 11,114 12,257 104 16,876 (**) 26,290 120,801	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,756 28,711 226,077 503,874 337,883 422,172 304,585 176,519 469,947 42,219 120,774 127,713 465,313	65,006 628,897 136,784 10,624 1646 85,596 26,965 31,845 18,712 3,645 77; 36,084 19,645 24,213 8,843 19,645 24,562 8,786 8,937 10,275 177; 6,806 13,025 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945 4,945
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Iness deductions, total '	9,935,065 727,740 18.754 24,029 55,173 6,427 640,882 17,525 134,573 9,016 353,180 43,186 1,318 453,198 48,832 356,787 405,473 233,547 291,956 122,337 146,297 503,128 60,018 61,155 140,409 859,086 1,988,661 276,894	693,522 41,141 11,896 14,241 14,261 17,804 16,580 13,641 9,183 12,418 65,131 1,413 103 45,972 11 13,903 12,746 15,859 19,829 10,119 8,437 16,150 1565 1,545 20,487 43,520 96,012 16,646	3,581,953 153,063 12,428 168,136 10,352 131,718 42,694 12,265 63,350 229,725 88,967 16,352 308,109 27,153 91,137 82,261 97,284 121,621 58,789 96,930 178,591 9,044 24,530 47,826 423,366 581,049 69,134	741,142 10,917 116 1146 17,486 11,114 12,257 1104 16,876 (**) 26,290 20,801 52,698 11,878 18,228 13,571 16,765 20,958 6,514 33,472 102 28,753 9,268 66,559 14,393 15,910	1,087,160 12,885,216 1,976,092 139,211 744,240 449,220 278,228 571,143 205,950 94,409 26,752 1,222,704 173,856 5,728 768,736 28,711 226,077 503,874 337,883 422,172 304,585 176,519 469,947 42,219 120,774 127,713 465,313 772,509 227,016	65,006 628,897 136,784 110,624 154,624 65,596 26,963 31,644 116 44,703 3,644 77; 30,084 511 8,843 19,845 24,562 8,786 8,037 10,275 1177 6,836 13,025 4,944 5,944 5,944 5,944 5,944

¹ Total deductions are before subtraction of nonallowable passive losses and any passive loss carryover from the prior year. However, these losses and any carryover are reflected in net income or deficit. Therefore, business receipts minus total deductions may not always equal net income of deficit.

2 Less than \$500.

Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to totals because of rounding.

Data Release

or Tax Year 1988, there were 121 corporations that: (1) had total receipts of \$1 billion or more; (2) were "controlled" by a foreign "person;" and (3) reported transactions with related foreign persons. These corporations received \$49.9 billion and paid \$77.6 billion in transactions with 1,776 foreign persons [1]. This information was reported in conjunction with Internal Revenue Code section 6038A, which was revised by the Tax Reform Act of 1986 to require that foreign controlled domestic corporations and foreign controlled foreign corporations with a U.S. trade or business report transactions with related foreign persons [2].

The 121 corporations had \$426.3 billion of total assets for 1988. This was 36 percent of the total assets reported by all domestic corporations controlled by a foreign person [3]. This percentage increases to 46 when banks and credit agencies are excluded. It is appropriate to exclude these types of corporations because companies engaged in banking or financing activities did not have to file a Form 5472, *Information Return of a Foreign Owned Corporation*, the basis of these statistics [4].

Over 96 percent of the \$49.9 billion received by the corporations was from two types of transactions: amounts borrowed (58 percent) and sales of stock in trade (38 percent). Table 1 presents these data by country of residence of the foreign related persons. Amounts borrowed by corporations was the primary type of receipt from related persons in the United Kingdom, Netherlands, Netherlands Antilles, West Germany, Switzerland and France. Sales of stock in trade was the primary receipt for Japan and Canada.

Nearly 80 percent of the \$77.6 billion paid by the corporations was the result of purchases of stock in trade. (Another 12 percent was from amounts loaned by the corporations to related foreign persons.) Japan accounted for 60 percent of the total \$61.9 billion of purchases of stock in trade from all persons. West Germany was second with an additional 11 percent of the total.

In comparing the amount of receipts and payments on a country basis, for Japan, West Germany and Canada, corporations made considerably more payments to related persons than they received. The Netherlands, Netherlands Antilles and Switzerland were the opposite, with corporations receiving more (mostly from amounts borrowed) from related persons than they paid out. For the United Kingdom and France, the amount of receipts and payments was about the same.

Table 2 presents Form 5472 data by industry groupings

This data release was written by James Hobbs and John Latzy, who are economists with the Foreign Statistics Branch, Daniel F. Skelly, Chief.

of the reporting foreign controlled corporations. Over half of the corporations reported manufacturing to be their principal business activity for 1988. Manufacturers of chemicals and allied products was the most populous group, accounting for 25 percent of all manufacturing corporations. Manufacturers borrowed \$22.3 billion from related foreign persons (77 percent of the total for all industries) and loaned \$7.6 billion (83 percent of the total)

Wholesale trade companies accounted for 32 percent of the 121 large foreign controlled corporations. Total amounts received (\$18.0 billion) and paid (\$48.6 billion) by these trade companies were primarily the result of sales and purchases, respectively, of stock in trade. The \$14.2 and \$46.0 billion of wholesalers' sales and purchases of stock in trade accounted for 76 and 74 percent, respectively, of the totals for all industries.

The statistics shown in Tables 1 and 2 for Tax Year 1988 represent the first Form 5472 study conducted by the Statistics of Income Division [5]. Data from the 1989 study will be included in a future *Statistics of Income Bulletin* article to be co-authored by James Hobbs and John Latzy.

Explanation of Selected Terms

Amounts Borrowed and Loaned — Form 5472 collects information on both the beginning and ending balances of amounts borrowed and loaned by foreign controlled corporations from and to, respectively, their related foreign persons. The ending balances of these items are included in total amounts received and paid, respectively, shown in Tables 1 and 2. (These tables also show the beginning balances for these items.) The ending balances may not equal the actual amounts borrowed and loaned during the Tax Year 1988 period.

Control — A corporation is controlled by a foreign person when that person owns, directly or indirectly, at least 50 percent of: (1) the total voting power of the corporation's stock, or (2) the value of the corporation's outstanding stock. If a corporation is controlled by another corporation which, in turn, is controlled by a foreign person, then the first corporation is also considered to be controlled by the foreign person.

Foreign Person — The term "foreign person" generally includes: (1) any partnership, association, company or corporation that was not created or organized under the laws of the United States or the laws of any State; (2) any individual who is not a citizen or resident of the United States; (3) any individual who is a citizen of a U.S. possession, but is not otherwise a U.S. citizen or resident; and (4) any foreign trust, estate, or government.

Number of Persons — The data shown in Tables 1 and 2 for this item generally represent the number of Forms 5472 attached to the 121 income tax returns filed by corporations with total receipts of \$1 billion or more and that were controlled by a foreign person. Member corporations of an affiliated group that filed a consolidated income tax return could also join in filing a consolidated Form 5472 for transactions with a given foreign related person. However, some corporations that could have filed consolidated Forms 5472 instead filed separate forms. When these were identified during statistical processing, the information on them was combined and treated as a single Form 5472. To this extent, the "number of persons" understates the actual number of Forms 5472 attached to the 121 income tax returns included in this study.

Related Person — A person is related to the corporation which filed a Form 5472 if that person falls within the meaning of Internal Revenue Code sections 267(b), 482, or 707(b)(1). Form 5472 collects information on the type of relationship between the foreign controlled reporting corporation and the related foreign person. The four types of relationships specified on the form are: (1) the reporting corporation controls the related person; (2) the related person controls the reporting corporation; (3) the reporting corporation and the related person are under a common control by a third party; and (4) other. All of these types of relationships are included in these statistics.

Reportable Transactions — These transactions are shown in Tables 1 and 2 and include the following: (1) sales and purchases of stock in trade; (2) sales and

purchases of other tangible property; (3) rents and royalties paid and received; (4) sales, purchases and amounts paid and received for the use of copyrights, trademarks, designs, processes and other intangible property; (5) consideration paid and received for technical, managerial, scientific and like services; (6) commissions paid and received; (7) amounts borrowed and loaned; (8) interest paid and received; and (9) insurance premiums paid and received.

Notes and References

- [1] Total receipts and payments include small amounts, 3 and 1 percent, respectively, from transactions with related U.S. persons.
- [2] The 121 corporations shown in these statistics include a very small number of foreign corporations that were engaged in a U.S. trade or business. Nearly all of the companies were domestic, i.e., incorporated in the United States.
- [3] See Hobbs, James R., "Domestic Corporations Controlled by Foreign Persons, 1988," *Statistics of Income Bulletin*, Fall 1991, Volume 11, Number 2.
- [4] Corporations with no gross income and foreign corporations with all of their income exempt from U.S. taxation were also exempt from filing Forms 5472.
- [5] Tax Year 1988 includes corporations with accounting periods that ended between July 1988 and June 1989.

Table 1.--Foreign Controlled Corporations with Total Receipts of \$1 Billion or More: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Related Person

ltem	All countries	United Kingdom	Japan	Netherlands	Netherlands Antilles	West Germany	Switzerland	Canada	France
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Corporations: 1									
Number	121	59	47	46	11	44	25	62	30
Total assets	426,307,137	273,117,377	161,008,393	241,997,103	28,085,305	152,788,460	100,811,851	265,567,085	192,735,87
Total receipts	398,920,741	209,347,413	204,754,843	172,394,125	21,221,398	155,682,678	88,110,428	239,067,232	184,575,06
Transactions between corporations and related foreign persons									
Number of persons	1,776	240	141	110	14	120	51	119	101
Fotal received	49,919,746	13,029,357	11,078,690	6,344,218	4,040,901	2,656,822	2,085,485	1,814,629	1,408,569
Sales of stock in trade	18,788,907	1,941,832	9,008,721	312,243	13,818	844,935	669,183	1,273,562	272,12
Sales of other tangible property	346,567	23,328	166,363	4,208	146	25,665		37,148	92
Rents and royalties	71,345	24,855	507	122		655	3,980	6,614	1,05
Sales, leases, and licenses of									
intangible property	168,018	12,806	11,221	5,279		11,429		4,197	14,14
Consideration received for									
technical, managerial									
or like services		202,486	173,628	36,717	2,989	241,849	19	61,844	19,29
Commissions	132,640	11,141	91,208	1,565	323	8,273	72	4,036	1,078
Amounts borrowed:		40.045.004	4 057 070	0.405.045	0.500.400	4 4 4 4 4 0 7			
Beginning balance		10,645,381	1,257,073	6,435,315	2,508,192	1,141,197	2,064,333	355,855	618,05
Ending balance		10,729,393 72,562	1,576,484 50.558	5,964,111 19.972	4,023,625	1,457,522	1,403,476	402,272	1,087,56
Interest					••	66,494	8,669	24,751	12,38
Premiums for insurance	12,999	10,954	,				85	205	-
Total paid	77,628,325	11,313,083	39,827,765	1,083,083	346,547	7,892,009	941,445	4,463,962	1,222,08
Purchases of stock in trade Purchases of other tangible	61,919,633	2,960,015	37,151,931	186,942	2	6,540,654	563,609	3,938,897	951,60
property	2,048,490	5,430	1,729,549	528	58	45,658	13,048	55,575	117,17
Rents and royalties	343,717	51,260	205,791	4,572	••	53,793	8,042	1,399	8,48
Purchases, leases, and									
licenses of intangible				ĺ					
property	359,618	196,828	1,569	25,971	1,126	16,979	108,636	2,209	1,39
Consideration paid for technical,									
managerial or like services	694,329	79,610	76,214	21,176	12,480	26,702	20,006	265,905	49,50
Commissions	143,950	16,303	10,599	2,632	22	26,552	339	1,604	2,89
Amounts loaned:				404 475		4 004 45.		0.7.1	404.55
Beginning balance	6,625,421	3,600,285	265,041	461,459	6,011	1,331,174	62,500	217,184	121,69
Ending balance		6,563,642	563,350	294,775	260	1,066,345	62,500	89,919	35,16
Interest	2,822,724	1,424,162	88,759	501,684	322,960	113,196	164,758	43,802	53,26
Premiums for insurance	158,556	15,832	2	44,804	9,638	2,130	506	64,653	2,61

¹ Because a given corporation could have related foreign persons in more than one country, corporation detail may not add to totals.

NOTES: Table includes domestic and foreign corporations that were engaged in a trade or business in the United States, that were "controlled" by a foreign person, and had any reportable transactions with a related foreign person. Detail may not add to totals because of rounding.

Table 2.--Foreign Controlled Corporations with Total Receipts of \$1 Billion or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industry Group of Corporation

[Money amounts are in thousands of dollars]

Item	All industries	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)
Corporations:		1		
Number	121	61	39	7
Total assets	426,307,137	246,681,751	58,594,759	20,517,780
Total receipts	398,920,741	184,840,231	163,800,981	24,425,980
Transactions between corporations and related foreign persons				
Number of persons	1,776	1,226	437	18
Total received	49,919,746	27,289,519	17,968,104	2,133,477
Sales of stock in trade	18,788,907	3,781,216	14,248,780	2,800
Sales of other tangible property	346,567	132,378	201,907	·
Rents and royalties	71,345	47,802	12,901	
Sales, leases, and licenses of intangible property	168,018	140,030	26,113	
Consideration received for technical, managerial or like services	876,488	612,707	187,800	250
Commissions	132,640	34,479	92,695	
Amounts borrowed:	•	·	·	
Beginning balance	26,633,116	20,660,811	3,093,686	1,707,193
Ending balance	29,173,549	22,322,455	3,134,271	2,117,423
Interest	349,232	218,197	61,848	13,004
Premiums for insurance	12,999	255	1,790	-
Total paid	77,628,325	26,612,905	48,579,531	307,941
Purchases of stock in trade	61,919,633	15,078,080	46,024,674	4,095
Purchases of other tangible property	2,048,490	450,988	1,596,243	
Rents and royalties	343,717	145,087	197,835	
Purchases, leases, and licenses of intangible property	359,618	346,559	11,933	1,126
Consideration paid for technical, managerial or like services	694,329	452,775	144,889	3,551
Commissions	143,950	106,074	32,744	2,768
Amounts loaned:				
Beginning balance	6,625,421	5,415,559	714,180	125,000
Ending balance	9,137,309	7,619,620	374,298	125,000
Interest	2,822,724	2,351,545	181,266	169,518
Premiums for insurance	158,556	62,175	15,649	1,883

NOTES: Table includes domestic and foreign corporations that were engaged in a trade or business in the United States, that were "controlled" by a foreign person, and had any reportable transactions with a related foreign person. Detail may not add to totals because of rounding.

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Notice: The data on the following pages are the latest and most accurate available at time of publication. However, they are subject to continuous revision as more information becomes available. Data labeled as preliminary should be used with caution.

Table 1.—Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1970-1990

(All figures are estimates hase	d on samplesmoney amounts are in thousands of dollars]	

Item	1970	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	74,279,831	82,229,332	93,902,469	101,660,287	109,708,280	112,135,673	113,717,138
form 1040 returns	74,279,831	54,527,726	57,122,592	67,006,425	71,359,242	71,563,456	69,270,236
Form 1040A returns	N/A	27,701,606	36,779,877	18,124,702	19,066,165	20,478,063 20,094,154	25,917,288 18,529,614
Form 1040EZ returns	N/A	, N/A	N/A	16,529,160	19,282,873		
Adjusted gross income (AGI).1	631,692,540	947,784,873	1,613,731,497	2,305,951,483	3,083,019,783	3,256,358,156	3,405,427,348
Number of returns	66,965,659	73,520,046	83,802,109	87,198,001	93,257,370	95,487,922	96,729,912
Amount	531,883,892	795,399,462	1,349,842,802	1,928,200,978	2,337,984,129	2,449,530,553	2,599,401,271
Taxable interest received:		10.070.010	40.040.675	64,526,434	69,421,338	69,881,648	70,369,662
Number of returns	32,630,355	40,378,240 43,433,554	49,019,575 102,009,444	182,109,194	186,981,636	220,015,823	227,083,888
Amount	22,021,267	43,433,334	102,003,444	102,100,104	100,000,000		
Number of returns	n.a.	n.a.	n.a.	n.a.	3,514,401	3,730,291	3,916,925
Amount	n.a.	n.a.	n.a.	n.a.	32,811,274	37,589,693	40,228,405
Dividends in AGI: 3		8.853.491	10,738,982	15,527,579	22,903,155	23,079,592	22,904,441
Number of returns	7,729,939 15,806,924	21,892,126	38,761,253	55.046.351	77,329,507	81,309,036	80,168,536
Business or profession net income:	13,000,024	21,002,120					
Number of returns	4,827,064	5,434,857	6,305,794	8,640,701	10,491,980	11,017,545	11,221,925
Amount	. 33,542,837	44,861,623	66,995,010	98,775,563	145,517,755	152,416,377	161,657,252
Business or profession net loss:	1,332,921	1,807,685	2,575,325	3,259,640	3,079,4604	3,143,1514	3,415,6664
Number of returns	2,988,636	5,440,145	11,865,856	20,002,986	19,194,505	19,678,6974	20,227,0594
Amount Net capital gain in AGI: ⁵	2,300,000	0,110,110	·		İ		
Number of returns	5,488,224	5,798,724	6,973,930	9,991,808	9,678,528	10,722,512	9,217,141
Amount	10,655,553	16,034,430	32,723,298	72,183,321	161,874,539	153,513,725	123,783,047
Net capital loss in AGI:	0.474.400	2.513.399	1,955,544	2,667,409	4,630,707	4,337,150	5,070,741
Number of returns	2,474,439 1,648,870	1,727,272	3 063,698	3,905,541	8,106,330	7,882,795	9,551,854
Amount Pensions and annuities in AGI: ⁶	1,048,070	1,727,272	0,000,000	-,,-			
Number of returns	3,249,558	5,088,937	7,373,704	13,133,295	16,481,248	16,816,830	17,041,091
Amount	7,878,808	20,886,871	43,339,736	95,096,003	138,785,886	147,358,442	159,294,448
Unemployment compensation in AGI: 7	N/A	N/A	1,798,210	4.771.546	6.974.262	7,175,322	8,014,136
Number of returns	N/A N/A	N/A	2,028,456	6,355,539	11,626,600	12,095,062	15,453,147
AmountSocial security benefits in AGI:	. 1970	107					
Number of returns	N/A	N/A	N/A	2,956,073	4,024,093	4,675,100	5,082,575
Amount	N/A	N/A	N/A	9,594,182	14,361,470	17,347,058	19,686,539
Rent net income: 8	0.505.041	3,737,264	3,653,996	3,541,964	3,722,828	3,766,547	3,933,823
Number of returns	3,595,041 4,884,370	8,053,918	13,664,671	16,340,908	21,139,837	23,912,182	25,886,388
Amount Rent net loss: ⁸	4,004,070	0,000,010	,	1		1	
Number of returns	2,456,606	2,834,547	3,809,821	5,390,750	5,157,554	5,245,122	5,163,186 33,450,215
Amount	2,457,918	4,621,220	13,464,274	36,163,023	33,004,254	33,301,182	33,450,215
Royalty net income: 9	473,160	547,192	707,018	960,701	1,066,348	1,104,224	1,170,627
Number of returns	877,106	1,867,085	4,213,345	7,243,748	3,804,387	4,047,260	4,534,436
Royalty net loss:9	0,,,,,,	,				1	
Number of returns	32,691	24,809	37,297	77,189	83,318	61,368	49,133 125,855
Amount	70,741	97,700	308,361	385,360	91,684	99,096	125,655
Partnership and S Corporation net					1		
income: Number of returns	2,200,000 10	2,500,000 10	3,200,000 10	2,477,459	2,902,129	3,098,635	3,210,384
Amount	12,637,912 10	12,811,091 10	10,099,346 10		100,918,463	107,373,738	112,029,507
Partnership and S Corporation net loss:						2 222 252	0.707.074
Number of returns	(10)	(10)	(10) (10)	3,010,212	2,997,094 43.838,237 11	2,829,653 44,281,682 11	2,767,074 45,007,276
Amount	(10)	, (10)	('')	51,004,143	43,030,237	44,201,002	40,007,270
Estate or trust net income:	573,700	676,691	865,381	1,075,119	529,013	470,841	444,953
Number of returns	1,533,321	2,740,733	4,974,127	10,328,599	4,559,070	4,502,464	4,633,163
Estate or trust net loss:						04.050	74 107
Number of returns	41,473	56,990	40,916	73,534	67,540 464,811	81,656 543,568	74,127 467,976
Amount	84,521	186,410	414,096	652,621	404,011	343,300	1 407,076
Farm net income:	1,792,438	1,340,485	1,123,085	891,562	992,432	1,029,336	996,360
Number of returns Amount	5,688,226	10,112,147	9,938,950	6,493,117	11,241,087	11,498,065	11,395,305
Farm net loss:						4 000 000	1,324,793
Number of returns	1,234,092	1,414,556	1,485,345	1,729,299	1,375,095 12,417,624 ¹¹	1,330,382 11,712,004 ¹¹	
Amount	2,899,513	6,548,822	11,731,416	18,498,600	12,417,024	11,712,004	11,020,007
Total statutory adjustments: Number of returns.!?	6,370,552	9,024,255	13,148,919	37,763,418	10,747,370	9,926,729	16,648,032
Amount 12	7,665,251	15,101,999	28,614,061	95,082,299	28,201,888	24,572,969	33,974,231
Individual Retirement Arrangements:13					0.004 101	F 804.044	É 000 707
Number of returns	N/A	1,211,794	2,564,421	16,205,846	6,361,421	5,824,914 10,828,694	5,223,737 9,858,219
Amount	N/A	1,436,443	3,430,894	38,211,574	11,881,754	10,020,034	3,030,219
Self-employed retirement plans:	591.655	595,892	568,936	675,822	814,586	822,353	824,327
Number of returns	591,655 847,692	1,603,788	2,007,666	5,181,993	6,626,908	6,326,156	6,777,645
Married couples who both work:	2.7,502			· ·			
Number of returns	, N/A .	N/A	N/A	24,835,278	N/A	N/A	N/A
Amount	N/A	N/A	N/A	24,614,983	N/A	N/A_	N/A

Table 1.—Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1970-1990—Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

tem_	1970	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Evennetioner			\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>	· · · · · · · · · · · · · · · · · · ·	(9)	10)	
Exemptions:	004 400 400 14	040 000 500 14					
Number of exemptions, total Number, age 65 or over	204,126,402 ¹⁴ 8,904,331	212,202,596 14	227,925,098 14	244,180,202 14	221,884,006	223,756,252	227,549,246
Amount	127,531,202 14	9,937,208 159,140,845 ¹⁴	11,847,168 227,569,280 ¹⁴	16,748,810 253,720,447 ¹⁴	N/A 430,771,177	N/A 447,129,806	N/A 465,985,366
	127,001,202	100,140,040	227,303,200	203,720,447	430,771,177	447,129,000	400,980,300
Total deductions:					ŀ		
Number of returns.15	73,862,448	81,585,541	88,491,251	96,848,626	108,819,935	111,311,212	112,795,712
Amount 15	120,549,755	233,181,778	346,000,155	554,733,523	685,954,065	740,409,033	789,941,575
Standard deductions: 16			l	 			l
Number of returns, total Amount	38,432,401	55,511,480 100,921,181	59,540,969	57,000,442	76,471,827	79,338,895	80,620,774
Returns with additional standard	32,371,271	100,921,181	127,972,016	149,709,998	289,564,223	309,431,034	331,456,520
deductions for age 65 or			l				
blindness:			ļ.				
Number of returns	N/A	N/A	N/A	l N/A	10.292.748	10,551,521	10,954,167
Amount	N/A	N/A	N/A	N/A	9,222,833	9,452,043	10,615,715
Itemized deductions:					-,,	1 3,100,010	1 ,0,0,0,,,,
Number of returns!7	35,430,047	26,074,061	28,950,282	39,848,184	31,902,985	31,972,317	32,174,938
Amount.17	88,178,487	122,260,601	218,028,139	405,023,525	395,216,456	430,977,999	458,485,055
Medical and dental expense: 18						' '	
Number of returns	27,437,549	19,483,273	19,458,318	10,777,296	4,810,032	5,128,338	5,090,958
Amount	10,585,749	11,422,312	14,972,082	22,926,214	17,993,829	20,920,881	21,456,587
Taxes paid:	05 100 000	05 000 000	00.7/2.22	00 5/			1
Number of returns	35,160,636	25,929,082	28,749,278	39,548,023	31,327,781 19	31,392,533 ¹⁹	31,594,114
AmountInterest paid:	32,014,673	44,141,289	69,404,275	128,084,618	120,628,182 ¹⁹	131,299,652 ¹⁹	140,011,461
Number of returns	29.205.679	23,385,461	26,676,836	36,286,822	29,631,009 20	29,437,522 ²⁰	29,394,600
Amount	23,929,477	38,885,282	91,187,006	180,094,578	179,737,720 20	193,186,034 20	29,394,600
Contributions:	20,020,777	00,000,202	31,137,000	100,034,370	110,131,120 20	193,100,034 20	200,354,360
Number of returns	33,633,601	24,642,672	26,601,428	36,162,178	29,110,570	29,132,486	29,230,265
Amount	12,892,732	15,393,331	25,809,608	47,962,848	50,949,273	55,459,205	57,242,757
axable income: 21			, ,			,,	,
	50 500 500	05 050 000	00 404 000	22.42.42.4			
Number of returns	59,593,598	65,852,602	88,104,696	96,124,046	90,281,729	92,313,789	93,148,332
Amount	401,154,285	595,492,866	1,279,985,360	1,820,740,833	2,069,966,980	2,173,345,881	2,263,661,230
ncome tax before credits: 22	i						
Number of returns	59,596,755	65,854,734	76,135,819	85,994,216	90,218,979	92,246,065	93,089,368
Amount	84,156,695 23	132,452,044	256,294,315	332,165,333	418,889,165	438,240,138	453,127,579
Total tax credits:					, ,	, ,	,,
Number of returns 24	1		40.074.400	00 005 005	44 000 000	40.004.000	
Amount 24	n.a. 396,610	n.a. 8,069,846	19,674,483	20,995,285	14,099,023	12,034,697	12,483,535
Child care credit:	390,010	0,009,040	7,215,839	10,248,044	7,047,140	6,131,134	6,831,187
Number of returns	n.a.	n.a.	4,230,757	8,417,522	9,023,458	6 000 004	6 4 40 500
Amount	n.a.	n.a.	956,439	3,127,702	3,812,849	6,028,094 2,439,471	6,143,590 2,549,004
Credit for the elderly and disabled:	,,, <u></u>	11.0.	330,403	3,127,702	3,012,049	2,439,471	2,549,004
Number of returns	1,357,266	784,808	561,918	462,548	356,973	319,758	339,818
Amount	167,656	128,968	134,993	108,642	68,904	64,490	61,898
Residential energy credit:	,	,,,,,	.01,000	100,042	00,004	04,430	01,030
Number of returns	N/A	N/A	n.a.	n.a.	N/A	N/A	N/A
Amount	N/A	N/A	562,141	811,675	N/A	N/A	N/A
Foreign tax credit:			·				
Number of returns	200,397	n.a.	393,074	453,863	559,217	641,557	772,143
Amount	169,623	381,985	1,341,675	782,561	1,087,203	1,311,742	1,682,307
Investment credit:25		j		ļ		· ·	
Number of returns	n.a.	n.a.	n.a.	(25)	(25)	(25)	N/A
Amount	30,554	1,593,150	3,288,415	(²⁵)	(25)	(25)	N/A
Number of returns	N/A			4.044.00			
	N/A N/A	N/A	N/A	4,614,307	364,169	332,419	262,573
Amount	N/A	N/A	N/A	4,791,132	718,209	593,192	616,288
ncome tax after credits:	ŀ	ľ	l				
Number of returns	59,314,011	61,483,928	73,840,395	82,762,130	87,120,969	89,162,747	89,844,225
Amount	83,787,323	124,382,197	249,078,475	321,917,289	411,842,025	432,109,004	446,296,392
otal income tax: 26	Į		ļ	· .			
Number of returns	59,317,371	61,490,737	73,906,244	82,846,420	97 195 999	90 170 055	90 000 404
Amount	83,909,311	124,526,297	73,906,244 250,341,440	325,710,254	87,135,332 412,869,909	89,178,355	89,862,434
	00,000,011	127,020,231	250,541,440	323,7 (0,234	412,003,303	432,939,998	447,126,703
verpayments, total: ²⁷				ļ		j	
Number of returns	55,273,385	63,825,188	69,868,451	77,424,003	79,143,548	80,908,202	83.507.580
Amount	15,727,692	29,363,945	49,458,344	76,220,146	78,837,972	81,252,232	88,479,352
Overpayment refunds:	· [i			,	· · · · · · · · · · · · · · · · · · ·	,,
Number of returns	53,126,294	62,660,424	68,232,903	74,914,665	76,414,800	78,271,544	80,514,484
Amount	14,043,494	27,252,870	46,680,072	68,933,993	68,990,260	71,735,083	78,103,385
ax due at time of filing: 28		·	1				
	10 470 010	15 040 400	04.755.5.5		07.405		
Number of returns	16,478,813 8,725,671	15,842,400 14,208,747	21,755,516 32,843,576	21,210,194 39,091,228	27,185,438 61,507,880	28,044,448 60,156,928	26,986,948 56,561,150
Amount							

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990

[Money amounts are in thousands of dollars, except where indicated]

				Size	of adjusted gross in	ncome		
State and item	All returns	Under \$15,000 '	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	. (3)	(4)	(5)	(6)	(7)	(8)
	<u> </u>						Γ	
UNITED STATES 2	44 700 074	47.164.910	29,031,054	21.318.600	10.798.871	3,318,953	2,314,843	840,840
lumber of returns	114,788,071	71,394,046	65.755.975	58,252,266	33.060,287	10,323,232	7,292,090	2.690.17
lumber of exemptions	248,768,074	273,881,513	630,562,337	829,121,728	649,007,632	282,754,644	304 191 423	428,619,46
Adjusted gross income (less deficit)	3,398,138,737	2/3,001,313	030,302,337	023,121,720	040,007,502	202,70 1,011	VI. (1.2.1	
Salaries and wages:	00 570 514	36,577,024	25.018.261	19,384,275	9,932,142	3,001,186	1,982,524	683,10
Number of returns	96,578,514		504.125.217	690,255,811	536,753,160	220,678,605	201,477,582	188,106,46
Amount	2,593,337,270	251,940,428	304,125,217	090,233,611	. 330,730,100	220,010,000	201,117,002	,,,
nterest income:		00 404 007	47 405 050	16,970,083	9.897.267	3,187,268	2,259,996	833.02
Number of returns	70,658,526	20,104,937	17,405,950	40.618.580	31,297,765	15,619,763	21,484,213	41,843,54
Amount	228,422,837	36,497,157	41,061,813	40,018,580	31,297,703	13,019,765	21,707,210	41,010,01
Dividends:	i l				4,226,973	1,754,339	1,511,015	668,10
Number of returns	22,867,142	4,780,673	4,507,709	5,418,332		6,580,380	10,840,363	24,790,07
Amount	80,422,372	7,101,794	9,054,726	11,344,086	10,710,948	6,360,360	10,640,363	24,780,07
Net capital gain (less loss):					l	4 000 450	1,135,442	604.97
Number of returns	12,216,411	2,293,441	2,272,957	2,666,630	2,180,808	1,062,158	15,087,130	66,328,02
Amount	111,751,611	6,838,869	3,292,789	5,910,694	7,781,243	6,512,860	15,067,130	00,320,02
Taxable pensions and annuities:			121	l			450,260	145,00
Number of returns	16,970,993	5,105,261	4,879,637	3,653,573	2,074,479	662,780	8.751.087	5,538,47
Amount	158,385,225	26,099,841	42,865,358	38,802,763	26,091,824	10,235,878	8,751,087	3,336,47
Unemployment compensation:						440.057	48.021	6.37
Number of returns	8,031,121	2,735,550	2,544,729	1,906,094	670,492	119,857	121,849	21,10
Amount	15,293,765	4,633,984	5,176,211	3,707,878	1,363,776	268,961	121,849	21,10
Total itemized deductions:						0.005.074	2.204.840	822,18
Number of returns	33,418,580	2,308,281	5,798,520	10,726,687	8,532,193	3,025,871	58,974,218	63,918,49
Amount	474,043,752	26,219,593	51,234,301	107,626,910	111,711,953	54,358,282	58,974,218	63,810,48
Taxable income:	Į l							838.95
Number of returns	93,350,753	26,459,915	28,406,718	21,240,588	10,780,813	3,313,642	2,310,123	360,494,41
Amount	2,261,460,396	89,111,183	357,191,808	556,292,135	460,709,196	206,840,178	230,821,484	360,494,41
Total tax liability :				1				200.05
Number of returns	94,988,578	28,034,229	28,449,489	21,252,555	10,785,127	3,315,238	2,311,990	839,95
Amount	471,051,057	16,384,050	57,871,599	96,062,067	90,203,979	46,751,014	60,631,355	103,146,99
Average (whole dollars)	4,960	585	2,035	4,521	8,364	14,102	26,225	122,80
Earned income credit:						}		
Number of returns	12,856,425	9,280,630	3,575,795	-	-	1 -	-	
Amount		6,672,322	955,191		-	-		*
Excess earned income credit: 3	,,		1	I	1			
Number of returns	8,789,468	8,117,979	671,489		-	-	- '	
Amount		5.186.688	160,419	I -	i -		-	

See notes following Table 20.

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

State and item	All returns	Under	\$15,000	\$30,000	of adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALABAMA								
Number of returns	1,711,765	797,757	425,224	290,950	134,611	34,488	20,858	7,87
Number of exemptions	3,880,293	1,341,253	1,065,202	848,996	423,103	109,025	66,616	26,0
Adjusted gross income (less deficit)	43,145,901	5,247,737	9,172,223	11,275,353	8,045,444	2,925,512	2,732,130	3,747,50
Salaries and wages:			1					
Number of returns	1,489,365	659,644	378,158	270,316	125,686	31,422	17,602	6,5
Amount	34,088,681	4,547,468	7,594,964	9,661,340	6,762,249	2,250,619	1,664,185	1,607,8
Interest income:								
Number of returns	843,486	240,855	211,181	211,402	119,449	32,595	20,206	7,7
Amount	2,327,541	421,572	452,829	426,359	325,090	156,725	204,967	339,9
Dividends:			1					
Number of returns	241,217	45,897	46,506	60,030	50,008	18,411	13,997	6,3
Amount	689,370	59,445	72,159	97,987	101,581	62,865	101,487	193,8
Net capital gain (less loss):			l					
Number of returns	125,383	22,458	23,171	28,372	24,207	10,901	10,579	5,6
Amount	919,346	87,800	39,310	63,392	82,160	61,515	140,030	445,1
Taxable pensions and annuities:		75		50 707		2542		
Number of returns	242,612	75,448	70,109	52,707	29,674	8,512	4,824	1,3
Amount	2,309,911	413,301	648,129	579,978	389,048	144,417	100,278	34,7
Jnemployment compensation:	,,,,,,,	AA 5A-	F4 000		0.070	200		
Number of returns	163,072	68,567	51,208	33,859	8,278	920	215	
Amount	172,246	74,743	53,433	33,804	8,774	1,110	344	
Total itemized deductions: Number of returns	413,820	28,892	. 84,298	139,259	103,237	30,688	19,660	7,7
_	4,656,177	28,892 243,469	665,139	1,256,468	1,162,667	460,990	427,999	439,4
Amount Taxable income:	4,050,177	240,409	000,109	1,230,400	1,102,007	**************************************	421,399	408,4
Number of returns	1,310,501	404,004	418,344	290,491	134,506	34,462	20,829	7,8
Amount	27,288,896	1.302.923	4,882,498	7,567,356	5.874,945	2.230,049	2,170,928	3,260,1
Fotal tax liability:	27,200,000	,,,,,,,,,,	7,302,730	,,507,055	5,577,545	2,200,043	2,	5,200,1
Number of returns	1,335,549	429,335	417,944	290,550	134,535	34,475	20,838	7,8
Amount	5,432,772	236,384	781,418	1,253,762	1,136,323	505,452	578,783	940,6
Average (whole dollars)	4,068	551	1,870	4,316	8,447	14,662	27,776	119,4
Earned income credit:	,,,,,,		.,	.,	-,		,	
Number of returns	319,441	244,800	74,641					
Amount	199,942	179,307	20,636					
Excess earned income credit: 3	,							
Number of returns	235,104	221,635	13,469					
Amount	147,867	144,670	3,197					
					f adjusted gross in			
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
· · · · · · · · · · · · · · · · · · ·		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)							
	17	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AL ACKA		(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALASKA		•						
Number of returns	313,610	146,094	57,272	50,484	35,047	14,927	8,181	1,6
Number of returns Number of exemptions	313,610 539,741	146,094 104,448	57,272 121,262	50,484 129,607	35,047 106,118	14,927 47,012	8,181 26,191	1,6 5,1
Number of returns	313,610	146,094	57,272	50,484	35,047	14,927	8,181	1,6 5,1
Number of returns	313,610 539,741 9,008,782	146,094 104,448 421,628	57,272 121,262 1,257,035	50,484 129,607 1,978,198	35,047 106,118 2,136,701	14,927 47,012 1,274,164	8,181 26,191 1,038,516	1,6 5,1 902,5
Number of returns	313,610 539,741 9,008,782 223,597	146,094 104,448 421,628 70,800	57,272 121,262 1,257,035 51,040	50,484 129,607 1,978,198 46,174	35,047 106,118 2,136,701 32,895	14,927 47,012 1,274,164 14,081	8,181 26,191 1,038,516 7,322	1,6 5,1 902,5
Number of returns	313,610 539,741 9,008,782	146,094 104,448 421,628	57,272 121,262 1,257,035	50,484 129,607 1,978,198	35,047 106,118 2,136,701	14,927 47,012 1,274,164	8,181 26,191 1,038,516	1,6 5,1 902,5
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072	146,094 104,448 421,628 70,800 445,361	57,272 121,262 1,257,035 51,040 997,801	50,484 129,607 1,978,198 46,174 1,613,985	35,047 106,118 2,136,701 32,895 1,781,402	14,927 47,012 1,274,164 14,081 1,051,234	8,181 26,191 1,038,516 7,322 721,196	1,6 5,1 902,5 1,2 261,0
Number of returns	313,610 539,741 9,000,782 223,597 6,872,072 170,341	146,094 104,448 421,628 70,800 445,361 52,921	57,272 121,262 1,257,035 51,040 997,801 29,810	50,484 129,607 1,978,198 46,174 1,613,985 35,323	35,047 106,118 2,136,701 32,895 1,781,402 29,228	14,927 47,012 1,274,164 14,081 1,051,234 13,664	8,181 26,191 1,038,516 7,322 721,196 7,816	1,6 5,1 902,5 1,2 261,0
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount.	313,610 539,741 9,008,782 223,597 6,872,072	146,094 104,448 421,628 70,800 445,361	57,272 121,262 1,257,035 51,040 997,801	50,484 129,607 1,978,198 46,174 1,613,985	35,047 106,118 2,136,701 32,895 1,781,402	14,927 47,012 1,274,164 14,081 1,051,234	8,181 26,191 1,038,516 7,322 721,196	1,6 5,1 902,5 1,2 261,0
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702	146,094 104,448 421,628 70,800 445,361 52,921 33,454	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419	1,6 5,1 902,5 1,2 261,0 1,5 53,9
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866	1,6 5,1 902,5 1,2 261,0 1,5 53,9
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702	146,094 104,448 421,628 70,800 445,361 52,921 33,454	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419	1,6 5,1 902,5
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. nterest income: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3
Number of returns	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salarles and wages: Number of returns. Amount. Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 1,1 251.3
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. nterest income: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. I axable pensions and annuities: Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 1,1 251.3
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Strict capital gain (less loss): Number of returns. Amount. I cazable pensions and annuities: Number of returns. Amount. I axable pensions and annuities: Number of returns. Amount. I premployment compensation:	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 1,1 251.3
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salarles and wages: Number of returns. Amount. Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3 1,1 251,3
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. nterest income: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078	1,6 5,1 902,5 1,2 261,0 1,5 53,9
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Vet capital gain (less loss): Number of returns. Amount. Isaxable pensions and annuities: Number of returns. Amount. Isaxable pensions and annuities: Number of returns. Amount. Isaxable pensions and annuities: Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078	1,6 5,1 902,5 1,2 261,0 1,5 53,9 1,2 31,3 1,1 251,3
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Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. If axable pensions and annuities: Number of returns. Amount. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Interest i	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 2 10.6
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Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. If axable pensions and annuities: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Interest in	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541 6,649,210 287,757	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118 118,168 239,723 120,958	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249 748,949	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393 1,393,237 50,423	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024 1,598,152 35,035	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500 14,925 991,897	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179 843,085 8,180	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 2 10.6 1.4 57.5 1.6 834.1
Number of returns. Adjusted gross income (less deficit). Salaries and wages: 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. Inexable pensions and annuities; Number of returns. Amount. Inemployment compensation; Number of returns. Amount. Inemployment compensation; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Inexable pensions and annuities; Number of returns. Amount. Average (whole dollars).	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541 6,649,210 287,757 1,448,055 5,033	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118 116,166 239,723 120,958 44,110 365	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249 748,949 56,630 127,398 2,250	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393 1,393,237 50,423 256,879	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024 1,598,152 35,035 328,795	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500 14,925 991,897 14,926 227,997	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179 843,065 8,180 224,004	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 251.3 1.0.6
Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. I exable pensions and annuities: Number of returns. Amount. I exable pensions and annuities: Number of returns. Amount. Johernployment compensation: Number of returns. Amount. I exable pensions end ennuities: Number of returns. Amount. I exable pensions indeductions: Number of returns. Amount. I exable income: Number of returns. Amount. I exable income: Number of returns. Amount. I exable income: Number of returns. Amount. I exable income: Number of returns. Amount. I otal tax liability: Number of returns. Amount. Arverage (whole dollars). Earned income credit: Number of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541 6,649,210 287,757 1,448,055 5,033 16,908	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118 116,166 239,723 120,958 44,110 365 10,787	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249 748,949 56,630 127,398 2,250 6,121	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393 1,393,237 50,423 256,879	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024 1,598,152 35,035 328,795	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500 14,925 991,897 14,926 227,997 15,276	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179 843,085 8,180 224,004 27,385	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3,3 1.1 251.3 2 10.6
Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Jumber of returns. Amount. Jumber of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541 6,649,210 287,757 1,448,055 5,033	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118 116,166 239,723 120,958 44,110 365	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249 748,949 56,630 127,398 2,250	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393 1,393,237 50,423 256,879 5,095	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024 1,598,152 35,035 32,795 9,385	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500 14,925 991,897 14,926 227,997 15,276	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179 843,085 8,180 224,004 27,385	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3,3 1.1 251.3 2 10.6
Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Salaries and wages: Number of returns. Amount. Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Amount. Jumper of returns. Average (whole dollars). Jumper of returns.	313,610 539,741 9,008,782 223,597 6,872,072 170,341 309,702 66,798 130,027 28,556 350,369 29,742 402,802 31,683 71,337 73,427 914,093 282,541 6,649,210 287,757 1,448,055 5,033 16,908	146,094 104,448 421,628 70,800 445,361 52,921 33,454 19,083 16,117 4,136 5,937 4,139 23,390 8,456 16,055 3,786 39,118 116,166 239,723 120,958 44,110 365 10,787	57,272 121,262 1,257,035 51,040 997,801 29,810 34,588 10,895 13,985 3,612 4,684 6,419 64,101 9,062 20,828 8,324 68,257 56,249 748,949 56,630 127,398 2,250 6,121	50,484 129,607 1,978,198 46,174 1,613,985 35,323 52,196 12,778 18,410 5,723 9,776 7,477 104,901 7,959 19,821 18,793 180,683 50,393 1,393,237 50,423 256,879 5,095	35,047 106,118 2,136,701 32,895 1,781,402 29,228 55,649 11,316 19,066 6,331 17,334 6,405 102,731 4,686 11,257 22,021 259,438 35,024 1,598,152 35,035 32,795 9,385	14,927 47,012 1,274,164 14,081 1,051,234 13,664 36,492 6,622 13,686 4,011 17,497 3,178 55,957 1,244 2,760 11,889 171,500 14,925 991,897 14,926 227,997 15,276	8,181 26,191 1,038,516 7,322 721,196 7,816 43,419 4,866 17,436 3,598 43,829 1,842 41,078 263 581 7,168 137,592 8,179 843,085 8,180 224,004 27,385	1.6 5.1 902.5 1.2 261.0 1.5 53.9 1.2 31.3 251.3 1.0.6

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued

Number of returns	Marche March Mar	·					of adjusted gross i	ncome		
ARIZONA Namber of numm. 1,002,791 691,200 12,005 593,500 39,811 21,542 20,542 30,000 30,811 21,542 30,000 30,811 30,542 30,444 30,000 30,811 30,542 30,444 30,000 30,441 30,542 30,445	1	State and item	All returns							
Number of numb	Interior of compressions of continues 1,007.70 1,016.70 1,		(1)		•					
Number of number	Interior of compressions of continues 1,007.70 1,016.70 1,	ADIZONA								
Number of refurns			1 802 781	601 808	412.815	283 020	. 139 609	30.814	26 542	0.264
-Adjusted green become (peer deficit)	Agency A			,						
Saintes and wages:										
Number of refurns	Number of refurms		43,200,803	3,670,636	0,910,174	11,013,437	0,317,029	3,300,739	3,463,606	4,210,4/8
			4 004 077	540,000		040.004	1	04.505		7.00
Number of Interna	Number of refurnam		32,595,515	3,849,627	6,858,632	8,774,968	6,586,954	2,509,169	2,147,579	1,868,587
Amount	Amount				l	·	l	l		
Disablement	Number of refurms									
Number of inflamm.	Number of refurm		3,241,184	541,427	644,514	613,394	457,388	226,354	313,121	444,987
Amount	Amount									
Network of hum. 203,304 43,844 45,549 46,863 34,811 15,396 14,852 68,866 170,775 41,872 68,447 128,310 101,469 342,056 68,866 170,469	According Seas Seas									
Number of Inflame	Number of refurm		1,157,834	129,936	174,137	200,091	167,607	93,670	137,080	255,312
Amount	Amount						İ		1	
Trachable prosents and armulates. Amount	Table Paragraphics Paragraphic	Number of returns								
Number of inflamm	Number of influme		1,468,802	170,775	41,872	88,447	128,310	101,480	242,051	695,865
Amount	Amount								.	
Unemployment compensation:	Interpolyment compensation:		272,191	78,817	82,483	60,688	32,665	9,728	6,050	1,760
Number of Inturns	Number of Infurns.		2,848,807	426,120	789,648	752,860	492,328	173,829	137,040	76,981
Amount. 137,892 57,863 42,963 25,444 8,767 1,889 849 100	Amount	Unemployment compensation:					1			1
Total harmade deductions: 527,655 51,942 115,638 171,363 116,000 36,966 25,698 0,158	Total hermited deductions:	Number of returns								
Total harmfased deductions: S27,855 51,942 115,638 177,363 116,000 30,056 25,898 7,158 Amount	vial leminard deductions: S27,655 51,942 115,538 171,363 118,000 30,966 25,698 9,158	Amount	137,892	57,863	42,963	25,449	8,767	1,899	849 -	· 103
Amount	Amount	Total itemized deductions:	,				I		[-
Amount	Amount	Number of returns	527,655	51,942	115,638	171,363	116,900	36,956	25,698	. 9,158
Treatable income:										
Number of returns	Number of returns	Taxable income:					l			
Amount	Amount		1,255.461	359.248	399.736	282.789	138.314	39.706	26.457	9.211
Total tax ishallily:	Visite of English (Property									
Number of returns	Number of returns		1	1,227(1.51	.,,	.,,	-,,	_,,	_,,,_,,,,	.,
Amount	Amount		1 280 701	382 967	400 030	283.032	138 384	30 730	26.497	0 233
Average (whole dollars)	Average (whole dollars)									
Earmed Income credit:	Amount									
Number of returns. 216,122 160,141 55,981	Number of returns		4,341	300	1,505	4,203	0,105	13,504	25,545	107,524
Amount	Amount 130,285 115,237 15,047		216 122	100 141	, EE 001				'	,
Excess samed income cradit -	Excess aarned income credit 158,238					-		-	-	-
Number of returns. 1582.28	Number of returns		130,265	115,237	15,047	-	l .			•
State and item	State and Item		450,000	444.500	40.705				i	
Size of adjusted gross income	State and item						-	-	-	. ••
State and item	State and Item	Amount	90,120	94,705	3,422	-				_
\$15,000 Under \$30,000 Under \$30,000 Under \$375,00	\$15,000 under \$30,000 under \$375,000 under \$375,000 under \$375,000 under \$200,000 or more \$375,000 under \$375					Size	of adjusted gross in	ncome		
ARKANSAS ARKANSAS Number of returns	ARKANSAS ARKANSAS Lumber of returns	State and item	All returns							
ARKANSAS Number of returns	ARKANSAS Lumber of returns			Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
ARKANSAS Number of returns	ARKANSAS Lumber of returns		7411043110							
Number of returns. 965,282	Jumber of returns. 965,282 469,518 257,602 154,473 57,055 13,298 9,6555 3,881 dijusted gross income (leas deficit). 2,231,775 23,3241 67,855 462,645 179,316 41,879 30,791 11,909 dijusted gross income (leas deficit). 22,011,751 2,952,773 5,540,903 5,988,751 3,387,061 1,130,424 1,280,390 1,721 3,054 Number of returns. 805,456 373,038 221,220 138,613 5,050 11,260 7,721 3,054 Number of returns. 489,668 18,61270 2,574,443 4,381,639 4,830,239 2,610,727 747,280 689,089 747,652 Number of returns. 489,668 180,824 137,183 114,908 51,083 12,639 9,401 3,845 Amount. 480,6128 305,881 353,395 301,240 203,955 87,382 113,873 177,723 10 ceptal gain (less loss): 480,172 41,665 52,011 59,423 49,732			\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
Number of returns. 94.863 22.351 23.392 22.097 13.596 5.321 5.424 2.882 Amount. 1.186,738 23.418 45,745 42.941 28.129 12.007 2.859 1.853 5.84 Amount. 1.186,738 23.4,344 42.851 23.98.061	Lumber of exemptions 2,234,717 233,241 674,855 462,645 179,316 41,879 30,791 11,900 1,781,450 1,303,450 1,303,424 1,303,390 1,304,244 1,303,390 1,304,244 1,303,390 1,304,244 1,303,390 1,304,244 1,304,390 1,304,344 1,304,390 1,304,344 1,304,390 1,304,344 1,304,390 1,304,344	· · · · · · · · · · · · · · · · · · ·		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
Adjusted gross income [less deficit].	Adjusted gross income (less deficit)	arkansas		\$15,000 ¹ (2)	under \$30,000 (3)	under \$50,000	under \$75,000 (5)	under \$100,000 (6)	under \$200,000	or more
Salaries and wages: Number of returns. Number of returns. 140,823 Amount. 16,861,270 16,861,270 16,861,270 16,861,270 16,861,270 16,861,270 16,861,270 18,861,868 160,824 137,183 114,008 1,546,128 18,841,839 14,830,239 1,140,08 51,083 12,839 9,401 3,845 Amount. 1,546,128 18,842 Amount. 18,846,172 18,861,724 Amount. 18,861,724 Amount. 18,861,725 Amount. 18,861,725 Amount. 18,861,727 Amount. 18,861,726 Amount. 18,861,726 Amount. 18,861,727 Amount. 18,861,727 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,728 Amount. 18,861,729 Amount. 18,861,728 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,861,729 Amount. 18,862,729 Amount. 18,863 Amount. 18,86	salaries and wages: Number of returns		(1) 965,282	\$15,000 ¹ (2) 469,518	under \$30,000 (3) 257,602	under \$50,000 (4) 154,473	under \$75,000 (5) 57,055	under \$100,000 (6) 13,298	under \$200,000 (7)	or more (8)
Number of returns. 865,456 373,038 221,220 138,613 5,0,550 11,260 7,721 3,054 Amount. 16,581,270 2,574,443 4,381,839 4,830,239 2,610,727 747,280 689,089 747,852 747,850 689,089 747,852 747,850 689,089 747,852 747,850 689,089 747,852 747,850 689,089 747,852 747,850 747,8	Number of returns. 805,456 373,038 221,220 138,613 50,550 11,260 7,721 3,054 Amount. 16,581,270 2,574,443 4,381,839 4,381,839 2,610,727 747,280 689,089 747,855 11,000 747,850 11,000 74	Number of returns	(1) 965,282	\$15,000 ¹ (2) 469,518	under \$30,000 (3) 257,602	under \$50,000 (4) 154,473	under \$75,000 (5) 57,055	under \$100,000 (6) 13,298	under \$200,000 (7) 9,655	or more (8) 3,681
Amount	Amount. 16,581,270 2,574,443 4,381,839 4,830,239 2,610,727 747,280 689,099 747,852 nterest income: Number of returns. 489,668 160,824 137,168 303,395 301,240 203,955 87,382 113,873 177,723 nterest income: Number of returns. 140,234 31,892 33,722 35,669 22,050 7,440 6,495 2,966 nterest income: Number of returns. 466,172 41,665 52,011 59,423 49,732 26,734 42,876 139,373 let capital gain (less loss): Number of returns. 549,421 38,435 43,488 59,566 61,876 41,784 83,800 220,492 axable pensions and annulifies: Number of returns. 134,118 45,745 42,941 28,129 12,007 2,859 1,853 544 Amount. 186,738 234,494 380,062 310,672 162,229 47,199 34,511 17,571 lomployment compensation: Number of returns. 79,697 34,597 28,238 14,237 2,293 246 77 9,697 Amount. 194,221 17,135 41,269 67,124 43,844 12,020 9,188 3,641 axable income: Number of returns. 2,291,353 138,034 399,139 601,730 494,930 185,041 210,421 262,058 axable income: 134,482,217 750,835 259,432 253,528 154,250 57,017 13,284 9,646 3,678 Amount. 2,271,574 Amount. 2,271,575 15,475 22,375 25,475 269,322 269,322 269,322 27,373 3,974,160 2,471,068 658,200 1,009,847 1,497,946 amount. 2,271,574 1,575 1,	Number of returns	(1) 965,282 2,234,717	\$15,000 ¹ (2) 469,518 833,241	under \$30,000 (3) 257,602 674,855	under \$50,000 (4) 154,473 462,645	under \$75,000 (5) 57,055 179,316	under \$100,000 (6) 13,298 41,879	9,655 30,791	or more (8) 3,681 11,990
Interest income:	Number of returns. 489,668 160,824 308,581 353,395 301,240 203,955 87,382 113,873 177,723 114,978 174,098 114,008 12,009,875 113,873 177,723 114,978 174,098 114,008 12,009 12,009 12,009 13,00	Number of returns Number of exemptions Adjusted gross income (less deficit)	(1) 965,282 2,234,717	\$15,000 ¹ (2) 469,518 833,241	under \$30,000 (3) 257,602 674,855	under \$50,000 (4) 154,473 462,645	under \$75,000 (5) 57,055 179,316	under \$100,000 (6) 13,298 41,879	9,655 30,791	or more (8) 3,681 11,990
Interest Income:	Interest Income:	Number of returns	965,282 2,234,717 22,011,751	\$15,000 ¹ (2) 469,518 833,241 2,952,773	under \$30,000 (3) 257,602 674,855 5,540,903	under \$50,000 (4) 154,473 462,645 5,938,751	under \$75,000 (5) 57,055 179,316 3,387,061	(6) 13,298 41,879 1,130,424	under \$200,000 (7) 9,655 30,791 1,280,390	3,681 11,990 1,781,450
Amount. 1,546,128 308,581 353,395 301,240 203,955 87,362 113,873 177,725	Amount. 1,546,128 308,581 353,395 301,240 203,955 87,362 113,873 177,725 Number of returns. 140,234 31,892 33,722 35,669 22,050 7,440 6,495 2,966 Amount. 16 capital gain (less loss): 94,863 22,351 23,392 22,097 13,596 5,321 5,424 2,682 Amount. 46,472 34,835 43,468 59,566 61,876 41,784 83,800 220,492 axable pensions and annutities: 134,118 45,745 42,941 28,129 12,007 2,859 1,853 584 Amount. 1,86,738 234,494 380,062 310,672 162,229 47,199 34,511 17,573 Inemployment compensation: 79,697 34,597 28,238 14,237 2,293 246 77 9 Number of returns. 194,221 17,135 41,269 67,124 43,844 12,020 9,188 3,641 Amount. 22,91,	Number of returns	965,282 2,234,717 22,011,751 805,456	\$15,000 ¹ (2) 469,518 833,241 2,952,773 373,038	under \$30,000 (3) 257,602 674,855 5,540,903 221,220	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613	under \$75,000 (5) 57,055 179,316 3,387,061 50,550	under \$100,000 (6) 13,298 41,879 1,130,424 11,260	under \$200,000 (7) 9,655 30,791 1,280,390 7,721	or more (8) 3,681 11,990 1,781,450 3,054
Amount.	Amount. 1,546,128 308,581 353,395 301,240 203,955 87,362 113,873 177,723 Number of returns. 140,234 31,892 33,722 35,669 22,050 7,440 6,495 2,966 Amount. 16 capital gain (less loss): 94,863 22,351 23,392 22,097 13,596 5,321 5,424 2,682 Amount. 454,421 38,435 43,468 59,566 61,876 41,784 83,800 220,492 axable pensions and annutities: 134,118 45,745 42,941 28,129 12,007 2,859 1,853 544 Amount. 1,86,738 234,494 380,062 310,672 162,229 47,199 34,511 17,573 Inemployment compensation: 79,697 34,597 28,238 14,237 2,293 246 77 9 Number of returns. 194,221 17,135 41,269 67,124 43,844 12,020 9,188 3,641 Amount. 24,57	Number of returns	965,282 2,234,717 22,011,751 805,456	\$15,000 ¹ (2) 469,518 833,241 2,952,773 373,038	under \$30,000 (3) 257,602 674,855 5,540,903 221,220	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613	under \$75,000 (5) 57,055 179,316 3,387,061 50,550	under \$100,000 (6) 13,298 41,879 1,130,424 11,260	under \$200,000 (7) 9,655 30,791 1,280,390 7,721	or more (8) 3,681 11,990 1,781,450 3,054
Dividenties	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443	257,602 674,855 5,540,903 221,220 4,381,639	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239	57,055 179,316 3,387,061 .50,550 2,610,727	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280	9,655 30,791 1,280,390 7,721 689,089	or more (8) 3,681 11,990 1,781,450 3,054 747,852
Number of returns	Number of retums	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824	257,602 674,855 5,540,903 221,220 4,381,639 137,168	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908	57,055 179,316 3,387,061 50,550 2,610,727 51,083	13,298 41,879 1,130,424 11,260 747,280 12,639	9,655 30,791 1,280,390 7,721 689,089 9,401	3,681 11,990 1,781,450 3,054 747,852
Amount.	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824	257,602 674,855 5,540,903 221,220 4,381,639 137,168	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908	57,055 179,316 3,387,061 50,550 2,610,727 51,083	13,298 41,879 1,130,424 11,260 747,280 12,639	9,655 30,791 1,280,390 7,721 689,089 9,401	3,681 11,990 1,781,450 3,054 747,852
Net capital gain (less loss): Number of returns	let capital gain (less loss): Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723
Number of returns	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723
Taxable pensions and annuities:	Available pensions and annuities:	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns.	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665	257,602 674,855 5,540,903 221,220 4,381,639 137,169 353,395 33,722 52,011	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 - 7,440 26,734	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876	3,681 11,990 1,781,450 3,054 747,852 3,645 1777,723 2,966 193,730
Number of returns	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351	257,602 674,855 5,540,903 221,220 4,381,639 137,169 353,395 33,722 52,011 23,392	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351	257,602 674,855 5,540,903 221,220 4,381,639 137,169 353,395 33,722 52,011 23,392	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730
Unemployment compensation: Number of returns	Inemployment compensation:	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Amount. Amount. Net capital gain (less loss): Number of returns. Amount. Amount. Amount. Salaries loss): Number of returns. Amount. Taxable pensions and annulities:	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,663 549,421	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435	257,602 674,855 5,540,903 221,220 4,381,639 137,169 353,395 33,722 52,011 23,392 43,468	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 - 7,440 26,734 5,321 41,784	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800	07 more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 1777,723 2,966 193,730 2,682 220,492
Number of returns	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492
Total itemized deductions: 194,221 17,135 41,269 67,124 43,844 12,020 9,188 3,641 Amount. 2,291,353 138,034 399,139 601,730 494,930 185,041 210,421 262,058 26	Total itemized deductions: 194,221 17,135 41,269 67,124 43,844 12,020 9,188 3,641 Amount. 2,291,353 138,034 399,139 601,730 494,930 185,041 210,421 262,058 233,373 253,351 154,238 57,013 13,283 9,642 3,678 Amount. 13,483,217 754,759 2,897,237 3,974,160 2,471,068 858,200 1,009,847 1,497,946 1,497	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Oividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Jnemployment compensation:	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 - 7,440 26,734 5,321 41,784 2,859 47,199	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511	0r more (8) 3,6811 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571
Number of returns	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511	07 more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237	57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511	07 more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571
Parable income:	Available income:	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Faxable pensions and annutities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Joen graduations: Total itemized deductions:	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834	257,602 674,855 5,540,903 221,220 4,381,839 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851	under \$50,000 (4) 154,473 462,645 5,938,751 , 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908	13.596 61.876 12.007 162.229 10.500 179.316 13.387.061 50.550 2.610.727 51,083 203.955 22.050 49,732 13.596 61.876	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571
Number of returns	Number of returns	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns.	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124	13,596 61,876 12,007 162,229 43,844	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124	13,596 61,876 12,007 162,229 43,844	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188	07 more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,283 4,299 43,844 494,930	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29
Total tax Rability :	otal tax llability: Number of returns. Amount. 175,524 107,267	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Sividends: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Interest income: Number of returns. Amount. Interest income: Interest in	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,283 4,299 43,844 494,930	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29 3,641 262,058
Number of returns	Number of returns	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 ,114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238	13,596 61,876 12,007 162,229 43,844 494,930 57,013	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29 3,641 262,058
Amount	Amount	Number of returns	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351	under \$50,000 (4) 154,473 462,645 5,938,751 ,138,613 4,830,239 ,114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238	13,596 61,876 12,007 162,229 43,844 494,930 57,013	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642	07 more (8) 3,681 11,990 1,781,450 3,054 747,852 3,646 177,723 2,966 193,730 2,682 220,492 584 17,571 9 23 3,641 262,058
Average (whole dollars)	Average (whole dollars)	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Annount. Interest income: Number of returns. Annount. Dividends: Number of returns. Annount. Net capital gain (less loss): Number of returns. Annount. Faxable pensions and annuities: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Number of returns. Annount. Interest income: Interest income: Number of returns. Annount. Interest income: Interest i	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 116,653 194,221 2,291,353 724,578 13,463,217	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759	257,602 674,855 5,540,903 221,220 4,381,639 137,169 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293 4,299 43,844 494,930 57,013 2,471,068	13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200	9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847	0r more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 26 3,641 262,058 3,678 1,497,946
Eamed income credit: Number of returns	amed income credit: Number of returns	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Inexable pensions and annuities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Interployment of returns. Amount. Interployment of returns. Amount. Interployment or returns. Amount. Interployment of returns. Amount. Interployment or returns. Amount. Interployment or returns. Amount. Interployment or returns. Amount. Interployment or returns. Interployment or returns. Interployment or returns. Interployment or returns. Interployment or returns. Interployment or returns.	965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160	12,007 162,229 43,844 494,930 57,013 2,471,068 57,015 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646	or more (8) 3,681 11,994 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 584 17,571 9 29 3,641 262,058 3,678 1,497,946
Number of returns	Number of returns	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Not capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. John component compensation: Number of returns. Amount. John component compensation: Number of returns. Amount. John component compensation: Number of returns. Amount. John component compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns.	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 116,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 146,585	under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907	12,007 162,229 2,293 4,299 49,732 49,732 49,732 49,732 49,732 40,	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 25,492 3,641 262,058 3,678 1,497,946 429,907
Amount	Amount	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Amount. Anount.	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 116,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 146,585	under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907	12,007 162,229 2,293 4,299 49,732 49,732 49,732 49,732 49,732 40,	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,644 177,723 2,966 193,730 2,682 220,492 220,492 3,641 262,058 3,678 1,497,946 429,907
Excess earned income credit: 3 Number of returns	Excess earned income credit: ³ Number of returns	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Sividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Lexable pensions and annuities: Number of returns. Amount. Loremployment compensation: Number of returns. Amount. Loremployment compensation: Number of returns. Amount. Loremployment compensation: Number of returns. Amount. Loremployment compensation: Number of returns. Amount. Lotal itemized deductions: Number of returns. Amount. Lotal itemized deductions: Number of returns. Amount. Lotal itemized deductions: Number of returns. Amount. Lotal itemized of returns. Amount. Lotal itemized of returns. Amount. Lotal itemized of returns. Amount. Average (whole dollars). Lamed income credit:	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,663 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578 13,463,217 750,835 2,679,929 3,570	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 148,585 573	257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758 1,881	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907 4,311	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293 4,299 43,844 494,930 57,013 2,471,068 57,017 487,332 8,548	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,644 177,723 2,966 193,730 2,682 220,492 220,492 3,641 262,058 3,678 1,497,946 429,907
Number of returns	Number of returns	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Nictorial gain (less loss): Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. I faxable pensions and annuities: Number of returns. Amount. Junemployment compensation: Number of returns. Amount. I faxable income: Number of returns. Amount. I faxable income: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions: Number of returns. Amount. I fotal itemized deductions:	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929 3,570 175,524	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 148,585 573	under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758 1,881 44,341	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907 4,311	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293 4,299 43,844 494,930 57,013 2,471,068 57,017 487,332 8,548	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,644 177,723 2,966 193,730 2,682 220,492 220,492 3,641 262,058 3,678 1,497,946 429,907
		Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Joint and the set of returns. Amount. Salaries and wages: Number of returns. Amount. Salaries and annuities: Number of returns. Amount. Solaries and annuities: Number of returns. Amount. Solaries and selections: Number of returns. Amount. Salaries and selections: Number of returns. Amount. Salaries and selections: Number of returns. Amount. Solaries and selections: Number of returns. Amount. Amount. Avoerage (whole dollars). Lamount. Amount.	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929 3,570 175,524	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 148,585 573	under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758 1,881 44,341	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907 4,311	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293 4,299 43,844 494,930 57,013 2,471,068 57,017 487,332 8,548	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,644 177,723 2,966 193,730 2,682 220,492 220,492 3,641 262,058 3,678 1,497,946 429,907
	Amount	Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Number of returns. Amount. Per apital gain (less loss): Number of returns. Amount. Paxable pensions and annuities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total tax liability: Number of returns. Amount. Fortal continums. Fortal continums. Amount. Fortal continums. Fortal continums. Amount. Fortal continums. Fortal continums. Amount. Fortal continums. Fortal continums. Amount. Fortal continums.	(1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929 3,570 175,524 107,267	\$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351 38,435 45,745 234,494 34,597 47,834 17,135 138,034 233,373 754,759 259,432 148,585 573 131,183 95,146	under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011 23,392 43,468 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758 1,881 44,341 12,121	under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672 14,237 22,908 67,124 601,730 154,238 3,974,160 154,250 664,907 4,311	under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732 13,596 61,876 12,007 162,229 2,293 4,299 43,844 494,930 57,013 2,471,068 57,017 487,332 8,548	under \$100,000 (6) 13,298 41,879 1,130,424 11,260 747,280 12,639 87,362 7,440 26,734 5,321 41,784 2,859 47,199 246 554 12,020 185,041 13,283 858,200 13,284 200,316	under \$200,000 (7) 9,655 30,791 1,280,390 7,721 689,089 9,401 113,873 6,495 42,876 5,424 83,800 1,853 34,511 77 178 9,188 210,421 9,642 1,009,847 9,646 272,124 28,212	or more (8) 3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492 25,492 3,641 262,058 3,678 1,497,946 429,907

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990-Continued [Money amounts are in thousands of dollars, except where indicated]

All returns	Under	\$15,000	\$30,000	st adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1							
13,734,942	5,428,291	3,338,905	2,496,794	1,426,014	525,610	384,310	135,01
30,892,464	9.421.893						417,34
452,648,452	29,110,134				.,		71,906,32
,.		1		33,323,23	1,	55,125,217	,000,02
11.503.665	4.248.884	2.848.734	2,220,286	1 288 672	470 540	322 147	104,40
							31,080,90
303,333,333	00,001,000	00,111,201	70,747,704	10,400,110	05,255,002	35,100,005	31,000,80
8 189 333	2 030 004	1 012 345	1 044 452	1 201 745	502 880	274 227	133.67
							6,995,35
00,070,700	0,570,550	4,510,000	3,022,031	4,520,703	2,407,004	3,000,003	0,553,3
2 541 631	456 417	456 556	573 138	490 708	243 130	224 328	97,3
							3,104,0
1,000,000	0.0,	1,000,010	1,000,420	1,201,202	020,010	1,000,001	3,104,00
1 514 960	239 302	244 923	312 543	284 518	159 204	180 800	93,66
							13,260,67
21,510,10	,,200,020	004,52,4	000,7.0	1,515,544	1,242,300	3,171,273	13,200,0
1 785 230	437 453	487 453	405.041	265 382	08 200	60 802	21,60
							888,7
,0,,02,27,	2,400,000	4,000,000	4,750,212	3,301,030	1,514,002	1,341,072	000,7
1 026 446	431 104	287 276	187 104	86 460	22.007	10 970	1,43
1,740,075	002,304	330,318	321,224	147,991	39,022	21,410	3,40
4 670 161	264 444	765 004	1 255 020	1 170 004	400.070	270 040	400 0
							133,99
00,075,102	5,479,381	0,007,337	17,285,454	19,686,221	11,179,088	12,721,169	13,647,45
10 000 505	0.740.450	0.400.700				 	
							134,56
292,785,110	9,596,696	39,802,377	62,430,461	57,303,063	30,491,776	35,501,889	57,658,84
4							
							134,82
							16,451,54
5,720	629	2,037	4,503	7,946	13,018	24,154	122,02
1							
		407,950					
1,090,602	980,986	109,616		- 1			
1,330,510	1,207,378	123,132		-		- 1	
845,754	814,657	31,097		-	1	- 1	
			Si-a a	fordinated areas in			
All rotures	Under	£15 000				\$100.000	\$000 000
All letuins							\$200,000
							or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 564 022	621.226	202.012	207 667	154 569	46 271	21.242	9.73
							31,00
45,571,565	3,140,901	6,556,161	11,391,040	9,209,390	3,940,175	4,101,365	4,745,65
4 000 000	407.000						
							7,75
34,907,915	3,405,036	6,812,998	9,583,284	7,638,219	3,046,880	2,655,276	1,766,22
_ , l							
					44,635	30,650	9,66
2,765,412	453,135	479,854	493,260	391,283	193,041	271,119	483,72
		_		I	1	į.	
358,884	75,722	70,878	88,188	68,305	26,841	21,214	
358,884 1,047,245	75,722 113,903	70,878 128,144	88,188 160,755	68,305 151,490	26,841 89,474	21,214 142,798	
1,047,245	113,903	128,144	160,755	151,490			
							7,73 260,68 7,46
1,047,245	113,903	128,144	160,755	151,490	89,474	142,798	260,68
1,047,245 221,077 1,729,459	113,903 43,985	128,144 42,039	160,755 50,206	151,490 40,839	89,474 18,680	142,798 17,861	260,68 7,46
1,047,245 221,077	113,903 43,985	128,144 42,039	160,755 50,206	151,490 40,839	89,474 18,680	142,798 17,861	260,68 7,46
1,047,245 221,077 1,729,459	113,903 43,985 121,611	128,144 42,039 46,249	160,755 50,206 81,412	151,490 40,839 114,482	89,474 18,680 97,616	142,798 17,861 223,326	260,68 7,46 1,044,76 1,57
1,047,245 221,077 1,729,459 225,693	113,903 43,985 121,611 58,993	128,144 42,039 46,249 64,955	160,755 50,206 81,412 53,620	151,490 40,839 114,482 30,851	89,474 18,680 97,616 9,684	142,798 17,861 223,326 6,016	260,68 7,46 1,044,76 1,57
1,047,245 221,077 1,729,459 225,693	113,903 43,985 121,611 58,993	128,144 42,039 46,249 64,955	160,755 50,206 81,412 53,620	151,490 40,839 114,482 30,851	89,474 18,680 97,616 9,684	142,798 17,861 223,326 6,016	260,68 7,46 1,044,76 1,57 46,09
1,047,245 221,077 1,729,459 225,693 2,366,917	113,903 43,985 121,611 58,993 327,806 22,825	128,144 42,039 46,249 64,955 634,576 23,970	160,755 50,206 81,412 53,620 641,247	151,490 40,839 114,482 30,851 435,263 5,344	89,474 18,680 97,616 9,684 159,710	142,798 17,861 223,326 6,016 122,221	260,68 7,46 1,044,76 1,57 46,09
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745	113,903 43,985 121,611 58,993 327,806	128,144 42,039 46,249 64,955 634,576	50,206 81,412 53,620 641,247	151,490 40,839 114,482 30,851 435,263	89,474 18,680 97,616 9,684 159,710	142,798 17,861 223,326 6,016 122,221	260,68 7,46 1,044,76 1,57 46,09
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163	113,903 43,985 121,611 58,993 327,806 22,825 39,526	128,144 42,039 46,249 64,955 634,576 23,970 47,124	160,755 50,206 81,412 53,620 641,247 16,281 31,407	151,490 40,839 114,482 30,851 435,263 5,344 10,534	89,474 18,680 97,616 9,684 159,710 913 1,952	142,798 17,861 223,326 6,016 122,221 377 832	260,68 7,48 1,044,76 1,57 46,09
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513	128,144 42,039 46,249 64,955 634,576 23,970 47,124	160,755 50,206 81,412 53,620 641,247 16,281 31,407	151,490 40,839 114,482 30,851 435,263 5,344 10,534	89,474 18,680 97,616 9,684 159,710 913 1,952	142,798 17,861 223,326 6,016 122,221 377 832	260,68 7,46 1,044,76 1,57 46,09 3 78
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163	113,903 43,985 121,611 58,993 327,806 22,825 39,526	128,144 42,039 46,249 64,955 634,576 23,970 47,124	160,755 50,206 81,412 53,620 641,247 16,281 31,407	151,490 40,839 114,482 30,851 435,263 5,344 10,534	89,474 18,680 97,616 9,684 159,710 913 1,952	142,798 17,861 223,326 6,016 122,221 377 832	260,68 7,46 1,044,76 1,57 46,09 3 78
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028	128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635	260,68 7,46 1,044,76 1,57 46,09 3 78 9,59 729,36
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297	260,68 7,48 1,044,76 1,57 46,09 3 78 9,59 729,36
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028	128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635	260,686 7,46 1,044,76 1,57 46,09 3 78 9,59 729,36
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890	128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842	260,68 7,46 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318	260,68 7,44,76 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	260,64 7,44 1,044,76 1,57 46,08 3 7E 9,55 729,36 4,036,52 9,77 4,036,52
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318	260,68 7,44 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52 9,72
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	260,68 7,44 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52 9,72
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	260,68 7,44 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52 9,72
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217 4,734	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932 593	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599 2,044 44,734	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518 4,416	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267 8,205	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727 14,129	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141 26,635	260,68 7,44 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52 9,72
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217 4,734 147,929	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932 593 103,195	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599 2,044	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518 4,416	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267 8,205	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727 14,129	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141 26,635	260,68 7,46 1,044,76
1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708 1,293,077 30,226,480 1,319,449 6,245,217 4,734 147,929	113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683 233,932 593 103,195	128.144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876 788,599 2,044 44,734	160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813 297,051 1,311,518 4,416	151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452 1,267,267 8,205	89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 46,342 654,727 14,129	142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141 26,635	260,68 7,44 1,044,76 1,57 46,09 3 78 9,59 729,36 9,70 4,036,52 9,72
	13,734,942 30,892,464 452,648,452 11,503,665 339,033,306 8,189,333 30,876,758 2,541,631 9,806,526 1,514,960 21,515,451 1,785,230 19,162,271 1,026,446 1,746,675 4,670,161 88,675,102 10,832,525 292,785,110 11,078,906 63,366,834 5,720 1,755,297 1,090,602 1,330,510	\$15,000 ¹ (1) (2) 13,734,942 30,892,464 452,648,452 29,110,134 11,503,665 339,033,306 8,189,333 30,676,758 2,541,831 456,417 9,806,526 1,514,960 21,515,451 1,785,230 1,785,230 1,786,758 1,786,750 2,406,890 1,746,675 4,670,161 88,675,102 1,026,446 1,746,675 4,670,161 88,675,102 1,032,525 292,785,110 10,832,525 292,785,110 11,078,906 63,366,834 5,720 1,755,297 1,090,602 1,330,510 845,754 All returns Under \$15,000 ¹ (1) (2) 1,564,022 3,311,856 841,657 All returns Under \$15,000 ¹ (2) 1,564,022 3,311,856 881,667 45,371,583 3,140,961 1,326,909 34,907,915 1,016,693 288,620	\$15,000 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$15,000 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$15,000 \ \text{ under \$30,000 \ under \$50,000 \ under \$75,000} \ \text{ (1)} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$15,000.1 under \$30,000 under \$50,000 under \$75,000 under \$100,000 (1) (2) (3) (4) (5) (6) (6) (7) (6) (6) (7) (6) (7) (7) (6) (7) (7) (8) (8) (1) (1) (1) (1) (2) (3) (4) (5) (6) (6) (7) (6) (7) (7) (7) (8) (8) (1) (1) (1) (1) (1) (2) (3) (4) (5) (6) (6) (7) (6) (8) (1) (1) (1) (2) (3) (4) (5) (6) (6) (7) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	\$15,000 under \$30,000 under \$50,000 under \$75,000 under \$100,000 onder \$200,000

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990---Continued

11		Ĺ				f adjusted gross in		A45	A
CONNECTEUT	State and item	All returns				\$50,000	\$75,000	\$100,000	\$200,000
		-	\$15,000 '	under \$30,000	under \$50,000				
unthers of relations		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
unthers of relations	CONNECTICUT			·					
uniter of examplication		1.658.349	542,177	403,772	341,467	215,651	75,686	56,848	22,7
Special of the property of t					812.004			178,468	73,3
sinches and sugages 1.387.7962 390.277 346.294 100.8877 200.456 70.060 5.50.249 10.066 48,046,1718 12.546,464 70.001,171 73.9.161 11.004.899 10.096,449 5.60.019 7.703. Amount							6,460,318	7,538,499	11,757,0
Number of referred 1,927-202 396-273 396-274 300,887 200,486 5,70,860 5,154-80 49,084-710 1,000-700 1,00		50,501,500	2,000,101	0,011,000	,				
Assource		1 287 262	300 273	346 294	308.857	200 426	70.660	51,246	19,6
Interest become:									
Number of relamm		49,004,710	2,340,404	7,002,101	11,004,000	10,000,110	0,100,100	0,000,000	
## Amount		1 057 749	210 607	280 400	208 250	206 352	74 265	56.152	22.6
Meandain									
Number of refurm. 460,938 73,966 717,009 717,300 717		4,304,000	015,471	729,010	860,333	070,030	, 203,107	552,751	000,2
Account		450.000	00.000	70 400	101 640	99 676	40.254	28 156	18 0
at capital gries loss): Named of refurm. 1,703,055 6,260 21,739 5,8,00 94,202 80,006 22,847 15,8,00 13,254 30,014 42,000 93,025 80,006 22,847 15,8,000 94,000 92,800 13,3,000 94,000 94,000 92,000 13,000 94,000 9									
Number of refurm.		1,754,909	137,278	170,300	200,704	257,050	141,	2.0,2.12	
Amount (1997) (1			00.054	20.444	40.006	20.252	20.045	25 R47	15.6
Number of returns		1,703,065	82,803	21,793	38,706	94,202	09,300	239,019	1,110,
Number of refurms. 1, 141, 150, 150, 150, 150, 150, 150, 150, 15		, ,				00.447	40.000		2.
Interior of refurns 132.019 30.500 142.054 35.988 18.503 3.258 1.441 1.478		266,752							
Number of refurns	Amount	2,389,331	325,552	538,804	562,352	420,510	1/3,004	178,061	191,0
Amount	Jnemployment compensation:	, I						l l	_
Number of refurns	Number of returns								
Number of refurns. \$50,153 32,567 74,266 154,370 154,370 154,370 157,370		340,217	76,702	113,891	91,915	43,466	8,164	4,199	1,6
Number of refurns. \$50,153 32,567 74,266 154,370 154,370 154,370 157,370	otal Itemized deductions:			1		,			
Amount		560,153	32,567	74,269					22,
		9,303,813	436,508	749,271	1,696,483	2,081,547	1,169,933	1,497,950	1,672,
Number of returns	axable income:			l	1				
Amount		1,461.960	357,720	394,839	339,362	215,077	75,539	56,704	22,
colar lax liability: 1,476,724 369,103 397,333 339,963 215,226 75,567 56,768 22,400 Amount. 10,080,457 214,960 900,242 1,678,225 1,1875,501 1,084,226 1,491,795 2,835,402 Amount. 77,810 48,395 29,415 — — — — — — Amount. 40,889 33,382 7,877 — <td></td> <td></td> <td></td> <td></td> <td></td> <td>9,414,861</td> <td>4,792,022</td> <td>5,684,540</td> <td>9,944,</td>						9,414,861	4,792,022	5,684,540	9,944,
Number of returns		,					ł		
Amount		1.476.724	369.103	397.333	339,963	215,226	75,597	56,768	22,
Average (whole follars)						-		1,491,795	2,835,
## Amount									
Number of returns.		0,027	500	1 -,200	1 ,,,,,,,,	-,,,,,		,	_ •
Amount		77 810	49 305	20.415	l			1 - 1	
Excess earmed income credit: * 43,590 39,520 4,070							l		
Number of returns		40,009	33,302	7,507				1	
State and Item		40.500	20 520	4.070					
State and item									
State and item	Amount	24,000	25,102	1 0.0	<u> </u>	·	L		
1		ı							
DELAWARE	State and Item	All returns	Under	\$15,000	\$30,000	\$50,000			
DELAWARE		()	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor
DELAWARE		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Lumber of returns.			<u> </u>	· · · · · · · · · · · · · · · · · · ·	 	——————————————————————————————————————			
Mumber of seturns 19,000 10,000	DELAWADE								
Lumber of returns									
Adjusted grass income (less deficit) 10,416,903 814,206 1,791,316 2,538,216 2,249,174 1,025,165 1,009,491 989 34,804		328,496	121,479	82,801	64,930	37,296	12,042	7,761	
Second Region Second Regio	lumber of returns								
Number of returns. 282,037 96,746 71,720 59,263 34,603 11,119 6,853 1,	Number of returns	686,087	162,333	172,442	168,834	113,524	37,682	24,382	6,
Amount	Number of returns	686,087	162,333	172,442	168,834	113,524	37,682	24,382	6
Number of returns 204,459 51,125 47,009 50,724 34,255 11,589 7,587 2 2 2 2 2 2 2 2 2	lumber of returns	686,087 10,416,903	162,333 814,206	172,442 1,791,316	168,834 2,538,216	113,524 2,249,174	37,682 1,025,165	24,382 1,009,491	989,
Number of returns	lumber of returns	686,087 10,416,903 282,037	162,333 814,206 96,746	172,442 1,791,316 71,720	168,834 2,538,216 59,263	113,524 2,249,174 34,603	37,682 1,025,165 11,119	24,382 1,009,491 6,853	6, 989, 1,
Amount	lumber of returns	686,087 10,416,903 282,037	162,333 814,206 96,746	172,442 1,791,316 71,720	168,834 2,538,216 59,263	113,524 2,249,174 34,603	37,682 1,025,165 11,119	24,382 1,009,491 6,853	6, 989, 1,
Nividends: Number of returns	lumber of returns	686,087 10,416,903 282,037 8,066,393	162,333 814,206 96,746 667,844	172,442 1,791,316 71,720 1,434,294	168,834 2,538,216 59,263 2,109,355	113,524 2,249,174 34,603 1,888,406	37,682 1,025,165 11,119 831,527	24,382 1,009,491 6,853 697,750	6, 989, 1, 437,
Number of returns. 85,027 14,600 15,245 20,828 18,412 7,977 6,070 1 382,698 20,496 29,097 41,192 43,972 29,915 50,718 167 [161 capital gain (less loss): Number of returns. 31,930 4,701 4,987 6,725 6,423 3,599 3,870 1 242,106 8,241 6,322 14,446 21,404 18,848 45,756 127 [17 axable pensions and annutiles: Number of returns. 55,148 14,199 15,330 12,529 8,071 2,743 1,827 [17 axable pensions and annutiles: Number of returns. 563,132 75,371 141,375 141,342 105,219 43,126 38,283 18 [18 axable pensions and annutiles: Number of returns. 20,192 4,514 5,548 6,766 2,830 434 94 [18 axable pensions and annutiles: Number of returns. 10,7792 4,750 15,412 34,971 31,352 11,510 7,624 2 [18 axable income: Number of returns. 14,64,955 44,546 120,785 332,267 388,377 199,900 193,712 182 [18 axable income: Number of returns. 28,121 76,358 81,739 64,798 37,272 12,029 7,746 2 [28 axable income: Number of returns. 283,152 77,422 81,677 64,807 37,280 12,032 7,750 2 [28 axable income: Number of returns. 14,16,779 45,123 169,350 297,031 308,608 168,063 199,518 229 [27 axable income credit: Number of returns. 29,624 20,323 9,301	Number of returns	686,087 10,416,903 282,037 8,066,393 204,459	162,333 814,206 96,746 667,844 51,125	172,442 1,791,316 71,720 1,434,294 47,009	168,834 2,538,216 59,263 2,109,355 50,724	113,524 2,249,174 34,603 1,888,406 34,255	37,682 1,025,165 11,119 831,527	24,382 1,009,491 6,853 697,750 7,587	6, 989, 1, 437,
Amount	Number of returns	686,087 10,416,903 282,037 8,066,393 204,459	162,333 814,206 96,746 667,844 51,125	172,442 1,791,316 71,720 1,434,294 47,009	168,834 2,538,216 59,263 2,109,355 50,724	113,524 2,249,174 34,603 1,888,406 34,255	37,682 1,025,165 11,119 831,527	24,382 1,009,491 6,853 697,750 7,587	6, 989, 1, 437,
let capital gain (less loss): Number of returns	Number of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586	162,333 814,206 96,746 667,844 51,125 83,998	172,442 1,791,316 71,720 1,434,294 47,009 106,121	168,834 2,538,216 59,263 2,109,355 50,724 108,703	113,524 2,249,174 34,603 1,888,406 34,255 87,818	37,682 1,025,165 11,119 831,527 11,589 45,177	24,382 1,009,491 6,853 697,750 7,587 56,530	6, 989, 1, 437, 2, 82,
Number of returns. 31,930 4,701 4,987 6,725 6,423 3,599 3,870 1 242,106 8,241 6,322 14,446 21,404 18,848 45,756 127 axable pensions and annutities: Number of returns. 55,148 14,199 15,330 12,529 8,071 2,743 1,827 Amount. 563,132 75,371 141,375 141,342 105,219 43,126 38,283 18 18 18 14,199 15,330 12,529 8,071 2,743 1,827 14,326 38,283 18 18 18 18 18 18 18 18 18 18 18 18 18	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027	162,333 814,206 96,746 667,844 51,125 83,998	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828	113,524 2,249,174 34,603 1,888,406 34,255 87,818	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070	6, 989, 1, 437, 2, , 82,
Amount	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027	162,333 814,206 96,746 667,844 51,125 83,998	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828	113,524 2,249,174 34,603 1,888,406 34,255 87,818	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070	6, 989, 1, 437, 2, , 82,
Available pensions and annuities: Number of returns. 55,148 14,199 15,330 12,529 8,071 2,743 1,827 4,221 1,000 1,222 1,000 1,222 1,000	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718	6, 989, 1, 437, 2, 82, 1, 167
Number of returns. 55,148 14,199 15,330 12,529 8,071 2,743 1,827 Amount. 563,132 75,371 141,375 141,342 105,219 43,126 38,283 18 Insemployment compensation: Number of returns. 20,192 4,514 5,548 6,766 2,830 434 94 70,222 10,894 11,287 4,615 722 193 7014 Intelligent of returns. 107,792 4,750 15,412 34,971 31,352 11,510 7,624 2 Amount. 14,619,55 44,546 120,785 332,267 388,377 199,900 193,712 182 (and income): Number of returns. 282,121 76,358 81,739 64,798 37,272 12,029 7,746 2 Amount. 6,992,746 269,358 1,065,301 1,733,172 1,605,007 756,014 768,758 795 (and its liability): Number of returns. 283,152 77,422 81,677 64,807 37,280 12,032 7,750 2 Amount. 14,167,79 45,123 169,350 297,031 308,608 168,063 199,518 229 Average (whole dollars). 5,004 583 2,074 4,584 8,279 13,969 25,745 104 amount. 17,297 14,766 2,531	lumber of returns. lumber of exemptions. dupter of exemptions. dupter of exemptions. Salaries and wages: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Let capital gain (less loss):	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870	6, 989, 1, 437, 2, 82, 1, 167
Manual	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870	6, 989, 1, 437, 2, 2, 82, 1, 167,
Interplayment compensation:	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Amount. Amount. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns.	686,087 10,416,903 282,037 8,066,593 204,459 570,586 85,027 382,698 31,930 242,106	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	6, 989, 1, 437, 2, 82, 1, 167,
Number of returns. 20,192 4,514 5,548 6,766 2,830 434 94 70,222 10,894 11,287 4,615 722 193 7041 Item/Levi Medical deductions: Number of returns. 107,792 4,750 15,412 34,971 31,352 11,510 7,624 2 Amount. 1,461,955 44,546 120,785 332,267 388,377 199,900 193,712 182 76,358 81,739 64,798 37,272 12,029 7,746 2 Amount. 6,992,746 269,358 1,065,301 1,733,172 1,605,007 756,014 768,758 795 7041 42 148,148,148,148,148,148,148,148,148,148,	Number of returns. Adjusted gross income (less deficit). Salaries and wages: 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. Net capital gain (less loss): Number of returns. Amount. Fixable pensions and annuities:	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	6, 989, 1, 437, 2, 82, 1, 167,
Amount	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	6, 989, 1, 437, 2, 82, 1, 167,
Amount	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283	6, 989, 1, 437, 2, 82, 1, 167,
Total Itemized deductions: Number of returns	Jumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283	6, 989, 1, 437, 2, 82, 1, 167,
Number of returns	umber of returns. umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount let capital gain (less loss): Number of returns. Amount let capital gain (less loss): Number of returns. Amount Amount Amount Incomplement of returns. Amount Amount Amount Amount Amount Amount Amount Incomplement compensation: Number of returns.	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283	6, 989, 1, 437. 2, 82, 1, 167 1,
Amount	umber of retums	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18
axable Income: Number of returns	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283	6, 989, 1, 437, 2, 82, 1, 167, 17, 18
Number of returns	Jumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624	6, 989, 1, 437, 2, 82, 1, 167, 1, 127,
Amount. 6,992,746 269,358 1,065,301 1,733,172 1,605,007 756,014 768,758 795 Total tax liability:	lumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624	6, 989, 1, 437, 2, 82, 1, 167, 17, 18
Total tax liability: Number of returns	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Jumber of returns.	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 22, 182, 182, 182, 182, 182, 182,
Number of returns	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Salaries and wages: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Joidlands: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Totable income: Number of returns.	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 18, 2, 182, 2, 2, 2
Amount	dumber of returns	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18
Average (whole dollars)	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Jumber of returns.	686.087 10.416.903 282,037 8,066.393 204,459 570.586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746	162,333 814,206 96,746 867,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 182, 2, 795,
Earmed Income credit:	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Salaries and wages: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joidends: Number of returns. Amount. Joinemployment compensation: Number of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount. Joinemployment of returns. Amount.	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758	8, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 2,
Number of returns	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Salaries and wages: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Jumper of returns.	686.087 10.416,903 282,037 8.066.593 204.459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 16,241 14,199 75,371 4,514 7,222 4,750 44,546 269,358 27,422 45,123	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 795, 795, 795, 795, 795, 795, 795
Number of returns	dumber of returns	686.087 10.416,903 282,037 8.066.593 204.459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 16,241 14,199 75,371 4,514 7,222 4,750 44,546 269,358 27,422 45,123	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 182, 2, 795, 2, 2, 229
Amount	lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Jumber of returns.	686.087 10.416,903 282,037 8.066.593 204.459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 16,241 14,199 75,371 4,514 7,222 4,750 44,546 269,358 27,422 45,123	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 795, 795, 795, 795, 795, 795, 795
Excess earned income credit: 3 Number of returns	Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Justic gross income (less deficit). Justic gross income (less deficit). Justic gross income (less deficit). Justic gross income: Number of returns. Amount. Justic gross income: Number of returns. Amount. Justic gross income	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779 5,004	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350 2,074	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758 7,750 199,518 25,745	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 182, 2, 795, 2, 2, 229
Number of returns	Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Jumber of returns.	686.087 10.416,903 282,037 8.066.593 204.459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779 5,004	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 18,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358 77,422 45,123 583 20,323	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350 2,074	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031 4,584	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608 8,279	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063 13,969	24,382 1,009,491 6,853 697,750 7,587 76,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758 7,750 199,518 25,745	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 795, 795, 795, 795, 795, 795, 795
	Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns.	686.087 10.416,903 282,037 8.066.593 204.459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779 5,004	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 18,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358 77,422 45,123 583 20,323	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350 2,074	168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031 4,584	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608 8,279	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063 13,969	24,382 1,009,491 6,853 697,750 7,587 76,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758 7,750 199,518 25,745	6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 795, 795, 795, 795, 795, 795, 795
	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest Income: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuttles: Number of returns. Amount. Total title the title th	686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132 20,192 34,947 107,792 1,461,955 282,121 6,992,746 283,152 1,416,779 5,004 29,624 17,297	162,333 814,206 96,746 667,844 51,125 83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222 4,750 44,546 76,358 269,358 77,422 45,123 583 20,323 14,766	172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330 141,375 5,548 10,894 15,412 120,785 81,739 1,065,301 81,677 169,350 2,074 9,301 2,531	168,834 2,538,218 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342 6,766 11,287 34,971 332,267 64,798 1,733,172 64,807 297,031 4,584	113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219 2,830 4,615 31,352 388,377 37,272 1,605,007 37,280 308,608 8,279	37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126 434 722 11,510 199,900 12,029 756,014 12,032 168,063 13,969	24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756 1,827 38,283 94 193 7,624 193,712 7,746 768,758 7,750 199,518 25,745	2, 6, 989, 1, 437, 2, 82, 1, 167, 1, 127, 18, 2, 795, 2, 229, 104,

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued

(Mone	y amoun	its are i	n thou	ısands	of	dollars,	except	where	indicat	ted)

State and Item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT OF COLUMBIA								
lumber of returns	318,036	116,372	103,372	53,408	23,145	9,147	8,872	3,7
lumber of exemptions	588,035	178,028	200,043	103,049	50,729	21,982	23,335	10,8
djusted gross income (less deficit)	10,201,548	692,695	2,235,184	2,043,768	1,399,543	782,999	1,185,549	1,861,8
alaries and wages:								
Number of returns	268,034	90,811	92,148	47,264	19,922	7,880	7,348	2,6
Amount	7,364,341	700,394	1,911,463	1,679,113	1,082,646	589,649	772,843	628,2
nterest income:								
Number of returns	159,776	34,518	45,851	38,313	20,247	8,591	8,582	3,6
Amount	610,736	61,705	60,491	79,355	75,251	46,585	79,508	207,8
lividends:)	i i			_		
Number of returns,	51,483	7,963	8,816	11,519	9,023	4,872	6,116	3,
Amount	350,344	14,307	17,697	30,046	36,081	28,190	64,088	159,9
let capital gain (less loss):	05.040	0.405	2004	4.070	4 677	0.070	4.040	
Number of returns	25,919	3,125	3,224	4,873	4,677	2,879	4,310	2,0
Amount	502,057	70,540	2,090	6,143	14,235	13,850	46,984	348,
axable pensions and annuities:	13.545	40.485	44.050	40.050	5 504	0.040		
Number of returns	47,545	12,185	14,358	10,353	5,591	2,218	2,063	
Amount	780,050	92,631	194,829	189,188	136,000	61,841	68,028	37,
Inemployment compensation:								
Number of returns	11,473	5,494	4,046	1,256	482	111	76	
Amount	31,002	13,441	11,944	3,612	1,416	308	253	
otal Itemized deductions:								_
Number of returns	97,871	6,450	20,701	29,477	20,105	8,739	8,702	3,
Amount	1,698,604	71,782	176,253	305,968	288,252	176,221	279,276	400,
axable income:			40.000	50.407				
Number of returns	265,593	65,968	101,803	53,124	23,039	9,117	8,839	3,
Amount	6,936,794	256,972	1,352,827	1,446,510	1,003,481	564,973	862,843	1,449,
otal tax liability :	264,157	65,660	100,593	53,146	23.062	9,124	8,858	3.
Number of returns								
Amount	1,512,356	42,077	206,569	265,452	212,758	133,331	230,892	421,
Average (whole dollars)	5,726	641	2,054	4,995	9,226	14,614	26,066	113,
arned income credit:	44.700	00.040	45.470					
Number of returns	44,782	29,312	15,470		-			
Amount	25,383	21,284	4,099				-	
Excess earned income credit: 3		00.005						
Number of returns	29,878	26,665	3,213 760	-	-	-	-	
Amount	17,824	17,065						
					f adjusted gross in			
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,00
State and item	All returns	Under \$15,000 ¹					\$100,000 under \$200,000	\$200,00 or mor
State and item	All returns		\$15,000	\$30,000	\$50,000	\$75,000		
		\$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or mor
FLORIDA	(1)	\$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or mor
FLORIDA umber of returns	(1) 6,141,001	\$15,000 ¹ (2) 2,700,305	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 1,021,587	\$50,000 under \$75,000 (5) 473,476	\$75,000 under \$100,000 (6)	under \$200,000 (7) 111,887	or mor (8)
FLORIDA umber of returnsumber of exemptions	(1) 6,141,001 13,390,165	\$15,000 ¹ (2) 2,700,305 4,457,984	\$15,000 under \$30,000 (3) 1,636,730 3,787,915	\$30,000 under \$50,000 (4) 1,021,587 2,774,487	\$50,000 under \$75,000 (5) 473,476 1,419,064	\$75,000 under \$100,000 (6) 144,369 441,163	under \$200,000 (7) 111,887 345,529	or mor (8) 52, 164,
FLORIDA umber of returnsumber of exemptions	(1) 6,141,001	\$15,000 ¹ (2) 2,700,305	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 1,021,587	\$50,000 under \$75,000 (5) 473,476	\$75,000 under \$100,000 (6)	under \$200,000 (7) 111,887	or mor (8) 52, 164,
FLORIDA umber of returns umber of exemptions igusted gross income (less deficit)	(1) 6,141,001 13,390,165 176,297,385	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453	111,887 345,529 14,902,518	or mor (8) 52, 164, 29,649,
FLORIDA umber of returns	(1) 6,141,001 13,390,165 176,297,385 4,874,663	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793	under \$200,000 (7) 111,887 345,529 14,902,518 83,360	or mor (8) 52, 164, 29,649,
FLORIDA umber of returns	(1) 6,141,001 13,390,165 176,297,385	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453	111,887 345,529 14,902,518	or mor (8) 52, 164, 29,649,
FLORIDA umber of returns	(1) 6.141,001 13,390,165 176,297,385 4,874,663 117,421,098	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332	111,887 345,529 14,902,518 83,360 8,079,066	52, 164, 29,649, 9,899,
FLORIDA umber of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862	111,887 345,529 14,902,518 83,360 8,079,066	or mor (8) 52, 164, 29,649, 37, 9,899,
FLORIDA umber of returns	(1) 6.141,001 13,390,165 176,297,385 4,874,663 117,421,098	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332	111,887 345,529 14,902,518 83,360 8,079,066	or mor (8) 52, 164, 29,649, 37, 9,899,
FLORIDA umber of returns	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns. Amount. iterest income: Number of returns. Amount. ividends: Number of returns.	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556	9 52, 164, 29,649, 37, 9,899, 52, 3,989, 41,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit)	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532	9 52, 164, 29,649, 37, 9,899, 52, 3,989, 41,
FLORIDA umber of returns. djusted gross income (less deficit)	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260	\$15,000 l (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972	or more (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 61
FLORIDA umber of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738	07 MOI (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180,
FLORIDA umber of returns	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260	\$15,000 l (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972	07 MOI (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns. Amount iterest income: Number of returns. Amount. ividends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. amount. ividends: Number of returns. Amount. amount.	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341	111.887 345.529 14.902.518 83.360 8.079.066 108.549 1.728.532 74.556 919.972 64.738 1,129.702	52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450,
FLORIDA umber of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397	52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 11,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns. Amount. iterest income: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. amount. ividends: Number of returns. Amount. awayayayayayayayayayayayayayayayayayaya	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341	111.887 345.529 14.902.518 83.360 8.079.066 108.549 1.728.532 74.556 919.972 64.738 1,129.702	52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 11,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns. Amount. ticrest income: Number of returns. Amount. widends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount.	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919	111.887 345.529 14.902.518 83.360 8.079.066 108.549 1.728.532 74.556 919.972 64.738 1.129.702 27.397 670.017	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589,
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017	52 164 29,649 37 9,899 52 3,989 41 2,180 40 6,450
FLORIDA umber of returns. djusted gross income (less deficit)	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919	111.887 345.529 14.902.518 83.360 8.079.066 108.549 1.728.532 74.556 919.972 64.738 1.129.702 27.397 670.017	52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 111, 589,
FLORIDA umber of returns. umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns. Amount. terest income: Number of returns. Amount. widends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. enemployment compensation: Number of returns. Amount. enemployment compensation: Number of returns. Amount. enemployment compensation: Number of returns. Amount. enemployment compensation: Number of returns. Amount. enemployment deductions:	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589,
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689	under \$200,000 (7) 111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 11, 589,
FLORIDA umber of returns. djusted gross income (less deficit)	(1) 6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589,
FLORIDA umber of returns. justed gross income (less deficit) alarles and wages: Number of returns. Amount terest income: Number of returns. Amount. widends: Number of returns. Amount. stable pensions and annulties: Number of returns. Amount. stable pensions and annulties: Number of returns. Amount. amount. stable income: Number of returns. Amount. stable income:	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 11, 589,
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769	or more (8) 52, 164, 29,649, 37, 9,899, 41, 2,180, 40, 6,450, 11, 589, 3,471, 52,
FLORIDA umber of returns. justed gross income (less deficit) alarles and wages: Number of returns. Amount terest income: Number of returns. Amount. widends: Number of returns. Amount. stable pensions and annulties: Number of returns. Amount. stable pensions and annulties: Number of returns. Amount. amount. stable income: Number of returns. Amount. stable income:	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597	\$15,000 ¹ (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769	52 164 29,649 37 9,899 52 3,989 41 2,180 40 6,450 11,589
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769	or mor (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 40, 6,450, 11, 589,
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769	52 164 29,649 37,9,899 52,3,989 41,2,180 40,6,450,11,589,3,471,589,149
FLORIDA umber of returns. Junber of exemptions. Justed gross income (less deficit). Junber of returns. Amount terest income: Number of returns. Amount widends: Number of returns. Amount te capital gain (less loss): Number of returns. Amount Amount The capital gain (less loss): Number of returns. Amount	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 76,779 155,704 357,559 3,168,894 1,601,314 19,527,893	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 76,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144	111.887 345.529 14.902.518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,872,689	52 164 29,649 37 9,899 41 2,180 40 6,450 11,589 3,471 52,26,105,52
FLORIDA umber of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051	under \$200,000 (7) 111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,872,689 111,651	or mon (8) 52 164 29,649 37 9,899 52 3,989 41 2,180 6,450 11, 589 49 3,471 52, 26,105, 52, 7,443,
FLORIDA umber of returns. Junber of exemptions. Junted gross income (less deficit). Junted gross income (less deficit). Junted of returns. Amount. Lerest income: Number of returns. Amount. Hold of returns. Amount. Let capital gain (less loss): Number of returns. Amount. Amount. Let capital gain (less loss): Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount. Let apital gain (less loss): Number of returns. Amount. Let apital gain (less loss): Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let at itemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Let apital tiemized deductions: Number of returns. Amount. Amount. Areage (whole dollars).	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173	\$15,000 l (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459 1,579,994	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429 3,148,250	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019 4,616,512	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083 472,480 4,144,751	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051 2,159,765	under \$200,000 (7) 111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,872,689 111,651 3,161,025	or more (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589, 3,471, 52, 26,105, 52, 7,443,
FLORIDA umber of returns. djusted gross income (less deficit)	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459 1,579,994 969,104 614	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429 3,148,250	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019 4,616,512	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083 472,480 4,144,751	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051 2,159,765	under \$200,000 (7) 111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,872,689 111,651 3,161,025	or more (8) 52, 164, 29,649, 37, 9,899, 41, 2,180, 40, 6,450, 11, 589, 3,471, 52,
FLORIDA umber of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979 5,147	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459 1,579,994 969,104 614	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429 3,148,250 1,964 200,068	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019 4,616,512 4,535	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083 472,480 4,144,751 8,773	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051 2,159,765 14,994	under \$200,000 (7) 111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,872,689 111,651 3,161,025 28,312	or more (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589, 3,471, 52, 26,105, 52, 7,443,
FLORIDA umber of returns. Junber of exemptions. Junber of exemptions. Junber of returns. Junber of returns. Amount. Junber of returns. Amount. Junber of returns. Junber of retur	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979 5,147	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459 1,579,994 969,104 614	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429 3,148,250 1,964	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019 4,616,512 4,535	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083 472,480 4,144,751 8,773	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051 2,159,765 14,994	under \$200,000 (7) 111.887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,672,689 111,651 3,161,025 28,312	or more (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589, 3,471, 52, 26,105, 52, 7,443,
FLORIDA Imber of returns. Imber of exemptions. Ijiusted gross income (less deficit). Islarles and wages: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Iterest income: Number of returns. Amount. Itel itemized deductions: Number of returns. Amount. Ital itemized income: Number of returns. Amount. Itel itemized income: Number of returns. Amount. Itel itemized income: Number of returns. Amount. Itel itemized income: Number of returns. Amount. Average (whole dollars). Inmed income credit: Number of returns.	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646 1,325,931 7,321,260 828,323 9,542,014 1,089,114 11,919,502 246,450 463,174 1,588,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979 5,147	\$15,000 1 (2) 2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831 316,491 677,007 176,771 369,230 316,141 1,649,602 100,589 168,865 171,363 1,993,898 1,477,784 5,252,459 1,579,994 969,104 614	\$15,000 under \$30,000 (3) 1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779 155,704 357,559 3,168,894 1,601,314 19,527,893 1,603,429 3,148,250 1,964 200,068	\$30,000 under \$50,000 (4) 1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 178,371 381,777 235,369 3,053,089 47,055 94,374 469,843 4,637,547 1,017,416 26,952,566 1,018,019 4,616,512 4,535	\$50,000 under \$75,000 (5) 473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307 575,373 124,145 2,020,886 15,212 32,326 326,251 4,033,380 472,263 20,933,083 472,480 4,144,751 8,773	\$75,000 under \$100,000 (6) 144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095 58,726 491,341 37,783 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144 144,051 2,159,765 14,994	under \$200,000 (7) 111.887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277 2,344,769 111,510 11,672,689 111,651 3,161,025 28,312	or more (8) 52, 164, 29,649, 37, 9,899, 52, 3,989, 41, 2,180, 6,450, 11, 589, 3,471, 52, 26,105, 52, 7,443,

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990-Continued

State and Item	All returns	Under	\$15,000	\$30,000	of adjusted gross in \$50,000	\$75,000	\$100,000	\$200,00
A-101 A-101 A-101		\$15,000 '	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			<u> </u>	· · ·	\-'	\-'		
GEORGIA					050 407	70.000	ra con	
lumber of returns	2,881,979	1,222,355	741,245	508,239	259,127	79,099	53,638	18,2
lumber of exemptions	6,248,052	1,891,849	1,688,916	1,398,070	791,714	247,145	170,864	59,4
Adjusted gross income (less deficit)	81,446,750	7,522,797	15,990,222	19,743,141	15,583,032	6,737,267	7,036,856	8,833,4
Salaries and wages:			l					معند
Number of returns	2,549,389	1,027,529	669,352	473,235	243,331	73,305	47,364	15,2
Amount	65,205,837	7,277,029	13,561,503	16,906,600	13,223, 9 70	5,437,521	4,873,608	3,925,6
nterest income:						2		
Number of returns	1,432,845	361,323	342,090	357,929	226,620	74,724	52,063	18,0
Amount	4,093,943	610,050	687,857	727,275	590,907	309,255	423,856	744,7
Dividends:				i I				
Number of returns	454,439	75,837	77,624	110,276	98,268	42,493	35,327	14,6
Amount	1,432,951	104,018	126,070	182,391	191,657	127,164	216,241	485,4
let capital gain (less loss):								
Number of returns	237,978	37,780	39,125	51,165	46,847	23,978	25,868	13,2
Amount	2,516,163	210,209	74,154	122,691	172,491	141,660	325,044	1,469,
axable pensions and annuities:	i e							
Number of returns	357,102	85,596		87,867	. 53,788	16,743	10,169	2,
Amount	3,455,995	452,507	892,117	918,830	657,014	257,189	189,683	88,
Inemployment compensation:			Į.					
Number of returns	214,241	78,838	69,808	48,048	14,327	2,305	809	
Amount	264,258	89,064	83,241	62,948	22,997	4,092	1,667	:
otal itemized deductions:	' '				·			
Number of returns	858,341	51,028	154,734	283,345	222,722	75,706	52,634	18,
Amount	11,727,341	497,932	1,315,231	2,829,398	2,920,820	1,386,132	1,439,336	1,338,
axable income:						l .		
Number of returns	2,303,007	658,706	727,893	506,805	258,809	79,007	53,551	18,
Amount	52,542,145	2,245,279	8,868,170	13,033,179	10,897,728	4,850,917	5,260,298	7,386,
otal tax liability :	,,,,,,,,,,,,,	_,,_	.,,			,/		.,,
Number of returns	2,338,144	693,384	727,864	507,103	258,898	79,047	53,586	18.
Amount	10.692.714	405,103	1,423,276	2,203,253	2,094,478	1,081,485	1,373,555	2,111,
Average (whole dollars)	4,574	585	1,956	4,345	8,090	13,682	25,633	115.
amed income credit:	7,5/7.	303	(,550	4,545	0,030	10,002	20,000	
	451,038	333,018	118,020	· :				
Number of returns	274.952	242,672	32,280				-	
Amount	2/4,952	242,072	32,200		·			
Excess earned income credit: 3	040.040	000.000	00.045	!		1		
Number of returns	318,618	298,003	20,615				-	-
Amount	196,913	192,063	4,849					
				Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200.00
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,00 or more
State and item		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor
State and item	Ail returns							
State and item		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor
HAWAII		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor (8)
HAWAII	(1)	\$15,000 ¹ (2)	under \$30,000 (3)	under \$50,000 (4)	under \$75,000 (5)	under \$100,000 (6)	under \$200,000 (7)	or mor (8)
HAWAII umber of returnsumber of exemptions	(1) [*] 555,488	\$15,000 ¹ (2) 206,399	under \$30,000 (3) 152,346	under \$50,000 (4)	under \$75,000 (5) 58,877	(6) 19,035	under \$200,000 (7) 12,340	or mor (8) 4, 13,
HAWAII umber of returns djusted gross income (less deficit)	(1) 555,488 1,145,166	\$15,000 ¹ (2) 206,399 262,986	under \$30,000 (3) 152,346 315,620	under \$50,000 (4) 101,995 271,480	under \$75,000 (5) 58,877 183,660	under \$100,000 (6) 19,035 59,597	under \$200,000 (7) 12,340 37,986	or mor (8) 4, 13,
HAWAII umber of returns umber of exemptions	555,488 1,145,166 17,462,616	\$15,000 ¹ (2) 206,399 262,986 1,080,887	under \$30,000 (3) 152,346 315,620 3,299,330	under \$50,000 (4) 101,995 271,480 3,974,169	under \$75,000 (5) 58,877 183,660 3,560,820	under \$100,000 (6) 19,035 59,597 1,617,371	12,340 37,986 1,628,512	or mor (8) 4, 13, 2,301,
HAWAII umber of returns djusted gross Income (less deflicit) alarles and wages: Number of returns	(1) 555,488 1,145,166 17,462,616 472,901	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771	under \$30,000 (3) 152,346 315,620 3,299,330 134,600	under \$50,000 (4) 101,995 271,480 3,974,169 92,198	under \$75,000 (5) 58,877 183,660 3,560,820 54,211	under \$100,000 (6) 19,035 59,597 1,617,371 17,268	12,340 37,986 1,628,512	or mor (8) 4, 13, 2,301,
HAWAII umber of returns umber of exemptions. djusted gross income (less deficit) alarles and wages: Number of returns	555,488 1,145,166 17,462,616	\$15,000 ¹ (2) 206,399 262,986 1,080,887	under \$30,000 (3) 152,346 315,620 3,299,330	under \$50,000 (4) 101,995 271,480 3,974,169	under \$75,000 (5) 58,877 183,660 3,560,820	under \$100,000 (6) 19,035 59,597 1,617,371	12,340 37,986 1,628,512	or mor (8) 4, 13, 2,301,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491	58.877 183,660 3,560,820 54,211 2,835,143	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410	12,340 37,986 1,628,512 10,433 929,731	or mor (8) 4, 13, 2,301, 3, 752,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377	see \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472	19,035 59,597 1,617,371 17,268 1,202,410 18,677	12,340 37,986 1,628,512 10,433 929,731 12,165	or mor (8) 4, 13, 2,301, 3, 752,
HAWAII umber of returns umber of exemptions. djusted gross income (less deficit) alaries and wages: Amount terest income: Number of returns Amount Under of returns Amount	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491	58.877 183,660 3,560,820 54,211 2,835,143	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410	12,340 37,986 1,628,512 10,433 929,731	or mor (8) 4, 13, 2,301, 3, 752,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460	\$15,000 1 (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330	58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127	or mor (8) 4, 13, 2,301, 3, 752, 4, 173,
HAWAII umber of returns. umber of exemptions. djusted gross income (less deficit) alaries and wages: Number of returns. Amount. terest income: Number of returns. Amount. Widends: Number of returns.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827	or mor (8) 4, 13, 2,301, 3, 752, 4, 173,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460	\$15,000 1 (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330	58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127	or mor
HAWAII umber of returns. umber of exemptions	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068	or mor (8) 4, 13, 2,301, 3, 752, 4, 173, 91,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450	92,198 3,199,491 90,377 177,330 26,635 52,025	s, 55, 472 15, 26, 472 154, 368 22, 795 52, 480 11, 585	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302	or mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 91,
HAWAII umber of returns. umber of exemptions. djusted gross income (less deficit). alarles and wages: Number of returns. Amount. witerest income: Number of returns. Amount. widends: Number of returns. Amount. et capital gain (less loss): Number of returns.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068	or mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 91,
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HAWAII umber of returns. umber of exemptions. djusted gross income (less deficit). djusted gross income (less deficit). Amount. letrest income: Number of returns. Amount. lividends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. awable pensions and annulities: Number of returns.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 - 8,454 57,581	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987	92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777	s, 55, 000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083	4, 13, 2,301, 752, 4, 173, 91,
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HAWAII umber of returns. Junber of exemptions. Junber of exemptions. Junber of exemptions. Junber of returns. Amount. Iterest income: Number of returns. Amount. Widends: Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. Amount. It capital gain (less loss): Number of returns. Amount. Amount. It capital gain (less loss): Number of returns. Amount. Amount. Amount. Amount. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919	92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045	11.595 61.419 13.288 214.828 2.536	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370	4, 13, 2,301, 752, 4, 173, 91,
HAWAII umber of returns. djusted gross income (less deficit)	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353	\$15,000 \((2) \) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912	92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517	11,595 61,419 13,228 214,828	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370	0 r mor (8) 4, 13, 2,301, 752, 4, 173, 91, 3, 785,
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HAWAII Imber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919	92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045	11.595 61.419 13.288 214.828 2.536	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 91, 35,
HAWAII Imber of returns. Justed gross income (less deflicit). Justed gross income (less deflicit). Justed gross income (less deflicit). Justed gross income (less deflicit). Amount. Justed gross income: Number of returns. Amount. Vidends: Number of returns. Amount. St capital gain (less loss): Number of returns. Amount. St capital gain (less loss): Number of returns. Amount. Sumber of returns. Amount. Number of returns. Amount. Testing incompensation: Number of returns. Amount. Testing incompensation: Number of returns. Amount. Testing itemized deductions: Number of returns.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371	\$15,000 \(^2\) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055	11,595 61,419 13,228 2,536 4,121	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370	0r mor (8) 4, 13, 2,301, 752, 4, 173, 3, 91, 35,
HAWAII umber of returns. Junber of exemptions. Junber of exemptions. Justed gross income (less deficit). Junber of returns. Amount. Lerest income: Lerest in	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057	11.595 61.419 13.228 21.536 4.121 2.835.143 56.472 154.368 22.795 52.480 11.595 61.419 13.228 214.828 2,536 4,121	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 396 734 17,846	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376	0r mor (8) 4, 13, 2,301, 752, 4, 173, 3, 91, 35,
HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869	\$15,000 \(^1\) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 396 734 17,846 336,612	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 91, 35,
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HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869	\$15,000 \(^1\) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 396 734 17,846 336,612	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 91, 35,
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HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869 475,489 11,824,875 481,830 2,463,848	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142 129,840 486,517 135,384 85,447	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 239,912 6,919 12,950 26,918 238,081 149,552 1,947,012 150,127 313,734	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335 101,517 2,649,511 101,682 463,498	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198 58,768 2,452,904 58,797 477,233	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 396 734 17,846 336,612 19,011 1,158,657 19,022 260,882	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 3,76 11,906 367,086 12,311 1,221,530 12,324	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 785, 1, 35, 4, 1,908, 4, 538,
HAWAII umber of returns. justed gross income (less deflicit). aliarles and wages: Number of returns. Amount. terest income: Number of returns. Amount. sta capital gain (less loss): Number of returns. Amount. stable pensions and annutities: Number of returns. Amount. stable pensions and annutities: Number of returns. Amount. stable pensions and annutities: Number of returns. Amount. stable pensions and annutities: Number of returns. Amount. stable income: Number of returns. Amount. stat itemized deductions: Number of returns. Amount. stat itemized deductions: Number of returns. Amount. stable income: Number of returns. Amount. stat lat at liability: Number of returns. Amount. stat tax liability: Number of returns. Amount.	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869 475,489 11,824,875 481,830	\$15,000 ¹ (2) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,667 169,142 129,840 486,517	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081 149,552 1,947,012	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335 101,517 2,649,511 101,682	11.595 61.419 13.228 21.536 4.121 47.014 685.198 58,768 2.536 4.121 47,014 685.198 58,768 2.452.904 58,797	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 396 734 17,846 336,612 19,011 1,158,657 19,022	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086 12,311 1,221,530	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 785, 1, 35, 4, 1,908, 4, 538,
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HAWAII umber of returns. justed gross income (less deficit). alaides and wages: Number of returns. Amount terest income: Number of returns. Amount. widends: Number of returns. Amount. statispain (less loss): Number of returns. Amount. stable pensions and annuities: Number of returns. Amount. stable pensions and annuities: Number of returns. Amount. stable pensions and annuities: Number of returns. Amount. stable itemized deductions: Number of returns. Amount. statis itemized deductions: Number of returns. Amount. statis itemized deductions: Number of returns. Amount. stable income: Number of returns. Amount. statispain (less loss): Number of returns. Amount. statispain (less loss): Number of returns. Amount. statispain (less loss): Number of returns. Amount. statispain (less loss): Number of returns. Amount. Amount. Average (whole dollars).	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869 475,489 11,824,875 481,830 2,463,848 5,114 36,291	\$15,000 \((2) \) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142 129,840 486,517 135,384 85,447 632 22,071	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081 149,552 1,947,012 150,127 313,734 2,090 14,220	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335 101,517 2,649,511 101,682 463,498	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198 58,768 2,452,904 58,797 477,233 8,117	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 17,846 336,612 19,011 1,158,657 19,022 260,882 13,715	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086 12,311 1,221,530 12,324	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 785, 1, 35, 4, 1,908, 4, 538,
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HAWAII umber of returns	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869 475,489 11,824,875 481,830 2,463,848 5,114 36,291	\$15,000 \((2) \) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142 129,840 486,517 135,384 85,447 632 22,071	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081 149,552 1,947,012 150,127 313,734 2,090 14,220	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335 101,517 2,649,511 101,682 463,498	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198 58,768 2,452,904 58,797 477,233 8,117	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 17,846 336,612 19,011 1,158,657 19,022 260,882 13,715	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086 12,311 1,221,530 12,324	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 785, 1, 35, 4, 1,908, 4, 538,
HAWAII umber of returns. umber of exemptions. djusted gross income (less deficit). alaries and wages: Number of returns. Amount. terest income: Number of returns. Amount. widends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. nemployment compensation: Number of returns. Amount. state later later of returns. Amount. state later later of returns. Amount. state later later of returns. Amount. state later later of returns. Amount. state later later later of returns. Amount. stater later	(1) 555,488 1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686 85,913 1,028,353 20,490 36,371 166,851 2,710,869 475,489 11,824,875 481,830 2,463,848 5,114 36,291	\$15,000 \((2) \) 206,399 262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581 20,041 107,145 4,411 8,081 8,687 169,142 129,840 486,517 135,384 85,447 632 22,071	under \$30,000 (3) 152,346 315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927 239,912 6,919 12,950 26,918 238,081 149,552 1,947,012 150,127 313,734 2,090 14,220	under \$50,000 (4) 101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777 20,139 276,517 6,045 10,055 50,057 546,335 101,517 2,649,511 101,682 463,498	under \$75,000 (5) 58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595 61,419 13,228 214,828 2,536 4,121 47,014 685,198 58,768 2,452,904 58,797 477,233 8,117	under \$100,000 (6) 19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,736 4,426 86,504 17,846 336,612 19,011 1,158,657 19,022 260,882 13,715	12,340 37,986 1,628,512 10,433 929,731 12,165 99,127 7,827 53,068 6,302 181,083 3,068 68,370 163 376 11,906 367,086 12,311 1,221,530 12,324	0r mor (8) 4, 13, 2,301, 3, 752, 4, 173, 3, 785, 1, 35, 4, 1,908, 4, 538,

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

State and Item	All returns	Under	\$15,000	\$30,000	of adjusted gross \$50,000		£400 000	46.55
Cattle and Rom	Airiotalita	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	\$75,000	\$100,000	\$200,00
	(1)	(2)	(3)			under \$100,000		or mon
	- ''	(2)	(9)	(4)	(5)	(6)	(7)	(8)
IDAHO			Ì	ľ	ŀ			
Number of returns	427,628	188,465	113,674	79,936	31,030	7,339	5,304	1,
Number of exemptions	1,039,872	309,928	313,151	262,192	104,908	24,908	18,449	6,
Salaries and wages:	10,634,431	1,016,109	2,475,637	3,084,794	1,843,584	624,970	702,175	887,
Number of returns	355,941	148,268						
Amount	7,820,953	982,657	96,349	72,016	27,696	6,156	4,042	1,
nterest income:	7,020,833	902,037	1,897,266	2,489,025	1,404,507	397,184	338,189	312,
Number of returns	257,003	83,391	68,564	62,609	00.053			
Amount	719,115	148,858	160,477	139,473	28,357	7,023	5,186	1,
Dividends:	1	140,030	100,477	138,473	93,366	42,482	58,749	75.
Number of returns	78,629	18,393	18,212	20,186	12,822	4,134	0.400	
Amount	218,181	25,637	31,921	35,939	28,095	15,465	3,432 23,286	1.
iet capital gain (less loss):			0.,02.	35,555	20,000	13,403	23,200	57
Number of returns	61,005	14,357	14,533	14,357	9,473	3,552	3,289	1
Amount	451,074	35,496	37,814	49,862	54,885	34,416	67,219	171
axable pensions and annuities:					3.,000	",,,,,	07,218	""
Number of returns	61,950	20,302	19,382	13,455	6,089	1,501	924	
Amount	541,615	102,911	171,132	140,500	75,018	22,303	17,239	12.
Inemployment compensation:					·	,		
Number of returns	40,327	13,524	15,977	8,966	1,593	188	70	
Amount	62,940	18,173	26,531	14,865	2,832	369	157	
otal itemized deductions:							I	
Number of returns	120,453	9,997	25,812	45,005	26,061	6,710	5,027	1,
Amount	1,397,058	85,637	204,884	418,166	319,927	110,348	123,985	134,
axable income: Number of returns	200 000	400.00				1		
Amount	338,908	103,244	110,376	79,783	31,004	7,333	5,291	1,
otal tax liability :	6,581,566	318,976	1,261,972	1,964,922	1,289,985	463,017	541,627	741,
Number of returns	349,265	113,029	110 000	I		J	_ [
Amount	1,329,668	63,159	110,965	79,756	31,001	7,335	5,300	1,
Average (whole dollars)	3,808		212,099	333,353	254,351	108,688	146,296	211,
arned income credit:	3,606	559	1,912	4,180	8,205	14,818	27,604	112,
Number of returns	52,881	36,077	46 004	i		l		
Amount	30,776	26,390	16,804 4,386	-	-	- 1	-	
Excess earned income credit; 3	30,770	20,390	4,300	- 1		' - I	-	
Number of returns	33,995	30,463	3.532			4		
Amount	20,559	19,704	855		-	-	-	
9 1.1.1.15					adjusted gross in	come		
State and Item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,00
		\$15,000 '	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ILLINOIS								
ILLINOIS	5.357.997	2 086 804	1 322 530	1 045 849	565 758	100 747	400 574	
umber of returns	5,357,997 11,538,370	2,086,804 2,981,326	1,322,530 2,883,219	1,045,649 2,845,570	565,756 1 756 478	169,747	120,574	
lumber of returns	5,357,997 11,538,370 170,173,371	2,981,326	2,883,219	2,845,570	1,756,478	533,651	384,548	153,
lumber of returns lumber of exemptionsdjusted gross income (less deficit)	11,538,370							153,
lumber of returns	11,538,370	2,981,326	2,883,219 28,840,488	2,845,570 40,814,281	1,756,478 34,005,890	533,651 14,447,444	384,548 15,889,535	153, 23,864,
lumber of returns	11,538,370 170,173,371	2,981,326 12,311,484	2,883,219	2,845,570 40,814,281 958,124	1,756,478 34,005,890 527,026	533,651 14,447,444 155,081	384,548 15,889,535 105,532	153,9 23,864,3 39,3
lumber of returns	11,538,370 170,173,371 4,514,438	2,981,326 12,311,484 1,589,837	2,883,219 28,840,488 1,139,535	2,845,570 40,814,281	1,756,478 34,005,890	533,651 14,447,444	384,548 15,889,535	153, 23,864, 39,
umber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121	2,981,326 12,311,484 1,589,837	2,883,219 28,840,488 1,139,535	2,845,570 40,814,281 958,124	1,756,478 34,005,890 527,026	533,651 14,447,444 155,081	384,548 15,889,535 105,532 10,884,451	153, 23,864, 39, 11,054,
lumber of returns. lumber of exemptions	11,538,370 170,173,371 4,514,438 129,648,342	2,981,326 12,311,484 1,589,837 10,342,959	2,883,219 28,840,488 1,139,535 23,049,068	2,845,570 40,814,281 958,124 34,307,471	1,756,478 34,005,890 527,026 28,594,773	533,651 14,447,444 155,081 11,415,273 162,929	384,548 15,889,535 105,532 10,884,451	153, 23,864, 39, 11,054,
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627	2,883,219 28,840,488 1,139,535 23,049,068 822,155	2,845,570 40,814,281 958,124 34,307,471 846,703	1,756,478 34,005,890 527,026 28,594,773 521,748	533,651 14,447,444 155,081 11,415,273	384,548 15,889,535 105,532 10,884,451	153, 23,864,; 39,; 11,054,;
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326	2,883,219 28,840,488 1,139,535 23,049,068 822,155	2,845,570 40,814,281 958,124 34,307,471 846,703	1,756,478 34,005,890 527,026 28,594,773 521,748	533,651 14,447,444 155,081 11,415,273 162,929	384,548 15,889,535 105,532 10,884,451	153, 23,864, 39, 11,054, 46,9 2,209,6
lumber of returns. lumber of exemptions	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948	533,651 14,447,444 155,081 11,415,273 162,929 780,042	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973	153, 23,864, 39, 11,054, 46, 2,209,6
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973	153, 23,864, 39, 11,054, 46, 2,209,6
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973	153, 23,864, 39, 11,054, 46,5 2,209,6 38,6 1,333,2
lumber of returns Idjusted gross income (less deficit) salaries and wages; Number of returns Amount terest income: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount Amount Amount Amount Supplied gain (less loss): Number of returns Amount Amount Amount	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150	153, 23,864, 39, 11,054, 46, 2,209, 38,6 1,333,2
lumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Amount. Jumber of returns. Amount. Amount. Amount. Amount.	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 386,775 52,714	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505	153, 23,864, 39, 11,054, 46, 2,209, 38,6 1,333,2
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 386,775 52,714	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505	153, 23,864, 39, 11,054, 46,5 2,209,6 38,6 1,333,2 34,1 3,672,4
lumber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503	153, 23,864, 39,; 11,054,; 46,; 2,209,6 1,333,2 34,1 3,672,4
lumber of returns. umber of exemptions. dijusted gross income (less deficit). alaries and wages: Number of returns. Amount. iterest income: Number of returns. Amount. ividends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. axable pensions and annuitiles: Number of returns. Amount. Amount. Amount. Amount. Amount.	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521	153, 23,864, 39, 11,054, 46, 2,209, 36,1,333, 34, 3,672,
lumber of returns.	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009 323,840	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963 96,220	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663 85,114	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099 33,105	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521	153, 23,864, 39,3 11,054,3 46,5 2,209,6 1,333,2 34,1 3,672,4 7,6 279,6
lumber of returns. umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount terest income: Number of returns. Amount et capital gain (less loss): Number of returns. Amount axable pensions and annuitles: Number of returns. Amount axable pensions and annuitles: Number of returns. Amount Amount axable pensions and annuitles: Number of returns. Amount Amount Amount Number of returns. Amount Number of returns. Amount Number of returns. Amount Number of returns.	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548 396,789	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521 357,820	153, 23,864, 39,; 11,054,; 46,; 2,209,6 38,5 1,333,2 34,1 3,672,4 7,5 279,0
lumber of returns. umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount iterest income: Number of returns. Amount ividends: Number of returns. Amount et capital gain (less loss): Number of returns. Amount axable pensions and annuitites: Number of returns. Amount axable pensions and annuitites: Number of returns. Amount nemployment compensation: Number of returns. Amount Amount axable pensions and annuitites:	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009 323,840 740,918	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963 96,220 200,530	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585 101,189 254,276	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663 85,114 193,660	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099 33,105 72,432	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 386,775 52,714 312,917 31,548 396,789 5,480 12,738	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521 357,820 2,378	153,3 23,864,3 39,3 11,054,3 46,5 2,209,6 1,333,3 34,1 3,672,4 279,0
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umber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009 323,840 740,918	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963 96,220 200,530	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585 101,189 254,276	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663 85,114 193,660	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099 33,105 72,432	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 386,775 52,714 312,917 31,548 396,789 5,480 12,738	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521 357,820 2,378 6,329	153, 23,864, 39,; 11,054,; 46,; 2,209,6 1,333,2 34,1 3,672,4 7.6 279,0
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umber of returns	11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429 570,579 5,749,946 834,542 6,621,009 323,840 740,918 1,489,328 19,898,758	2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375 96,829 319,128 269,134 1,238,963 96,220 200,530 85,452 933,265	2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108 110,496 233,253 1,799,585 101,189 254,276 222,299 1,880,761	2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144 171,618 1,538,663 85,114 193,660 463,070 4,400,707	1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267 99,635 1,010,099 33,105 72,432 411,335 4,916,956	533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548 396,789 5,480 12,738 147,710 2,358,909	384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503 21,521 357,820 2,378 6,329 113,155 2,622,065	153, 23,864, 39,; 11,054,; 46,; 2,209,6 1,333,2 34,; 3,672,4 7.6; 279,0 48,3 2,786,0
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Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990---Continued

(Money amounts	are in thousand	s of dollars, ex	cept where indicated)

State and Item	All retums	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
		\$15,000	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ŀ		<u></u> 2					- "	
INDIANA								40.000
Number of returns	2,525,554	1,049,967	622,751	511,193	238,017	58,006	33,227	12,393
Number of exemptions	5,562,421	1,518,322	1,458,657	1,488,333	759,263	186,873	109,518	41,455 5,768,489
Adjusted gross income (less deficit)	68,950,703	6,238,219	13,526,432	19,946,183	14,207,445	4,910,480	4,353,455	3,700,469
Salaries and wages:					004.074	62.017	28,336	10,434
Number of returns	2,150,182	818,847	539,222	476,252	224,074	53,017 3,797,382	2,598,933	2,389,739
Amount	54,334,429	5,274,902	10,868,397	17,251,553	12,153,524	3,797,302	2,350,533	2,309,738
Interest Income:			005.000	200 125	217,294	55,654	32,457	12,290
Number of returns	1,546,536	464,746	365,960 886,493	398,135 810,206	563,745	247,533	290,621	449,421
Amount	4,040,453	792,434	000,493	810,200	303,743	247,000	200,021	,
Dividends:	450.054	98,476	90,231	113,754	86,073	30,289	22,097	9,934
Number of returns	450,854 1,255,765	119,071	156,947	187,411	169,390	100,012	156,511	366,423
Amount	1,255,765	113,071	130,547	107,411	,,,,,,,			
Net capital gain (less loss): Number of returns	223,251	43,747	44,269	52,527	40,476	17,362	16,112	8,758
Amount	1,434,839	93,647	73,021	120,958	138,776	99,579	195,561	713,297
Taxable pensions and annuities:	1,101,000			· ·				
Number of returns	403,249	150,366	115,286 -	78,813	40,021	10,640.	6,066	2,057
Amount	2,967,856	734,129	918,177	655,248	372,636	134,257	98,414	54,995
Unemployment compensation:	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			1				
Number of returns	140,371	41,158	43,482	40,898	12,832	1,639	329	33
Amount	156,179	50,238	52,405	40,272	11,298	1,436	470	61
Total itemized deductions:			- '				l	
Number of returns	607,413	33,817	93,096	214,605	171,246	51,025	31,417	12,207
Amount	6,824,798	418,661	717,842	1,832,023	1,831,521	722,955	651,919	649,877
Taxable Income:	- 1						ا ا	
Number of returns	2,066,434	599,926	614,436	510,628	237,889	57,978	33,194	12,383
Amount	46,122,310	1,959,891	7,694,757	13,657,349	10,506,539	3,781,458	3,481,474	5,040,841
Total tax liability:							00044	12,389
Number of returns	2,091,665	624,580	614,971	510,615	237,908	57,991	33,211	1,446,838
Amount	9,177,675	345,304	1,242,528	2,298,820	2,046,779	863,114	934,292 28,133	116,785
Average (whole dollars)	4,388	553	2,021	4,503	8,604	14,884	20,133	110,703
Earned Income credit:								_
Number of returns	251,523	174,324	77,199	· -		l		-
Amount	145,582	125,093	20,489			·	- I	
				l		l		
Excess earned income credit: 3	400.000	454 700	11 100					
Excess earned income credit: 3 Number of returns	162,902	151,722	11,180 2,585	<u>-</u>	·			-
Excess earned income credit: 3	162,902 97,810	151,722 95,225	11,180 2,585	-				
Excess earned income credit: 3 Number of returns				Size	of adjusted gross in	ncome		
Excess earned income credit: 3 Number of returns			2,585 \$15,000	\$30,000	of adjusted gross in	ncome \$75,000	\$100,000	\$200,000
Excess earned income credit: 3 Number of returns	97,810	95,225	2,585		of adjusted gross i	ncome		\$200,000 or more
Excess earned income credit: 3 Number of returns	97,810 All returns	95,225 Under	2,585 \$15,000	\$30,000	of adjusted gross in	ncome \$75,000	\$100,000	
Excess earned income credit: 3 Number of returns	97,810	95,225 Under \$15,000 '	\$15,000 under \$30,000	\$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	or more
Excess earned income credit: 3 Number of returns	97,810 All returns (1)	95,225 Under \$15,000 '	\$15,000 under \$30,000	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000	\$100,000 under \$200,000 (7)	or more (8)
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962	95,225 Under \$15,000 \((2) \)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 247,118	of adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7) 15,557	or more (8) 5,103
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834	95,225 Under \$15,000 \((2) \) 547,395 775,214	2,585 \$15,000 under \$30,000 (3) . 325,431 801,081	\$30,000 under \$50,000 (4) 247,118 757,008	of adjusted gross is \$50,000 under \$75,000 (5) 104,617 343,475	\$75,000 under \$100,000 (6) 23,741 78,009	\$100,000 under \$200,000 (7) 15,557 51,847	or more (8) 5,103 17,200
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962	95,225 Under \$15,000 \((2) \)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 247,118	of adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7) 15,557	or more (8) 5,103
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798	101 adjusted gross i \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106	5,103 17,200 2,280,624
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533	or more (8) 5,103 17,200 2,280,624 4,329
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798	101 adjusted gross i \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106	5,103 17,200 2,280,624
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159	\$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025	or more (8) 5,103 17,200 2,280,624 4,329
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,329 1,019,317 5,073
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,329 1,019,317
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867	101 adjusted gross in \$50,000 under \$75,000 (5) (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,329 1,019,317 5,073
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867	101 adjusted gross in \$50,000 under \$75,000 (5) (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105	\$75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843	101 adjusted gross in \$50,000 under \$75,000 (5) (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,885 313,954 550,658 73,052 80,185 43,421 77,772 67,712	2,585 \$15,000 under \$30,000 (3) . 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,885 313,954 550,658 73,052 80,185 43,421 77,772 67,712	2,585 \$15,000 under \$30,000 (3) . 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219	75,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860	2,585 \$15,000 under \$30,000 (3) . 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028	75,000 under \$100,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860	2,585 \$15,000 under \$30,000 (3) . 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793	51 adjusted gross in \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102	75,000 under \$100,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360	75,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881	of adjusted gross is \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360	75,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537	st adjusted gross in \$50,000 under \$75,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341	75,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,611,830	0f more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224	95,225 Under \$15,000 (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,811,830	5,098 1,911,103 5,098 68 68 68 68 68 68 68 68 68 68 68 68 68
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6.215,964 93,221 4.781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 908,722	75,000 under \$15,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4.286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,611,830 15,553 434,799	07 more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369	95,225 Under \$15,000 ' (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,811,830	5,098 1,911,103 5,098 68 68 68 68 68 68 68 68 68 68 68 68 68
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369 4,231,251	95,225 Under \$15,000 \((2) \) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347 353,863 192,742	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891 2,092	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6.215,964 93,221 4.781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 908,722	75,000 under \$15,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4.286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,811,830 15,553 434,799 27,956	07 more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369 4,231,251 3,954	95,225 Under \$15,000 \((2) \) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347 353,863 192,742	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282	st adjusted gross in \$50,000 under \$75,000 under \$75,000 (5) 104,617 343,475 6.215,964 93,221 4.781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 908,722	75,000 under \$15,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2.016,383 20,001 1.329,852 23,214 155,389 14,266 54,845 9,867 64,304 4.286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,611,830 15,553 434,799 27,956	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369 4,231,251 3,954	95,225 Under \$15,000 \((2) \) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347 353,863 192,742 545	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891 2,092	\$30,000 under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282 4,516	of adjusted gross is \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 8,689	75,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018 15,252	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,811,830 15,553 434,799 27,956	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369 4,231,251 3,954 103,092	95,225 Under \$15,000 \((2) \) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347 353,863 192,742 545 68,841 48,313	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891 2,092 34,251 8,793	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282 4,516	550,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 8,689	75,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018 15,252	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,611,830 15,553 434,799 27,956	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Excess earned income credit: 3 Number of returns	97,810 All returns (1) 1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,860 2,702,111 292,484 658,146 184,902 866,795 186,294 1,251,350 82,552 129,603 329,020 3,503,731 1,047,084 21,025,224 1,070,369 4,231,251 3,954 103,092	95,225 Under \$15,000 \((2) \) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185 43,421 77,772 67,712 293,018 23,860 39,015 30,366 246,348 330,877 1,010,347 353,863 192,742 545	2,585 \$15,000 under \$30,000 (3) 325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301 30,164 50,613 62,496 463,856 320,367 3,953,567 320,755 670,891 2,092	\$30,000 under \$50,000 (4) 247,118 757,008 9.575,798 219,171 7.524,159 215,003 575,867 74,283 117,843 45,281 150,652 37,194 287,793 21,847 31,821 113,769 947,210 246,881 6,451,537 246,779 1,114,282 4,516	of adjusted gross is \$50,000 under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219 6,028 7,102 81,130 865,360 104,581 4,549,341 104,585 908,722 8,689	75,000 under \$15,000 under \$15,000 under \$100,000 (6) 23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304 4,286 52,702 510 720 21,355 315,750 23,733 1,537,499 23,736 362,018 15,252	\$100,000 under \$200,000 (7) 15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704 102,102 2,758 41,751 130 283 14,853 328,245 15,547 1,611,830 15,553 434,799 27,956	or more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797

See notes following Table 20.

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued [Money amounts are in thousands of dollars, except where indicated]

		l				of adjusted gross in			-
1 2 10 41 10 10 10 10 10 10	State and item	All returns	Under	\$15,000	\$30,000 under \$50,000				\$200,000
Ministration Mini		(1)							or more (8)
Number of instamms		(.)	(2)	(3)	(4)	(3)	(0)		(8)
Number of relums		4 400 000	447.050		242 524	100 757			
Adjusted protes income (less deficile)									6,284
Stainber and warger:									21,081 3,023,446
Mumber of Instantal		31,082,001	2,393,232	0,190,050	0,463,337	0,144,321	2,293,971	2,357,404	3,023,446
Amount		915,283	342.334	239.478	196.512	93.215	23 620	14 923	5,201
Interest Incomes									1,281,199
Amount						,	.,	,,,	,,20 ,,,00
Disclands:	Number of returns	719,785	219,270	178,551	176,934	95,095	26,093	17,602	6,240
Number of relums	Amount	2,414,922	422,976	500,019	472,883	339,483	153,770	191,391	334,399
Amount				1					
Net capital gain (less loss): 141,920									5,098
Number of returns 141,930 28,935 30,436 33,810 24,110 10,212 9,706		675,765	58,831	79,013	95,045	88,332	53,245	83,412	217,887
Amount		444.000	20.005		00.040	24.44			
Tranship presistors and annullies: 167,647 50,072 49,662 38,010 19,826 5,573 3,546 Amount 1,286,792 225,924 378,867 329,511 205,810 74,044 55,741 Amount 114,066 35,505 40,953 27,737 8,454 1,205 40,774 Amount 3,744,955 525,741 45,526 31,126 36,722 40,652 Tranship presistors 3,46,55 21,433 52,796 100,050 80,104 24,195 17,058 Amount 3,744,955 525,740 445,250 931,526 931,126 936,722 40,552 Tranship presistors 3,46,795 225,740 445,250 931,526 931,126 936,722 40,552 Tranship presistors 3,46,795 225,740 445,250 931,126 936,722 40,552 Tranship presistors 3,46,795 228,770 445,250 931,126 936,722 40,552 Tranship presistors 3,46,795 228,770 445,250 931,126 936,722 40,552 Tranship presistors 3,46,795 33,427,780 331,128 936,722 40,552 Tranship presistors 3,46,795 33,427,780 331,128 936,722 40,552 Tranship presistors 3,46,795 33,427,780 331,128 336,722 40,552 Tranship presistors 4,46,935 34,27,780 34,46,93 34,46,93 47,46,93 36,64,93 Tranship presistors 4,46,935 47,46,93 47,46,93 47,46,93 47,46,93 47,46,93 47,46,93 Tranship presistors 4,275									4,721
Number of returns		730,104	61,235	47,020	70,021	71,409	50,810	99,202	357,003
Amount		187 947	50.072	40.052	28.010	10 606	5 570	2546	1,068
									30,894
Number of relums		1,200,702	225,524	3,0,00,	020,011	203,010	74,044	33,741	30,034
Amount		63.141	20.850	21 703	15 144	4 5AR	611	999	23
Trouble Immunicated deductions:									23 66
Number of returns		,		,		-,,,,,	.,200		30
Amount		304,855	21,433	52,796	103,050	80,104	24,195	17,058	6,219
Number of returns.	Amount	3,764,935	252,470	445,220	931,550	931,128	386,792		417,222
Amount	Taxable Income:				•		,		
Amount				278,967	218,317	102,679	26,966	17,923	6,276
Number of refurns		20,529,230	832,935	3,422,783	5,688,201	4,446,395	1,723,703	1,841,209	2,574,005
Amount			ĺ	i					
Average (whole dollars)									6,280
Emediancome credit:									742,146
Number of returns		4,525	562	2,039	4,480	8,554	14,792	27,527	118,177
Excess same income credit:		404 547	07.550	20.005					
Excess samed income credit: 9 S2,761 S7,032 S,729						-			••
Number of returns		30,804	47,933	8,871	-	-		- 1	
State and item		62.761	67.022	5 720	1				
Size of adjusted gross income									-
State and item	Aniount	30,004	33,343	1,341					
S15,000 under \$30,000 under \$50,000 under \$75,000 under \$10,000 under \$200,000 or						f adjusted gross in	come		
Number of returns	State and item	All returns	Under	\$15,000	\$20,000 l	* FO 000			
Number of returns	1								\$200,000
Number of returns		(1)	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
Number of examptions. 3,384,051 1,127,510 936,754 790,450 360,803 85,070 59,804 Adjusted gross income (less deficit) 38,049,902 4,348,008 8,317,818 10,506,325 6,803,232 2,260,088 2,482,254 3,804 33,049,902 10,506,325 10,506,325 10,506,325 2,260,088 2,482,254 3,804 33,046,908 10,506,325		(1)	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	
Adjusted gross income (less deficit) 38,049,902	KENTUCKY	(1)	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
Salariss and wages: 1,279,281 543,804 333,435 250,800 105,885 23,674 15,684 1,477,516 1,477,51			\$15,000 ¹ (2)	under \$30,000 (3)	under \$50,000 (4)	under \$75,000 (5)	under \$100,000 (6)	(7)	or more
Number of returns	Number of returns	1,515,983	\$15,000 ° (2) 694,251	under \$30,000 (3) 383,539	under \$50,000 (4) 271,271 790,450	under \$75,000 (5)	under \$100,000 (6) 26,624	under \$200,000 (7) 18,705	or more (8)
Amount	Number of returns	1,515,983 3,384,051	\$15,000 ° (2) 694,251 1,127,510	under \$30,000 (3) 383,539 936,754	under \$50,000 (4) 271,271 790,450	under \$75,000 (5) 114,311 360,803	under \$100,000 (6) 26,624 85,070	18,705 59,864	or more (8)
Interest Income: 820,986 252,338 211,578 203,935 102,402 25,322 18,199 179,836 2,373,213 480,323 517,521 455,611 315,419 138,118 179,836 27,736 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,941 27,836 27,741 27,836 27,741 27,836 27,741 27,836 27,841 27,	Number of returns	1,515,983 3,384,051 38,049,902	\$15,000 ° (2) 694,251 1,127,510 4,348,008	under \$30,000 (3) 383,539 936,754 8,317,818	271,271 790,450 10,506,325	under \$75,000 (5) 114,311 360,803 6,803,232	26,624 85,070 2,260,088	18,705 59,884 2,482,254	7,282 23,600 3,332,177
Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281	\$15,000 ¹ (2) 694,251 1,127,510 4,348,008 543,804	under \$30,000 (3) 383,539 936,754 8,317,818 333,435	271,271 790,450 10,506,325 250,800	under \$75,000 (5) 114,311 360,803 6,803,232 105,885	under \$100,000 (6) 26,624 85,070 2,260,088 23,674	18,705 59,884 2,482,254 15,684	7,282 23,600 3,332,177 5,999
Amount. 2,373,213 480,323 517,521 455,611 315,419 138,118 179,836	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281	\$15,000 ¹ (2) 694,251 1,127,510 4,348,008 543,804	under \$30,000 (3) 383,539 936,754 8,317,818 333,435	271,271 790,450 10,506,325 250,800	under \$75,000 (5) 114,311 360,803 6,803,232 105,885	under \$100,000 (6) 26,624 85,070 2,260,088 23,674	18,705 59,884 2,482,254 15,684	7,282 23,600 3,332,177 5,999
Dividends	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649	\$15,000 ' (2) 694,251 1,127,510 4,348,008 543,804 3,646,331	383,539 936,754 8,317,818 333,435 6,660,126	271,271 790,450 10,506,325 250,800 8,917,512	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902	26,624 85,070 2,260,088 23,674 1,649,531	18,705 59,864 2,482,254 15,684 1,477,516	7,282 23,600 3,332,177 5,999 1,392,731
Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338	383,539 936,754 8,317,818 333,435 6,660,126 211,578	271,271 790,450 10,506,325 250,800 8,917,512 203,935	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402	26,624 85,070 2,260,088 23,674 1,649,531 25,322	18,705 59,864 2,482,254 15,684 1,477,516 18,199	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212
Amount	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338	383,539 936,754 8,317,818 333,435 6,660,126 211,578	271,271 790,450 10,506,325 250,800 8,917,512 203,935	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402	26,624 85,070 2,260,088 23,674 1,649,531 25,322	18,705 59,864 2,482,254 15,684 1,477,516 18,199	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212
Net capital gain (less loss): Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386
Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347	383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840
Amount	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347	383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840
Taxable pensions and annuities:	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350
Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391	383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077
Jamployment compensation:	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391	383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077
Number of returns 146,313 46,368 53,128 36,427 9,108 900 344 Amount 199,773 61,577 73,526 45,341 11,108 1,418 722	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578
Amount	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578
State Stat	Aumber of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Novidends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Het capital gain (less loss): Number of returns. Amount. Returns. Amount. Het capital gain (less loss): Number of returns. Amount. Parable pensions and annuities: Number of returns.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168
Number of returns 378,762 24,803 72,799 138,529 92,952 24,518 17,970 4,353,915 280,740 542,601 1,222,424 1,070,251 391,420 411,158 fearable income: Number of returns 24,783,915 280,740 542,601 1,222,424 1,070,251 391,420 411,158 fearable income: Number of returns 24,178,379 1,213,488 4,528,817 7,034,378 4,904,221 1,692,360 1,952,497 2,701 1,070,101 1,0	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275	114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751
Amount	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Interest income: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Inavable pensions and annuities: Number of returns. Amount. Interpolyment compensation: Number of returns. Amount. Interpolyment compensation: Number of returns.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128	271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108	26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168
Avable Income:	Aumber of returns. Adjusted gross income (less delicit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Salable pensions and annuities: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526	under \$50,000 (4) 271,271 780,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38
Number of returns	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191
Amount 24,178,379 1,213,488 4,528,817 7,034,378 4,904,221 1,692,360 1,952,497 2,001 tax (lability) Number of returns 1,223,641 406,887 376,985 270,952 114,239 26,609 18,692 Amount 4,832,710 233,344 741,666 1,175,918 950,130 388,093 524,051 Average (whole dollars) 3,950 574 1,957 4,340 8,318 14,586 28,037 Induction of returns 208,868 153,322 55,546	Aumber of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Solidends: Number of returns. Amount. Het capital gain (less loss): Number of returns. Amount. Less and annulties: Number of returns. Amount. Number of returns. Amount. Interpolyment compensation: Number of returns. Amount. Interpolyment compensation: Number of returns. Amount. Olal itemized deductions: Number of returns.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38
Total tax liability: Number of returns	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Faxable of returns. Amount. For an or returns. Amount. For an or returns. Amount. For an or returns. Amount. For an or returns. Amount. For an or returns. Amount. For an or returns. For	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601	under \$50,000 (4) 271,271 780,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321
Number of returns	Jumber of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274
Amount	Aumber of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274
Average (whole dollars)	Number of returns. Adjusted gross income (less delicit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Salable pensions and annuities: Number of returns. Amount. Sumber of returns. Amount. Sumber of returns. Amount. Sumber of returns. Amount. Sumber of returns. Amount. Salable income: Number of returns. Amount. Salable income: Number of returns. Amount. Salable income: Number of returns. Amount. Salable income: Number of returns. Amount. Salable income: Number of returns. Amount. Salable income: Number of returns. Amount.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619
arned income credit: Number of returns	Aumber of returns. Aumber of exemptions. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Number of returns. Amount. Hel capital gain (less loss): Number of returns. Amount. Salaries and annulties: Amount. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and Salaries a	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379 1,223,641	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497 18,692	or more (8) 7,282 23,600 3,332,177 5,996 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277
Number of returns	Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Nidends: Number of returns. Amount. Not capital gain (less loss): Number of returns. Amount. Inexest income: Number of returns. Amount. Not capital gain (less loss): Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount. Inexest income: Number of returns. Amount.	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379 1,223,641 4,832,710	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666	under \$50,000 (4) 271,271 780,450 10,506,325 250,800 8,917.512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,688 1,952,497 18,692 524,051	or more (8) 7,282 23,600 3,332,177 5,998 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277 819,507
	Number of returns	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379 1,223,641 4,832,710	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666	under \$50,000 (4) 271,271 780,450 10,506,325 250,800 8,917.512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,688 1,952,497 18,692 524,051	or more (8) 7,282 23,600 3,332,177 5,998 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277 819,507
	Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Number of returns. Amount. Salaries and wages: Number of returns. Amount. Sindends: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and annulties: Number of returns. Amount. Salaries and salar	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,176,379 1,223,641 4,832,710 3,950	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344 574	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666 1,957	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918 4,340	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130 8,318	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497 18,692 524,051 28,037	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321
	Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Number of returns. Amount. Noticends: Number of returns. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Inexable pensions and annutities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Inexab	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379 1,223,641 4,832,710 3,950 208,868	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344 574	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666 1,957	under \$50,000 (4) 271,271 789,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918 4,340	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130 8,318	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093 14,586	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497 18,692 524,051 28,037	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277 819,507
	Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Set capital gain (less loss): Number of returns. Amount. Average (whole dollars). Set capital gain (less deficit) Set capital gain (less loss): Set capital gain (1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,176,379 1,223,641 4,832,710 3,950	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344 574	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666 1,957	under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918 4,340	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130 8,318	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497 18,692 524,051 28,037	or more (8) 7,282 23,600 3,332,177 5,998 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277 819,507
Amount	Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Number of returns. Amount. Noticends: Number of returns. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Inexable pensions and annutities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Number of returns. Amount. Inexable income: Inexab	1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710 729,412 125,980 954,088 216,557 1,763,968 146,313 193,773 378,762 4,353,915 1,182,960 24,178,379 1,223,641 4,832,710 3,950 208,868	\$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,391 64,189 77,356 391,229 46,368 61,577 24,803 280,740 366,792 1,213,488 406,887 233,344 574	under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783 26,405 51,534 64,398 546,559 53,128 73,526 72,799 542,601 378,453 4,528,817 378,985 741,666 1,957	under \$50,000 (4) 271,271 789,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,106 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927 7,034,378 270,952 1,175,918 4,340	under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899 21,187 84,875 20,871 231,380 9,108 11,108 92,952 1,070,251 114,228 4,904,221 114,239 950,130 8,318	under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997 8,719 60,190 5,445 75,070 900 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093 14,586	18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095 124,943 3,582 57,705 344 722 17,970 411,158 18,686 1,952,497 18,692 524,051 28,037	or more (8) 7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350 5,077 489,578 1,168 46,751 38 82 7,191 435,321 7,274 2,852,619 7,277 819,507

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued

[Money amounts are in thousands of dollars, exc	ept where indicated)
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				Size 0	1 adjusted gross in			
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
		\$15,000 '	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
l.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LOUISIANA								
Number of returns	1,688,430	813,288	408,854	277,359	126,100	32,369	21,607	8,853
Number of exemptions	3,932,507	1,413,222	1,060,993	838,549	412,598	106,041	71,426	29,678
Adjusted gross income (less deficit)	41,387,991	4,687,207	8,824,665	10,759,871	7,538,827	2,747,678	2,861,008	3,968,735
Satarles and wages:	1.436.979	656,033	357,844	254,614	116.019	28,517	17,181	6,771
Number of returns	32,354,031	4,494,325	7,212,059	9,092,271	6,218,065	2,026,607	1,600,463	1,710,240
Interest income:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,				l l	
Number of returns	844,816	258,588	211,550	203,044	111,532	30,467	20,906	8,729
Amount	2,517,035	438,613	484,841	470,451	354,505	166,193	237,537	364,895
Dividends:	0.15.400	40.500	50,114	61,391	46,242	16,818	14,076	6,989
Number of returns	245,198 695,266	49,568 63,129	79,902	103,052	100,951	62,587	105,560	180,086
Amount Net capital gain (less loss):	093,200	03,128	75,502	100,002	, ,,,,,,,,		,	,
Number of returns	124,945	23,873	23,007	28,086	23,005	10,216	10,544	6,214
Amount	817,802	52,945	21,354	37,418	58,033	51,539	109,902	486,610
Taxable pensions and annuities:								
Number of returns	224,963	69,134	65,003	50,031.	27,414	7,587	4,373	1,421
Amount	2,119,262	390,388	609,676	529,960	338,517	117,745	88,084	44,892
Unemployment compensation:	85,934	35,053	27,862	17,666	. 4,579	597	153	24
Number of returns	121,553	44,529	41,855	26,400	7,393	1,048	286	42
Total Itemized deductions:	121,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	41,000	25,.55	.,	.,		
Number of returns	321,407	22,855	61,216	104,127	80,488	25,344	18,745	8,632
Amount	3,664,167	192,694	501,925	931,066	867,413	355,444	382,403	433,223
Taxable income:					126,003	32,348	21,573	8,841
Number of returns	1,259,317	392,485	401,159	276,908 7,281,506	126,003 5,609,964	32,348 2,146,850	2,327,977	3,479,372
Amount Total tax liability:	26,761,883	1,236,908	4,679,305	7,281,300	5,005,504	2,140,030	2,021,011	0,470,072
Number of returns	1,287,459	420,713	400,989	276,945	126,026	32,354	21,585	8,847
Amount	5,452,046	232,396	754,827	1,222,937	1,104,189	496,433	635,568	1,005,696
Average (whole dollars)	4,235	553	1,883	4,416	8,762	15,344	29,445	113,677
Eamed income credit:			ĺ					
Number of returns	333,570	260,874	72,696					
			19,955		-	`		
Amount	207,418	187,462	,					
Amount Excess earned income credit: 3					_			
Amount Excess earned income credit: 3 Number of returns	251,188	236,846 153,710	14,342	:		-	_	=
Amount Excess earned income credit: 3		236,846		-	-	-	 	· : <u>-</u>
Amount Excess earned income credit: * Number of returns Amount	251,188 157,162	236,846 153,710	14,342 3,451	Size (of adjusted gross in			\$200,000
Amount Excess earned income credit: 3 Number of returns	251,188	236,846 153,710 Under	14,342 3,451 \$15,000	Size (\$30,000	of adjusted gross in \$50,000	 ncome \$75,000	\$100,000	\$200,000 or more
Amount Excess earned income credit: * Number of returns Amount	251,188 157,162 All returns	236,846 153,710 Under \$15,000 1	14,342 3,451 \$15,000 under \$30,000	Size (\$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	 ncome \$75,000 under \$100,000	\$100,000 under \$200,000	or more
Amount Excess earned income credit: * Number of returns Amount	251,188 157,162	236,846 153,710 Under	14,342 3,451 \$15,000	Size (\$30,000	of adjusted gross in \$50,000	 ncome \$75,000	\$100,000	
Amount Excess earned income credit: * Number of returns Amount	251,188 157,162 All returns	236,846 153,710 Under \$15,000 1 (2)	\$15,000 under \$30,000 (3)	Size (\$30,000 under \$50,000 (4)	50,000 \$50,000 under \$75,000		\$100,000 under \$200,000 (7)	or more (8)
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns	251,188 157,162 All returns (1) 566,064	236,846 153,710 Under \$15,000 1 (2)	14,342 3,451 \$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	of adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7)	or more (8) 2,336
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item MAINE Number of returns. Number of examptions.	251,188 157,162 All returns (1) 566,064 1,200,825	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254	Size (\$30,000 under \$50,000 (4) 109,721 317,212	of adjusted gross is \$50,000 under \$75,000 (5) 44,521 140,103		\$100,000 under \$200,000 (7) 6,606 21,461	or more (8) 2,336 7,467
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item MAINE Number of returns. Number of exemptions. Adjusted gross income (less deficit)	251,188 157,162 All returns (1) 566,064	236,846 153,710 Under \$15,000 1 (2)	14,342 3,451 \$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	of adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7)	or more (8) 2,336
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292	Size (\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899	of adjusted gross is \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706		\$100,000 under \$200,000 (7) 6,606 21,461	or more (8) 2,336 7,467
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns	251,188 157,162 All returns (1) 566,064 1,200,825	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254	Size (\$30,000 under \$50,000 (4) 109,721 317,212	of adjusted gross is \$50,000 under \$75,000 (5) 44,521 140,103		\$100,000 under \$200,000 (7) 6,606 21,461 874,418	or more (8) 2,336 7,467 981,167
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120	236,846 153,710 Under \$15,000 ' (2) 238,216 332,072 1,477,098 187,082	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769	Size c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063	2,336 7,467 981,167 1,831 374,765
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561	2,336 7,467 981,167 1,831 374,765
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Saiaries and wages: Number of returns Amount interest income: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769	Size c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063	2,336 7,467 981,167 1,831 374,765
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,839,101 378,767 954,036	236,846 153,710 Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111	2,336 7,467 981,167 1,831 374,765 2,332 91,778
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns. Number of exemptions. Adjusted gross income (less defict) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Dividends: Number of returns	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756	236,846 153,710 Under \$15,000 · (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Dividends: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,839,101 378,767 954,036	236,846 153,710 Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111	2,336 7,467 981,167 1,831 374,765 2,332 91,778
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss):	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756	236,846 153,710 Under \$15,000 · (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Dividends: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244	236,846 153,710 Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356	9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843	2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Net capital gain (less loss): Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitiles:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447
Amount Excess earned income credit: 3 Number of returns MAINE Number of returns Number of returns Adjusted gross income (less deficit) Saiaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitles: Number of returns Amount Taxable pensions and annuitles:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Taxable pensions and annuities:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitiles: Number of returns Amount Taxable pensions and annuitiles: Number of returns Amount Unemployment compensation:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189	236,846 153,710 Under \$15,000 · (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Arrount Taxable pensions and annuities: Number of returns Arrount Unemployment compensation: Number of returns	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775	\$109.721 \$109.721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447
Amount Excess earned Income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Taxable pensions and annuities: Number of returns Amount Unemployment compensation: Number of returns Amount Unemployment compensation: Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189	236,846 153,710 Under \$15,000 · (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Arrount Taxable pensions and annuities: Number of returns Arrount Unemployment compensation: Number of returns	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131	07 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Taxable pensions and annuities: Number of returns Amount Unemployment compensation: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 199,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73	01 more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitles: Number of returns Amount Unemployment compensation: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized deductions: Number of returns Amount Taxable pensions and annuities: Number of returns Amount Total itemized deductions: Number of returns Amount Taxable income:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Arnount Taxable pensions and annuitiles: Number of returns Arnount Unemployment compensation: Number of returns Arnount Total itemized deductions: Number of returns Arnount Total itemized deductions: Number of returns Arnount Taxable income: Number of returns Arnount Taxable income: Number of returns Arnount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755	\$129 (\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 196,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized deductions: Number of returns Amount Taxable income: Number of returns Amount Taxable income: Number of returns Amount Taxable income:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item MAINE Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuitiles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized income: Number of returns. Amount. Total tax liability:	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 661,637	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,138 7 15 2,310 158,200 2,332 808,858
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitiles: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Total tiemized deductions: Number of returns Amount Taxable income: Number of returns Amount Total tax llability: Number of returns Amount Total tax llability: Number of returns	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624	\$126 4 \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499	st adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,138 7 15 2,310 158,200 2,332 808,858
Amount Excess earned Income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Taxable income: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized defuctions: Number of returns Amount Total itax llability: Number of returns Amount Total tax llability: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,839,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624 153,329 312,099	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499 109,432 470,721	of adjusted gross is \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 661,637 6,598	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,658
Amount Excess earned income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitles: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized returns Amount Total itemized returns Amount Taxable income: Number of returns Amount Total itemized returns Amount Total itemized returns Amount Total itax itability: Number of returns Amount Total tax itability: Number of returns Amount Amount Amount Total tax itability: Number of returns Amount Amount Avorage (whole dollars)	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624	\$126 4 \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475 359,125	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889 9,496 134,732	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 661,637	0r more (8) 2,336 7,487 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,858 2,334 232,027
Amount Excess earned Income credit: 3 Number of returns Amount State and item MAINE Number of returns Number of exemptions Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuities: Number of returns Amount Unemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Taxable income: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized defuctions: Number of returns Amount Total itax llability: Number of returns Amount Total tax llability: Number of returns Amount	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,839,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624 153,329 312,099 2,036 17,593	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499 109,432 470,721	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475 359,125	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889 9,496 134,732	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 661,637	0r more (8) 2,336 7,487 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,858 2,334 232,027
Amount. State and item MAINE Number of returns. Amount. State and item MAINE Number of returns. Number of exemptions. Adjusted gross income (less deficit). Saiaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annutiles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total actions: Number of returns. Amount. Total tax lability: Number of returns. Amount. Total tax lability: Number of returns. Amount. Average (whole dollars). Eamed income credit: Number of returns. Amount.	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866 3,718	236,846 153,710 Under \$15,000 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018 152,202 90,576 596	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624 153,329 312,099 2,036	Size 6 \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499 109,432 470,721 4,302	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475 359,125	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889 9,496 134,732 14,189	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 681,637 6,598 177,386 26,885	0r more (8) 2,336 7,487 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,858 2,334 232,027
Amount Excess earned Income credit: 3 Number of returns Amount State and Item MAINE Number of returns Number of returns Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitiles: Number of returns Amount Unemployment compensation: Number of returns Amount Total Itemized deductions: Number of returns Amount Taxable income: Number of returns Amount Total Itax liability: Number of returns Amount Total tax liability: Number of returns Amount Average (whole dollars). Earned income credit: Number of returns Amount Average (whole dollars). Earned income credit: Number of returns Amount Excess earned income credit: 3	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,672 466,703 9,118,748 477,666 3,718	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018 152,202 90,578 596 35,501 24,529	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624 153,329 312,099 2,038 17,593 4,589	\$126 4 \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499 109,432 470,721 4,302	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475 359,125	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889 9,496 134,732 14,189	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 661,637 6,598 177,386 26,885	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,858 2,334 232,027
Amount. State and item MAINE Number of returns. Amount. State and item MAINE Number of returns. Number of exemptions. Adjusted gross income (less deficit). Saiaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annutiles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total actions: Number of returns. Amount. Total tax lability: Number of returns. Amount. Total tax lability: Number of returns. Amount. Average (whole dollars). Eamed income credit: Number of returns. Amount.	251,188 157,162 All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866 3,718 53,094	236,846 153,710 Under \$15,000 1 (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078 11,239 24,949 26,170 130,309 21,968 41,721 10,453 101,964 141,696 482,018 152,202 90,576 596	14,342 3,451 \$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617 24,125 51,017 11,637 28,166 26,144 230,775 18,340 35,367 28,491 240,755 152,720 1,900,624 153,329 312,099 2,036 17,593	\$126 c \$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766 25,537 62,734 12,538 42,621 18,325 187,562 11,032 18,981 54,956 528,150 109,412 2,808,499 109,432 470,721 4,302	of adjusted gross in \$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779 58,356 8,798 49,449 8,609 102,203 2,209 3,840 37,156 457,805 44,457 1,868,222 44,475 359,125	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145 552,473 9,365 59,065 5,233 33,122 3,548 36,046 2,092 31,010 270 548 9,051 158,639 9,494 588,889 9,496 134,732 14,189	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561 77,111 4,568 53,843 3,585 66,952 1,371 25,193 73 131 6,449 172,359 6,592 681,637 6,598 177,386 26,885	0r more (8) 2,336 7,467 981,167 1,831 374,765 2,332 91,778 1,890 68,094 1,701 154,447 425 10,136 7 15 2,310 158,200 2,332 808,858 2,334 232,027

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued

- (Money	amounts	are in	thousands	of dollars,	except where	indicated]

MARYLAND 10 12 12 13 14 15 16 16 16 16 16 16 16	State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Mamber of external		(1)							
Number of infamms	MARYLAND				, , , , , , , , ,			·\:/-	(0)
Number of elaments 4.00,0869 1.014.622 1.173.627 1.136.369 082.2860 293.215 271.429 64.642	Number of returns	2,333,538	796,779	590,806	460,751	287.833	109.167	68.532	19.670
Against grown forces (less officity)			1,014,622	1,178,507	1,135,358				
Number of refurn. 2,014.639 20,477 527,129 40,020 277,002 70,0274 15,040 13		79,890,956	4,587,474	12,891,996	18,016,347	17,465,247	9,317,322		
Annotation		2016 450	000 470	504.040					
Interest Follows 1,519,335 390,791 333,354 390,292 295,307 100,488 574,400 880,352 100,000 100,0									
Annount			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	'''	10,120,000	14,700,452	7,002,074	0,300,541	3,900,820
Dividendis: Number of relations				338,304	369,329	265,207	105,488	67,440	19,577
Number of refurms		4,380,773	574,202	609,806	728,893	676,779	390,684	520,058	880,352
Amount. 1,645-646 17,490 151,555 224,178 251,468 172,168 274,269 463,422 Amount. 2,008,222 31,556 39,894 48,526 48,526 43,001 204,001 Amount. 2,008,222 145,469 39,879 81,165 130,004 133,899 395,602 1,20,224 Amount. 3,540,71 3,540,71 3,540,71 3,540,71 3,600 Amount. 1,005 33,542 336,800 26,600 13,162 2,215 1,507 3,600 Amount. 1,005 33,542 336,800 26,600 13,162 2,215 1,004 100,000 Amount. 1,005 33,542 36,800 26,800 13,162 2,215 2,215 2,215 2,215 Amount. 1,005 33,542 36,800 26,800 13,162 2,215 2,215 2,215 2,215 Amount. 1,005 445,719 12,2159 12,000 10,000 10,000 Amount. 1,005 445,719 12,105 12,105 10,000 10,000 10,000 Amount. 2,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 Amount. 2,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 Amount. 2,000 1		480 025	84 727	76 700	100.045	105.045	50.005		
Not capital gain (less loss): Number of relum									
Amount	Net capital gain (less loss):		,	,	,	201,100	(,2,,00	274,280	403,482
Traxable persistion and amountains: Number of relation									14,126
Number of returns		2,069,923	145,486	38,873	81,145	130,604	133,629	336,902	1,203,284
Amount		354.017	80.378	90.966	82 255	58 550	23 122	15.077	2 660
Unemployment compensation: Number of returns									
Annount							,		
Total familised eductions: Number of relation									
Number of returns		229,517	67,347	75,659	53,183	25,211	5,550	2,315	251
Amount		916,530	41,752	136,961	285.056	258.387	106 837	87 955	19 582
Traceble income: Number of relumns	Amount								
Amount									
Total faciliship: Number of returns									
Number of returns. 2,033,587 509,735 577,761 459,322 287,550 100,102 61,772 19,855 100,000 1,472,940 1,4		53,333,000	1,/14,488	7,627,496	11,890,308	11,911,601	6,574,261	6,501,619	7,114,115
Amount		2,033,587	509.735	579.761	459,322	287 550	109 102	68 472	10 645
Earned income credit:	Amount	11,008,589							
Number of returns		5,414	580	2,081	4,490	7,936	13,226	24,427	104,210
Amount		202 222	122 515	60 407					
Process seared Income credits 127,278 115,758 115,258 2,852 - - - - - - - - -								-	-
Amount	Excess earned income credit: 3		33,311	10,020	,	_	_		-
State and Item					-			1	
State and Item	Amount	75,168	72,516	2,652	[i	
State and Item					Circo				
MASSACHUSETTS					3120 0	t adjusted gross in	come		
MASSACHUSETTS Number of returns	State and Item	All returns	Under	\$15,000				\$100,000	\$200,000
Number of returns	State and Item	All returns			\$30,000	\$50,000	\$75,000		
Number of returns	State and Item		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
Number of returns. Number of ret			\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
Salafras and wages: Number of returns Number of	MASSACHUSETTS Number of returns	(1)	\$15,000 ° (2)	under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
Number of returns	MASSACHUSETTS Number of returns	(1) 2,900,054 5,760,081	\$15,000 ° (2) 1,011,801 1,254,172	771,243 1,447,504	\$30,000 under \$50,000 (4) 578,514 1,429,070	\$50,000 under \$75,000 (5) 330,092 979,959	\$75,000 under \$100,000 (6) 106,789 327,184	76,099 239,560	or more (8) 25,516
Amount.	MASSACHUSETTS Number of returns	(1) 2,900,054 5,760,081	\$15,000 ° (2) 1,011,801 1,254,172	771,243 1,447,504	\$30,000 under \$50,000 (4) 578,514 1,429,070	\$50,000 under \$75,000 (5) 330,092 979,959	\$75,000 under \$100,000 (6) 106,789 327,184	76,099 239,560	or more (8) 25,516 82,632
Interest Income: Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262	771,243 1,447,504 16,907,618	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061	76,099 239,560 10,016,047	25,516 82,632 12,082,711
Amount. 6,643,906 1,004,002 1,180,965 1,218,190 962,955 472,322 668,384 1,139,088 Dividends: Number of returns. 647,087 135,023 122,900 144,201 119,914 54,206 49,931 20,912 Amount. 92,285,395 184,760 221,665 293,386 300,739 201,436 375,325 708,083 Net capital gain (less loss): Number of returns. 300,731 50,027 47,083 61,241 57,087 31,104 35,986 18,203 Amount. 2,893,628 176,210 43,446 100,644 166,441 166,092 418,473 1,822,322 1,832 1,832,332 1,332,332 1,332,332 1	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974	\$15,000 ¹ (2) 1,011,801 1,254,172 5,503,262 746,108	(3) 771,243 1,447,504 16,907,618 672,048	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061	76,099 239,580 10,016,047 67,716	or more (8) 25,516 82,632 12,082,711 21,393
Dividends:	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756	771,243 1,447,504 16,907,618 672,048 13,575,365	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061	76,099 239,580 10,016,047 67,716	or more (8) 25,516 82,632 12,082,711 21,393
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648	771.243 1,447,504 16,907,618 672,048 13,575,365 552,540	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693	76,099 239,560 10,016,047 67,716 7,021,447	25,516 82,632 12,082,711 21,393 5,464,656 25,429
Amount.	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648	771.243 1,447,504 16,907,618 672,048 13,575,365 552,540	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693	76,099 239,560 10,016,047 67,716 7,021,447	25,516 82,632 12,082,711 21,393 5,464,656 25,429
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002	03) 771.243 1,447.504 16,907.618 672,048 13,575,365 552,540 1,180,965	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088
Amount.	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023	03) 771.243 1.447.504 16.907.618 672,048 13.575.365 552,540 1.180,965	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912
Taxable pensions and annutities: 444,583 133,429 129,729 92,641 54,475 17,414 12,732 4,163 Amount 3,763,099 658,589 1,078,121 881,984 565,622 225,071 216,489 137,224 Unemployment compensation: Number of returns. 274,883 76,226 86,921 70,731 31,932 6,163 2,563 347 Amount 865,782 202,946 292,850 237,815 102,461 19,837 8,508 1,366 Total Itemized deductions: Number of returns. 976,512 62,517 147,881 291,866 272,038 101,691 75,102 25,417 Amount 15,147,421 744,612 1,503,537 3,189,541 3,782,546 1,895,418 2,098,258 1,933,509 Taxable income: Number of returns. 2,518,775 650,577 755,054 575,703 329,429 106,600 75,953 25,459 Amount. 2,550,066 677,185 758,621 576,456 329,632	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760	03) 771.243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027	03) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203
Amount. 3,763,099 658,589 1,078,121 881,984 565,622 225,071 216,889 137,224 Unemployment compensation: Number of returns. 274,883 76,226 86,921 70,731 31,932 6,163 2,563 347 Amount. 865,782 202,946 292,850 237,815 102,461 19,837 8,508 1,386 Total ftemized deductions: Number of returns. 976,512 62,517 147,881 291,866 272,038 101,691 75,102 25,417 Amount. 15,147,421 744,612 1,503,537 3,189,541 3,782,546 1,895,418 2,098,258 1,933,509 Taxable income: Number of returns. 65,901,018 2,283,861 10,435,875 15,283,111 13,916,528 6,531,681 7,451,315 9,986,645 Total tax liability: Number of returns. 2,550,066 677,185 75,86,621 576,456 329,632 106,665 751,1315 9,986,645 Total tax liability: Number of returns. 13,806,361 410,259 1,890,703 2,715,501 2,719,042 1,484,443 1,944,703 2,861,709 Average (whole dollars). 54,15 606 2,229 4,711 8,249 13,730 25,584 112,255 Earned income credit: Number of returns. 91,220 75,950 15,270	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027	03) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322
Amount. 865,782 202,946 292,850 237,815 102,461 19,837 8,508 1,386 Total flembzed deductions: Number of returns. 976,512 62,517 147,881 291,866 272,038 101,691 75,102 25,417 Amount. 15,147,421 744,612 1,503,537 3,189,541 3,782,546 1,895,418 2,098,258 1,933,509 Taxable income: Number of returns. 2,518,775 650,577 755,054 575,703 329,429 106,600 75,953 25,459 Amount. 65,901,018 2,283,861 10,435,875 15,283,111 13,916,528 6,531,681 7,451,315 9,986,645 Total tax liability: Number of returns. 2,550,066 677,185 758,621 576,456 329,632 106,665 76,014 25,493 Amount. 13,806,361 410,259 1,890,703 2,715,501 2,719,042 1,484,443 1,944,703 2,661,709 Average (whole dollars). 54,15 606 2,229 4,711 8,249 13,730 25,584 112,255 Earned income credit: Number of returns. 169,378 110,203 59,175	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446 129.729	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163
Total ItemIzed deductions: Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446 129.729 1,078,121	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446 129.729 1.078.121 86.921	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224
Amount. 15,147,421 744,612 1,503,537 3,189,541 3,782,546 1,895,418 2,098,258 1,933,509 Taxable income: Number of returns. 2,518,775 650,577 755,054 575,703 329,429 106,600 75,953 25,459 Amount. 65,901,018 2,283,861 10,435,875 15,283,111 13,916,528 6,531,681 7,451,315 9,998,645 Total tax liability: Number of returns. 2,550,066 677,185 758,621 576,456 329,632 106,665 76,014 25,493 Amount. 13,806,361 410,259 1,890,703 2,715,501 2,719,042 1,484,443 1,944,703 2,861,709 Average (whole dollars). 5,415 606 2,229 4,711 8,249 13,730 25,584 112,255 Eamed income credit: Number of returns. 169,978 110,203 59,175	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446 129.729 1.078.121 86.921	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224
Taxable Income: Author of returns. 2,518,775 650,577 755,054 575,703 329,429 106,600 75,953 25,459 Amount. 65,901,018 2,283,881 10,435,875 15,283,111 13,916,528 6,531,681 7,451,315 9,998,645 Total tax liability: Number of returns. 2,550,066 677,185 758,621 576,456 329,632 106,665 76,014 25,493 Amount. 13,800,361 410,259 1,890,703 2,715,501 2,719,042 1,484,443 1,944,703 2,861,709 Are range (whole dollars). 5,415 606 2,229 4,711 8,249 13,730 25,584 112,255 Earned income credit: Number of returns. 169,378 110,203 59,175 - - - - - Amount. 91,220 75,950 15,270 - - - - - - - - - - - - - - - - -	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946	03) 771.243 1.447.504 16.907.618 672.048 13.575.365 552.540 1.180.965 122.900 221.665 47.083 43.446 129.729 1,078.121 86.921 292,850	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837	76,099 239,560 10,016,047 67,716 7,021,447 75,261 686,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366
Amount. 65,901,018 2,283,861 10,435,875 15,283,111 13,916,528 6,531,681 7,451,315 9,998,645 Total tax liability: Number of returns. 2,550,066 677,185 758,621 576,456 329,632 106,665 76,014 25,493 Amount. 13,806,361 410,259 1,890,703 2,715,501 2,719,042 1,484,443 1,944,703 2,861,709 Average (whole dollars). 5,415 606 2,229 4,711 8,249 13,730 25,584 112,255 Earned Income credit: Number of returns. 169,978 110,203 59,175	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417
Total tax liability: Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417
Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459
Amount	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459
Average (whole dollars)	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681	76,099 239,580 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,998,645
Earmed income credit: Number of returns. 91,220 75,950 15,270	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665	76,099 239,560 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315	25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,998,645
Amount	MASSACHUSETTS Number of returns	(1) 2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066 13,806,361	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185 410,259	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621 1,580,703	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111 576,456 2,715,501	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 186,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528 329,632 2,719,042	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665 1,464,443	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315 76,014 1,944,703	0f more (8) 25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,998,645 25,493 2,861,709
Excess earned income credit: 3 Number of returns	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066 13,806,361 5,415	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185 410,259 606	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621 1,890,703 2,229	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111 576,456 2,715,501	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 186,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528 329,632 2,719,042	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665 1,464,443	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315 76,014 1,944,703	0f more (8) 25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,996,845 25,493 2,861,709
Amount	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066 13,806,361 5,415	\$15,000 · (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185 410,259 606	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621 1,690,703 2,229 59,175	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111 576,456 2,715,501 4,711	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 186,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528 329,632 2,719,042	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665 1,464,443 13,730	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315 76,014 1,944,703 25,584	0f more (8) 25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,996,845 25,493 2,861,709
	MASSACHUSETTS Number of returns	2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066 13,806,361 5,415	\$15,000 · (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185 410,259 606	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621 1,690,703 2,229 59,175	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111 576,456 2,715,501 4,711	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 186,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528 329,632 2,719,042	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665 1,464,443 13,730	76,099 239,560 10,016,047 67,716 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315 76,014 1,944,703 25,584	0f more (8) 25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,996,845 25,493 2,861,709
	MASSACHUSETTS Number of returns	(1) 2,900,054 5,760,081 96,073,988 2,451,974 74,477,062 2,170,088 6,843,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512 15,147,421 2,518,775 65,901,018 2,550,066 13,806,361 5,415 169,378 91,220	\$15,000 ° (2) 1,011,801 1,254,172 5,503,262 746,108 4,973,756 587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946 62,517 744,612 650,577 2,283,861 677,185 410,259 606 110,203 75,950	under \$30,000 (3) 771,243 1,447,504 16,907,618 672,048 13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921 292,850 147,881 1,503,537 755,054 10,435,875 758,621 1,890,703 2,229 59,175 15,270	\$30,000 under \$50,000 (4) 578,514 1,429,070 22,538,261 534,573 18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815 291,866 3,189,541 575,703 15,283,111 576,456 2,715,501 4,711	\$50,000 under \$75,000 (5) 330,092 979,959 19,930,028 310,715 17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461 272,038 3,782,546 329,429 13,916,528 329,632 2,719,042 8,249	\$75,000 under \$100,000 (6) 106,789 327,184 9,096,061 99,421 7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837 101,691 1,895,418 106,600 6,531,681 106,665 1,464,443 13,730	vinder \$200,000 (7) 76,099 239,580 10,016,047 67,718 7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258 75,953 7,451,315 76,014 1,944,703 25,584	0f more (8) 25,516 82,632 12,082,711 21,393 5,464,656 25,429 1,139,088 20,912 708,083 18,203 1,822,322 4,163 137,224 347 1,366 25,417 1,933,509 25,459 9,996,645 25,493 2,861,709

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990-Continued

. I	L				f adjusted gross in		***** T	£000 000
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	, \$100,000	\$200,000
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1) .	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							ĺ	
MICHIGAN	4,168,074	1,681,129	950,757	842,314	458,711	134,132	76,065	24,9
tumber of returns	8.863.303		2,086,810	2,308,530	1,437,925	429,726	246,478	81,1
Number of exemptions		2,272,665		33,006,866	27,600,324	11.389,165	9,891,372	11,850,7
Adjusted gross income (less deficit)	124,821,091	10,354,983	20,727,678	33,000,000	27,000,324	11,303,103	0,001,072	,000,,
Salaries and wages:				700.000	405 404	100 001	68,566	21,9
Number of returns	3,526,886	1,286,711	804,251	783,630	435,404	126,361		6,239,6
Amount	98,854,779	7,834,900	15,965,871	28,251,910	23,920,698	9,513,765	7,128,028	0,239,0
nterest income:	l l							24,7
Number of returns	2,720,405	790,661	604,102	676,012	421,758	128,807	74,321	
Amount	7,001,588	1,254,614	1,401,851	1,288,420	1,002,828	468,097	580,918	1,004,8
Dividends:		* .			,	i		
Number of returns	950,272	204,405	181,664	229,442	189,177	73,465	51,552	20,5
Amount	2,744,188	292,938	358,920	415,522	388,332	219,662	326,235	742,5
let capital gain (less loss):	'							
Number of returns	440.043	82,593	81,826	98,247	84,324	38,892	, 36,244	17,9
Amount	2,359,296	115,838	110,710	196,191	244,340	178,354	351,063	1,162,8
Exable pensions and annuities:	2,000,000		•	i i				
Number of returns	679,556.	255,656	191,608	123,205	69,398	22,289	13,425	3,9
	5,873,405	1,409,708	1,774,553	1,268,860	757,899	291,726	231,501	139,
Amount	3,073,703	,	.,	.,,				
Jnemployment compensation:	460 455	100,129	128,973	162,580	65,064	10,653	1,897	
Number of returns	469,455			332,544	124,098	21,153	4,672	4.5
Amount	1,018,916	205,541	330,375	332,344	124,030	21,103	7,072	
Fotal Itemized deductions:	!				000 000	400 070	74 044	24
Number of returns	1,366,034	74,158	202,623	468,420	392,253	128,873	74,841	24,
Amount	16,284,353	707,525	1,565,672	4,118,750	4,506,292	2,041,287	1,776,506	1,568,
faxable income:				1	l	[
Number of returns	3,454,667	981,479	938,453	841,248	458,468	-134,055	76,015	24,
Amount	83,904,253	3,228,329	12,080,436	22,497,933	19,874,391	8,464,938	7,628,328	10,129,
	00,001,200	-,	I					
Total tax liability:	3,491,761	1,017,121	939,751	841,313	458,514	134,071	76,032	24,
Number of returns		562,098	1,943,937	3,845,264	3,837,554	1,882,395	1,982,147	2,920,
Amount	16,974,133			4,571	8,370	14,041	26,070	117,
Average (whole dollars)	4,862	553	2,069	4,371	0,570	14,011	1, 1	
arned income credit:	,							
Number of returns	330,746	231,279	99,467	-	l			
Amount	184,316	158,493	25,823			i -		
Excess earned income credit: 3			1 .		i		i	
Number of returns	213,830	199,274	14,556	Υ		-	- 1	
Amount	122,686	119,313	3,373			••		
				Sizo	of adjusted gross i	ncome		
			\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,00
State and item	All returns	Under	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mor
		\$15,000 1	under \$30,000	G11081 \$30,000				
					(=)	(0)	-	(0)
	(1)	(2)	(3)	(4)	(5)	- (6)	(7)	(8)
ANNIFOATA	(1)	(2)	(3)	(4)	(5)	(6)	-	(8)
MINNESOTA							(7)	
Number of returns	2,024,807	788,801	509,729	414,279	205,406	54,557	(7) 39,111	12
Number of returns Number of exemptions	2,024,807 4,326,901	788,801 1,001,225	509,729 1,115,375	414,279 1,200,896	205,406 661,235	54,557 176,783	(7) 39,111 129,079	12 42
Number of returns	2,024,807	788,801	509,729	414,279	205,406	54,557	(7) 39,111	12 42
Number of returns Number of exemptions	2,024,807 4,326,901	788,801 1,001,225 4,584,759	509,729 1,115,375 11,141,275	414,279 1,200,896 16,158,867	205,406 661,235 12,280,892	54,557 176,783 4,643,363	39,111 129,079 5,153,247	12 42 6,132
Number of returns Number of exemptions	2,024,807 4,326,901	788,801 1,001,225	509,729 1,115,375 11,141,275 433,821	414,279 1,200,896 16,158,867 381,804	205,406 661,235 12,280,892 193,168	54,557 176,783 4,643,363 50,305	(7) 39,111 129,079 5,153,247 35,058	12 42 6,132
Number of returns	2,024,807 4,326,901 60,095,076	788,801 1,001,225 4,584,759	509,729 1,115,375 11,141,275	414,279 1,200,896 16,158,867	205,406 661,235 12,280,892	54,557 176,783 4,643,363	39,111 129,079 5,153,247	12 42 6,132
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651	788,801 1,001,225 4,584,759 603,130	509,729 1,115,375 11,141,275 433,821	414,279 1,200,896 16,158,867 381,804 13,409,844	205,406 661,235 12,280,892 193,168 10,359,126	54,557 176,783 4,643,363 50,305 3,650,297	39,111 129,079 5,153,247 35,058 3,623,010	12 42 6,132 11 2,883
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009	788,801 1,001,225 4,584,759 603,130	509,729 1,115,375 11,141,275 433,821	414,279 1,200,896 16,158,867 381,804	205,406 661,235 12,280,892 193,168	54,557 176,783 4,643,363 50,305 3,650,297 52,952	39,111 129,079 5,153,247 35,058 3,623,010 38,433	12 42 6,132 11 2,883
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401	509,729 1,115,375 11,141,275 433,821 8,540,449	414,279 1,200,896 16,158,867 381,804 13,409,844	205,406 661,235 12,280,892 193,168 10,359,126	54,557 176,783 4,643,363 50,305 3,650,297	39,111 129,079 5,153,247 35,058 3,623,010	12 42 6,132 11 2,883
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salarles and wages: Number of returns. Amount. Interest income: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009	788,801 1,001,225 4,584,759 603,130 3,816,285	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178	205,406 661,235 12,280,892 193,168 10,359,126	54,557 176,783 4,643,363 50,305 3,650,297 52,952	39,111 129,079 5,153,247 35,058 3,623,010 38,433	12 42 6,132 11 2,883
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880	205,406 661,235 12,280,892 193,168 10,359,126	54,557 176,783 4,643,363 50,305 3,650,297 52,952	39,111 129,079 5,153,247 35,058 3,623,010 38,433	12, 42 6,132 11 2,883 12 594
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578	509,729 1,115,375 11,141,275 433,821 6,540,449 350,438 776,791 99,934	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152	12 42 6,132 11 2,883 12 594
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382	12 42 6,132 11 2,883 12 594
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814	788,801 1,001,225 4,584,759 603,130 3,816,285 436,401 686,592 104,578 128,948	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731	12 42 6,132 11 2,883 12 594
Number of returns. Number of exemptions. Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Amount Dividends:	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948	509,729 1,115,375 11,141,275 13,821 8,540,449 350,438 776,791 99,934 159,679	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590	12, 42 6,132 11 2,883 12 594 10 381
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814	788,801 1,001,225 4,584,759 603,130 3,816,285 436,401 686,592 104,578 128,948	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731	12 42 6,132 11 2,883 12 594 10 381
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173	12 42 6,132 11 2,883 12 594 10 381 9
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Number of returns. Number of returns. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities:	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948	509,729 1,115,375 11,141,275 13,821 8,540,449 350,438 776,791 99,934 159,679	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264	12, 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns. Number of exemptions. Adjusted gross income (less deficit) Salarles and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Tot capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173	12, 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640	509,729 1,115,375 11,141,275 133,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976	12, 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264	12, 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998	788,801 1,001,225 4,584,759 603,130 3,816,285 436,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976	12, 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less ioss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Unemployment compensation: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976	12 42 6,132 11 2,883 12 594 10 381 9 715
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 92,281 63,046	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496	12, 42, 6,132 11, 2,883 12, 594 10, 381 9, 715
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 92,281 63,046	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054	39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496	12. 42: 6.132 111 2.883 122 594 100 381 9 715 283
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Dividends: Number of returns. Amount. Net căpital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns. Tumber of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 92,281 63,046	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496	12. 42: 6.132 111 2.883 122 594 100 381 9 715 283
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349	12, 42, 6,132, 11, 2,883, 12, 594, 10, 381, 9, 715, 2, 83
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Turns amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 92,281 63,046	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038	(7) 39,111 129,079 5,159,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040	12, 42, 42, 42, 42, 42, 43, 44, 44, 44, 44, 44, 44, 44, 44, 44
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Arnount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Taxable income: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349	12 42 6,132 11 2,883 12 594 10 381 39 715 2 83
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Total title of returns. Amount. Taxable income: Number of returns. Amount.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 92,281 63,046 43,287 395,534 505,998	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038	(7) 39,111 129,079 5,159,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040	12 42 6,132 11 2,883 12 594 10 381 39 715 2 83
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized fecturns. Amount. Taxable income: Number of returns. Amount. Total itemized fecturns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total itemized income: Number of returns. Amount.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,827,004	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194	(7) 39,111 129,079 5,159,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040	12, 42, 42, 6,132, 11, 2,883, 12, 594, 10, 381, 9, 715, 2, 83, 12, 1,052, 12, 5,002
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Arnount. Total tamized deductions: Number of returns. Amount. Taxable income: Amount. Total tamized deductions: Number of returns. Amount. Total tax liability: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533	(7) 39.111 129.079 5.153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072	12, 42, 42, 42, 42, 42, 43, 44, 44, 44, 44, 44, 44, 44, 44, 44
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest Income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuitiles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total tremized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tremized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tax lability: Number of returns. Amount.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,438,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12 42 6,132 11 2,883 12 594 10 381 9 715 2 83
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Arnount. Total tamized deductions: Number of returns. Amount. Taxable income: Amount. Total tamized deductions: Number of returns. Amount. Total tax liability: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533	(7) 39.111 129.079 5.153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072	12, 42, 42, 42, 42, 42, 43, 44, 44, 44, 44, 44, 44, 44, 44, 44
Number of returns. Adjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Amount. Average (whole dollars).	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,438,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721 2,123	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756 4,375	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12 42 6,132 11 2,883 12 594 10 381 9 715 2 83
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Arnount. Total tamized deductions: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Arount. Total tax liability: Number of returns. Amount. Arount. Average (whole dollars).	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521 4,529	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929 13,752	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12 42 6,132 11 2,883 12 594 10 381 9 715 2 83
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Oividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Texable income: Number of returns. Amount. Texable income: Number of returns. Amount. Areage (whole dollars). Earned income credit: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521 4,529	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422 564	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721 2,123	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756 4,375	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12 42 6,132 11 2,883 12 594 10 381 9 715 2 83
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized feductions: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns. Amount. Total tax itability: Number of returns.	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,438,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521 4,529	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422 564	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721 2,123 46,050	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756 4,375	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929 13,752	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12, 42, 42, 42, 42, 42, 42, 42, 42, 42, 4
Number of returns	2,024,807 4,326,901 60,095,076 1,708,651 46,283,009 1,438,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,386 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,980,521 4,529	788,801 1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640 87,996 414,306 32,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422 564	509,729 1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 86,530 724,573 45,740 114,459 130,718 1,064,580 500,459 6,409,118 502,089 1,065,721 2,123 46,050	414,279 1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756 4,375	205,406 661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414 29,662 312,071 12,715 31,576 185,307 2,358,834 205,223 8,495,748 205,280 1,627,502	54,557 176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929 13,752	(7) 39,111 129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 864 2,496 38,581 1,060,349 39,040 3,838,938 39,072 999,373	12 42 6,132 11 2,883 12 594 10 381 6 715 85

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

	1				of adjusted gross in			
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MICCICCIDDI	1		\-`-			``,	ì i	, ,
MISSISSIPPI	1,015,361	529,824	248,104	150,975	60,302	13,704	8,928	3,52
lumber of returns	2,373,079	973,404	657,318	462,488	194,911	44,134	29,208	11,61
lumber of exemptionsdjusted gross income (less deficit)		3,361,794	5,316,331	5,826,861	3,582,876	1,162,718	1,179,818	1,507,97
alaries and wages:	21,930,373	3,301,734	3,310,331	3,020,001	3,302,070	1,102,710	1,179,010	1,507,6
Number of returns	888,653	450,739	221,785	139,169	55,214	11,891	7,062	2,79
Amount	17,348,869	3,123,373	4,433,253	4,915,221	2,892,512	798,743	602,352	583,4
nterest income:	17,540,000	0,120,070	4,400,200	4,515,221	2,002,012	700,740	002,002	500,4
Number of returns	426,324	130,810	113,116	104.900	52,462	12,928	8,628	3,4
Amount	1,246,513	234,197	268,387	247,962	178,472	79,868	104,607	133,0
Dividends:	1 .,2.10,01.0	201,107	200,001	211,652		,	,	,.
Number of returns	117,622	24,350	25,362	30,507	21,309	7,338	5,920	2,8
Amount	302,806	29,715	35,570	47,480	43,378	26,605	44,281	75,7
iet capital gain (less loss):		·						
Number of returns	64,477	12,773	13,127	15,291	11,293	4,810	4,651	2,5
Amount	507,752	33,707	29,688	43,001	47,081	37,548	72,357	244,3
axable pensions and annuities:	1							
Number of returns	119,152	37,390	35,944	27,177	13,054	3,243	1,784	5
Amount	1,039,561	194,146	305,843	275,315	162,364	52,093	32,219	17,5
Inemployment compensation:		·	•	· ·				
Number of returns	79,347	42,820	22,081	11,853	2,198	315	71	
Amount	97,629	51,892	27,656	14,295	3,049	572	144	
otal Itemized deductions:								
Number of returns	193,277	13,518	40,417	68,577	46,514	12,308	8,465	3,4
Amount	2,141,161	152,361	318,535	610,112	513,805	181,283	182,263	182,8
axable income:	[[
Number of returns	723,059	242,432	243,491	150,740	60,264	13,692	8,917	3,5
Amount	13,100,041	747,564	2,743,464	3,868,359	2,609,226	888,328	939,920	1,303,1
otal tax liability :	i							
Number of returns	740,288	259,954	243,182	150,737	60,269	13,701	8,921	3,5
Amount	2,575,929	139,613	443,579	643,090	510,095	206,587	256,446	376,5
Average (whole dollars)	3,480	538	1,825	4,267	8,464	15,079	28,747	106,8
arned income credit:	1							
Number of returns	260,859	210,234	50,625		-	-		
Amount	167,576	153,358	14,219				-	
Excess earned income credit: 3								
Number of returns	203,477	193,716	9,761			-		
Amount	130,122	127,789	2,333	-	-	_	-	
			<u> </u>	Circ.	f adjusted gross is			
D		11-4	\$45,000		of adjusted gross in		\$400.000 I	*000 000
State and Item	All returns	Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			1-7	· · ·	` ' '	``	` ' '	
MISSOURI								
lumber of returns		979,399	581,546	428,967	199,018	52,395	33,957	12,3
lumber of exemptions		1,469,956	1,371,596	1,226,192	625,614	167,034	110,558	40,7
djusted gross income (less deficit)	. 62,059,021	5,996,634	12,610,478	16,650,382	11,904,445	4,449,684	4,462,381	5,985,0
alaries and wages:								
		ì					i	
Number of returns		758,055	491,770	389,971	183,069	46,888	28,721	
Amount	1,908,733 47,237,472	758,055 4,966,986	491,770 9,783,436	389,971 13,838,228	183,069 9,835,868	46,888 3,378,742	28,721 2,824,553	
Amount	47,237,472	4,966,986	9,783,436	13,838,228	9,835,868	3,378,742	2,824,553	2,609,6
Amount hterest income: Number of returns	47,237,472 1,415,519	4,966,986 432,092	9,783,436 359,928	13,838,228 344,129	9,835,868 183,496	3,378,742 50,425	2,824,553 33,206	2,609,0
Amount sterest income: Number of returns Amount	47,237,472	4,966,986	9,783,436	13,838,228	9,835,868	3,378,742	2,824,553	2,609,0
Amount	47,237,472 1,415,519 4,566,791	4,966,986 432,092 828,436	9,783,436 359,928 1,000,476	13,838,228 344,129 889,358	9,835,868 183,496 623,874	3,378,742 50,425 279,969	2,824,553 33,206 354,648	2,609,6 12,2 590,0
Amount	47,237,472 1,415,519 4,566,791 478,423	4,966,986 432,092 828,436 98,867	9,783,436 359,928 1,000,476 102,173	13,838,228 344,129 889,358 122,656	9,835,868 183,496 623,874 88,891	3,378,742 50,425 279,969 31,501	2,824,553 33,206 354,648 24,097	2,609,6 12,2 590,0
Amount	47,237,472 1,415,519 4,566,791	4,966,986 432,092 828,436	9,783,436 359,928 1,000,476	13,838,228 344,129 889,358	9,835,868 183,496 623,874	3,378,742 50,425 279,969	2,824,553 33,206 354,648	2,609,6 12,2 590,0
Amount	47,237,472 1,415,519 4,566,791 478,423 1,569,807	4,966,986 432,092 828,436 98,867 137,653	9,783,436 359,928 1,000,476 102,173 187,872	13,838,228 344,129 889,358 122,656 224,465	9,835,868 183,496 623,874 88,891 210,768	3,378,742 50,425 279,969 31,501 130,531	2,824,553 33,206 354,648 24,097 216,084	2,609,6 12,2 590,0 10,2 462,4
Amount. nterest Income: Number of returns	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275	4,966,986 432,092 828,436 98,867 137,653 55,749	9,783,436 359,928 1,000,476 102,173 187,872 57,629	13,838,228 344,129 889,358 122,656 224,465 60,294	9,835,868 183,496 623,874 88,891 210,768 43,207	3,378,742 50,425 279,969 31,501 130,531 18,215	2,824,553 33,206 354,648 24,097 216,084 17,948	2,609,6 12,3 590,6 10,3 462,4
Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807	4,966,986 432,092 828,436 98,867 137,653	9,783,436 359,928 1,000,476 102,173 187,872	13,838,228 344,129 889,358 122,656 224,465	9,835,868 183,496 623,874 88,891 210,768	3,378,742 50,425 279,969 31,501 130,531	2,824,553 33,206 354,648 24,097 216,084	2,609,6 12,3 590,6 10,3 462,4
Amount	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8
Amount. Interest Income: Number of returns	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163	2,609,6 12,5 590,6 10,2 462,4 9,2 743,8
Amount. nterest Income: Number of returns. Amount. Ividends: Number of returns. Amount. Iet capital gain (less loss): Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487	2,609,6 12,5 590,6 10,2 462,4 9,2 743,8
Amount	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8
Amount. Interest Income: Number of returns	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8 2,2 57,5
Amount. nterest Income: Number of returns. Amount. Invidends: Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	10,2,609,6 12,2 590,0 10,2,462,4 462,4 9,2 743,6 2,2 57,9
Amount. terest income: Number of returns. Amount. Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Otal itemized deductions:	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870	2,609,6 12,2 590,6 10,4 462,6 9,2 743,8
Amount. Interest Income: Number of returns	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8 2,2 57,5
Amount. nterest income: Number of returns. Amount. Ividends: Number of returns. Amount. Iet capital gain (less loss): Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment deductions: Number of returns. Amount. Amount. Amount. Amount. Number of returns. Amount. Amount. Amount. Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8 2,2 57,8
Amount. Amount. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065	2,609,6 12,2 590.0 10,2 462,4 9,2 743,8 2,2 57,9
Amount. Interest Income: Number of returns. Amount. Dividends: Number of returns. Amount. leit capital gain (less loss): Number of returns. Amount. 'axable pensions and annuitles: Number of returns. Amount. Jiemphoyment compensation: Number of returns. Amount. Journal of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. 'axable income: Number of returns.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8 2,2,5 57,9 1 12,1 714,4
Amount. Amount. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271	2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065	2,609,6 12,2 590.0 10,2 462,4 9,2 743,8 2,2 57,9
Amount. Interest Income: Number of returns. Amount. Dividends: Number of returns. Amount. leit capital gain (less loss): Number of returns. Amount. 'axable pensions and annuitles: Number of returns. Amount. Jiemphoyment compensation: Number of returns. Amount. Journal of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. 'axable income: Number of returns.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824	2,609,6 12,2 590,0 10,2,5 462,4 9,2 743,6 2,2 57,9 11,7 14,4 12,5,195,2
Amount. Anterest Income: Number of returns. Amount. Ividends: Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,964	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923	2,609,6 12,2 590,0 10,3 462,- 9,3 743,6 2,2 57,5 1 12,714,4 12,5,195,3
Amount. Amount.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585 428,458 1,924,206	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928 1,701,695	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,364 770,551	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937 938,132	2,609,6 12,2 590,0 10,0 462,4 9,0 743,6 57,5 11 12,1 714,4 12,5 5,195,2 1,488,1
Amount. Interest Income: Number of returns. Amount. Dividends: Number of returns. Amount. Ilet capital gain (less loss): Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. Intermployment compensation: Number of returns. Amount. Intermployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. axable income: Number of returns. Amount. Total tax liability: Number of returns.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989 596,676	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,964	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937	2,609,6 12,2 590,0 10,0 462,4 9,0 743,6 57,5 11 12,1 714,4 12,5 5,195,2 1,488,1
Amount. Average (whole dollars).	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989 596,676 335,034	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778 1,156,921	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585 428,458 1,924,206	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928 1,701,695	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,364 770,551	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937 938,132	2,609,6 12,2 590,0 10,0 462,4 9,0 743,6 57,5 11 12,1 714,4 12,5 5,195,2 1,488,1
Amount. nterest income: Number of returns. Amount. lividends: Number of returns. Amount. let capital gain (less loss): Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Amount. Number of returns. Amount. Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Otal itamized deductions: Number of returns. Amount. Otal tax liability: Number of returns.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 282,275 1,487,074 382,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671 4,384	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989 596,676 335,034	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778 1,156,921	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585 428,458 1,924,206	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928 1,701,695	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,364 770,551	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937 938,132	2,609,6 12,2 590,0 10,0 462,4 9,0 743,6 57,5 11 12,1 714,4 12,5 5,195,2 1,488,1
Amount. Interest Income: Number of returns. Amount. Ividends: Number of returns. Amount. Iet capital gain (less loss): Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Interplet of returns. Amount. Interplet of returns. Amount. Interplet of returns. Amount. Interplet of returns. Amount. Interplet of returns. Amount. Amount. Interplet of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Arerage (whole dollars). armed income credit:	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671 4,384 258,800	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989 596,676 335,034 562	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778 1,156,921 2,017	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585 428,458 1,924,206	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928 1,701,695	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,364 770,551	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937 936,132 27,585	2,609,6 12,2 590,0 10,0 462,4 9,0 743,6 57,5 11 12,1 714,4 12,5 5,195,2 1,488,1
Amount. Interest Income: Number of returns. Amount. Ividends: Number of returns. Amount. Iet capital gain (less loss): Number of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Inemployment compensation: Number of returns. Amount. Arerage (whole dollars). armed Income credit: Number of returns.	47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826 41,006,357 1,896,468 8,312,671 4,384 258,800	4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277 558,934 1,820,989 596,676 335,034 562 183,704	9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495 99,984 786,605 572,997 7,080,831 573,778 1,156,921 2,017 74,896	13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350 200,884 1,798,651 428,396 11,311,585 428,458 1,924,206 4,492	9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753 152,743 1,724,689 198,908 8,698,580 198,928 1,701,695 8,555	3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 46,978 717,271 52,349 3,378,336 52,364 770,551	2,824,553 33,206 354,648 24,097 218,084 17,948 192,487 7,163 114,140 457 870 32,359 722,065 33,923 3,520,824 33,937 936,132 27,585	2,609,6 12,2 590,0 10,2 462,4 9,2 743,8 2,2,5 57,9 1 12,1 714,4

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued

		Size of adjusted gross income							
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 \$50,000 under \$50,000 under \$75,000		\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more	
· · · · · · · · · · · · · · · · · · ·	(1)	(2)		(4)	(5)	(6)	(7)	(8)	
		(2)	(3)	(4)	(5)	(0)		(0)	
MONTANÀ									
tumber of returns	355,448	170,389	90,402	62,221 192,781	22,862	4,825	3,572	1,1	
tumber of exemptions	803,596	270,030	235,521		74,086	15,648	11,701	3,8	
djusted gross income (less deficit)	8,043,455	899,907	1,964,890	2,402,427	1,350,492	410,261	475,419	540,0	
Salaries and wages:		405.004		5.070	40.500	0.000	0.505		
Number of returns	279,850	125,661	73,375	54,272	19,506	3,668	2,525	8	
Amount	5,533,803	789,611	1,403,088	1,832,175	948,687	216,312	189,812	154,1	
nterest income:	207.504	00.000			04.500	4.000	2512		
Number of returns		88,803	64,547	53,355	21,506	4,669	3,512 50,674	1,1 66,1	
Amount	703,055	142,799	162,333	145,287	95,499	40,269	50,67 4	00,1	
Nydends:	85,931	25,078	21,749	21,035	11,344	3,105	2,630	ç	
Amount	216,268	32,490	40,787	41,567	33,619	15,243	23,348	29,2	
let capital gain (less loss):	210,200	32,450	40,707	41,507	33,018	15,245	25,540		
Number of returns	60,560	17,871	15,312	13,742	7,733	2,544	2,416	٠ ,	
Amount	345,856	39,867	38,885	50,706	46,721	30,917	50,974	87,	
axable pensions and annuities:	343,030	35,007	30,003	30,700	40,727	30,517	00,074	07,	
•	54,107	19,660	17,127	10,936	4 487	1,034	669	. 1	
Number of returns	477,407	100,990	156,705	122,948	60,400	17,664	13,612	5.0	
Amount	4//,40/	100,990	130,703	122,940	60,400	17,004	13,012	5,0	
nemployment compensation:	,,,,,,	0.060	9,319	5,537	1,054	81	43		
Number of returns	24,901 39,772	8,862	16,022	9,053	1,054	190	87		
Amount	39,7/2	12,778	10,022	9,053	1,025	, 190	°′ 		
otal itemized deductions:	96,492	44 824	23,561	34,426	18,013	4,200	3,327	1,	
Number of returns		11,824					74,371	80,7	
Amount	996,043	. 88,858	178,050	304,044	204,307	65,627	/4,3/1	80,	
axable income:	074 467		00.410	62,135	22,839	4,821	3,569	1.	
Number of returns	274,167	91,219	88,410		975,974	311,533	3,569 377,872	457,	
Amount	5,006,407	279,320	1,029,905	1,574,615	8/0,9/4	311,533	3//,8/2	45/,	
otal tax liability :	004.450	404.000	00.000	60.000	00.040	4,820	3,572	· 1.	
Number of returns	284,450	101,288	88,662	62,090	22,843			133,	
Amount	1,012,733	56,652	175,973	270,979	196,216	75,421	104,187		
Average (whole dollars)	3,561	. 560	1,985	4,365	8,590	15,648	29,168	113,	
arned income credit:					•				
Number of returns		30,066	11,877	-	~	- 1	~		
Amount	24,024	20,893	- 3,132	-	-	-	-		
Excess earned income credit: 3				*			` '		
Number of returns	27,105	24,944	2,161	-	,	- 1			
- Amount	15,509	14,997	512				-		
		,	312			-			
	r		312	Size	of adjusted gross in	ncome			
State and item	All returns				of adjusted gross in		\$100,000	\$200.00	
State and Item	Ali retums	Under \$15,000 ¹	\$15,000 under \$30,000	Size o \$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000		
State and Item		Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more	
State and item	All retums	Under	\$15,000	\$30,000	\$50,000	\$75,000			
State and Item NEBRASKA		Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more	
NEBRASKA		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or mon	
NEBRASKA	. (1)	Under \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	(7)	or mor (8)	
NEBRASKA umber of returnsumber of exemptions	(1) 732,497 1,626,480	Under \$15,000 ¹ (2) 319,054 445,465	\$15,000 under \$30,000 (3) 191,101 475,097	\$30,000 under \$50,000 (4) 138,960 429,629	\$50,000 under \$75,000 (5) 57,062 187,996	\$75,000 under \$100,000 (6) 13,729 45,746	9,133 30,917	or mor (8) 3, 11,	
NEBRASKA umber of returns umber of exemptionsdjusted gross income (less deficit)	(1) 732,497 1,626,480	Under \$15,000 ' (2) 319,054	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 57,062	\$75,000 under \$100,000 (6)	(7) 9,133	or mor (8) 3, 11,	
NEBRASKA umber of returns umber of exemptions	732,497 1,626,480 18,906,025	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340	9,133 30,917 1,199,422	9, 11, 1,800,	
NEBRASKA umber of returns umber of exemptions. djusted gross income (less deficit) alaries and wages: Number of returns	732,497 1,626,480 18,906,025 604,527	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760	9,133 30,917 1,199,422 7,367	or mor (8) 3, 11, 1,800,	
NEBRASKA umber of returns. umber of exemptions. djusted gross income (less deficit)	732,497 1,626,480 18,906,025	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340	9,133 30,917 1,199,422	or mor (8) 3, 11, 1,800,	
NEBRASKA umber of returns. umber of exemptions. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254	9,133 30,917 1,199,422 7,367 647,442	or mor (8) 3, 11, 1,800, 2, 707,	
NEBRASKA umber of returns	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353	9,133 30,917 1,199,422 7,367 647,442 9,005	or mor (8) 3, 11, 1,800, 2, 707,	
NEBRASKA umber of returns. umber of exemptions. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254	9,133 30,917 1,199,422 7,367 647,442	or mor (8) 3, 11, 1,800, 2, 707,	
NEBRASKA umber of returns. umber of exemptions	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764	or mor (8) 3, 11, 1,800, 2, 707, 3, 166,	
NEBRASKA umber of returns	(1) 732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315	or mor (8) 3, 11, 1,800, 2, 707, 3, 166,	
NEBRASKA umber of returns. umber of exemptions. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764	or mor (8) 3, 11, 1,800, 2, 707, 3, 166,	
NEBRASKA umber of returns. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630	3, 11, 1,800, 2, 707, 3, 166, 2,	
NEBRASKA umber of returns. djusted gross income (less deficit) djusted gross income (less deficit) alaries and wages: Number of returns. Amount. Midends: Number of returns. Amount. Midends: Number of returns. Amount. Midends: Number of returns. Amount. Midends: Number of returns. Amount. Number of returns. Amount. et capital gain (less loss): Number of returns.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87,	
NEBRASKA umber of returns. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630	3, 11, 1,800, 2, 707, 3, 166, 2, 87,	
NEBRASKA umber of returns	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87,	
NEBRASKA umber of returns. umber of exemptions djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679	3, 11, 1,800, 2, 707, 3, 166, 2, 87, 249,	
NEBRASKA umber of returns. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615	3, 11, 1,800, 2, 707, 3, 166, 2, 87, 249,	
NEBRASKA umber of returns. umber of exemptions. djusted gross income (less deficit). alaries and wages: Number of returns. Amount. terest income: Number of returns. Amount. Widends: Number of returns. Amount. st capital gain (less loss): Number of returns. Amount. Amount. St capital gain (less loss): Number of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341	3, 11, 1,800, 2, 707, 3, 166, 2, 87, 249,	
NEBRASKA umber of returns. Jiusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,610 39,845	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341	3, 11, 1,800, 2, 707, 3, 166, 2, 87, 249,	
NEBRASKA umber of returns. djusted gross income (less deficit). djusted gross income (less deficit). lairies and wages: Amount. lerest income: Number of returns. Amount. vidends: Number of returns. Amount. st capital gain (less loss): Number of returns. Amount. wable pensions and annultiles: Number of returns. Amount. wable pensions and annultiles: Number of returns. Amount. wable ponsions and annultiles: Number of returns. Amount. hemployment compensation: Number of returns. Amount. hemployment compensation: Number of returns.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341	3, 11, 1,800, 2, 707, 3, 166, 2, 87, 249,	
NEBRASKA Imber of returns. Imber of exemptions. Justed gross income (less deficit). Iarles and wages: Number of returns. Amount. rerest income: Number of returns. Amount. vidends: Number of returns. Amount. it capital gain (less loss): Number of returns. Amount. Amount. vidends: Number of returns. Amount. In capital gain (less loss): Number of returns. Amount. wable pensions and annuities: Number of returns. Amount. employment compensation: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249,	
NEBRASKA umber of returns. Jipusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,610 39,845 143 196	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249,	
NEBRASKA umber of returns. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249,	
NEBRASKA umber of returns. justed gross income (less deficit). justed gross income (less deficit). lairies and wages: Number of returns. Amount. terest income: Number of returns. Amount. widends: Number of returns. Amount. sta (less loss): Number of returns. Amount. suable pensions and annuities: Number of returns. Amount. suable pensions and annuities: Number of returns. Amount. suable income: Number of returns. Amount. stal itemized deductions: Number of returns.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196 11,931 186,856	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2,249, 22,	
NEBRASKA umber of returns. Jipusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 26,549 207,557 9,220 11,752 33,765 290,863	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177 57,030	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196 11,931 186,856 13,723	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249, 22, 3, 235,	
NEBRASKA umber of returns. Jiusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196 11,931 186,856	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249, 22, 3, 235,	
NEBRASKA umber of returns. djusted gross income (less deficit) djusted gross income (less deficit) djusted gross income (less deficit) djusted gross income (less deficit) Amount. terest income: Number of returns. Amount. Midends: Number of returns. Amount. at capital gain (less loss): Number of returns. Amount. axable pensions and annutities: Number of returns. Amount. nemployment compensation: Number of returns. Amount. at it itemized deductions: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 434,477 57,030 2,457,868	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196 11,931 186,856 13,723 882,400	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277	3, 11, 1,800, 2, 707, 3, 186, 2, 87, 249, 22, 3, 235, 3, 1,543,	
NEBRASKA umber of returns. umber of exemptions djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509 618,500	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177 57,030 2,457,868 57,040	\$75,000 under \$100,000 (6) 13,729 45,746 1,167,340 11,760 770,254 13,353 84,992 8,101 30,448 5,735 42,244 2,810 39,845 143 196 11,931 186,856 13,723 882,400 13,724	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277	or mor (8) 3, 11, 1,800, 2, 707, 3, 166, 2, 87, 2, 249, 22, 3, 235, 3, 1,543,	
NEBRASKA umber of returns. djusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509 618,500 2,513,174	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539 117,043	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536 187,681 2,278,536	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727 617,379	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177 57,030 2,457,868 57,040 491,397	\$75,000 under \$100,000 (6) 13,729	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277 9,129 254,030	or mor (8) 3, 11, 1,800, 2,707, 3,166, 2,249, 22,249, 22,35, 3,1,543, 3,441,	
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NEBRASKA umber of returns. Jjusted gross income (less deficit). Jjusted gross income (less deficit). Jjusted gross income (less deficit). Jjusted gross income (less deficit). Jjusted gross income (less deficit). Jjusted gross income: Number of returns. Amount. Justed gain (less loss): Number of returns. Amount. Justed gain (less loss): Number of returns. Amount. Justed gain (less loss): Number of returns. Amount. Justed gain (less loss): Number of returns. Amount. Justed gain (less loss): Number of returns. Amount. Justed deductions: Number of returns. Amount. Justed deductions: Number of returns. Amount. Justed it lemized deductions: Number of returns. Amount. Justed it lex liability: Number of returns. Amount. Justed lex liability: Number of returns. Amount. Justed lex liability: Number of returns. Amount. Average (whole dollars).	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509 618,500 2,513,174	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539 117,043 562	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536 187,681 2,278,536	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727 617,379	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 43,424 494,177 57,030 2,457,868 57,040 491,397	\$75,000 under \$100,000 (6) 13,729	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277 9,129 254,030	or mor (8) 3, 11, 1,800, 2,707, 3,166, 2,249, 22,249, 22,35, 3,1,543, 3,441,	
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NEBRASKA umber of returns. Jijusted gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,673 2,084,815 604,527 12,294,509 618,500 2,513,174 4,064	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539 117,043 562	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536 187,681 2,278,536	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727 617,379	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 494,177 57,030 2,457,868 57,040 491,397 8,615	\$75,000 under \$100,000 (6) 13,729	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277 9,129 254,030 27,827	or mor (8) 3, 11, 1,800, 2,707, 3,166, 2,249, 22,249, 22,35, 3,1,543, 3,441,	
NEBRASKA Jumber of returns. Justed gross income (less deficit)	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509 618,500 2,513,174 4,064 67,543	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539 117,043 562	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536 187,681 2,278,536 187,681 2,278,536 187,681 2,2512	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727 617,379	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 494,177 57,030 2,457,868 57,040 491,397 8,615	\$75,000 under \$100,000 (6) 13,729	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277 9,129 254,030 27,827	or mor (8) 3, 11, 1,800, 2,707, 3,166, 2,249, 22,249, 22,35, 3,1,543, 3,441,	
NEBRASKA iumber of returns. iumber of exemptions. djusted gross income (less deficit). slafies and wages: Number of returns. Amount. iterest income: Number of returns. Amount. widends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. Average (whole dollars). amed income credit: Number of returns.	732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690 616,573 93,847 718,333 26,616 33,116 178,873 2,084,815 604,527 12,294,509 618,500 2,513,174 4,064 67,543	Under \$15,000 ¹ (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068 119,226 10,348 12,754 13,464 117,811 194,694 615,249 208,539 117,043 562	\$15,000 under \$30,000 (3) 191,101 475,097 4,151,753 160,308 3,115,253 130,276 350,694 36,903 57,661 25,413 59,582 28,549 207,557 9,220 11,752 33,765 290,863 187,681 2,278,536 187,681 2,278,536 187,681 2,278,536 187,681 2,2512	\$30,000 under \$50,000 (4) 138,960 429,629 5,369,833 123,991 4,227,303 117,874 314,693 41,626 65,459 24,909 77,485 20,977 187,049 5,671 6,837 64,471 568,163 138,817 3,571,196 138,727 617,379	\$50,000 under \$75,000 (5) 57,062 187,996 3,394,063 50,825 2,579,357 54,010 204,552 26,155 56,072 15,535 66,748 10,142 115,263 1,187 1,484 494,177 57,030 2,457,868 57,040 491,397 8,615	\$75,000 under \$100,000 (6) 13,729	9,133 30,917 1,199,422 7,367 647,442 9,005 100,764 6,315 47,630 5,257 73,615 1,679 27,341 43 83 8,429 191,777 9,127 945,277 9,129 254,030 27,827	\$200,000 or more (8) 3.4 11,800,0 2,1 707,3 166,1 2.4 27,7 2.9 249,7 3,1 1,543,6 1,543,6 441,1 127,5	

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

<u>.</u>	AH	40-0-	\$45.0CC		of adjusted gross in	\$75,000	\$100,000	\$200,000
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEVADA								
Number of returns	618,087	241,342	172,081	117,547	56,005	15,437	10,378	5,297
Number of exemptions	1,296,162	359,668	363,982	311,870	167,800	46,301	30,811	15,730
Adjusted gross income (less deficit) Salaries and wages:	19,428,661	1,511,113	3,706,199	4,569,809	3,355,932	1,311,913	1,373,476	3,600,218
Number of returns	533,749	197,097	152,523	107,460	51,248	13,501	8,035 743,779	3,885 1,078,044
Amount	13,815,450	1,483,182	3,053,436	3,802,584	2,713,620	940,806	143,778	1,070,044
Interest income:	320,784	79,772	83,815	80,403	47,358	14,287	9,952	5,197
Number of returns	1,339,846	149,143	182,661	191,135	154,086	85,283	132,040	445,498
Dividends:	7,000,010		192,00	,	. ,	,		
Number of returns	99,699	18,901	21,461	24,252	18,142	7,162	5,928	3,853
Amount	437,647	33,368	43,744	51,906	46,010	29,330	51,274	182,015
Net capital gain (less loss):				45.440	44.040	5 000	5,798	3,983
Number of returns	67,432	11,742	13,238 21,030	15,146 42,755	11,916 66,631	5,609 62,068	147,982	783,685
Amount	1,162,451	38,299	21,030	42,755	00,031	02,000	147,002	700,000
Taxable pensions and annuities: Number of returns	89,808	22,371	26,442	21,374	12,558	3,751	2,420	892
Amount	972,257	126,101	253,847	257,781	175,189	64,465	52,736	42,138
Unemployment compensation:		,						
Number of returns	39,703	12,193	12,851	10,145	3,749	568	180	17
Amount	71,135	21,246	24,853	17,330	6,142	1,040	438	85
Total Itemized deductions:	,			55.040	40.004	12,710	8,891	4,827
Number of returns	171,463	14,069	35,262 307,331	55,340 559,274	40,364 509,110	208,274	209,904	342,979
Amount	2,283,462	146,590	307,331	338,274	308,110	200,214	2.00,004	J-12,076
Number of returns	514,990	142,029	168,838	117,180	55,904	15,412	10,351	5,276
Amount	13,558,805	544,334	2,139,528	3,102,411	2,441,297	999,334	1,098,297	3,233,604
Total tax liability :	·		1					
Number of returns	521,706	148,515	168,942	117,248	55,929	15,423	10,363	5,286
Amount	2,899,242	94,595	341,962	535,618	481,163	230,244	296,963	918,696 173,796
Average (whole dollars)	5,558	637	2,025	4,569	8,604	14,929	28,657	173,784
Earned income credit:	62,514	42,197	20,317					
Number of returns	36,443	30,887	5,556				_	
Excess earned income credit: 3	30,440	00,007	""					
Number of returns	41,179	37,345	3,834		-	-	-	-
Amount	24,897	23,986	911					-
		<u> </u>		Size	of adjusted gross in	ncome		
Otata and Name	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
State and Item	Wil (Arritin)					under \$100,000	under \$200,000	
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	U1081 \$200,000	or more
	(1)	\$15,000 ¹ (2)	(3)	(4)	(5)	(6)	(7)	or more (8)
NOW HAVDOUIDE	(1)							
NEW HAMPSHIRE		(2)	(3)	(4)	(5)	(6)	(7)	
Number of returns	539,812	(2) 192,931	(3) 139,288				11,200 35,751	(8)
Number of returns		(2)	(3)	(4) 112,759	(5) 62,515	(6) 17,912	11,200	(8) 3,20 10,13
Number of returns	539,812 1,127,129	(2) 192,931 241,961 1,052,664	(3) 139,288 282,695 3,043,183	(4) 112,759 307,122 4,412,389	(5) 62,515 192,913 3,757,150	(6) 17,912 56,551 1,522,909	11,200 35,751 1,457,173	3,20 10,13 1,726,75
Number of returns	539,812 1,127,129 16,972,222 462,675	(2) 192,931 241,961 1,052,664 148,579	(3) 139,288 282,695 3,043,183 122,476	(4) 112,759 307,122 4,412,389 104,341	(5) 62,515 192,913 3,757,150 58,586	(6) 17,912 56,551 1,522,909 16,431	11,200 35,751 1,457,173 9,651	(8) 3,20: 10,13: 1,726,75:
Number of returns	539,812 1,127,129 16,972,222	(2) 192,931 241,961 1,052,664	(3) 139,288 282,695 3,043,183	(4) 112,759 307,122 4,412,389	(5) 62,515 192,913 3,757,150	(6) 17,912 56,551 1,522,909	11,200 35,751 1,457,173	(8) 3,20 10,13 1,726,75
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770	192,931 241,961 1,052,664 148,579 990,608	(3) 139,288 282,695 3,043,183 122,476 2,466,681	112,759 307,122 4,412,389 104,341 3,741,670	(5) 62,515 192,913 3,757,150 58,586 3,212,020	(6) 17,912 56,551 1,522,909 16,431 1,223,411	11,200 35,751 1,457,173 9,651 985,248	(8) 3,20 10,13 1,726,75 2,61 666,13
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002	192,931 241,961 1,052,664 148,579 990,608	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401	112,759 307,122 4,412,389 104,341 3,741,670 97,661	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634	11,200 35,751 1,457,173 9,651 985,248 11,123	(8) 3,20° 10,13° 1,726,75° 2,61 666,13°
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770	192,931 241,961 1,052,664 148,579 990,608	(3) 139,288 282,695 3,043,183 122,476 2,466,681	112,759 307,122 4,412,389 104,341 3,741,670	(5) 62,515 192,913 3,757,150 58,586 3,212,020	(6) 17,912 56,551 1,522,909 16,431 1,223,411	11,200 35,751 1,457,173 9,651 985,248	(8) 3,20° 10,13° 1,726,75° 2,61 666,13°
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002	192,931 241,961 1,052,664 148,579 990,608	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401	112,759 307,122 4,412,389 104,341 3,741,670 97,661	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301	3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187	3,20 10,13 1,726,75 2,61 866,13 3,19 167,41
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737	3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492	(8) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737	(8) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134	3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435	139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200	(8) 3,20: 10,13: 1,726,75: 2,61: 666,13: 3,19: 167,41: 2,52: 118,87: 2,31: 469,58: 67: 33,62:
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594	112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834	11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200 44,917	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200 44,917 224 674	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200 44,917 224 674	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,481	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 187,41 2,52 118,87 2,31 469,58 87 33,62 2 7 3,10 202,38
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,591 84,396 178,674 2,480,186 462,536	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 138,076	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228	(8) 3,20° 10,13° 1,726,75° 2,61° 866,13° 3,19° 167,41° 2,52° 118,87° 2,31° 469,58° 87° 33,62° 2 7° 3,10° 202,38° 3,20°
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,481	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,67 2,31 469,58 67 33,62 7 3,10 202,38
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725	192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428 2,635,588	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,881	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 66,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835	(8) 3,20 10,13 1,726,75 2,61 866,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 2 7 3,10 202,38 3,20 1,505,05
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428 2,635,588 62,448	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228	(8) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 7 3,10 202,38 3,20 1,505,05
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,188 462,536 11,492,725 471,433 2,354,325	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159 76,247	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522 137,142 294,937	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390 502,530	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428 2,635,588	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,881	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,188	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 2 7 3,10 202,38 3,20 1,505,05 428,81
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 668,461 62,428 2,635,588 62,448 508,216	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681 17,901 249,237	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,186 294,346	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 2 7 3,10 202,38 3,20 1,505,05 428,81
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433 2,354,325	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159 76,247	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522 137,142 294,937	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390 502,530	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 668,461 62,428 2,635,588 62,448 508,216	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681 17,901 249,237	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,186 294,346	(8) 3,201 10,131 1,726,75- 2,611 666,13 3,194 167,411 2,524 118,874 2,311 469,584 674 33,622 77 3,107 202,385 3,200 1,505,055 3,200 428,813
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433 2,354,325 4,994	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159 76,247 600	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522 137,142 294,937 2,151	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390 502,530 4,472	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 668,461 62,428 2,635,588 62,448 508,216	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681 17,901 249,237	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,186 294,346	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 2 7 3,10 202,38 3,20 1,505,05 428,81
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433 2,354,325 4,994 34,400 18,700	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159 76,247 600 21,978 15,466	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522 137,142 294,937 2,151 12,422 3,234	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,861 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 628,774 112,250 2,913,731 112,390 502,530 4,472	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428 2,635,588 62,448 508,216 8,139	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681 17,901 249,237 13,924	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,188 294,346 26,314	(8) 3,20 10,13
Number of returns	539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528 708,740 77,892 687,261 41,581 84,396 178,674 2,480,186 462,536 11,492,725 471,433 2,354,325 4,994 34,400	(2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435 11,215 21,592 13,202 156,992 119,511 409,310 127,159 76,247 600 21,978	(3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848 15,216 21,594 170,935 13,408 26,300 29,203 277,891 136,076 1,791,522 137,142 294,937 2,151	(4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660 29,052 18,178 169,327 11,749 24,229 57,558 626,774 112,250 2,913,731 112,390 502,530 4,472	(5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461 62,428 2,635,588 62,448 508,216 8,139	(6) 17,912 56,551 1,522,909 16,431 1,223,411 17,634 82,891 9,204 39,159 5,532 37,812 3,346 50,834 667 1,650 16,177 288,459 17,895 1,113,681 17,901 249,237	(7) 11,200 35,751 1,457,173 9,651 985,248 11,123 111,187 7,301 68,737 5,492 78,134 2,200 44,917 224 674 10,528 261,228 11,175 1,123,835 11,186 294,346	(6) 3,20 10,13 1,726,75 2,61 666,13 3,19 167,41 2,52 118,87 2,31 469,58 67 33,62 2 7 3,10 202,38 3,20 1,505,05 428,81

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued

State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	0	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEW JERSEY	1							
Number of returns	3,864,727	1,339,790	948,960	748,925	471,686	180,156	130,584	44,62
Number of exemptions	7,990,458	1,746,513	1,896,444	1,826,847	1,395,701	559,764	418,449	146,74
Adjusted gross income (less deficit)	141,250,073	8,020,184	20,793,697	29,265,954	28,621,663	15,389,510	17,118,628	22,040,43
Salaries and wages:	1				l ' '			
Number of returns	3,240,929	970,503	816,773	683,469	442,455	169,465	119,267	38,99
Amount	110,255,413	6,522,114	16,626,092	24,454,698	24,432,173	12,961,961	12,953,768	12,304,60
Interest income:								
Number of returns	2,711,881	699,513	612,811	619,620	436,199	172,782	126,894	44,06
Amount	9,256,342	1,303,232	1,520,743	1,618,216	1,333,904	691,504	922,952	1,865,79
Dividends:		*******			'			
Number of returns	998,873	202,854	169,434	212,714	. 194,601	96,321	86,622	36,32
Amount	3,526,853	303,243	388,690	510,688	502,942	312,768	498,725	1,009,79
Net capital gain (less loss):	1 5,525,655			,		0.5,	,	.,,.
Number of returns	428,762	69,619	62,748	83,206	80,884	46,936	54,972	30,39
Amount	3,562,104	101,520	37,410	103,909	181,906	186,345	491,119	2,459,89
Taxable pensions and annuities:	0,002,104	101,020	1 07,4.0	100,000	101,000	100,045	451,115	2,400,00
Number of returns	597,418	162,032	159,807	126,655	85,926	32,572	23,273	7,15
Amount	5,238,072	766,172	1,287,384	1,220,840	911,478	398,443	376,149	277,60
Unemployment compensation:	3,230,072	700,172	1,207,504	1,220,040	3,1,470	330,443	370,148	277,00
Number of returns	304,169	87,334	89,287	72,003	40,214	10,062	4,651	61
Amount	850,194					28,600		
	650,184	216,143	270,207	206,174	. 112,802	28,600	14,198	2,07
Total Itemized deductions:	ا جيميين ا	88.054	244.00	200 000	200,200	100 405	107.050	44 44
Number of returns	1,414,017	88,054	211,387	389,635	383,736	169,135	127,653	44,41
Amount	22,647,969	932,646	2,112,798	4,342,752	5,464,807	3,148,160	3,507,470	3,139,33
Taxable Income:	-	004.005	005 405					
Number of returns	3,320,251	824,685	925,198	744,752	470,748	179,934	130,393	44,54
Amount	97,430,174	2,748,950	12,384,475	19,812,619	19,992,415	11,082,275	12,781,744	18,627,69
Total tax liability :						,		
Number of returns	3,350,195	849,234	928,840	745,981	471,064	180,023	130,473	44,58
Amount	21,099,584	485,063	1,989,559	3,536,092	3,925,103	2,470,371	3,313,019	5,380,37
Average (whole dollars)	6,299	572	2,142	4,741	8,333	13,723	25,393	120,69
Earned income credit:	l l							
Number of returns	304,558	207,039	97,519	-				*
Amount	173,854	147,880	25,974			-	-	
Excess earned income credit: 3								•
Number of returns	195,156	177,388	17,768		-			
Amount	114,273	110,114	4,160		·			
	i i		· · · · · · · · · · · · · · · · · · ·					
	i 1			Size	of adjusted gross in	ncome	•	
State and item								
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
State and Item	All returns	Under \$15,000 ¹	\$15,000 . under \$30,000	\$30,000 under \$50,000			\$100,000 under \$200,000	\$200,000 or more
State and item	All returns				\$50,000	\$75,000		
		\$15,000 1	under \$30,000	under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
NEW MEXICO	(1)	\$15,000 ¹ · (2)	under \$30,000 (3)	under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
NEW MEXICO	(1) 660,692	\$15,000 ¹ (2) 320,548	under \$30,000 (3)	under \$50,000 (4) 105,285	\$50,000 under \$75,000 (5) 46,778	\$75,000 under \$100,000 (6)	(7) 8,451	or more (8)
NEW MEXICO Number of returns	(1) 660,692 1,534,400	\$15,000 ¹ (2) 320,548 571,841	under \$30,000 (3) 164,244 425,166	under \$50,000 (4) 105,285 315,508	\$50,000 under \$75,000 (5) 46,778 148,017	\$75,000 under \$100,000 (6) 13,079 40,532	(7) 8,451 26,137	or more (8) 2,30 7,19
NEW MEXICO Number of returns	(1) 660,692	\$15,000 ¹ (2) 320,548	under \$30,000 (3)	under \$50,000 (4) 105,285	\$50,000 under \$75,000 (5) 46,778	\$75,000 under \$100,000 (6)	(7) 8,451	or more (8) 2,30 7,19
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470	\$15,000 ¹ (2) 320,548 571,841 1,868,772	under \$30,000 (3) 164,244 425,166 3,535,916	under \$50,000 (4) 105,285 315,508 4,068,377	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831	07) 8,451 26,137 1,098,066	2,30 7,18 973,07
NEW MEXICO Number of returns	(1) 660,692 1,534,400	\$15,000 ¹ (2) 320,548 571,841	under \$30,000 (3) 164,244 425,166	under \$50,000 (4) 105,285 315,508	\$50,000 under \$75,000 (5) 46,778 148,017	\$75,000 under \$100,000 (6) 13,079 40,532	(7) 8,451 26,137	2,30 7,18 973,07
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470	\$15,000 ¹ (2) 320,548 571,841 1,868,772	under \$30,000 (3) 164,244 425,166 3,535,916	under \$50,000 (4) 105,285 315,508 4,068,377	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831	07) 8,451 26,137 1,098,066	or more (8)
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056	under \$30,000 (3) 164,244 425,166 3,535,916 141,745	under \$50,000 (4) 105,285 315,508 4,068,377 93,967	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831	9,451 26,137 1,098,066 6,883	or more (8) 2,30 7,18 973,07
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	under \$30,000 (3) 164,244 425,166 3,535,916 141,745	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,528	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603	9,451 26,137 1,098,066 6,883	2,30 7,18 973,07 1,73 339,08
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619	or more (8) 2,3(7,18 973,07 1,73 339,08
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,528	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603	0,8451 26,137 1,098,066 6,883 629,619 8,290	or more (8) 2,3(7,18 973,07 1,73 339,08
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,528	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603	0,8451 26,137 1,098,066 6,883 629,619 8,290	or more (8) 2,30 7,18 973,07 1,73 339,06
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750	or more (8) 2,30 7,19 973,07
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683	2,30 7,18 973,07 1,73 339,06 2,28 104,15
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683	2,30 7,18 973,07 1,73 339,06 2,26 104,15
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,187	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204	2,30 7,19 973,07 1,73 339,05 2,28 104,15 1,81 73,43
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459	92,063 196,304 22,911 45,187 196,304 22,911 45,187 14,144 19,281 28,911	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132	2,36 7,16 973,07 1,75 339,06 2,26 104,15 1,81 73,45
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204	2,36 7,16 973,07 1,75 339,06 2,26 104,15 1,81 73,45
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776	under \$30,000 (3) 164,244 425,165 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784	2,30 7,18 973,07 1,73 339,06 2,26 104,15 1,81 73,45 1,80 160,04
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776	92,063 196,304 22,911 45,187 196,304 22,911 45,187 14,144 19,281 28,911 294,794	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784	2,36 7,16 973,07 1,75 339,06 2,26 104,15 1,81 73,45 1,80 160,04
NEW MEXICO Number of returns. Adjusted gross income (less deficit)	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776	under \$30,000 (3) 164,244 425,165 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784	2,36 7,16 973,07 1,75 339,06 2,26 104,15 1,81 73,45 1,80 160,04
NEW MEXICO Number of returns. Number of exemptions. Number of exemptions. Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Interest income: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Otal Itemized deductions:	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259	92,063 196,304 22,911 45,167 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183	2,30 7,18 973,07 1,73 339,00 2,28 104,15 1,81 73,42 1,80 160,04
NEW MEXICO New Mexico New Mexico Number of exemptions Number of exemptions Number of returns Amount Interest income: Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Total itemized deductions: Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259	92.063 196.304 22.911 45.187 192.063 196.304 22.911 45.187 14,144 19.281 28.911 294.794 10,108 18,702 31,033	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098 1,997 35,405	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43 1,80 160,04
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259	92,063 196,304 22,911 45,167 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43 1,80 160,04
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,945 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241	2,36 7,18 973,07 1,73 339,06 2,28 104,15 1,81 73,45 160,04 43 16,02
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941	\$15,000 1 (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088	92,063 196,304 22,911 45,186 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,187 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098 1,997 35,405 432,059	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43 1,80 160,04 43 16,02
NEW MEXICO Number of returns. Adjusted gross income (less deficit) salaries and wages: Number of returns. Amount Number of returns. Amount Dividends: Number of returns. Amount Number of returns. Amount Number of returns. Amount exit capital gain (less loss): Number of returns. Amount lavable pensions and annutities: Number of returns. Amount Jnemployment compensation: Number of returns. Amount Jnemployment compensation: Number of returns. Amount Amount Amount Stable deductions: Number of returns. Amount Amount Amount	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,945 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241	2,36 7,18 973,07 1,73 339,06 2,28 104,15 1,81 73,45 160,04 43 16,02
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,945 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059 46,722 2,016,004	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438	0r more (8) 2,30 7,18 973,07 1,73 339,06 2,28 104,15 1,81 73,45 1,80 160,04 43 16,02
NEW MEXICO Number of returns. Adjusted gross income (less deficit) salaries and wages: Number of returns. Amount Number of returns. Amount Dividends: Number of returns. Amount Number of returns. Amount Number of returns. Amount exit capital gain (less loss): Number of returns. Amount lavable pensions and annutities: Number of returns. Amount Jnemployment compensation: Number of returns. Amount Jnemployment compensation: Number of returns. Amount Amount Amount Stable deductions: Number of returns. Amount Amount Amount	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941	\$15,000 1 (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088	92,063 196,304 22,911 45,186 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,187 14,144 19,281 28,911 294,794 10,108 18,702 31,033 263,523 160,251	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098 1,997 35,405 432,059	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438	2,3(7,11,973,0; 1,7; 339,00 1,7; 339,00 1,7; 339,00 1,7; 1,8; 1,8; 1,8; 1,8; 1,8; 1,8; 1,8; 1,8
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,945 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059 46,722 2,016,004	\$75,000 under \$100,000 (e) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159 13,062	0,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058	2,3(3,7,1), 2,3(4,1), 3,4(4,1), 4,5(
NEW MEXICO Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of returns.	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828 501,856 1,892,788	\$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335	under \$30,000 (3) 164,244 425,186 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434 180,400 299,385	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563 105,084 454,955	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098 1,997 35,405 432,059 48,722 2,016,004 46,736 393,972	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159 13,062 191,008	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	or more (8) 2,3(7,15 973,07 1,73 339,06 2,22 104,15 1,81 73,43 1,60 160,04 43 16,02 1 2,25 151,48 2,30 808,27
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NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828 501,856 1,892,788 3,772	\$15,000 1 (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335 165,824 93,827 566	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434 160,400 299,385 1,867 28,393	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563 105,084 454,955 4,330	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,098 1,997 35,405 432,059 48,722 2,016,004 46,736 393,972	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159 13,062 191,008	9,451 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550 26,824	2,36 7,16 973,07 1,73 339,06 2,26 104,15 1,81 73,43 1,80 160,04 43 16,02
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828 501,856 1,892,788 3,772	\$15,000 1 (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335 165,824 93,827 566	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434 160,400 299,385 1,867	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563 105,084 454,955 4,330	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059 46,722 2,016,004 46,736 393,972 8,430	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159 13,062 191,008	8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	or more (8) 2,3(7,15 973,07 1,73 339,06 2,22 104,15 1,81 73,43 1,60 160,04 43 16,02 1 2,25 151,48 2,30 808,27
NEW MEXICO Number of returns	(1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173 68,332 389,414 97,688 1,079,671 32,130 56,341 150,799 1,814,193 486,941 9,562,828 501,856 1,892,788 3,772	\$15,000 1 (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335 165,824 93,827 566	under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167 14,144 19,281 28,911 294,794 10,106 18,702 31,033 263,523 160,251 1,854,434 160,400 299,385 1,867 28,393	under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817 4,667 7,850 49,890 472,245 105,085 2,694,563 105,084 454,955 4,330	\$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526 147,018 19,118 49,364 12,001 44,954 11,477 190,871 1,096 1,997 35,405 432,059 46,722 2,016,004 46,736 393,972 8,430	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603 75,369 7,370 29,567 5,327 34,173 3,338 69,604 153 331 11,682 191,203 13,053 836,159 13,062 191,008	9,451 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,683 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550 26,824	2,3(6) 2,3(7) 1,7; 973,0; 1,7; 339,0; 2,2(104,1); 1,8; 73,4; 1,8(6,0) 44,1; 16,0) 45,1; 16,0) 46,0; 2,1; 16,0) 2,2; 151,4(6,0) 2,3(6,0) 2,

Table 2.-Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990-Continued

[N	loney amoun	ts are in	thousands (of dollars,	except wh	ere indicated]

State and item	All returns	Under	\$15,000	\$30,000	of adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
State Biro Helli	7.0.10.1.1.2	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			,,	·				
NEW YORK			l	4.540.407	044.050	000 100	221,340	90,15
lumber of returns	8,211,711	3,075,930	2,135,554	1,546,497	844,053	298,186 901,038	666,969	275,48
lumber of exemptions	16,996,114	4,346,894	4,494,908	3,844,670	2,466,154			52,217,96
djusted gross income (less deficit)	282,468,429	17,778,944	46,695,198	60,179,583	50,960,227	25,468,589	29,167,921	52,217,80
Salaries and wages:					700 007	077.010	107.074	74 51
Number of returns	6,845,414	2,234,354	1,854,058	1,419,159	789,037	277,219	197,074	74,51
Amount	211,201,062	15,304,558	37,730,798	50,501,722	42,838,637	20,703,285	20,547,054	23,575,00
nterest income:							040 700	00.00
Number of returns	5,668,001	1,566,563	1,398,882	1,308,801	797,641	290,002	216,760	89,35
Amount	21,667,189	3,125,495	3,378,751	3,405,229	2,722,833	1,406,844	2,012,184	5,615,8
Dividends:								70.0
Number of returns	1,832,640	392,627	340,398	404,993	329,260	150,645	141,370	73,3
Amount	8,075,823	612,268	720,228	905,336	875,807	558,819	1,011,053	3,392,3
let capital gain (less loss):								
Number of returns	894,059	156,992	148,032	181,965	159,656	85,044	98,632	63,7
Amount	9,687,099	451,959	123,867	262,905	390,033	363,374	956,293	7,138,6
axable pensions and annuities:	The state of the s							
Number of returns	1,232,450	375,933	343,825	250,304	151,649	54,636	41,016	15,0
Amount	11,086,562	1,839,546	2,878,707	2,524,366	1,764,799	763,432	740,769	574,9
Inemployment compensation:			1	l				
Number of returns	587,671	196,904	178,985	130,029	59,844	13,986	6,770	1,1
Amount	1,441,479	422,643	481,269	327,085	149,640	37,235	19,902	3,7
otal itemized deductions:							l	
Number of returns	2,897,068	169,655	481,338	902,927	744,462	289,935	218,884	89,8
Amount	48,393,241	1,969,300	4,357,660	9,415,627	10,303,599	5,543,075	6,508,768	10,295,2
axable income:	.5,555,2 ***		1		l i			
Number of returns	6,898,191	1,821,698	2,087,598	1,538,469	842,157	297,628	220,767	89,8
Amount	190,043,253	6,097,339	27,145,024	40,400,521	35,316,172	18,126,434	21,383,294	41,574,4
	130,040,230	0,007,000	27,1110,021	,,				
otal tax liability:	6,992,062	1,911,083	2,089,065	1,540,310	842,695	297,827	221,034	90,0
Number of returns	41,214,554	1,111,083	4,323,783	7,104,509	6,933,206	4,071,245	5,595,965	12.074.7
Amount		582	2,070	4,613	8,228	13,670	25,318	134,0
Average (whole dollars)	5,895	502	2,070	1 7,013	0,220	10,070	20,010	,.
arned income credit:		540.040	050 500	l				
Number of returns	800,752	548,219	252,533	l -		l :	-	
Amount	460,277	394,603	65,673	-	l	_	- 1	
Excess earned income credit: 3	1					l		
Number of returns	511,265	466,496	44,769	-	-			
Amount	303,050	292,664	10,386			-		
The state of the s	1			Size	of adjusted gross i	ncome		
	All returns	Linder	T \$15,000		of adjusted gross i		\$100.000	\$200,000
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000	\$50,000	\$75,000	\$100,000 under \$200,000	
		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	\$200,000 or more (8)
	All returns			\$30,000	\$50,000	\$75,000		
State and Item		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item NORTH CAROLINA	(1)	\$15,000 ¹ (2)	under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000	or more
State and item NORTH CAROLINA	(1)	\$15,000 ¹ (2) 1,334,816	under \$30,000 (3) 800,974	\$30,000 under \$50,000 (4) 536,570	\$50,000 under \$75,000 (5) 244,328	\$75,000 under \$100,000 (6) 66,545	under \$200,000 (7) 43,946	or more (8)
State and item NORTH CAROLINA	(1) 3,041,823 6,472,983	\$15,000 ¹ (2) 1,334,816 2,012,941	under \$30,000 (3) 800,974 1,823,537	\$30,000 under \$50,000 (4) 536,570 1,496,684	\$50,000 under \$75,000 (5) 244,328 746,181	\$75,000 under \$100,000 (6) 66,545 207,098	under \$200,000 (7) 43,946 139,120	or more (8) 14,6
State and item NORTH CAROLINA Number of returns	(1)	\$15,000 ¹ (2) 1,334,816	under \$30,000 (3) 800,974	\$30,000 under \$50,000 (4) 536,570	\$50,000 under \$75,000 (5) 244,328	\$75,000 under \$100,000 (6) 66,545	under \$200,000 (7) 43,946	0r more (8) 14,6
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826	(3) 800,974 1,823,537 17,161,012	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566	43,946 139,120 5,780,667	0r more (8) 14,6 47,4 6,753,1
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475	(3) 800,974 1,823,537 17,161,012 721,273	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250	43,946 139,120 5,780,667 37,638	0r more (8) 14,6 47,4 6,753,1
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826	(3) 800,974 1,823,537 17,161,012	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566	43,946 139,120 5,780,667	0r more (8) 14,6 47,4 6,753,1
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104	43,946 139,120 5,780,667 37,638 3,665,152	or more (8) 14,6 47,4 6,753,1 12,2 2,774,4
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399	43,946 139,120 5,780,667 37,638 3,665,152 43,254	or more (8) 14,6 47,4 6,753,1 12,2 2,774,4
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104	43,946 139,120 5,780,667 37,638 3,665,152	or more (8) 14,6 47,4 6,753,1 12,2 2,774,4
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164	or more (8) 14.6 47.4 6,753.1 12.2 2,774.4 14.5 636.8
NORTH CAROLINA Jumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065	03) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728	or more (8) 14.6 47.4 6,753,1 12.2 2,774,4 636.8
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164	or more (8) 14.6 47.4 6,753,1 12.2 2,774,4 636.8
State and item NORTH CAROLINA Number of returns	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006	or more (8) 14.6 47.4 6.753.1 12.2 2.7774.4 14.5 636.6
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173	03) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006	or more (8) 14,6,753,1 12,2,774,4 14,5 636,6 12,0 394,1
State and item NORTH CAROLINA Number of returns	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006	or more (8) 14.6 47.4 6.753.1 12.2 2.7774.4 14.5 636.6
State and item NORTH CAROLINA Jumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,608 239,527 50,816 187,416	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454	or more (8) 14,6,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1
State and item NORTH CAROLINA Number of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173	03) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495	14.6.4 14.6.4 14.6.1 14
NORTH CAROLINA Jumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,608 239,527 50,816 187,416	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454	14,6 47,4 6,753,1 12,2 2,774,4 14,6 336,8 12,0 394,1
NORTH CAROLINA Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns.	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981	0,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,608 239,527 50,816 187,416 55,526 649,921	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	14,6 47,4 6,753,1 12,2 2,774,4 14,6 336,8 12,0 394,1
NORTH CAROLINA NUMber of returns Number of exemptions Number of exemptions Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Number of returns Amount Number of returns Amount Number of returns Amount Jnemployment compensation:	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981	0,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1 1,092,5 2,1 81,1
NORTH CAROLINA lumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476	\$15,000 1 (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158	101,382 175,168 49,150 807,965 807,568 101,382 175,168 49,150 87,060 124,887 998,107 87,861	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,608 239,527 50,816 187,416 55,526 649,921	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1 1,092,5 2,1 81,1
NORTH CAROLINA Jumber of returns. Adjusted gross income (less deficit). Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Jumber of returns. Amount. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumphoyment compensation: Number of returns.	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1 1,092,5 2,1 81,1
NORTH CAROLINA Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Interest income: Number of returns. Amount. Jividends: Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Number of returns. Amount. Jividends: Jiv	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982	43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	or more (8) 14,6,753,1 12,2,774,4 14,536,636,6 12,0394,1 10,092,3
NORTH CAROLINA Jumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517	10,382 175,168 49,150 124,887 988,107 87,861 97,249 163,523	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858	or more (8) 14,6,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1
NORTH CAROLINA Jumber of returns. Adjusted gross income (less deficit). Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumphoyment compensation: Number of returns. Amount. Jumphoyment compensation: Number of returns. Amount. Jumphoyment compensation: Number of returns. Amount. Jumphoyment compensation: Number of returns. Amount. Jumphoyment compensation: Number of returns.	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,608 239,527 50,816 187,416 55,526 649,921	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430	14,6 47,4 6,753,1 12,2 2,774,4 14,6 636,6 12,0 394,1 1,092,3 2,1 81,1
NORTH CAROLINA Jumber of returns	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,288 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,6 12,0 394,1 1,092,5 2,1 81,1
NORTH CAROLINA umber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,887 988,107 87,861 97,249 163,523 1,312,111 790,214	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,8 12,0 394,1 1,092,8 1,060,1
NORTH CAROLINA Jumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,288 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063	14,6 47,4 6,753,1 12,2 2,774,4 14,6 636,6 12,0 394,1 1,092,3 2,1 81,1
NORTH CAROLINA Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of exemptions Jumber of returns Amount Interest income: Number of returns Amount Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Number of returns Amount Interpolyment compensation: Inte	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,182 3,622,478 250,976 276,501 845,719 10,541,390 2,463,666 50,505,051	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856	14.6 47.4 6.753.1 12.2 2.774.4 14.6 394. 10.9 1,092.6 81,1
NORTH CAROLINA Jumber of returns	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666 50,505,051 2,503,558	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913	14,6 47,7 6,753, 12,2 774,6 636,8 12,0 394,1 1,092,8 1,1 0,60,0 14,1 5,604,1 14,1 5,604,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 1,060,1 14,1 14,1 1,060,1 14,1 14,1 14,1 14,1 14,1 14,1 14,1 1
NORTH CAROLINA lumber of returns lumber of exemptions djusted gross income (less deficit) alaaries and wages: Number of returns Amount tierest income: Number of returns Amount ividends: Number of returns Amount let capital gain (less loss): Number of returns Amount amount lumber of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Number of returns Amount Inemployment compensation: Inemployment compensati	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666 50,505,051 2,503,558	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075 472,619	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017 790,516 1,535,604	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783 2,313,311	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226 244,144 1,991,664	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494 930,587	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913 1,154,372	14,6 47,7 6,753, 12,2,774, 14,1 636,1 1,092,1 2,1 1,092,1 1,060,1 14,1 5,604, 14,1
NORTH CAROLINA lumber of returns	3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,463,666 50,505,051 2,503,558 10,006,089	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913	14,6 47,7 6,753, 12,2,774, 14,1 636,1 1,092,1 2,1 1,092,1 1,060,1 14,1 5,604, 14,1
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NORTH CAROLINA lumber of returns	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666 50,505,051 2,503,558 10,006,089 3,997	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075 472,619	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017 790,516 1,535,604	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783 2,313,311	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226 244,144 1,991,664	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494 930,587	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913 1,154,372	14,6 47,7 6,753, 12,2,774, 14,1 636,1 1,092,1 2,1 1,092,1 1,060,1 14,1 5,604, 14,1
NORTH CAROLINA Jumber of returns. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount. Interest income: Number of returns. Amount. Jumber of returns. Amount. Arount. Arount. Jumber of returns. Amount. Arount. Arount. Arount. Arount. Jumber of returns. Amount. Aroun	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,463,666 50,505,051 2,503,558 10,006,089 3,997 449,941	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075 472,619 585	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 988,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017 790,516 1,535,604 1,943	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783 2,313,311 4,318	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226 244,144 1,991,664	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494 930,587 13,996	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913 1,154,372 26,288	14,6 47,7 6,753, 12,2,774, 14,1 636,1 1,092,1 2,1 1,092,1 1,060,1 14,1 5,604, 14,1
NORTH CAROLINA lumber of returns lumber of exemptions djusted gross income (less deficit) sladries and weges: Number of returns Amount trerest income: Number of returns Amount briddends: Number of returns Amount let capital gain (less loss): Number of returns Amount arbount lumber of returns Amount	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,463,666 50,505,051 2,503,558 10,006,089 3,997 449,941	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075 472,619 585	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 998,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017 790,516 1,535,604 1,943	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783 2,313,311 4,318	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226 244,144 1,991,664	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494 930,587 13,996	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913 1,154,372 26,288	14.6 47.4 6.753,1 12.2 2,774,6 14.1 636,8 12.0 394,1 1,092,5 2,6 81,1 14.1 1,060,1 14.1 5,604,1 14.1
NORTH CAROLINA Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. I axable pensions and annuities: Number of returns. Amount. I axable pensions and annuities: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tax labbiity: Number of returns. Amount. Total tax labbiity: Number of returns. Amount. Area ont. Amount. Total tax labbiity: Number of returns. Amount. Area ont. Amount. Area of returns. Amount. Amount.	(1) 3,041,823 6,472,983 79,877,704 2,682,719 62,711,058 1,635,794 4,301,910 507,652 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,483,666 50,505,051 2,503,558 10,006,089 3,997 449,941 273,935	\$15,000 ¹ (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771 128,908 45,173 107,981 112,007 518,834 95,158 95,642 55,517 563,368 768,788 2,670,364 808,075 472,619 585	under \$30,000 (3) 800,974 1,823,537 17,161,012 721,273 14,286,999 429,065 807,568 101,382 175,168 49,150 87,060 124,687 998,107 87,861 97,249 163,523 1,312,111 790,214 9,523,017 790,516 1,535,604 1,943	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 60,081 148,792 103,805 988,034 55,979 65,062 293,030 2,736,366 535,623 13,848,354 535,783 2,313,311 4,318	\$50,000 under \$75,000 (5) 244,328 746,181 14,622,551 226,831 12,063,964 224,030 625,122 101,606 239,527 50,816 187,416 55,526 649,921 10,434 15,224 211,594 2,628,996 244,085 10,344,226 244,144 1,991,664	\$75,000 under \$100,000 (6) 66,545 207,098 5,659,566 60,250 4,312,104 64,399 306,265 38,673 150,588 23,268 144,759 14,752 222,982 1,119 2,346 64,211 1,114,903 66,465 4,128,064 66,494 930,587 13,996	under \$200,000 (7) 43,946 139,120 5,780,667 37,638 3,665,152 43,254 419,164 30,728 242,006 23,180 312,454 9,495 173,430 377 858 43,286 1,125,063 43,873 4,386,856 43,913 1,154,372 26,288	14,6 47,4 6,753,1 12,2 2,774,4 14,5 636,8 12,0 394,1 1,092,8 1,060,1

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	. (7)	(8)
NORTH DAKOTA			1		<u> </u>		37	
Number of returns	281,005	128,363	73,872	51,618	18,936	4,116	3,112	988
Number of exemptions		187,865	193,627	165,025	64,178	13,701	10,485	3,415
Adjusted gross income (less deficit)	6,583,709	717,301	1,602,414	1,996,100	1,117,623	349,832	410,833	389,607
Salaries and wages:	200.050							
Number of returns	220,259 4,507,321	95,175 597,409	58,380 1,092,086	44,190 1,465,550	16,098 781,760	3,216	2,380	820
Interest income:	4,507,621] 357,408	1,032,000	1,405,550	/81,/60	192,096	203,979	174,442
Number of returns	198,826	73,951	53,928	44,927	17,968	4,010	3,060	982
Amount	575,771	116,849	151,645	129,813	77,946	31,946	36,820	30,751
Number of returns	54,169	14,075	13,457	13,782	7,722	2,306	2,070	757
Amount	103,187	15,470	19,527	20,615	16,045	8,316	11,888	11,325
Net capital gain (less loss):	•				·			
Number of returns	42,805	12,161	11,480	9,817	5,119	1,794	1,735	699
Taxable pensions and annuities:	197,331	27,535	34,123	38,041	24,039	13,458	21,282	38,853
Number of returns	30,844	9,467	10,017	6,988	3,060	641	496 .	175
Amount	222,545	40,114	71,989	59,401	30,869	8,932	7,860	3,381
Unemployment compensation:								
Number of returns	15,815	4,686	6,335	, 4,001	702	60	25	. 6
Total itemized deductions:	26,204	6,407	11,059	7,213	1,351	115	49	10
Number of returns	54,380	5,527	10,989	19,433	11,946	2,958	2,585	942
Amount	632,803	45,347	165,162	164,827	125,116	40,475	51,311	40,564
Taxable income:		:				100		
Number of returns	228,319 4,222,550	77,097 238,151	72,525 860,099	51,563 1,338,919	18,926	4,113	3,108	987
Total tax liability :	4,222,550	230,151	860,099	1,338,919	829,385	276,918	336,796	342,281
Number of returns	236,556	85,344	72,574	51,499	18,926	4,114	3,111	988
Amount	866,295	48,754	151,481	236,821	170,419	67,553	92,662	98,605
Average (whole dollars)	3,663	572	2,088	4,599	9,005	16,421	29,788	99,803
Earned income credit:	26,523	17,857	8,666	ĺ		· •		
	14,530	12,283	2,247		-			
Number of returns			=1=:17					-
Amount Excess earned income credit: 3	14,550							
Amount Excess earned income credit: 3 Number of returns	15,164	13,746	1,418			-	′	
Amount Excess earned income credit: 3		13,746 8,106	1,418 329			-	´	· · -
Amount. Excess earned income credit: Number of returns	15,164				 I adjusted gross in	 ncome		· · -
Amount Excess earned income credit: 3 Number of returns	15,164	8,106 Under	\$15,000	Size o	f adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
Amount. Excess earned income credit: Number of returns	15,164 8,435 All returns	8,106 Under \$15,000 ¹	\$15,000 under \$30,000	Size o \$30,000 under \$50,000	f adjusted gross ir \$50,000 under \$75,000	\$75,000 under \$100,000		\$200,000 or more
Amount. Excess earned income credit: Number of returns	15,164 8,435	8,106 Under	\$15,000	Size o	f adjusted gross in \$50,000	\$75,000	\$100,000	
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item	15,164 8,435 All returns	8,106 Under \$15,000 ¹	\$15,000 under \$30,000	Size o \$30,000 under \$50,000	f adjusted gross ir \$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	or more
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743	8,106 Under \$15,000 ' (2) 2,068,626	\$15,000 under \$30,000 (3)	Size o \$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7) 69,639	or more
Amount. Excess earned income credit: Number of returns. Amount. State and item OHIO Number of returns. Number of exemptions.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237	8,106 Under \$15,000 1 (2) 2,068,626 2,852,716	\$15,000 under \$30,000 (3) 1,375,556 2,954,007	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110	\$75,000 under \$100,000 (6) 101,449 325,140	\$100,000 under \$200,000 (7) 69,639 227,975	or more (8) 27,194 89,956
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Number of exemptions. Adjusted gross income (less deficit)	15, 164 8, 435 All returns (1) 5,086,743	8,106 Under \$15,000 ' (2) 2,068,626	\$15,000 under \$30,000 (3)	Size o \$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7) 69,639	or more (8) 27,194
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423	Size o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470	f adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749	27,194 89,956 13,026,234
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237	8,106 Under \$15,000 1 (2) 2,068,626 2,852,716	\$15,000 under \$30,000 (3) 1,375,556 2,954,007	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110	\$75,000 under \$100,000 (6) 101,449 325,140	\$100,000 under \$200,000 (7) 69,639 227,975	or more (8) 27,194 89,956
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783	Under \$15,000 ° (2) 2,068,628 2,852,716 13,487,981 1,604,608 10,350,723	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309	4 adjusted gross in \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472	or more (8) 27,194 89,956 13,026,234 23,428 6,138,187
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696	Size o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301	27,194 89,956 13,026,234 23,428 6,138,187 26,981
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Amount.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783	Under \$15,000 ° (2) 2,068,628 2,852,716 13,487,981 1,604,608 10,350,723	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309	4 adjusted gross in \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472	or more (8) 27,194 89,956 13,026,234 23,428 6,138,187
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696	Size o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844
Amount. Excess earned income credit: 3 Number of returns	15,184 8,435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433	Size o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500	4 adjusted gross in \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056	27,194 89,956 13,026,234 23,428 6,136,187 26,981
Amount. Excess earned income credit: 3 Number of returns	15, 184 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237	4 adjusted gross in \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: 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.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037
Amount. Excess earned income credit: 3 Number of returns	15, 184 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237	4 adjusted gross in \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,665 3,158,953 455,258 2,646,391	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,156,953 455,258 2,646,391 830,923 6,764,278	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 1,547,689	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OHIO Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annutiles: Number of returns. Amount. Taxable of returns. Amount. Touch pensions and annutiles: Number of returns. Amount. Touch pensions and annutiles: Number of returns. Amount. Touch pensions and annutiles: Number of returns. Amount. Unemployment compensation: Number of returns.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,846,391 830,923 6,764,278 344,023	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,156,953 455,258 2,646,391 830,923 6,764,278	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 1,547,689	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,846,391 830,923 6,764,278 344,023	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,156,953 455,258 2,646,391 830,923 6,764,278 344,023 649,917	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,156,953 455,258 2,646,391 830,923 6,764,278 344,023 649,917 1,394,048 15,894,371	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714
Amount. Excess earned income credit: 3 Number of returns. Amount. OHIO Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Inavable pensions and annuitiles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Taxable pensions and annuitiles: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount.	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,156,953 455,258 2,646,391 830,923 6,764,278 344,023 649,917 1,394,048 15,894,371	8,106 Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714
Amount. Excess earned income credit: 3 Number of returns Amount OHIO Number of returns Adjusted gross income (less deficit). Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Inavable pensions and annuitiles: Number of returns Amount Inavable pensions and annuitiles: Number of returns Amount Interest income: Number of returns Amount Taxable pensions and annuitiles: Number of returns Amount Interest deductions: Number of returns Amount Total itemized deductions: Number of returns Amount Total tax liability: Number of returns Amount Total tax liability: Number of returns Amount	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979
Amount. Excess earned income credit: 3 Number of returns	15, 184 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,665 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275 18,372,731	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,380,909 17,883,277 1,362,376 2,891,386	\$120 o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694 4,740,349	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825 101,396 1,475,589	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567 7,079,686 69,600 1,881,549	27,194 89,956 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163
Amount. State and item OHIO Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,266 1,298,776	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909 17,883,277 1,362,376	Size of \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635 418,250	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,362 69,567 7,079,686	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979 27,183
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 6,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275 18,372,731 4,271	8,106 Under \$15,000 1 (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095 572	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909 17,883,277 1,362,376 2,891,386 2,123	Size of \$30,000 under \$50,000 (4) 1.025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694 4,740,349 4,627	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635 418,250 3,515,012 8,405	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825 101,396 1,475,589	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567 7,079,686 69,600 1,881,549 27,034	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979 27,183 3,128,749
Amount. Excess earned income credit: 3 Number of returns	15, 184 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275 18,372,731 4,271 442,844	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095 572 305,109	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909 17,883,277 1,362,376 2,891,386 2,123 137,795	\$120 o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694 4,740,349	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825 101,396 1,475,589	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567 7,079,686 69,600 1,881,549	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979 27,183 3,128,749
Amount. Excess earned income credit: 3 Number of returns	15, 164 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 6,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275 18,372,731 4,271	8,106 Under \$15,000 1 (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095 572	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909 17,883,277 1,362,376 2,891,386 2,123	\$120 o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694 4,740,349 4,627	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635 418,250 3,515,012 8,405	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825 101,396 1,475,589	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567 7,079,686 69,600 1,881,549 27,034	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979 27,183 3,126,749
Amount. Excess earned income credit: 3 Number of returns	15, 184 8, 435 All returns (1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,066,865 3,158,953 455,258 2,646,391 830,923 8,764,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361 4,302,275 18,372,731 4,271 442,844	8,106 Under \$15,000 ¹ (2) 2,068,626 2,852,716 13,487,981 1,604,608 10,350,723 960,659 1,554,465 230,321 294,132 83,675 111,068 298,039 1,548,683 95,454 172,116 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095 572 305,109	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253 24,057,952 851,696 1,854,433 234,314 403,707 93,008 115,999 256,089 2,167,625 111,045 235,201 288,530 1,882,983 1,360,909 17,883,277 1,362,376 2,891,386 2,123 137,795	\$120 o \$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849 1,684,500 285,289 497,237 111,184 213,661 164,486 1,547,689 104,168 187,562 518,231 4,376,076 1,024,588 27,405,673 1,024,694 4,740,349 4,627	4 adjusted gross ir \$50,000 under \$75,000 (5) 418,453 1,322,110 24,864,277 390,281 20,910,327 383,573 1,088,105 181,281 442,817 78,857 254,735 74,089 818,375 29,335 47,260 328,636 3,758,675 418,192 18,005,635 418,250 3,515,012 8,405	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392 259,960 34,231 190,055 20,200 291,800 3,059 5,391 93,494 1,515,173 101,369 6,447,825 101,396 1,475,589	\$100,000 under \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727 13,336 233,885 851 2,051 67,637 1,649,382 69,567 7,079,686 69,600 1,881,549 27,034	27,194 89,958 13,026,234 23,428 6,138,187 26,981 1,069,844 23,438 851,037 19,584 1,384,146 4,684 156,221 111 336 27,014 1,947,714 27,163 10,915,979 27,183 3,128,749

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

State and Item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
Ciate and item	All returns	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
****	<u> </u>	<u></u>			 -	(0)	(1)	(0)
OKLAHOMA	4 040 000							
Number of returns Number of exemptions	1,316,283 3,020,685	589,012	344,683	233,431	100,648	25,224	16,870	6,4
Adjusted gross income (less deficit)	33,020,685	985,379	879,521	687,936	314,891	78,892	53,674	20,3
Salaries and wages:	33,009,002	3,131,634	7,469,271	9,023,124	6,007,051	2,142,227	2,217,504	3,019,0
Number of returns	1,081,968	453,776	290,409	208,030	89,751	21,614	13,363	
Amount	24,854,610	3,070,650	5,839,184	7,323,310	4,724,140	1,506,422	1,250,547	5,0
nterest income:	24,004,010	3,070,050	3,639,104	7,323,310	4,724,140	1,500,422	1,250,547	1,140,3
Number of returns	712,155	213,708	187,806	174,140	89,845	23,940	16,375	6.3
Amount	2,324,368	411,360	471,367	441,424	324,899	150,914	199,570	324,8
Olvidends:	2,02 1,000	111,000	47.1,00.	447,424	024,000	100,814	100,570	324,0
Number of returns	203,750	41,098	43,313	52,868	37,510	13,217	10,808	4,9
Amount	604,199	54,055	66,538	84,087	81,559	46,568	73,668	197,7
Net capital gain (less loss):				- 1,000	- 1,0-1	.5,555	70,000	
Number of returns	127,697	28,626	27.313	28,960	20,878	8,676	8,673	4,5
Amount	681,390	46,447	38,960	52,761	62,385	41,713	82,301	356,6
axable pensions and annuitles:		13,	10,000	02,701	02,000	11,7.0	02,501	330,0
Number of returns	204,113	59,028	62,520	47,425	24,015	6,251	3,718	1,1
Amount	2,026,313	335,108	608,820	539,140	325,249	102,108	75,374	40,
Jnemployment compensation:	2,020,010	000,100	500,020	333,140	323,248	102,100	/3,3/4	40,:
Number of returns	64,413	23,111	21,935	14,659	4,036	522	133	
Amount	107,569	37,606	36,292	24,957	7,391	987	300	
otal Itemized deductions:	.07,303	37,000	30,292	24,557	1,391	901	300	
Number of returns	352,765	28,503	73,342	123,484	81,741	23,195	16,154	٠ م
Amount	4,017,480	252,086	608,556	1,091,166	933,916	23,195 356,219		6,3
axable income:	7,517,700	232,000	500,330	1,031,100	933,810	330,218	368,763	406,7
Number of returns	1,019,853	299,367	338,417	233,052	100,564	25,203	16,843	6,
Amount	21,274,844	974,800	3,978,203	6,021,764	4,357,711	1,623,456	1,744,598	
otal tax liability :	,-,-,	3,4,000	5,5,6,200	0,021,704	7,007,711	1,023,436	1,744,390	2,574,
Number of returns	1,055,137	334,035	338,960	233,088	100,573	25,211	16,856	6,4
Amount	4,313,607	196,936	655,231	1,018,811	855,365	374,108	468,326	744,8
Average (whole dollars)	4,089	590	1,934	4,371	8,505	14,840		
arned income credit:	4,005	550	1,534	4,3/1	0,505	14,040	27,784	116,
Number of returns	187,640	135,730	51,910	ì	ì	1	ì	
Amount	110,755	96,932	13,823		- [_ [
Excess earned income credit: 3	110,735	90,932	13,023	- 1	-	- 1	- J	
Number of returns	126,390	117,097	9,293	}	}	_ {		
							1	
				<i>"</i>	i	_ i		
Amount	76,182	74,002	2,180	لتــــــــــــــــــــــــــــــــــــ		<u>_</u>		
				لتــــــــــــــــــــــــــــــــــــ	i	لتــــــــــــــــــــــــــــــــــــ	<u></u>	======
				لتــــــــــــــــــــــــــــــــــــ		لتــــــــــــــــــــــــــــــــــــ	\$100,000	\$200,000
Amount	76,182	74,002	2,180	Size of	adjusted gross in	come	\$100,000 under \$200,000	\$200,000 or more
Amount	76,182	74,002 Under	\$15,000	Size o	adjusted gross in	come \$75,000		
State and item	76,182	74,002 Under \$15,000 '	\$15,000 under \$30,000	\$30,000 under \$50,000	 1 adjusted gross in \$50,000 under \$75,000	 come \$75,000 under \$100,000	under \$200,000	or more
State and item OREGON	All returns	74,002 Under \$15,000 '	\$15,000 under \$30,000 (3)	Size of \$30,000 under \$50,000 (4)	 l adjusted gross in \$50,000 under \$75,000 (5)	come \$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
State and Item OREGON umber of returns	76,182 All returns (1) 1,305,875	74,002 Under \$15,000 ' (2) 545,588	\$15,000 under \$30,000 (3)	Size of \$30,000 under \$50,000 (4)			(7) 21,560	or more (8)
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746	74,002 Under \$15,000 ' (2) 545,588 840,819	\$15,000 under \$30,000 (3) 341,276 801,900	Size of \$30,000 under \$50,000 (4) 249,606 715,200	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378	\$75,000 under \$100,000 (6) 29,403 91,479	21,560 68,735	or more (8)
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875	74,002 Under \$15,000 ' (2) 545,588	\$15,000 under \$30,000 (3)	Size of \$30,000 under \$50,000 (4)			(7) 21,560	or mor (8) 7, 23,
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389			21.560 68,735 2,856,550	7,: 23,: 3,417,6
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042	21,560 68,735	7,: 23,: 3,417,6
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389			21.560 68,735 2,856,550	7,: 23,: 3,417,6
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622	21.560 68,735 2.856,550 17.191 1.536,110	7; 23; 3,417,6
State and item OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,385 25,588,168 838,007	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535	21,560 68,735 2,856,550 17,191 1,536,110 21,189	7,: 23,: 3,417,6 5,: 1,181,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622	21.560 68,735 2.856,550 17.191 1.536,110	7,: 23,: 3,417,6 5,: 1,181,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059	21,560 68,735 2,856,550 17,191 1,536,110 21,189	7,5 23,6 3,417,6 1,181,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156	or more (8) 7,: 23,: 3,417,6 5,: 1,181,6 7,2 296,:
Amount OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024	7,3 23,417,8 5,7 1,181,6 7,2 296,1
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794	7,3 23,4 3,417,8 5,7 1,181,6 7,2 296,1
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156	7,3 23,4 3,417,8 5,7 1,181,6 7,2 296,1
Amount OREGON umber of returns umber of exemptions djusted gross income (less deficit) alaries and wages: Number of returns Amount terest income: Number of returns Mdends: Number of returns Amount et capital gain (less loss): Number of returns Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794	or more (8) 7,: 23,: 3,417,4 5,: 1,181,4 7,2 296,: 5,7,7 5,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949	or more (8) 7,: 23,: 3,417,4 5,: 1,181,4 7,2 296,: 5,7,7 5,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949	7, 23. 3,417. 5, 1,181, 296. 5, 177., 5, 607.6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030	7; 23; 3,417, 5; 1,181, 7; 296, 5; 177, 5,607,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810	7; 23; 3,417, 5; 1,181, 7; 296, 5; 177, 5,607,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810	7, 23, 3,417, 5, 1,181, 6 7, 296, 5, 7,77, 7, 33,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038	7, 23.3 3.417.4 5.1 1.181.4 7.2 296. 5,7177.7 5,607.6 11,1 33,8
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095	17.560 68,735 2.856.550 17.191 1.536.110 21.189 216,024 14,156 94,794 12,949 271,030 3,810 68,038	7,323,3,417.6 5,7,1,181.6 7,2,296,1 5,7,177,7 5,6,607,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095	17.560 68,735 2.856.550 17.191 1.536.110 21.189 216,024 14,156 94,794 12,949 271,030 3,810 68,038	7, 23, 3,417, 5, 1,181,6 7,296, 5, 177,7, 5,6 607,6 1,1,1 33,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109	or more (8) 7,23,3,417,4 5,1,181,4 7,296, 5,7,177,3 5,607,6 1,1 33,8
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156	7,3 23,3 3,417.8 5,7 1,181.6 7,2 296.1 5,7 177,7 5,6 607,6
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184	7.2 23.3 3.417.8 5.7 1,181.6 7.2 296.1 5.7 5,6 607.6 1.1 33.8
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,088	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537	7,3 23,3 3,417.6 5,3 1,181.6 7,2 296.1 5,7 5,6 607.6 1,1 33,8
Amount OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184	7,3 23,3 3,417.6 5,3 1,181.6 7,2 296.1 5,7 5,6 607.6 1,1 33,8
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,864,733	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659	\$120 or \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882	under \$200,000 (7) 21.560 68,735 2.856,550 17.191 1.536,110 21.189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1.156 21,109 557,184 21,537 2,166,893	or more (8) 7., 23., 3.417., 5., 1.181.6 7., 296. 5., 177.7 5.6 607.6 1.1 33.6 1 7.2 528.6 7.3 2.848.0
Amount OREGON umber of returns	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,884,733 1,081,560	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862 249,100	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553	or more (8) 7, 23, 3,417, 5, 1,181, 7, 296, 5, 177, 5,6 607,6 1,1 33,6 1 7,2 528,6 7,3 2,846,0 7,3
Amount OREGON umber of returns umber of exemptions dijusted gross income (less deficit) elaries and wages: Number of returns Amount Mdends: Number of returns Amount et capital gain (less ioss): Number of returns Amount xable pensions and annutiles: Number of returns Amount xable pensions and annutiles: Number of returns Amount lat itemized deductions: Number of returns Amount xable income: Number of returns Amount Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount xable income: Number of returns Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,884,733 1,081,560 4,667,478	74,002 Under \$15,000 ' (2) 545,588 840,819 3.350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273 327,735 190,583	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422 678,215	\$120 of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862 249,100 1,079,388	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040 903,192	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384 420,682	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,693 21,553 579,822	or more (8) 7, 23,3,417,4 5,1,181,4 7,2 296, 5,7,177,7 5,6 607,6 1,1,1 33,8 1,7,2 528,6 7,3 2,846,0 7,3 815,5
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,884,733 1,081,560	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422	Size of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862 249,100	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553	or more (8) 7, 23,3,417,4 5,1,181,4 7,2 296, 5,7,177,7 5,6 607,6 1,1,1 33,8 1,7,2 528,6 7,3 2,846,0 7,3 815,5
Amount OREGON umber of returns umber of exemptions djusted gross income (less deficit) alaries and wages: Number of returns Amount terest income: Number of returns Amount Mdends: Number of returns Amount axable pensions and annuities: Number of returns Amount Number of returns Amount axable pensions and annuities: Number of returns Amount Number of returns Amount Amount Amount or returns Amount Amount or returns Amount Amount or returns Amount Amount or returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Average (whole delitars) Irred income credit:	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,864,733 1,081,560 4,687,478 4,316	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273 327,735 190,583 582	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422 678,215 2,022	\$120 of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862 249,100 1,079,388	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040 903,192 8,134	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384 420,682 14,317	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553 579,822 26,903	or more (8) 7, 23,3,417,4 5,1,181,4 7,2 296, 5,7,177,7 5,6 607,6 1,1,1 33,8 1,7,2 528,6 7,3 2,846,0 7,3 815,5
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,864,733 1,081,560 4,667,478 4,316	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273 327,735 190,583 582 86,482	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422 676,215 2,022 37,789	\$120 of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,662 249,100 1,079,388 4,334	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040 903,192 8,134	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384 420,682 14,317	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553 579,822 26,903	7.2 23.3 3.417.8 5.7 1,181.6 7.2 296.1 5.7 5,6 607.6 1.1 33.8
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,864,733 1,081,560 4,687,478 4,316	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,580 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273 327,735 190,583 582	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422 678,215 2,022	\$120 of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,862 249,100 1,079,388	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040 903,192 8,134	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384 420,682 14,317	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553 579,822 26,903	or more (8) 7, 23,3,417,4 5,1,181,4 7,2 296, 5,7,177,7 5,6 607,6 1,1,1 33,8 1,7,2 528,6 7,3 2,846,0 7,3 815,5
Amount	76,182 All returns (1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928 217,202 457,298 5,577,356 1,059,901 22,864,733 1,081,560 4,667,478 4,316	74,002 Under \$15,000 ' (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790 42,104 85,962 70,843 355,548 37,418 61,561 44,504 360,000 307,248 1,021,273 327,735 190,583 582 86,482	2,180 \$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,616,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332 4,103,659 335,422 676,215 2,022 37,789	\$120 of \$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608 65,180 134,413 45,466 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839 249,086 6,298,662 249,100 1,079,388 4,334	1 adjusted gross in \$50,000 under \$75,000 (5) 111,115 344,378 6,634,052 99,132 5,116,451 103,785 343,324 44,591 113,153 32,179 180,141 20,143 281,796 7,241 14,711 99,896 1,286,222 111,007 4,614,132 111,040 903,192 8,134	29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351 5,664 92,095 1,037 2,484 28,387 506,910 29,371 1,813,882 29,384 420,682 14,317	under \$200,000 (7) 21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109 557,184 21,537 2,166,893 21,553 579,822 26,903	or more (8) 7, 23,3,417,4 5,1,181,4 7,2 296, 5,7,177,7 5,6 607,6 1,1,1 33,8 1,7,2 528,6 7,3 2,846,0 7,3 815,5

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued [Money amounts are in thousands of dollars, except where indicated]

State and item	Ali retums	Under	\$15,000	\$30,000	of adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
State and item	All returns	\$15,000	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	``							
PENNSYLVANIA	5 504 070	0.000 750		1 004 001	500,747	135,792	95,042	35,9
tumber of returns	5,531,879 11,680,573	2,238,756 3,156,392	1,441,210 3,140,182	1,084,381 2,990,003	1,542,434	427,514	306,496	117,5
lumber of exemptions		13,910,458	31,348,885	42,109,027	29,937,446	11,554,159	12,543,478	17,730,9
djusted gross income (less deficit)	159,134,366	13,910,436	31,340,005	42,109,027	29,937,440	11,004,109	12,340,410	17,730,8
Salaries and wages:			4 000 500	005 740	404 000	400 500		~ ~
Number of returns	4,556,175	1,633,837	1,228,529	995,748	464,280	122,506	81,323	29,9
Amount	120,278,076	10,462,214	24,436,658	35,393,770	25,002,758	8,911,569	8,132,707	7,938,3
nterest income:								
Number of returns	3,797,807	1,181,235	969,663	915,461	470,717	131,661	93,341	35,7
Amount	10,425,997	2,029,482	2,208,580	1,969,745	1,336,775	604,589	795,643	1,481,1
Dividends:				- !				
Number of returns	1,271,027	305,122	267,142	303,691	215,931	80,578	68,206	30,3
Amount	4,354,663	431,524	555,589	660,652	579,797	345,906	549,683	1,231,5
let capital gain (less loss):	ì			1			1	
Number of returns	519,557	103,772	99,434	114,783	88,964	41,531	45,645	25,4
Amount	3,670,448	145,405	123,153	233,552	300,938	238,840	535,101	2,093,4
axable pensions and annuities:			. •		,		1	
Number of returns	996,003	377,707	285,260	187,362	92,613	27,313	19,080	6,6
Amount	7,999,521	1,864,587	2,382,366	1,738,344	1,016,002	384,884	349,058	264,2
nemployment compensation:			ł	· 'F-1' -	e e e e e e e e e e e e e e e e e e e	- /	''	
Number of returns	490,376	148,639	168,199	128,561	37,426	5,250	2,017	2
Amount	1,111,186	287,444	413,243	296,692	90,857	15,236	6,462	1,2
otal itemized deductions:	.,,,	_0.,	}		,	,	· · · · · · · · · · · · · · · · · · ·	***
Number of returns	1,420,100	76,547	233,143	488.188	375,289	121,414	90,108	35,4
Amount	17,507,458	771,268	1,872,248	4,465,414	4.385,204	1,954,726	2,050,293	2,008,3
axable income:	17,507,755	, , , , 200	1,572,240	7,700,714	7,000,204	.,554,725	_,,550,250	_,,,,,,,,
Number of returns	4,626,485	1.354,635	1,422,672	1,082,338	500,332	135,658	94,936	35,9
	107,713,557	4,525,700	18,435,840	28,810,733	21,836,204	8,713,359	9,876,493	15,515,2
Amount	107,713,557	4,525,700	18,435,640	20,810,733	21,000,204	0,713,339	9,070,485	15,515,
otal tax liability :	4.678.448	4 400 044	1,425,021	1,082,594	500,413	135,688	94,984	35,9
Number of returns	.,	1,403,814	.,					
Amount	22,074,888	796,439	2,984,631	4,934,454	4,286,836	1,993,242	2,634,097	4,445,
Average (whole dollars)	4,719	568	2,095	4,558	8,567	14,690	27,733	123,
arned income credit:	1	_					1	
Number of returns	449,544	301,417	148,127			·	-	
- Amount	251,284	212,556	38,728		• ••			
Excess earned income credit: 3	ľ		į.	•			1	
Number of returns	273,904	253,736	20,168	-				
Amount	158,845	154,226	4,619		l _ ' = !			
Amount	158,845	154,226	4,619	Cian d				
			'		of adjusted gross in		- 1	£000.00
AmountState and item	158,845 Ali returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000 under \$200,000	\$200,00
	Ali returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
		Under	\$15,000	\$30,000	\$50,000	\$75,000		
State and item	Ali returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item RHODE ISLAND	Ali retums	Under \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more
State and item RHODE ISLAND lumber of returns	Ali retums (1) 468,677	Under \$15,000 ' (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 92,884	\$50,000 under \$75,000 (5) 45,681	\$75,000 under \$100,000 (6)	(7) 8,266	or mor (8)
State and item RHODE ISLAND lumber of returns	Ali returns (1) 468,677 950,891	Under \$15,000 (2) 181,452 237,225	\$15,000 under \$30,000 (3) 124,785 253,417	\$30,000 under \$50,000 (4) 92,884 247,405	\$50,000 under \$75,000 (5) 45,681 137,864	\$75,000 under \$100,000 (6) 12,528 39,015	(7) 8,266 26,119	or mor (8) 3, 9,
State and item RHODE ISLAND lumber of returns	Ali retums (1) 468,677	Under \$15,000 ' (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 92,884	\$50,000 under \$75,000 (5) 45,681	\$75,000 under \$100,000 (6)	(7) 8,266	or mor (8) 3, 9,
State and item RHODE ISLAND lumber of returns turnber of exemptions dusted gross income (less deficit)	Ali returns (1) 468,677 950,891 13,833,487	Under \$15,000 1 (2) 181,452 237,225 1,180,100	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819	9,266 26,119 1,088,005	or mor (8) 3, 9, 1,443,
State and item RHODE ISLAND lumber of returns	Ali returns (1) 468,677 950,891 13,833,487 398,248	Under \$15,000 1 (2) 181,452 237,225 1,180,100 140,096	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426	8,266 26,119 1,088,005	or mor (8) 3, 9, 1,443,
State and item RHODE ISLAND lumber of returns	Ali returns (1) 468,677 950,891 13,833,487	Under \$15,000 1 (2) 181,452 237,225 1,180,100	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819	9,266 26,119 1,088,005	or mor (8) 3, 9, 1,443,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979	Under \$15,000 1 (2) 181,452 237,225 1,180,100 140,096 951,314	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371	8,266 26,119 1,088,005 7,025 666,953	or mor (8) 3, 9, 1,443, 2, 619,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200	8,266 26,119 1,088,005 7,025 666,953 8,146	or mor (8) 3, 9, 1,443, 2, 619,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979	Under \$15,000 1 (2) 181,452 237,225 1,180,100 140,096 951,314	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371	8,266 26,119 1,088,005 7,025 666,953	or mor (8) 3, 9, 1,443, 2, 619,
State and item RHODE ISLAND lumber of returns. djusted gross income (less deficit)	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837	\$75,000 under \$100,000 (6) 12.528 39,015 1,063,819 11,426 818,371 12,200 63,068	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590	or mor (8) 3, 9, 1,443, 2, 619, 3,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931	Under \$15,000 1 (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495	or mor (8) 3, 9, 1,443, 2, 619, 3, 126,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837	\$75,000 under \$100,000 (6) 12.528 39,015 1,063,819 11,426 818,371 12,200 63,068	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590	or mor (8) 3, 9, 1,443, 2, 619, 3, 126,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,684 2,266,420 43,261 138,837 17,750 44,015	\$75,000 under \$100,000 (6) 12.528 39.015 1,063,819 11.428 818,371 12.200 63,068 6,579 26,698	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573	Under \$15,000 1 (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,684 2,266,420 43,261 138,837 17,750 44,015	\$75,000 under \$100,000 (6) 12.528 39.015 1,063,819 11.428 818,371 12.200 63,068 6,579 26,698	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189	\$75,000 under \$100,000 (6) 12.528 39.015 1,063,819 11.428 818,371 12.200 63,068 6,579 26,698 3,653 27,432	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	or mor (8) 3, 9, 1,443, 2. 619, 3, 126, 2, 88,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915	Under \$15,000 \(^1\) (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189	\$75,000 under \$100,000 (6) 12.528 39.015 1,063,819 11.428 818,371 12.200 63,068 6,579 26,698 3,653 27,432	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534	Under \$15,000 \(^1\) (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND lumber of returns	(1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915	Under \$15,000 \(^1\) (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,428 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633	3., 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254	Under \$15,000 · (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098	or mor (8) 3, 9, 1,443, 2,619, 3,126, 2,88, 2,195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345	Under \$15,000 · (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242	8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,668 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550	or mor (8) 3, 9, 1,443, 2,619, 3,126, 2,88, 2,195, 16,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,668 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,560 505,894 92,583 2,412,832	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,668 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639	or mor (8) 3, 9, 1,443, 2,619, 3,126, 2,88, 2,195, 16,
State and item RHODE ISLAND lumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639 8,253	or mor (8) 3, 9, 1,443, 22, 619, 3, 126, 2, 88, 2, 195, 16, 3, 224, 3, 1,201,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,560 505,894 92,583 2,412,832	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,668 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16, 3, 1,201, 3, 3,43,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832	\$50,000 under \$75,000 (5) 45,681 137,884 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639 8,253	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16, 3, 1,201, 3, 3,43,
State and item RHODE ISLAND umber of returns	Ali returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134 404,842 1,850,874	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 129,286 115,360 409,853	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872 123,008 258,897	\$30,000 under \$50,000 (4) 92,684 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832 92,650 413,786	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914 45,638 372,241	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516 174,226	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 6,246 819,639 8,253 216,905	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16, 3, 1,201, 3, 3,43,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134 404,842 1,850,874 4,572	Under \$15,000 · (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853 119,699 71,603 599	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872 123,008 258,897 2,105	\$30,000 under \$50,000 (4) 92,684 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832 92,650 413,786	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914 45,638 372,241	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516 174,226	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639 8,253 216,905	or mor (8) 3, 9, 1,443, 2,619, 3,126, 2,88, 2,195, 16, 3,224, 3,1,201, 3,343,
State and item RHODE ISLAND Iumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134 404,842 1,850,874 4,572 36,839	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,396 21,701 98,700 17,715 42,864 129,286 115,360 409,853 119,699 71,603 75,99	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872 123,008 258,897 2,105 11,683	\$30,000 under \$50,000 (4) 92,684 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832 92,650 413,786	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914 45,638 372,241	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516 174,226	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 8,246 819,639 8,253 216,905	or mor (8) 3, 9, 1,443, 2, 619, 3, 126,
State and item RHODE ISLAND umber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134 404,842 1,850,874 4,572	Under \$15,000 · (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,336 21,701 98,700 17,715 42,864 8,748 129,286 115,360 409,853 119,699 71,603 599	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872 123,008 258,897 2,105	\$30,000 under \$50,000 (4) 92,684 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832 92,650 413,786 4,467	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914 45,638 372,241 8,157	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516 174,226	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 6,246 819,639 8,253 216,905 26,282	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16, 3, 1,201, 3, 3,43,
RHODE ISLAND Sumber of returns	All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534 57,254 154,345 141,923 1,998,772 399,918 9,155,134 404,842 1,850,874 4,572 36,839	Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846 166,534 22,529 26,090 7,296 25,396 21,701 98,700 17,715 42,864 129,286 115,360 409,853 119,699 71,603 75,99	\$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,834 2,148,153 84,571 200,865 21,618 34,898 7,436 8,503 21,641 174,302 18,209 52,779 23,576 215,013 122,530 1,606,872 123,008 258,897 2,105 11,683	\$30,000 under \$50,000 (4) 92,684 247,405 3,616,619 85,579 3,008,769 79,376 198,429 24,712 46,593 9,227 19,870 16,137 162,173 15,127 41,454 48,580 505,894 92,583 2,412,832 92,650 413,786 4,467	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034 13,730 37,881 495,731 45,623 1,928,914 45,638 372,241 8,157	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634 772 2,242 11,952 209,534 12,506 775,664 12,516 174,226	0,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681 1,623 30,633 350 1,098 8,116 218,550 6,246 819,639 8,253 216,905 26,282	or mor (8) 3, 9, 1,443, 2, 619, 3, 126, 2, 88, 2, 195, 16, 3, 1,201, 3, 3,43,

Table 2.—Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990—Continued [Money amounts are in thousands of dollars, except where indicated]

inorey around all in trousards of contain,				Size	f adjusted gross in	come		
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOUTH CAROLINA								
Number of returns	1,551,463	704,406	408,031	264,149	119,266	30,606	18,574	6,431
Number of exemptions	3,356,418	1,086,054	954,883	762,278	374,816	97,488	59,847	21,052
Adjusted gross income (less deficit)	38,644,023	4,705,319	8,722,924	10,252,689	7,126,326	2,600,191	2,437,479	2,799,095
Salaries and wages:						-2.550	45.53	
Number of returns	1,377,700	605,469	368,392	244,875	110,623	27,550	15,571	5,220
Amount	30,703,084	4,239,314	7,354,116	8,677,203	5,869,086	1,954,737	1,457,700	1,150,929
Interest income:	700 505	005 000	000.400	195,528	107,632	29,374	18,189	6,387
Number of returns	766,505 1,913,120	205,926 313,781	203,469 370,698	371,190	281,757	140,926	180,838	253,930
Amount	1,813,120	313,701	370,030	5,1,150	201,707	140,020	100,000	200,000
Number of returns	222,367	41,113	44,571	56,953	45,554	16,765	12,271	5,140
Amount	679,242	58,000	78,918	106,305	107,229	63,898	101,163	163,728
Net capital gain (less loss):	1			,				,
Number of returns	119,659	20,118	22,364	28,011	23,801	10,574	9,926	4,865
Amount	928,742	53,213	36,692	66,830	89,897	72,242	150,155	459,714
Taxable pensions and annuities:	·							
Number of returns	213,255	54,831	62,277	53,07 6	29,783	7,725	4,340	1,223
Amount	2,044,950	272,023	546,964	567,532	389,298	131,766	97,946	39,421
Unemployment compensation:								
Number of returns	105,990	46,233	33,403	20,925	4,676	556	176 366	21 49
Amount	124,644	54,587	37,694	24,718	6,205	1,026	300	49
Total Itemized deductions:		05 000	84,932	147,235	103,687	29,407	18,231	6,387
Number of returns	414,977 5,003,767	25,098 233,588	665,810	1,389,704	1,285,577	508,850	477,869	442,369
Amount Taxable income;	9,003,767	233,300	005,610	1,003,104	1,200,077	300,050	377,000	-72,000
Number of returns	1,218,935	378,837	401,872	263,591	119,124	30,567	18,528	6,416
Amount	23,922,843	1,302,351	4,778,439	6,761,082	5,017,905	1,895,678	1,845,568	2,321,820
Total tax liability :	20,022,040	1,002,001	1,7,0,400	0,701,002	0,077,000	.,,	.,,	-,,
Number of returns	1,235,776	395,616	401,727	263,731	119,155	30,582	18,543	6,422
Amount	4,650,359	227,250	762,698	1,121,719	957,948	426,555	486,118	668,071
Average (whole dollars)	3,764	575	1,899	4,254	8,040	13,948	26,216	104,029
Earned Income credit:				The state of the s				
Number of returns	259,237	192,308	66,929	- 1	-	-	-	
Amount	159,796	141,276	18,520		-	- 1	-	-
Excess earned income credit: 3			}			l		i
Number of returns	184,612	173,519	11,093			-	-	-
Amount	115,442	112,871	2,571					
				Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000				\$100,000	\$200,000
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
State and item		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and Item	All returns			\$30,000	\$50,000	\$75,000		
State and item SOUTH DAKOTA	(1)	\$15,000 ¹ (2)	under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
· · · · · · · · · · · · · · · · · · ·	(1)	\$15,000 ¹ (2) 148,282	(3) 83,034	\$30,000 under \$50,000 (4) 54,400	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 4,039	(7) 3,203	or more (8)
SOUTH DAKOTA Number of returns	(1) 311,932 705,752	\$15,000 ¹ (2) 148,282 223,119	(3) 83,034 219,736	\$30,000 under \$50,000 (4) 54,400 175,276	\$50,000 under \$75,000 (5) 17,688 59,176	\$75,000 under \$100,000 (6) 4,039 13,373	3,203 10,792	0r more (8) 1,286 4,280
SOUTH DAKOTA Number of returns Number of exemptions	(1) 311,932 705,752	\$15,000 ¹ (2) 148,282	(3) 83,034	\$30,000 under \$50,000 (4) 54,400	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 4,039	(7) 3,203	or more (8)
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541	\$15,000 1 (2) 148,282 223,119 826,803	(3) 83,034 219,736 1,796,809	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894	\$75,000 under \$100,000 (6) 4,039 13,373 344,787	under \$200,000 (7) 3,203 10,792 425,497	1,286 4,280 620,414
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133	\$15,000 ¹ (2) 148,282 223,119 826,803 112,775	under \$30,000 (3) 83,034 219,736 1,796,809 67,965	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057	under \$200,000 (7) 3,203 10,792 425,497 2,327	0r more (8) 1,286 4,280 620,414 1,011
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541	\$15,000 1 (2) 148,282 223,119 826,803	(3) 83,034 219,736 1,796,809	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894	\$75,000 under \$100,000 (6) 4,039 13,373 344,787	under \$200,000 (7) 3,203 10,792 425,497	1,286 4,280 620,414
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695	83,034 219,736 1,796,809 67,965 1,282,420	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777	1,286 4,280 620,414 1,011 205,710
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075	83,034 219,736 1,796,809 67,965 1,282,420 56,830	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150	1,286 4,280 620,414 1,011 205,710
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695	83,034 219,736 1,796,809 67,965 1,282,420	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777	1,286 4,280 620,414 1,011 205,710
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150	1,286 4,280 620,414 1,011 205,710
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105	1,286 4,280 620,414 1,011 205,710 1,279 47,232
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105	1,286 4,280 620,414 1,011 205,710 1,279 47,232
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,993 206,469 614,166 61,328 141,343	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105	1,286 4,280 620,414 1,011 205,710 1,279 47,232
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969	3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,080 13,508	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,993 206,469 614,166 61,328 141,343	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498	000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498	03) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,186 61,328 141,343 54,529 334,476	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	000 (3) (3) (3) (3) (3) (3) (4) (2) (9,736 (1,796,809 (1,796,809 (1,282,420 (1,54,424 (1,5,745 (24,379 (1,920 (50,729 (1,920 (1,	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107	1,286 4,280 620,414 1,011 205,710 1,279 47,232 969 30,865 996 92,465
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	15,745 24,379 12,465	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 38,072 274,067	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	15,745 24,379 12,465	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	100 moder \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	10,795 12,465 90,302 3,000 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	15,745 24,379 12,465 90,302 3,497 4,799	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,993 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 1,011
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	15,745 24,379 12,465 90,302 3,497 4,799	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	10,192 81,040 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,779 666 9,669 26 42 2,419 31,556	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,168 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 969 30,865 996 92,465 1,90 4,283
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	10,192 81,040 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,779 666 9,669 26 42 2,419 31,556	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333	10,192 81,460 961,157	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 2,103 37,588 3,202 361,434	or more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,295	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 2,103 37,588 3,202 361,434 3,202	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 998 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,258	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135	under \$200,000 (7) 3,203 10,792 425,497 2,927 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 1 2,103 37,588 3,202 381,434 3,202 102,267	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,295	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 2,103 37,588 3,202 361,434 3,202	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 998 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,288
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333 94,046 53,266 567	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214 2,051	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,258	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135	under \$200,000 (7) 3,203 10,792 425,497 2,927 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 1 2,103 37,588 3,202 381,434 3,202 102,267	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955
SOUTH DAKOTA Number of returns	(1) 311,932 705,752 7,145,541 249,133 4,761,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790 34,116	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333 94,046 55,767 23,487	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214 2,051	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,295 247,586 4,561	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 788,895	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135	under \$200,000 (7) 3,203 10,792 425,497 2,927 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 1 2,103 37,588 3,202 381,434 3,202 102,267	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 38,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333 94,046 53,266 567	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214 2,051	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,256 4,561	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 789,995 17,681 166,090 9,394	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135 17,365	under \$200,000 (7) 3,203 10,792 425,497 2,927 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 1 2,103 37,588 3,202 381,434 3,202 102,267	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,186 61,328 141,343 54,529 334,476 9,083 12,344 48,150 475,103 247,450 4,628,977 256,086 970,513 3,790 34,116 19,238	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333 94,046 53,266 567	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214 2,051 10,629 2,778	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,256 4,561	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 789,995 17,681 166,090 9,394	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135 17,365	under \$200,000 (7) 3,203 10,792 425,497 2,927 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 1 2,103 37,588 3,202 381,434 3,202 102,267	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955
SOUTH DAKOTA Number of returns	311,932 705,752 7,145,541 249,133 4,781,983 206,489 614,186 61,328 141,343 54,529 334,476 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790 34,116 19,238	\$15,000 1 (2) 148,282 223,119 826,803 112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507 4,758 43,340 85,430 265,333 94,046 55,767 23,487	under \$30,000 (3) 83,034 219,736 1,796,809 67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302 3,497 4,799 10,192 81,461 81,460 961,157 81,537 167,214 2,051	\$30,000 under \$50,000 (4) 54,400 175,276 2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976 1,828 2,512 16,359 139,322 54,351 1,402,932 54,295 247,586 4,561	\$50,000 under \$75,000 (5) 17,688 59,176 1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276 459 9,308 101,100 17,683 789,995 17,681 166,090 9,394	\$75,000 under \$100,000 (6) 4,039 13,373 344,787 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42 2,419 31,556 4,039 278,999 4,039 70,135 17,365	under \$200,000 (7) 3,203 10,792 425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 2,103 37,588 3,202 361,434 3,202 102,267 31,939	0r more (8) 1,286 4,280 620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 5 1,011 40,736 1,285 570,227 1,286 163,955

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued

ı	Money	efnuoma v	are in	thousends	of dollars.	except where	indicated
и	THE COLUMN		G10 111		or ocuars,	OVOODI MILOIO	III COLOGICO I

				Size	of adjusted gross i	ncome		
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	.(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TENNESSEE	_				I			
lumber of returns	2,170,008	977,235	567,183	377,704	163,685	42,715	29,857	11.6
Number of exemptions	4,724,196	1,544,220	1,340,665	1,067,103	504,896	133,843	95,918	37,5
Adjusted gross income (less deficit)	55,567,466	5,932,040	12,230,673	14,608,960	9,777,060	3,631,009	3,938,700	5,451,0
Salaries and wages:			,,	,000,000	3,,	1,000,000		, ,,,,,,,,
Number of returns	1,885,972	802,278	507,535	351,032	152,058	38,352	25,104	9.6
Amount	44,281,490	5,482,853	10,214,335	12,554,289	8,202,764	2,754,778	2,457,885	2,614,5
nterest income:			١.			1	1	
Number of returns	1,125,978	327,443	292,703	278,663	145,912	40,609	29,105	11,5
Amount	3,374,189	595,271	668,905	622,595	451,986	217,422	292,897	525,1
Dividends:	*****							
Number of returns	297,484	59,564	59,119	73,857 117,146	55,794	21,277	18,757	9,1
Amount	. 892,000	76,121	93,438	117,140	115,983	72,455	134,004	282,8
Number of returns	167,134	31,707	32,831	37,150	28,980	13,416	14,618	8,4
Amount	1,360,246	94,727	59,340	89,688	107,110	82,103	188,315	738,9
axable pensions and annuities:	1,000,210	04,127			,,,,,,	. 02,100	130,515	, 50,0
Number of returns	286,256	90,794	85,709	- 62,077	31,159	8,741	-5,812	1,90
Amount	2,384,493	446,042	683,275	593,339	368,667	131,682	104,744	56,74
Inemployment compensation:				· ·				••
Number of returns	196,722	83,331	65,726	38,041	8,070	1,060	425	6
Amount	241,420	97,737	81,720	47,393	11,613	1,915	904	10
otal Itemized deductions:			Į.				1	
Number of returns	419,805	28,882	79,206	137,183	104,760	33,583	25,446	10,74
Amount	4,838,026	267,017	633,712	1,226,490	1,153,413	487,257	528,419	541,71
axable income:		. A]				1	
Number of returns	1,707,502	522,715	559,884	377,193	163,580	42,686	29,825	11,61
Amount	36,732,759	1,742,615	6,785,554	10,029,469	7,307,065	2,832,644	3,200,881	4,834,53
otal tax liability :	4 747 440	561,907	500 400	077.007	450.504	40.000	00.000	
Number of returns	1,747,113	323,495	560,182 1,098,091	377,267 1.687.859	163,601 1,444,409	42,693	29,839	11,62
Arrount	7,464,328 4,273	323,495 576	1,098,091	1,687,859	1,444,409 8,829	657,075 15,391	866,306 29,033	1,387,09
arned income credit:	7,2/3	3/0	1,501	7,7/4	0,029	13,391	29,033	118,30
Number of returns	331,387	243,105	88,282					·
Amount	198,495	174,458	24,037		_			
Excess earned income credit: 3	,,,,,,	17 1,100	,				i	
Number of returns								
	226,649	213,477	13,172					
	137,563	213,477 134,519	13,172 3,045	-	-			
Amount					-			
Amount	137,563	134,519	3,045	Size o	of adjusted gross in			4000 000
		134,519 Under	3,045 \$15,000	Size o	 of adjusted gross in \$50,000	\$75,000	\$100,000 under \$200,000	\$200,000
Amount	137,563 All returns	134,519 Under \$15,000 ¹	3,045 \$15,000 under \$30,000	Size o \$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
Amount	137,563	134,519 Under	3,045 \$15,000	Size o	 of adjusted gross in \$50,000	\$75,000		
Amount	137,563 All returns	134,519 Under \$15,000 ¹	3,045 \$15,000 under \$30,000	Size o \$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item TEXAS	137,563 All returns	134,519 Under \$15,000 ¹	3,045 \$15,000 under \$30,000	Size o \$30,000 under \$50,000	of adjusted gross in \$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item TEXAS	137,563 All returns (1)	134,519 Under \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	Size o \$30,000 under \$50,000	adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
State and item TEXAS lumber of returns	137,563 All returns (1) 7,406,799	Under \$15,000 1 (2)	\$15,000 under \$30,000 (3)	Size o \$30,000 under \$50,000 (4)	standard gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 201,368	(7) 140,757	68) 51,71 166,98
Amount	137,563 All returns' (1) 7,406,799 17,050,718	Under \$15,000 1 (2) 3,342,395 5,772,237	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464	\$30,000 under \$50,000 (4) 1,238,082 3,540,605	f adjusted gross ir \$50,000 under \$75,000 (5) 640,776 2,002,878	\$75,000 under \$100,000 (6) 201,368 633,339	140,757 446,210	or more (8)
State and item TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718	Under \$15,000 1 (2) 3,342,395 5,772,237	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464	\$30,000 under \$50,000 (4) 1,238,082 3,540,605	f adjusted gross ir \$50,000 under \$75,000 (5) 640,776 2,002,878	\$75,000 under \$100,000 (6) 201,368 633,339	140,757 446,210	68) 51,71 166,98
Amount State and item TEXAS lumber of returns	137,563 All returns (1) 7,406,799 17,050,718 204,734,176	134,519 Under \$15,000 1 (2) 3,342,395 5,772,237 16,434,074	\$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309	of adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952	140,757 446,210 18,466,628	51,71 166,98 27,250,38
Amount	137,563 All returns (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219	Size of \$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876	of adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779	140,757 446,210 18,466,628 118,691 12,113,158	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53
Amount	137,563 All returns (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900	134,519 Under \$15,000 1 (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308	of adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562	140,757 446,210 18,466,628 118,691 12,113,156 136,247	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53 51,11
Amount State and item TEXAS Jumber of returns djusted gross income (less deficit) salaries and weges: Number of returns Amount terest income: Number of returns Amount	137,563 All returns (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219	Size of \$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876	of adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779	140,757 446,210 18,466,628 118,691 12,113,158	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53 51,11
Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068	134,519 Under \$15,000 (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513	Size of \$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771	640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53 51,11 3,068,69
Amount State and item TEXAS Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of exemptions Jumber of returns Amount Interest income: Number of returns Amount States and wages: Number of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Number of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513	Size of \$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,125,148 40,355,876 889,308 2,235,771 258,297	640,776 2,002,878 38,575,191 587,083 32,000,528 589,568 1,860,521 222,435	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968	51,71 166,98 27,250,38 40,11 10,522,53 51,11 3,068,69
Amount State and item TEXAS Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of returns Amount Iterest income: Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Amount Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513	Size of \$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771	640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53 51,11 3,068,69
Amount State and item TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759	640,776 2,002,878 38,575,191 587,083 32,000,528 587,083 32,000,528 559,568 1,860,521 222,435 482,634	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038	51,71 166,98 27,250,38 40,11 10,522,53 51,11 3,068,65 39,38 1,538,67
Amount State and item TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,962 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676	Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,125,148 40,355,876 889,308 2,235,771 258,297 469,759	640,776 2,002,878 38,575,191 587,083 32,000,528 589,568 1,860,521 222,435 482,634	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,69 39,96 1,538,67
Amount State and item TEXAS Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of returns Amount Iterest income: Number of returns Amount Number of returns Number of returns Amount Indidends: Number of returns Amount Iet capital gain (less loss): Number of returns Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759	640,776 2,002,878 38,575,191 587,083 32,000,528 587,083 32,000,528 559,568 1,860,521 222,435 482,634	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,69 39,96 1,538,67
Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452	640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363	or more (8) 51,71 166,98 27,250,38 40,11 10,522,53 51,11 3,068,69 1,538,67 37,70 4,160,14
Amount State and item TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,962 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676	Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,125,148 40,355,876 889,308 2,235,771 258,297 469,759	640,776 2,002,878 38,575,191 587,083 32,000,528 589,568 1,860,521 222,435 482,634	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,36 1,538,67 4,160,14
Amount State and item TEXAS lumber of returns lumber of exemptions dijusted gross income (less deficit) alaries and wages: Number of returns Amount leterst income: Number of returns Amount lividends: Number of returns Amount let capital gain (less loss): Number of returns Amount axable pensions and annuitiles: Number of returns Amount axable pensions and annuitiles:	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,962 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582	st adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,36 1,538,67 4,160,14
Amount State and item TEXAS lumber of returns lumber of exemptions dijusted gross income (less deficit) alaries and wages: Number of returns Amount leterst income: Number of returns Amount lividends: Number of returns Amount let capital gain (less loss): Number of returns Amount axable pensions and annuitiles: Number of returns Amount axable pensions and annuitiles:	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,962 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604	Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582	st adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161	0f more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 4,160,14 8,71 351,93
Amount TEXAS tumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827	640,776 2,002,878 38,575,191 587,083 32,000,528 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 680,670	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638	of more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 4,160,14 8,71 351,93
Amount State and item TEXAS tumber of returns tumber of exemptions. dijusted gross income (less deficit) ataries and wages: Number of returns. Amount terest income: Number of returns. Amount indends: Number of returns. Amount indends: Number of returns. Amount et capital gain (less loss): Number of returns. Amount axable pensions and annuities: Number of returns. Amount nemployment compensation: Number of returns. Amount nemployment compensation: Number of returns. Amount Amount nemployment compensation: Number of returns Amount Amount anount total itemized deductions:	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600	134,519 Under \$15,000 1 (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429	640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 37,70 4,160,14 8,71 351,93
Amount State and item TEXAS Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Otal itemized deductions: Number of returns Number of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 21,582 2,327,827 63,404 136,429 448,770	550,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757	of more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,69 39,39 1,538,67 37,70 4,160,14 8,71 351,93
TEXAS tumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600	134,519 Under \$15,000 1 (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429	640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 37,70 4,160,14 8,71 351,93
Amount State and item TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318	134,519 Under \$15,000 ¹ (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475	640,776 2,002,878 38,575,191 587,083 32,000,528 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 37,70 4,160,14 8,71 351,93
Amount State and item TEXAS Jumber of returns Jumber of exemptions dijusted gross income (less deficit) Jalaries and wages: Number of returns Amount Number of returns Amount Juddends: Number of returns Amount Juddends: Number of returns Amount Juddends: Number of returns Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555	57 adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897 640,157	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056	of more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,69 39,39 1,538,67 37,70 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61
Amount TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318	134,519 Under \$15,000 ¹ (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475	640,776 2,002,878 38,575,191 587,083 32,000,528 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 37,70 4,160,14 8,71 351,93
Amount State and item TEXAS Jumber of returns Jumber of exemptions diglusted gross income (less deficit) salaries and wages: Number of returns Amount terest income: Number of returns Amount lidedends: Number of returns Amount let capital gain (less loss): Number of returns Amount axable pensions and annuities: Number of returns Amount axable pensions and annuities: Number of returns Amount hemployment compensation: Number of returns Amount amount Amo	137,563 All returns (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428	57 adjusted gross ir \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897 640,157 28,725,427	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,36 1,538,67 47,70 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66
TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020	57 adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897 640,157 28,725,427 640,307	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,36 1,538,67 47,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66
Amount TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016 29,993,143	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,282,350 1,768,588 1,024,187	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580 3,440,715	Size of \$30,000 under \$50,000 (4) 1,238.082 3,540,605 48,104,309 1,126,148 40,355,876 869,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866	## Adjusted gross in \$50,000 under \$75,000 (5) ## 640,776	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219 3,063,520	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571 140,627 3,987,390	or more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,65 39,39 1,538,67 37,70 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66 51,67 7,066,91
Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020	57 adjusted gross in \$50,000 under \$75,000 (5) 640,776 2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897 640,157 28,725,427 640,307	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571	or more (8) 51,71 166,96 27,250,36 40,11 10,522,53 51,11 3,068,65 39,36 1,538,87 37,76 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66 51,67 7,066,91
Amount State and item TEXAS Jumber of returns Jumber of exemptions dijusted gross income (less deficit) Jaiaries and wages: Number of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Jumber of returns Amount Awerage (whole dollars). armed income credit:	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016 29,993,143 5,181	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588 1,024,187 580	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580 3,440,715 1,965	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	## Adjusted gross in \$50,000 under \$75,000 (5) ## 640,776	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219 3,063,520 15,225	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571 140,627 3,987,390	or more (8) 51,71 166,96 27,250,36 40,11 10,522,53 51,11 3,068,65 39,36 1,538,87 37,76 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66 51,67 7,066,91
Amount TEXAS Jumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016 29,993,143 5,181 1,217,591	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588 1,024,187 580 922,430	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580 3,440,715 1,965	Size of \$30,000 under \$50,000 (4) 1,238.082 3,540,605 48,104,309 1,126.148 40,355,876 869,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	## Adjusted gross in \$50,000 under \$75,000 (5) ## 640,776	\$75,000 under \$100,000 (6) 201,368 633,339 17.156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219 3,063,520 15,225	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571 140,627 3,987,390 28,355	of more (8) 51,71 166,96 27,250,38 40,11 10,522,53 51,11 3,068,69 39,39 1,538,67 37,70 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66
TEXAS Iumber of returns	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016 29,993,143 5,181	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588 1,024,187 580	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580 3,440,715 1,965	\$30,000 under \$50,000 (4) 1,238,082 3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	## Adjusted gross in \$50,000 under \$75,000 (5) ## 640,776	\$75,000 under \$100,000 (6) 201,368 633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219 3,063,520 15,225	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571 140,627 3,987,390	or more (8) 51,71 166,96 27,250,36 40,11 10,522,53 51,11 3,068,65 39,36 1,538,87 37,76 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66 51,67 7,066,91
Amount	137,563 All returns' (1) 7,406,799 17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564 691,676 6,552,483 930,604 9,125,019 347,889 689,600 1,528,651 20,466,318 5,639,724 140,520,134 5,790,016 29,993,143 5,181 1,217,591	134,519 Under \$15,000 ' (2) 3,342,395 5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874 764,820 236,606 1,266,075 148,216 257,138 104,461 1,679,081 1,620,150 5,292,350 1,768,588 1,024,187 580 922,430	3,045 \$15,000 under \$30,000 (3) 1,791,711 4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447 132,094 257,083 2,282,178 106,864 227,468 241,173 2,078,927 1,750,589 21,127,189 1,751,580 3,440,715 1,965	Size of \$30,000 under \$50,000 (4) 1,238.082 3,540,605 48,104,309 1,126.148 40,355,876 869,308 2,235,771 258,297 469,759 148,261 232,452 221,582 2,327,827 63,404 136,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	## Adjusted gross in \$50,000 under \$75,000 (5) ## 640,776	\$75,000 under \$100,000 (6) 201,368 633,339 17.156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228 660,670 4,503 10,674 158,301 2,366,581 201,147 13,321,510 201,219 3,063,520 15,225	140,757 446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363 28,161 556,638 1,932 4,757 120,001 2,596,056 140,511 14,910,571 140,627 3,987,390 28,355	or more (8) 51,71 166,96 27,250,36 40,11 10,522,53 51,11 3,068,65 39,36 1,538,87 37,76 4,160,14 8,71 351,93 19 56 47,21 2,822,30 51,61 24,105,66 51,67 7,066,91

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990-Continued

		16-1	445		of adjusted gross in		6400	***
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UTAH								
lumber of returns	682,128	288,416	168,035	140,959	59,400	13,059	9,080	3,17
Number of exemptions	1,727,937	402,015	472,774	520,664	231,330	50,748	37,274	13.13
Adjusted gross income (less deficit)	18,258,669	1,581,307	3,685,444	5,472,001	3,528,531	1,107,048	1,200,172	1,684,16
Salaries and wages:	,,	.,,		.,	.,,		.,,	
Number of returns	587,801	234,195	144,906	130,925	55,461	11,806	7,841	2,66
Amount	14,290,326	1,496,126	2,936,346	4,675,633	2,942,232	827,353	756,757	655,87
nterest Income:								
Number of returns	430,129	131,192	107,168	112,977	54,265	12,512	8,859	3,15
Amount	884,953	166,382	182,452	170,450	121,182	52,604	74,009	117,87
Dividends:								
Number of returns	112,349	24,457	24,345	29,853	19,782	6,259	5,301	2,35
Amount	309,324	31,367	39,275	46,658	41,990	21,756	36,135	92,14
let capital gain (less loss):			45.005	40.550	40.400	4 700		
Number of returns	74,919	15,714	15,665	18,559	13,188	4,793	4,746	2,25
Amount	511,937	56,333	21,626	33,130	42,873	30,280	67,742	259,95
Taxable pensions and annuities:	400.070	07.004	21.440	24,229	11,940	2,795	1,644	48
Number of returns	100,373 1,045,979	27,834 163,870	31,449 331,502	290,470	164,279	48,148	32,646	15.06
Amount	1,045,979	163,670	331,302	290,470	104,278	40,140	32,040	15,00
Inemployment compensation: Number of returns	32,792	10,155	11,763	8,510	2,065	214	76	
Amount	55,058	15,367	21,274	14,288	3,494	380	169	8
Fotal itemized deductions:	33,036	13,307	21,274	17,200	3,754		""	•
Number of returns	241,388	15,954	50,514	97,010	53,353	12,498	8,911	3,14
Amount	2,990,149	136,766	449,567	964,969	708,635	231,014	243,918	255,28
Taxable income:	_,,_,			-5.,,553	,		,	
Number of returns	552,090	165,434	161,517	140,515	59,333	13,048	9,067	3,17
Amount	10,978,452	503,994	1,846,455	3,243,900	2,326,046	772,570	882,089	1,403,39
Total tax liability :		·						
Number of returns	561,647	173,120	163,296	140,583	59,348	13,050	9,072	3,17
Amount	2,208,890	91,142	301,365	537,612	434,360	172,086	229,414	442,91
Average (whole dollars)	3,933	527	1,846	3,825	7,319	13,187	25,289	139,36
Earned Income credit:								
Number of returns	69,968	46,855	23,113			-	-	
Amount	39,584	33,596	5,987	-	-	-	-	
Excess earned income credit: 3								
Number of returns	45,165	39,922	5,243	-		-	-	
Amount	26,464	25,224	1,241	-		-	<u> </u>	
				Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VERMONT							!	
Number of returns	266,699	110,339	71,120	51,021	22,996	6,049	4,068	1,10
Number of exemptions	555,624	148,921	154,480	144,543	72,017	19,307	12,854	3,50
Adjusted gross income (less deficit)	7,117,175	675,171	1,542,550	1,978,099	1,372,981	513,940	532,241	502,19
Salaries and wages:				40.074	04 007	5040	3,385	85
Number of returns	224,368	84,394	62,296	46,871	21,227	5,343	299,233	154,44
Amount	5,328,220	558,067	1,219,632	1,626,015	1,107,109	363,719	289,233	134,44
nterest income:	184.950	58.897	48,917	44,037	22,034	5,926	4,037	1,10
Number of returns	,	58,897 94,583	103,915	98,867	70,336	34,619	43,602	50,66
Amount	496,586	54,563	103,815				002	JU,00
Number of returns				55,557	, ,,,,,,	,	· 1	
	61 206	15 256	13 040				l i	92
	61,296 232 477	15,256 24 182	13,049 29 704	14,762	10,395	3,906	3,007	
Amount	61,296 232,477	15,256 24,182	13,049 29,704				l i	
Amount Net capital gain (less loss):	232,477	24,182	29,704	14,762 37,826	10,395 34,777	3,906 22,183	3,007 36,738	47,06
Amount	232,477 32,811	24,182 7,272	29,704 6,813	14,762 37,826 7,435	10,395 34,777 5,585	3,906 22,183 2,528	3,007 36,738 2,349	47,06 82
Amount	232,477	24,182	29,704	14,762 37,826	10,395 34,777	3,906 22,183	3,007 36,738	47,06 82
Amount	232,477 32,811 234,953	24,182 7,272 14,159	29,704 6,813	14,762 37,826 7,435	10,395 34,777 5,585	3,906 22,183 2,528	3,007 36,738 2,349	47,06 82 80,61
Amountlet capital gain (less loss): Number of returns	232,477 32,811 234,953 34,814	24,182 7,272 14,159 11,345	29,704 6,813 17,569 10,287	14,762 37,826 7,435 26,557	10,395 34,777 5,585 29,541	3,906 22,183 2,528 21,746	3,007 36,738 2,349 44,771	47,06 82 80,61 24
Amount Vel capital gain (less loss): Number of returns Amount Eaxable pensions and annuities: Number of returns Amount Amount	232,477 32,811 234,953	24,182 7,272 14,159	29,704 6,813 17,569	14,762 37,826 7,435 26,557 7,405	10,395 34,777 5,585 29,541 3,642	3,906 22,183 2,528 21,746 1,088	3,007 36,738 2,349 44,771 807	47,06 82 80,61 24
Amount Vel capital gain (less loss): Number of returns Amount Eaxable pensions and annuities: Number of returns Amount Amount	232,477 32,811 234,953 34,814	24,182 7,272 14,159 11,345	29,704 6,813 17,569 10,287	14,762 37,826 7,435 26,557 7,405	10,395 34,777 5,585 29,541 3,642	3,906 22,183 2,528 21,746 1,088	3,007 36,738 2,349 44,771 807	47,06 82 80,61 24 7,16
Amount	232,477 32,811 234,953 34,814 278,181	24,182 7,272 14,159 11,345 50,207	29,704 6,813 17,569 10,287 78,416	14,762 37,826 7,435 26,557 7,405 68,370	10,395 34,777 5,585 29,541 3,642 41,478	3,906 22,183 2,528 21,746 1,088 16,531	3,007 36,738 2,349 44,771 807 16,016	47,06 82 80,61 24 7,16
Amount Amount Number of returns Amount Paxable pensions and annuitites: Number of returns Amount Jnemployment compensation: Number of returns Amount	232,477 32,811 234,953 34,814 278,181 23,729	24,182 7,272 14,159 11,345 50,207 9,360	29,704 6,813 17,569 10,287 78,416 8,166	14,762 37,826 7,435 26,557 7,405 68,370 4,983	10,395 34,777 5,585 29,541 3,642 41,478 1,005	3,906 22,183 2,528 21,746 1,088 16,531 148 350	3,007 36,738 2,349 44,771 807 16,016	92 47,06 82 80,61 24 7,16
Amount Amount Number of returns Amount Paxable pensions and annuitites: Number of returns Amount Jnemployment compensation: Number of returns Amount	232,477 32,811 234,953 34,814 278,181 23,729	24,182 7,272 14,159 11,345 50,207 9,360	29,704 6,813 17,569 10,287 78,416 8,166	14,762 37,826 7,435 26,557 7,405 68,370 4,983	10,395 34,777 5,585 29,541 3,642 41,478 1,005	3,906 22,183 2,528 21,746 1,088 16,531	3,007 36,738 2,349 44,771 807 16,016	47,06 82 80,61 24 7,16
Amount	232,477 32,811 234,953 34,814 278,181 23,729 44,994	24,182 7,272 14,159 11,345 50,207 9,360 17,651	29,704 6,813 17,569 10,287 78,416 8,166 15,740	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978	3,906 22,183 2,528 21,746 1,088 16,531 148 350	3,007 36,738 2,349 44,771 807 16,016 60 171	47.08 82 80.61 24 7.16 1
Amount Amount Amount Amount Amount Amount Amount Amount Amount Jnemployment compensation: Number of returns Amount Jnemployment compensation: Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,938	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241	47.06 82 80.61 24 7.16 1 1.09 81.29
Amount Amount Amount Amount Amount Amount Amount Amount Amount Jnemployment compensation: Number of returns Amount Jnemployment compensation: Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916	29,704 6,813 17,569 10,287 78,416 8,166 15,740	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969	47,06 82 80,61 24 7,16 1 1,09 81,26
Amount Vel capital gain (less loss): Number of returns Amount Faxable pensions and annuities: Number of returns Amount Jnemployment compensation: Number of returns Amount Total itemized deductions: Number of returns Amount Total itemized feductions: Number of returns Amount Taxable income:	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,938	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241	47,06 82 80,61 24 7,16 1 1,09 81,26
Amount. Vel capital gain (less loss): Number of returns. Amount. Paxable pensions and annutities: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Amount. Paxable income: Number of returns. Amount. Paxable income: Number of returns. Amount. Paxable income: Number of returns.	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,936 222,077	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038	3,007 38,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059	47,06 82 80,61 24 7,16 1 1,08 81,26
Amount. Vel capital gain (less loss): Number of returns. Amount. Faxable pensions and annuitites: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Fotal itemized deductions: Number of returns. Amount. Faxable income: Number of returns. Amount. Faxable income: Number of returns. Amount. Faxable income: Number of returns. Amount. Faxable income:	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,936 222,077	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038	3,007 38,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059	47.06 82 80,61 24 7,16 1 1,05 81,26 1,10 414,24
Amount. let capital gain (less loss): Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. otal itemized deductions: Number of returns. Amount. axable income: Number of returns.	232,477 32,811 234,953 34,814 276,181 23,729 44,994 76,764 959,936 222,077 4,608,316	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789 22,961 976,436	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069	47,06 82 80,61 24 7,16 1,06 81,26 1,10 414,24
Amount. let capital gain (less loss): Number of returns. Amount. axable pensions and annuitites: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. otal itemized deductions: Number of returns. Amount. axable income: Number of returns. Amount. iotal tax liability: Number of returns.	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,936 222,077 4,608,316 227,926 916,530	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696 44,660	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789 22,961 976,436	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069	47,06 82,80,81 24,7,16 1,05 81,26 1,16 414,24 1,116,00
Amount Vel capital gain (less loss): Number of returns	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,936 222,077 4,608,316 227,926	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485 50,867 224,379	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,018 232,789 22,961 976,436 22,972 189,770	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035	3,007 38,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069 4,064 106,459	47,06 82 80,61 24 7,16 1 1,06 81,29 1,10 414,24 1,10 118,00
Amount. Vel capital gain (less loss): Number of returns. Amount. Faxable pensions and annuities: Number of returns. Amount. Joenployment compensation: Number of returns. Amount. Fotal itemized deductions: Number of returns. Amount. Fotal itemized income: Number of returns. Amount. Fotal tax liability: Number of returns. Amount. Fotal tax liability: Number of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Average (whole dollars). Earned income credit:	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,938 222,077 4,608,316 227,928 916,530 4,022	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696 44,660 615	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180 147,407 2,101	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485 50,867 224,379	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,018 232,789 22,961 976,436 22,972 189,770	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035	3,007 38,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069 4,064 106,459	47,08 82 80,61 24 7,16 1 1,09 81,29 1,10 414,24 1,10 118,00
Amount. viel capital gain (less loss): Number of returns. Amount. axable pensions and annutities: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Otal itemized deductions: Number of returns. Amount. axable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Arount. Arount. Average (whole dollars). Earned income credit: Number of returns.	232,477 32,811 234,953 34,814 278,181 29,729 44,994 76,764 959,938 222,077 4,608,316 227,926 916,530 4,022 21,798	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696 44,660 615	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180 147,407 2,101 7,372	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485 50,867 224,379	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789 22,961 976,436 22,972 189,770 8,261	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035 6,041 85,855 14,213	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069 4,084 108,459 26,196	47,06 82,80,81 24,7,16 1,05 81,26 1,16 414,24 1,116,00
Amount Vel capital gain (less loss): Number of returns	232,477 32,811 234,953 34,814 278,181 23,729 44,994 76,764 959,938 222,077 4,608,316 227,928 916,530 4,022	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696 44,660 615	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180 147,407 2,101	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485 50,867 224,379 4,412	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789 22,961 976,436 22,972 189,770 8,261	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035 6,041 85,855 14,213	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069 4,064 106,459 26,196	47,06 82,80,81 24,7,16 1,05 81,26 1,16 414,24 1,116,00
Amount. Not capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Average (whole dollars). Earmed income credit: Number of returns.	232,477 32,811 234,953 34,814 278,181 29,729 44,994 76,764 959,938 222,077 4,608,316 227,926 916,530 4,022 21,798	24,182 7,272 14,159 11,345 50,207 9,360 17,651 5,916 66,634 67,248 235,234 72,696 44,660 615	29,704 6,813 17,569 10,287 78,416 8,166 15,740 14,578 122,541 69,845 886,809 70,180 147,407 2,101 7,372	14,762 37,826 7,435 26,557 7,405 68,370 4,983 9,091 26,472 256,831 50,822 1,313,485 50,867 224,379 4,412	10,395 34,777 5,585 29,541 3,642 41,478 1,005 1,978 19,016 232,789 22,961 976,436 22,972 189,770 8,261	3,906 22,183 2,528 21,746 1,088 16,531 148 350 5,716 97,606 6,038 377,035 6,041 85,855 14,213	3,007 36,738 2,349 44,771 807 16,016 60 171 3,969 102,241 4,059 405,069 4,064 106,459 26,196	47,06 82 80,61 24 7,16

Table 2.-Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued

114		:_ :		-4-4-4			•
[Mone	y amounts	are in i	mousands	ot dollars,	except	where indicated	1

<u> </u>					of adjusted gross is			
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000
								or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VIRGINIA								
lumber of returns	2,884,601	1,076,382	726,310	558,491	315,180	114,155	75,490	18,5
lumber of exemptions	6,045,246	1,450,432	1,549,947	1,457,613	938,851	352,226	235,856	60,3
Adjusted gross income (less deficit)	90,930,750	6,471,183	15,842,897	21,760,051	19,059,909	9,749,349	9,700,976	8,346,3
Salaries and wages:								
Number of returns	2,512,716	877,468	645,212	511,580	. 290,317	105,381	67,443	15,3
Amount	71,862,378	6,178,381	13,218,393	18,355,602	15,835,741	7,854,225	6,825,282	3,594,7
nterest income:								
Number of returns	1,724,418	414,871	396,399	427,002	284,716	109,232	73,783	18,4
Amount	4,943,942	678,146	777,957	889,103	783,855	434,852	565,302	814,7
Dividends:			l					
Number of returns	608,267	101,443	100,417	145,407	132,436	63,148	50,360	15,0
Amount	1,937,299	131,851	172,190	265,526	306,011	207,954	327,553	526,2
let capital gain (less loss):							i	
Number of returns	289,945	41,570	43,130	61,590	60,822	34,296	35,072	13,4
Amount	2,512,163	168,605	63,898	124,013	182,860	177,374	414,740	1,380,6
axable pensions and annuities:								
Number of returns	430,398	97,231	110,764	101,800	69,772	27,438	19,787	3,6
Amount	5,388,970	523,020	1,060,871	1,323,314	1,211,293	604,953	528,615	136,9
Inemployment compensation:						·		
Number of returns	157,374	53,700	54,900	36,243	9,870	1,788	816	
Amount	177,239	55,354	61,984	41,038	13,915	3,233	1,577	1
otal itemized deductions:	```,==*	,		,	.5,5.5	0,200	·	'
Number of returns	962,151	46.824	148,947	302,155	263.156	108,452	74,164	18.4
Amount	14,177,467	544,310	1,304,017	3,209,507	3,689,489	2,044,600	2,012,652	1,372,8
axable income:	''''''	277,010	.,554,517	5,200,007	0,000,700	2,544,000	2,012,002	.,5,2,0
Number of returns	2,449,285	656,103	713,864	556,621	314,743	114,029	75,385	18,5
Amount	60,264,032	2,269,342	9,145,723	14,481,163	13,280,173	6,985,372	7,228,465	6,873,7
otal tax liability :	00,204,002	2,203,542	8,143,720	14,401,100	13,200,173	0,565,572	7,220,403	0,073,7
Number of returns	2,474,707	679,597	715.166	557,019	314,854	114,068	75,436	18,5
	12,257,383	393,344	1,462,483	2,475,809	2,563,686	1,545,462	1,858,984	
Amount Average (whole dollars)								1,957,6
	4,954	579	2,045	4,445	8,143	13,549	24,644	105,4
amed income credit:	075 007	100.005	20.050	·				
Number of returns	275,937	192,685	83,252		-		-	
Amount	163,394	141,155	22,239			-	-	
Excess earned income credit: 3								
Number of returns	181,365	168,196	13,169	-			-	
Amount	110,963	107,917	3,046					
Amount	110,963	107,917	3,046	 Size o	 If adjusted gross in	J		
					f adjusted gross in		\$100,000	\$200.000
State and item	All returns	107,917 Under \$15,000 1	\$15,000 under \$30,000	Size o \$30,000 under \$50,000	f adjusted gross in \$50,000 under \$75,000	 s75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	All returns	Under - \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item		Under -	\$15,000	\$30,000	\$50,000	\$75,000		
State and item WASHINGTON	All returns	Under - \$15,000 ¹ (2)	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item WASHINGTON	, All returns	Under - \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item WASHINGTON	All returns	Under - \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
State and item WASHINGTON lumber of returns	All returns (1) 2,302,696 4,960,283	Under \$15,000 ¹ (2) 855,022	\$15,000 under \$30,000 (3) 588,121	\$30,000 under \$50,000 (4) 480,574 1,321,034	\$50,000 under \$75,000 (5) 247,247 759,075	\$75,000 under \$100,000 (6) 69,474 213,326	46,539 145,708	or more (8) 15,7 49,4
State and item WASHINGTON lumber of returns	All returns (1) 2,302,696	Under \$15,000 ¹ (2) 855,022 1,192,482	\$15,000 under \$30,000 (3) 588,121 1,279,193	\$30,000 under \$50,000 (4) 480,574	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 69,474	under \$200,000 (7) 46,539	or more (8) 15,7 49,4
State and item WASHINGTON lumber of returns	All returns (1) 2,302,696 4,960,283	Under \$15,000 ¹ (2) 855,022 1,192,482	\$15,000 under \$30,000 (3) 588,121 1,279,193	\$30,000 under \$50,000 (4) 480,574 1,321,034	\$50,000 under \$75,000 (5) 247,247 759,075	\$75,000 under \$100,000 (6) 69,474 213,326	46,539 145,708	0r more (8) 15,7 49,4 8,072,9
WASHINGTON umber of returns	(1) 2,302,696 4,960,283 71,409,016 1,934,788	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235	46,539 145,708 6,112,112 38,177	07 more (8) 15,7 49,4 8,072,9
State and item WASHINGTON umber of returns	(1) 2,302,696 4,960,283 71,409,016	Under \$15,000 ¹ (2) 855,022 1,192,482 4,890,061	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313	46,539 145,708 6,112,112	07 more (8) 15,7 49,4 8,072,9
State and item WASHINGTON lumber of returns	(1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108	46,539 145,708 6,112,112 38,177 3,586,093	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0
WASHINGTON umber of returns	2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281	46,539 145,708 6,112,112 38,177 3,586,093 45,714	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0
State and item WASHINGTON lumber of returns	(1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108	46,539 145,708 6,112,112 38,177 3,586,093	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0
WASHINGTON lumber of returns. lumber of exemptions. djusted gross income (less deficit). salaries and wages: Number of returns. Amount. terest income: Number of returns. Amount. income: Number of returns. Amount. income:	(1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331	07 more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1
WASHINGTON umber of returns	(1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,309,108 67,281 334,317 37,495	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3
State and item WASHINGTON lumber of returns	(1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3
WASHINGTON umber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0
WASHINGTON Iumber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409	or more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0
State and item WASHINGTON lumber of returns. djusted gross income (less deficit). Amount. Arrount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Indicate the state of	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431	or more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0
WASHINGTON Iumber of returns	2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3
WASHINGTON Iumber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON umber of returns umber of exemptions. djusted gross income (less deficit) Amount terest income: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount widends: Number of returns Amount Amount widends: Number of returns Amount amount wable pensions and annuities: Number of returns Amount axable pensions and annuities: Number of returns Amount axable pensions and annuities: Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount	2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON umber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON umber of returns. djusted gross income (less deficit). alaries and wages: Number of returns. Amount. sterest income: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. axable pensions and annuitles: Number of returns. Amount. nemployment compensation:	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON wmber of returns djusted gross income (less deficit) djusted gross income (less deficit) Amount terest income: Number of returns Amount kridends: Number of returns Amount	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON umber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON WASHINGTON umber of returns. djusted gross income (less deficit)	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5
WASHINGTON WMASHINGTON umber of returns. djusted gross income (less deficit). Mumber of returns. Amount. terest income: Number of returns. Amount. widends: Number of returns. Amount. widends: Number of returns. Amount. widends: Number of returns. Amount. widends: Number of returns. Amount. widends: Number of returns. Amount. watable pensions and annuitities: Number of returns. Amount. nemployment compensation: Number of returns. Amount. nemployment compensation: Number of returns. Amount. staltimized deductions: Number of returns. Annount. latintimized deductions: Annount.	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 1,814,5 2,5 86,1
WASHINGTON wmber of returns djusted gross income (less deficit) djusted gross income (less deficit) Amount terest income: Number of returns Amount terest income: Number of returns Amount ividends: Number of returns Amount Amount arount Amount	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 1,814,5 2,5 86,1
WASHINGTON wmber of returns djusted gross income (less deficit) djusted gross income (less deficit) Amount terest income: Number of returns Amount terest income: Number of returns Amount ividends: Number of returns Amount Amount arount Amount	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115 2,015,172	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5 2,5 86,1
WASHINGTON umber of returns djusted gross income (less deficit) alaries and wages: Number of returns Amount terest income: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount ividends: Number of returns Amount et capital gain (less loss): Number of returns Amount axable pensions and annuitles: Number of returns Amount nemployment compensation: Number of returns Amount anto all itemized deductions: Number of returns Amount axable income: Number of returns Amount axable income: Number of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289 517,899	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115 2,015,172 247,027	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413	under \$200,000 (7) 46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 46,474	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5 2,5 86,1 1706,1
WASHINGTON Iumber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115 2,015,172	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5 2,5 86,1 1706,1
WASHINGTON Iumber of returns Iumber of exemptions djusted gross income (less deficit) slaaries and wages: Number of returns Amount Interest income: Number of returns Amount Ide (apital gain (less loss): Number of returns Amount Ide (apital gain (less loss): Number of returns Amount Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Interest income: Number of returns Amount Amount Amount Interest income: Number of returns Amount Amount Amount Amount Interest income: Number of returns Amount Amount Amount Interest income: Number of returns Amount Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interest income: Interest incom	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787 1,954,189 49,896,381	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289 517,899 1,814,962	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116 7,528,131	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567 12,832,404	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115 2,015,172 247,027 10,932,674	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413 4,570,434	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 46,474 4,945,978	15.7 49.4 8.072.9 12.3 2.910.0 15.6 685.1 12.3 457.0 12.3 1.814.5 2.5 86.1 2 14.1 706.1
WASHINGTON umber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787 1,954,189 49,896,381 1,976,616	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289 517,899 1,814,962 538,749	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116 7,528,131	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567 12,832,404 479,679	\$50,000 under \$75,000 (5) 247,247 759,075 14,837,875 225,098 11,982,134 228,522 683,517 94,763 223,102 62,330 334,233 47,920 648,764 15,286 32,947 173,115 2,015,172 247,027 10,932,674 247,078	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413 4,570,434 69,431	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 48,474 4,945,978	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 12,3 1,814,5 2,5 86,1 1,706,1 1,5,6 7,271,7
WASHINGTON umber of returns. umber of exemptions. djusted gross income (less deficit). alaires and wages: Number of returns. Amount. tierest income: Number of returns. Amount. withdends: Number of returns. Amount. totapital gain (less loss): Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. annuit. nemployment compensation: Number of returns. Amount. at literized deductions: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. tal tiablifity :	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787 1,954,189 49,896,381 1,976,816 10,408,034	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289 517,899 1,814,962 538,749 325,362	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116 7,528,131 579,475 1,228,245	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567 12,832,404 479,679 2,230,378	\$50,000 under \$75,000 (5) 247,247	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413 4,570,434 69,431 1,056,544	under \$200,000 (7) 46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 46,474 4,945,978 46,498 1,327,991	15.7 49.4 8.072.9 12.3 2.910.0 15.6 685.1 12.3 457.0 12.3 1.814.5 86.1 2 14.1 706.1 15.6 7.271.7
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WASHINGTON umber of returns. umber of exemptions. djusted gross income (less deficit). alaries and wages: Number of returns. Amount. iterest income: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. ividends: Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. nemployment compensation: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. Amount. axable income: Number of returns. Amount. Amount. Average (whole dollars). armed income credit:	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787 1,954,189 49,896,381 1,976,616 10,408,034 5,266	\$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,998 533,821 54,921 94,687 43,357 474,289 517,899 1,814,962 538,749 325,362 604	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,883 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116 7,528,131 579,475 1,228,245 2,120	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567 12,832,404 479,679 2,230,378	\$50,000 under \$75,000 (5) 247,247	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413 4,570,434 69,431 1,056,544	under \$200,000 (7) 46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 46,474 4,945,978 46,498 1,327,991	15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1 12,3 457,0 1,814,5 86,1 2,5 86,1 15,6 7,271,7
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WASHINGTON Number of returns	All returns (1) 2,302,696 4,960,283 71,409,016 1,934,788 52,706,399 1,513,592 4,512,616 492,374 1,586,362 325,753 3,510,464 356,536 3,671,564 177,273 355,704 653,636 7,849,787 1,954,189 49,896,381 1,976,616 10,408,034 5,266 181,984	Under \$15,000 1 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,688 95,988 533,821 54,921 94,687 474,289 517,899 1,814,962 538,749 325,362 604	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,983 842,889 99,413 196,629 63,615 106,166 105,180 1,026,834 58,549 126,535 108,828 911,094 578,116 7,528,131 579,475 1,228,245 2,120	\$30,000 under \$50,000 (4) 480,574 1,321,034 18,741,815 432,107 15,371,200 388,756 866,480 121,636 246,357 77,067 231,572 81,718 964,483 45,144 93,040 218,370 2,040,861 479,567 12,832,404 479,679 2,230,378 4,650	\$50,000 under \$75,000 (5) 247,247	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495 129,810 28,295 278,180 14,122 232,752 2,367 5,795 55,979 848,305 69,413 4,570,434 69,431 1,056,544 15,218	under \$200,000 (7) 46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076 9,048 178,756 922 2,437 39,817 853,882 46,474 4,945,978 46,498 1,327,991 28,581	0r more (8) 15,7 49,4 8,072,9 12,3 2,910,0 15,6 685,1

Table 2.--Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990--Continued [Money amounts are in thousands of dollars, except where indicated]

				Size	of adjusted gross is	ncome		
State and item	All returns	Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WEST VIRGINIA			<u> </u>	•				
Number of returns	697,090	316,641	175,981	130,471	54,283	10,478	6,756	2,48
Number of exemptions	1,595,214	529,319	445,637	384,698	172,074	32,967	22,002	8,51
Adjusted gross income (less deficit)	17,083,423	2,092,080	3,810,189	5,077,318	3,211,151	887,987	889,054	1,115,64
Salaries and wages:					}			
Number of returns	578,957	240,957	149,833	121,058	50,553	9,231	5,362	1,96
Amount,	13,101,442	1,551,777	2,963,441	4,345,926	2,704,990	642,983	472,415	419,90
Interest income:								
Number of returns	405,332 1,038,026	131,681 230,783	104,961 254,605	100,898 202,913	48,758 133,508	10,021	6,560	2,45
Dividends:	1,036,026	230,763	254,605	202,913	133,500	53,910	68,841	93,46
Number of returns	121,122	26.889	25.933	33.090	22,143	6,173	4,824	2.07
Amount	343,556	35,118	48,060	60,766	53,434	29,276	49,637	67,26
Net capital gain (less loss):	343,330	33,110	40,000	00,700	33,434	29,270	49,037	07,20
Number of returns	50,025	10,659	10,682	11,955	8,558	3,142	3,251	1,77
Amount	318,005	12,585	18,709	26,853	29,895	19,869	41,472	168,62
Taxable pensions and annuities:	,	,			20,000	,	,	. 55,55
Number of returns	127,609	51,433	37,349	23,361	10,960	2,502	1,509	49
Amount	1,026,394	277,867	332,032	223,848	117,083	34,717	26,139	14,70
Unemployment compensation:				·	·		1	
Number of returns	60,796	21,315	21,594	14,458	3,136	210	79	
Amount	105,113	31,593	41,145	25,967	5,758	430	207	1
Total Itemized deductions:								
Number of returns	105,983	5,340	15,995	36,406	30,972	8,551	6,296	2,4
Amount	1,166,038	46,305	126,152	307,203	313,129	114,937	126,468	131,8
Taxable Income:								
Number of returns	546,600	168,151	174,132	130,364	54,252	10,472	6,750	2,4
Amount	10,943,866	534,156	2,076,718	3,517,737	2,430,852	698,529	718,435	967,4
Total tax liability:					<u>.</u>			
Number of returns	560,039	181 475	174,244	130,356	54,258	10,474	6,752	2,4
Amount	2,130,541	98,295	335,429	582,600	475,037	162,708	196,308	280,1
Average (whole dollars)	3,805	542	1,926	4,470	8,756	15,535	29,075	112,9
Earned Income credit:								
Number of returns	92,549	66,469	26,080	-		-	-	
Amount	53,895	46,943	6,952		-			
Excess earned income credit: 3						•		
Number of returns	61,891 37,386	58,065 36,521	3,826 866	-	-		- 1	
						-	1	
							<u> </u>	
				Size	of adjusted gross in	ncome	<u> </u>	
State and Item	All returns	Under	\$15,000	Size o	of adjusted gross in	s75,000	\$100,000	\$200,000
					· · · · · · · · · · · · · · · · · · ·		\$100,000 under \$200,000	\$200,000 or more
		Under	\$15,000	\$30,000	\$50,000	\$75,000		
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and Item WISCONSIN	All returns	Under \$15,000 \((2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467	Under \$15,000 ¹ (2) 922,241	\$15,000 under \$30,000 (3) 560,668	\$30,000 under \$50,000 (4) 470,082	\$50,000 under \$75,000 (5) 213,671	\$75,000 under \$100,000 (6) 48,601	under \$200,000 (7) 31,610	or more (8)
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390	Under \$15,000 ¹ (2) 922,241 1,224,032	\$15,000 under \$30,000 (3) 560,668 1,241,837	\$30,000 under \$50,000 (4) 470,082 1,379,307	\$50,000 under \$75,000 (5) 213,671 689,017	\$75,000 under \$100,000 (6) 48,601 157,967	under \$200,000 (7) 31,610 105,001	or more (8) 11,5: 38,2:
State and Item WISCONSIN Number of returns Number of exemptions	All returns (1) 2,258,467	Under \$15,000 ¹ (2) 922,241	\$15,000 under \$30,000 (3) 560,668	\$30,000 under \$50,000 (4) 470,082	\$50,000 under \$75,000 (5) 213,671	\$75,000 under \$100,000 (6) 48,601	under \$200,000 (7) 31,610	or more (8) 11,5 38,2
State and Item WISCONSIN Number of returns	(1) 2,258,467 4,835,390 63,048,274	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184	31,610 105,001 4,160,733	0r more (8) 11,5 38,2 5,646,5
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295	31,610 105,001 4,160,733 27,715	0r more (8) 11,5 38,2 5,648,5
State and Item WISCONSIN Number of returns	(1) 2,258,467 4,835,390 63,048,274	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184	31,610 105,001 4,160,733	or more (8) 11,5: 38,2: 5,646,5
State and Item WISCONSIN Number of returns	(1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444	Under \$15,000 ' (2) 922,241 1,224,032 5,835,350 713,600 4,516,696	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059	31,610 105,001 4,160,733 27,715 2,713,751	0r more (8) 11,5 38,2 5,646,5 10,1 2,428,3
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540	31,610 105,001 4,160,733 27,715 2,713,751 31,226	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5
State and Item WISCONSIN Number of returns	(1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444	Under \$15,000 ' (2) 922,241 1,224,032 5,835,350 713,600 4,516,696	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059	31,610 105,001 4,160,733 27,715 2,713,751	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540	31,610 105,001 4,160,733 27,715 2,713,751 31,226	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393	1,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593	31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593	31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430	or more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9 9,7
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927	1,510 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973	01 more (8) 11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9 9,7 332,1
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770	31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973	11.5 38.2 5.648.5 10.1 2.428.3 11.5 497.9 9.7 332.1 8.4
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810	31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973	11.5 38.2 5.648.5 10.1 2.428.3 11.5 497.9 9.7 332.1 8.4
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770	1,017 227,013 10,000 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973	11,5 38,2 5,648,5 10,1 2,428,3 11,5 497,9 9,7 332,1 8,4 672,2
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635	1,595 1,595 1,595 1,610 105,001 1,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264	11,5 38,2 5,646,5 10,1 2,426,3 11,5 497,9 9,7 332,1 8,4 672,2
State and Item WISCONSIN Number of returns	(1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321	1,017 227,013 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595	11.5 38.2 5.646,5 10.1 2.428,3 497,9 9.7 332,1 8.4 672,2 2,1
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635	1,595 1,595 1,595 1,610 105,001 1,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264	11,5 38,2 5,648,5 10,1 2,428,3 11,5 497,9 9,7 332,1 8,4 672,2 2,1,57,4
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030	1,017 22,430 17,017 22,430 169,973 17,017 22,013 5,595 86,264 438 912	11.5 38.2 5.648.5 10.1 2.428.3 11.5 497.9 9.7 332.1 8.4 672.2 2.1 57.4
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,758 82,694 42,125	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002	or more (8) 11,5 38,2 5,648,5 10,1 2,428,3 11,5 497,9 9,7 332,1 8,4 672,2 2,1 57,4
WISCONSIN Number of returns. Aumber of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Iet capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Johenployment compensation: Number of returns. Amount. Johenployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns.	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030	1,017 22,430 17,017 22,430 169,973 17,017 22,013 5,595 86,264 438 912	or more (8) 11,5 38,2 5,648,5 10,1 2,428,3 11,5 497,9 9,7 332,1 8,4 672,2 2,1 57,4
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413	01 more (8) 11,5; 38,2; 5,646,5 10,1; 2,428,3; 11,5; 497,9; 9,7; 332,1 8,4; 672,2; 2,1; 57,4;
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587	0r more (8) 11,5; 38,2; 5,648,5 10,1; 2,428,3; 11,5; 497,9; 9,7; 332,1; 8,4; 672,2; 2,1; 57,4; 11,5; 765,0; 11,5;
State and Item WISCONSIN Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Vet capital gain (less loss): Number of returns. Amount. Taxable pensions and annuities: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Joenployment deductions: Number of returns. Amount. Joenployment deductions: Number of returns. Amount. Total Itemized deductions: Number of returns. Amount. Taxable income: Number of returns.	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413	0r more (8) 11,5 38,2 5,648,5 10,1 2,428,3 11,5 497,9 9,7 332,1 8,4 672,2 2,1 57,4 1 11,5 765,0
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,859,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768	07 more (8) 11.5 38.2 5.648.5 10.1 2.428.3 11.5 497.9 9.7 332.1 8.4 672.2 2.1 57.4 1 11.5 765.0 11.5 4,908.5
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,758 82,694 42,125 539,885 589,875 1,886,354 613,282	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600	0r more (8) 11,5 38,2 5,648,5 10,1 2,428,3 11,5,497,9 9,7 332,1 8,4 672,2 2,1,57,4 11,5,765,0 11,5,1
WISCONSIN Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuitiles: Number of returns. Amount. Jnemployment compensation: Number of returns. Amount. Joenployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Faxable income: Number of returns. Amount. Faxable income: Number of returns. Amount. Faxable income: Number of returns. Amount. Fotal tax liability: Number of returns. Amount.	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009 8,178,912	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495	or more (8) 11,5,38,2,2,5,648,5 10,1,2,428,3 11,5,497,9 9,7,332,1 8,4,672,2; 2,1,57,4,1 11,5; 765,0; 11,5; 1,998,5; 1,1,999,2;
WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,758 82,694 42,125 539,885 589,875 1,886,354 613,282	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600	or more (8) 11,5,38,2,2,5,648,5 10,1,2,428,3 11,5,497,9 9,7,332,1 8,4,672,2; 2,1,57,4,1 11,5; 765,0; 11,5; 1,998,5; 1,1,999,2;
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009 8,178,912 4,212	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116 540	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465 2,090	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495	or more (8) 11,5; 38,2; 5,648,5 10,1; 2,428,3; 11,5; 497,9; 9,7; 332,1; 8,4; 672,2; 2,1; 57,4; 11,5; 765,0; 11,5; 4,908,5; 1,399,2;
WISCONSIN Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Number of returns. Interest income: Interest inc	All returns (1) 2.258.467 4.835,390 63.048,274 1.919.349 48.558,444 1.659,046 3.941,532 519,096 1.398,830 286,141 1.720,852 336,834 2.507,351 213,196 351,131 712,329 8,380,650 1.917,652 41,293,621 1.942,009 8,178,912 4,212 162,259	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116 540	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465 2,090 52,780	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934 4,364	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263 8,049	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358 14,107	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495	or more (8) 11,5,38,2,2,5,648,5 10,1,2,428,3 11,5,497,9 9,7,332,1 8,4,672,2; 2,1,57,4,1 11,5; 765,0; 11,5; 1,998,5; 1,1,999,2;
State and item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009 8,178,912 4,212	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116 540	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465 2,090	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263 8,049	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358 14,107	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495 26,535	or more (8) 11,5,38,2,2,5,648,5 10,1,2,428,3 11,5,497,9 9,7,332,1 8,4,672,2; 2,1,57,4,1 11,5; 765,0; 11,5; 1,998,5; 1,1,999,2;
State and Item WISCONSIN Number of returns	All returns (1) 2,258,467 4,835,390 63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009 8,178,912 4,212 162,259 91,088	Under \$15,000 1 (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116 540 109,479 77,350	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465 2,090 52,780 13,738	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934 4,364	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263 8,049	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358 14,107	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495 26,535	or more (8)
State and Item WISCONSIN Number of returns	All returns (1) 2.258.467 4.835,390 63.048,274 1.919.349 48.558,444 1.659,046 3.941,532 519,096 1.398,830 286,141 1.720,852 336,834 2.507,351 213,196 351,131 712,329 8,380,650 1.917,652 41,293,621 1.942,009 8,178,912 4,212 162,259	Under \$15,000 ¹ (2) 922,241 1,224,032 5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157 52,756 82,694 42,125 539,885 589,875 1,886,354 613,282 331,116 540	\$15,000 under \$30,000 (3) 560,668 1,241,837 12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,957 7,102,403 553,986 1,157,465 2,090 52,780	\$30,000 under \$50,000 (4) 470,082 1,379,307 18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136 65,885 105,092 274,840 2,451,902 469,504 12,163,743 469,360 2,047,934 4,364	\$50,000 under \$75,000 (5) 213,671 689,017 12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813 19,371 29,430 187,652 2,195,454 213,569 8,997,368 213,605 1,719,263 8,049	\$75,000 under \$100,000 (6) 48,601 157,967 4,122,184 44,295 3,118,059 47,540 222,393 114,927 17,810 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358 14,107	under \$200,000 (7) 31,610 105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768 31,600 838,495 26,535	or more (8) 11,5,38,2,2,5,648,5 10,1,2,428,3 11,5,497,9 9,7,332,1 8,4,672,2; 2,1,57,4,1 11,5; 765,0; 11,5; 1,998,5; 1,1,999,2;

Table 2.–Individual income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1990–Continued

				Size	of adjusted gross to	come		
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WYOMING								
lumber of returns	205,492	87,901	48,746	42,310	. 19,253	3,895	2,427	96
lumber of exemptions	468,343	125,730	123,784	131,122	64,219	12,749	7,795	2,94
djusted gross income (less deficit)	5,591,838	433,036	1,064,890	1,654,742	1,140,777	330,142	320,214	648,03
alaries and wages:						·		
Number of returns	173,769	69,922	41,692	38,707	17,684	3,321	1,824	61
Amount	4.046,722	438,999	825,257	1,381,069	926,340	215,185	139,195	120,67
iterest Income:	1,000,000						· •	-
Number of returns	130,410	41,806	30,559	33,499	17,451	3,745	2,393	95
Amount	406,011	62,964	70,607	69,712	50,917	22,832	34,221	94.7
lvidends:				,		,		
Number of returns	44,376	10.319	9,129	11,996	8,106	2,325	1,716	78
Amount	167,370	20,547	18,773	23,754	20,410	10,975	18,619	54,29
et capital gain (less loss):	.0.,0.0	40,011						• •-
Number of returns	27.641	6.481	5,948	6,733	4,478	1,676	,1,535	7:
Amount	273,976	16,167	11,690	17,477	20,440	15,206	28,321	164,6
exable pensions and annuities:	2.0,0,0	10,107	. ,,,,,,,	.,,	20,	.5,255		
Number of returns.	28,712	8,266	8,255	6,939	3,715	- 856	488	. 1
Amount	260,229	42,744	73,379	69,160	42,645	12,972	9,462	9.8
nemployment compensation:	200,220	12,111			,	,	.,	-•-
Number of returns	11,671	3.842	4,524	2,687	544	52	17	
Amount	19,503	5,879	8,031	4,507	943	102	28	
otal itemized deductions:	, ,,,,,,,	0,0.0		.,	*			
Number of returns	43,188	3.413	7,646	15,658	11,412	. 2,628	1,678	79
Amount	452,103	28,591	59,370	130,772	112,461	33,484	31,600	55,8
axable income:	,,,,,,,			,				
Number of returns	165,350	48.726	47.852	42.259	19,243	3.892	2,420	9:
Amount	3,836,745	149,512	580,848	1,126,991	858,589	264,986	270,024	585,79
otal tax liability :	3,030,743	140,512] 500,040	1,120,001	000,000	201,500	2.0,02.	555,1
Number of returns	169.268	52,515	47,978	42,256	19,244	3,894	2,422	9:
Amount	790,708	28,927	96,820	192,485	170,285	62,986	74,374	164,8
Average (whole dollars)	4,672	551	2,019	4,556	8.849	16,176	30,708	171,8
arned income credit:	7,072	. 331	2.019	. 4,550	0,048	10,170	00,700	. 171,0
	20,796	14,512	6,284			_	· _	
Number of returns	11,816	10,161	1,655					
Amount	11,010	. 10,101	. 1,655	-			-	
Excess earned income credit: 9	40.540	10.450	1	-		٠ ا		
Number of returns	13,542	12,450 7,601	1,092 259	_		-		
Amount	7,860	7,601	528	••				
	[Size	of adjusted gross i			
State and Item	All returns	Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CTUED 40546 4		· · · · · · · · · · · · · · · · · · ·						
OTHER AREAS 4	1,075,627	661,795	224,746	101,286	42,610	17,182	18,936	9.0
lumber of returns	1,075,027	001,783	227,740	101,200	72,010	17,102	.0,030	8,0

				Size	of adjusted gross i	ncome		
State and Item	All returns	Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER AREAS								
Number of returns	1,075,627	661,795	224,746	101,286	42,610	17,182	18,936	9.072
Number of exemptions	2.123.090	989,037	584,644	288,886	124,207	51,255	57,462	27,599
Adjusted gross income (less deficit)	21,863,698	2,032,524	4,681,075	3,856,960	2,573,319	1,472,732	2,573,767	4,673,321
Salaries and wages:	21,000,000	2,002,024	1,001,070	0,000,000	2,0.0,0.0	1,2,2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,010,010_1
Number of returns	779,799	408,611	199,973	91,732	38,752	15,730	17,152	7.849
Amount	26,236,679	6,572,131	4,970,950	4,125,237	2,805,383	1,648,198	2,881,509	3,233,271
Interest income:	20,200,070		.,,	1,122,221				• •
Number of returns	537,469	248,530	132,316	77,831	37,326	15,539	17,435	8.492
Amount	1,800,016	511,923	288,827	241,273	176,482	100,078	153,678	327,754
Dividends:	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
Number of returns	185,283	69,355	35,048	31,826	20,052	9,669	12,405	6.928
Amount	767,215	95,201	72,222	79,489	75,298	49,266	93,665	302,073
Net capital gain (less loss):	107,210	00,201	1 12,222			1	,	
Number of returns	114,796	52,624	17,838	14,474	10,282	5,712	8,210	5,656
Amount	1,268,792	96,429	50,483	55,824	61,176	48,728	130,624	825,529
Taxable pensions and annuities:	1,200,702	**,***			1		,	
Number of returns	68.442	26,882	17,296	11,630	6,660	2,548	2.390	1,036
Amount	873,396	192,366	221,309	179,831	120,963	51,598	56,266	51,063
Unemployment compensation:	0.0,000	,02,000	1	,			,	,
Number of returns	9,797	4,532	3,189	1,319	454	154	117	32
Amount	25,214	11,699	7,859	3,454	1,205	424	382	191
Total itemized deductions:		,			· ·			
Number of returns	192,664	75,556	33,030	29,194	20,991	11,373	14,867	7,653
Amount	2.237,448	306,255	296,018	298,973	373,190	240,787	325,309	396,915
Taxable income:	2,201,110				., ., ., .			
Number of returns	701.755	295,290	218,225	100,645	42,480	17,142	18,911	9,062
Amount	15,748,037	1,272,531	2,418,051	2,639,524	1,944,402	1,153,775	2,109,815	4,209,938
Total tax liability:						l ' '	,	
Number of returns	755,300	366,280	208,328	94,790	41,377	16,835	18,704	8,986
Amount	2.741.826	332.343	351,725	402,752	342,298	209,838	356,728	746,142
Average (whole dollars)	3,631	908	1,689	4,249	8,273	12,465	19,073	83,034
Earned income credit:			·		· ·	·	,	
Number of returns	32,780	17,749	15,031		-		-	
Amount	16,524	12,147	4,377				- 1	
Excess earned income credit: 3]	.,	l		,	i l	
Number of returns	21,109	16,536	4,573			l -		
Amount	11,004	9,925	1,079	- 1	l -	l -	!	_

Table 3.-Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1987-1990

Size of adjusted gross income	Number	of returns 1	gross	usted income 3I) ¹	Taxable	income 1	Total income tax ²
	1987	1988	1987	1988	1987	1988	1987
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	106,996,270	109,708,280	2,773,824,198	3,083,019,783	1,850,597,119	2,069,966,980	369,202,75
ess than \$1,000 3,4	3,691,379	3,962,269	-38,160,729	-39,276,968	155,369	171,676	180.24
1,000 under \$3,000	7,433,802	7,456,433	14,894,572	14,705,001	1,360,813	1,044,277	183,64
,000 under \$5,000	6,691,090	6,466,607	26,725,935	25,721,364	3,759,804	2,469,667	435,73
,000 under \$7,000	6,422,132	6,217,629	38,413,878	37,397,442	8,264,832	6,409,823	998,78
,000 under \$9,000	6,300,234	6,191,294	50,368,689	49,432,507	15,178,900	12,109,174	1,790,90
,000 under \$11,000	5,928,842	5,849,931	59,187,847	58,404,122	21,801,837	18,399,630	2,581,64
1,000 under \$13,000	5,580,094	5,429,777	66,951,853	65,253,426	29,932,090	24,954,851	3,649,09
3,000 under \$15,000	5,292,576	5,428,329	73,989,299	75,824,890	36,864,357	33,820,451	4,701,76
5,000 under \$17,000	4,800,582	4,965,547	76,680,566	79,375,440	41,945,445	39,607,433	5,671,87
7,000 under \$19,000		4,652,964	80,697,963	83,613,482	46,210,802	44,192,736	6,288,38
9,000 under \$22,000	5,879,795	6,092,703	120,205,955	124,598,226	72,352,317	71,346,369	10,034,36
2,000 under \$25,000	5,297,494	5,327,778	124,251,696	125,008,547	78,121,158	76,183,987	11,357,27
5,000 under \$30,000	7,494,827	7,517,739	205,551,504	206,201,583	133,895,752	130,581,873	20,395,35
0,000 under \$40,000		11,956,600	402,500,618	415,310,640	270,913,902	274,610,362	42,809,75
0,000 under \$50,000	7,862,901	8,264,514	350,409,748	369,115,675	242,712,736	255,121,323	41,345,87
0.000 under \$75.000	8,110,447	8,904,085	484,023,071	532,715,520	347,978,968	383,088,855	69,872,42
5,000 under \$100,000	2.064.189	2,520,476	175,453,698	214,204,828	129,661,327	159,574,120	31,277,16
00,000 under \$200,000	1,513,654	1,778,258	200,973,127	236,074,161	153,927,488	183,252,229	43,415,42
00,000 under \$500,000	429,671	548,472	124,073,791	161,914,657	100,643,815	134,674,810	32.978.24
00,000 under \$1,000,000		114,808	50,898,244	77,893,798	42,794,638	67,559,945	14,745,14
,000,000 or more	34,944	62,065	85,732,872	169,631,441	72,120,769	150,793,390	24,489,66
	Total	Perce	entage of				
Size of adjusted	income		s showing			total income tax	
gross income	tax 2	no	o total	Average tax (v	vhole dollars) 2	Tax as perce	ntage of AGI 1.2
g. o co mooc	Continued		ome tax ²	rivorage tan (v		Tax as perso	mago or rior
	1988	1987	1988	1987	1988	1987	1988
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	412,869,909	18.9	20.6	4,257	4,738	13.7	13.8
ss than \$1,000 ^{3,4}	139,877	79.6	77.0	240	154		_
,000 under \$3,000	173,108	70.0	73.6	82	88	4.0	4.6
000 under \$5,000		55.4	64.6	146	173	3.6	4.4
000 under \$7,000	944,306	36.4	35.7	244	236	4.1	3.9
,000 under \$9,000	1,803,321	34.3	37.7	433	468	5.4	5.8
,000 under \$11,000	2,548,936	29.2	32.7	615	648	6.1	6.5
1,000 under \$13,000	3,351,471	18.8	26.4	806	839	6.7	7.0
3,000 under \$15,000	4,511	9.0	19.2	976	1,029	7.0	7.4
5,000 under \$17,000	5,453,776	3.5	8.2	1,225	1,197	7.7	7.5
7,000 under \$19,000		2.9	3.8	1,444	1,427	8.0	7.9
					4 740		8.5
9,000 under \$22,0002,000 under \$25,000	10,425,520 11,318,621	2.0 1.7	2.1 1.0	1,742 2,181	1,748 2.146	8.5 9.3	9.1

0.7 0.5 0.2 0.1 0.1 0.1

0.1 0.1 0.1

2,741 3,708 5,274 8,630 15,171 28,754

76,866 196,006 702,777

2,729 3,710 5,184 8,356 14,169 26,934

70,637 167,097 684,546

10.0

10.7 11.8 14.5 17.8 21.7

26.6 29.0 28.7

9.9 10.7 11.6 14.0 16.7 20.3

23.9 24.6 25.0

0.7 0.5 0.3 0.2 0.1 0.2

0.1

0.2 0.3

20,361,642 44,138,991 42,768,361 74,340,917 35,685,329

47,837,393 38,699,740 19,162,981 42,422,678

\$500,000 under \$1,000,000 \$1,000,000 or more See notes following Table 20.

\$200,000 under \$500,000

\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000

Table 3.—Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1987-1990—Continued

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

Oles of advantage	Number	of returns 1	•	usted income	Tavabla	income 1	Total income
Size of adjusted gross income	Number	or returns .	_	GI) ¹	Taxable	Income	tax ²
6	1989	1990	1989	1990	1989	1990	1989
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total	112,135,673	113,717,138	3,256,358,156	3,405,427,348	2,173,345,881	2,263,661,230	432,939,998
ess than \$1,000 3.4	3,865,946	3,687,722	-40.657.731	-44,097,235	158,497	147,900	128,846
\$1,000 under \$3,000		7,378,581	14,364,878	14,608,168	1,026,356	1,051,956	175,791
3.000 under \$5,000		6,316,845	25,381,428	25,176,442	2,250,49,1	2,187,015	361,934
5,000 under \$7,000		6,004,236	36,276,901	36,020,822	5,196,365	4,814,969	808,791
7,000 under \$9,000	6,037,574	6,025,538	48,189,579	48,176,536	11,392,055	10,116,781	1,700,016
9,000 under \$11,000	5,954,986	5,890,809	59,572,156	58,904,288	17,522,902	16,222,041	2,483,871
\$11,000 under \$13,000	5,846,086	5,572,651	70,223,349	66,925,640	26,350,589	23,356,241	3,572,710
13,000 under \$15,000		5,382,371	75,328,410	75,300,193	32,229,078	31,079,932	4,343,324
15,000 under \$17,000	4,913,743	4,686,440	78,583,188	74,942,191	38,538,699	35,853,156	5,325,208
17,000 under \$19,000	4,679,582	4,656,276	84,168,352	83,806,510	45,058,301	42,919,171	6,465,468
19,000 under \$22,000	6,118,287	6,307,571	125,149,987	129,109,902	70,675,174	71,719,685	10,516,360
22,000 under \$25,000	5,358,979	5,465,258	125,645,626	128,101,382	75,113,973	75,920,473	11,181,574
\$25,000 under \$30,000	7,615,123	7,838,226	209,191,554	215,207,576	131,904,440	133,528,020	20,726,836
\$30,000 under \$40,000		12,282,787	420,231,928	426,384,692	278,320,161	280,504,593	45,597,596
\$40,000 under \$50,000		8,837,067	383,689,075	394,730,512	263,107,712	270,449,536	44,034,240
50,000 under \$75,000		10,944,102	594,483,386	657,214,261	424,581,970	466,517,729	81,250,313
75,000 under \$100,000		3,276,142	261,107,136	279,524,997	193,047,596	205,237,566	42,671,702
\$100,000 under \$200,000		2,329,562	276,331,693	305,567,590	212,184,703	230,497,142	54,471,932
200,000 under \$500,000	612,814	644,027	179,115,618	188,004,834	146,390,252	152,657,211	41,631,082
500,000 under \$1,000,000		130,252	78,516,288	87,142,014	66,881,786	74,316,528	18,882,584
\$1,000,000 or more	57,603	60,677	151,465,353	154.676.032	131.414.782	134,563,588	I 36,609,819
	37,000	00,077	151,465,555	154,676,032	131,414,702	104,000,000	30,003,013
	Total		intage of	154,676,032	1	total income tax	30,003,013
Size of adjusted	<u> </u>	Perce		154,676,032	1		30,003,013
Size of adjusted	Total income	Perce return	Intage of s showing		1	total income tax	entage of AGI 1.2
Size of adjusted gross income	Total income tax ²	Perce return	Intage of s showing o total		Returns showing	total income tax	
	Total income tax ² Continued	Perce return	Intage of s showing		Returns showing	total income tax	
	Total income tax ² Continued 1990	Perce return no inco 1989	nitage of s showing o total ome tax ²	Average tax (Returns showing whole dollars) ²	total income tax Tax as perce	entage of AGI ^{1,2}
gross income	Total income tax ² Continued 1990 (22)	Perce return no inoc 1989 (23)	ontage of s showing o total ome tax ² 1990 (24)	Average tax (1989 (25)	Returns showing whole dollars) ² 1990 (26)	Tax as perce	p1990 (28)
gross income	Total income tax ² Continued 1990 (22) 447,126,703	Perce return: nc incc 1989 (23) 20.5	nntage of s showing o total ome tax ² 1990 (24) 21.0	Average tax (** 1989 (25) 4,855	Returns showing whole dollars) ² 1990 (26) 4,976	Tax as perce	entage of AGI ¹²
gross income	Total income tax ² Continued 1990 (22) 447,126,703	Perce returns no 1989 (23) 20.5 80.0	intage of s showing to total ome tax ² 1990 (24) 21.0 80.2	Average tax (** 1989 (25) 4,855 166	Returns showing whole dollars) ² 1990 (26)	Tax as perce 1989 (27) 13.7	p1990 (28)
Total	Total income tax ² Continued 1990 (22) 447,126,703 87,843 178,856	Perce return no inoc 1989 (23) 20.5 80.0 72.5	intage of s showing o total ome tax ² 1990 (24) 21.0 60.2 72.8	Average tax (** 1989 (25) 4,855 166 87	Returns showing whole dollars) ² 1990 (26) 4,976 120 89	1989 (27) 13.7	p1990 (28) 13.6
Totaless than \$1,000 ^{3,4} 51,000 under \$3,000	Total income tax 2Continued 1990 (22) 447,126,703 87,843 178,856 348,603	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5	nntage of s showing o total ome tax ² 1990 (24) 21.0 80.2 72.8 65.7	Average tax (** 1989 (25) 4,855 166 87 164	Returns showing whole dollars) ² 1990 (26)	Tax as perce 1989 (27) 13.7	p1990 (28)
Totaless than \$1,000 ^{3,4}	Total income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873	Perce return no inoc 1989 (23) 20.5 80.0 72.5	intage of s showing o total ome tax ² 1990 (24) 21.0 60.2 72.8	Average tax (** 1989 (25) 4,855 166 87	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161	1989 (27) 13.7 4.6 4.2	p1990 (28) 13.6
Total	Total income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507	Perce returns no 1989 (23) 20.5 80.0 72.5 65.5 38.4	nitage of s showing to total ome tax ² 1990 (24) 21.0 80.2 72.8 65.7 42.2	Average tax (** 1989 (25) 4,855 166 87 164 216	Returns showing whole dollars) ² 1990 (26)	1989 (27) 13.7 4.6 4.2 3.6	p1990 (28) 13.6 4.7 4.0 3.6
Total	Total income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5	Intage of s showing o total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637	Returns showing whole dollars) ² 1990 (26)	1989 (27) 13.7 4.6 4.2 3.6 5.7	p1990 (28) 13.6
Totaless than \$1,000 ^{3.4} th,000 under \$3,000	Total income tax 2 Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8	Intage of s showing o total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2	Average tax (** 1989 (25) 4,855 166 87 164 216 453	Returns showing whole dollars) ² 1990 (26)	1989 (27) 13.7 	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2
Total	Total income tax 2Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2	intage of s showing o total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839	Returns showing whole dollars) ² 1990 (26)	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2	p1990 (28) 13.6
Total	Total income tax 2	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6	nitage of s showing o total ome tax ² 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376	1989 (27) 13.7 	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6
Total	Total income tax 2 Continued 1990 (22) 447,126,703 87,843 178,856 349,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,066,851 10,600,417	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8	nitage of s showing total ome tax ² 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750	Returns showing whole dollars) ² 1990 (26)	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6 8.4
Total	Total income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,066,851 10,600,417 11,257,831	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 43.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6	Intage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1 8.0 9.0	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6 8.4 8.9
Total	Total income tax 2 Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,068,851 10,600,417 11,257,831 20,557,462	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0	Intage of s showing o total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2 1.1	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653	1989 (27) 13.7	p1990 (28) 13.6
gross income Total	Total income tax 2Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,066,851 10,600,417 11,257,831 20,557,462 45,303,447	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0 0.4	nitage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2 1.1 0.5	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1 8.0 9.0	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6 8.4 8.9 9.7
gross income Total	Total income tax 2	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 437.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0 0.4 0.4	Intage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 1.2 1.1 0.5 0.3	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785 5,144	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708 5,090	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1 8.0 9.0 10.0 10.9 11.5	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 7.2 7.3 7.6 8.4 8.9 9.7 10.7
Total	Total income tax 2	Perce return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0 0.4 0.4 0.2	nitage of s showing o total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2 1.1 0.5 0.3 0.2	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785 5,144 8,202	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708 5,090 7,986	1989 (27) 13.7 	p1990 (28) 13.6
gross income Total	Total income tax 2Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,066,851 10,600,417 11,257,831 20,557,462 45,303,447 44,851,709 87,241,466 44,375,252	Perce return no incc 1989 (23) 20.5 80.0 72.5 65.5 437.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0 0.4 0.4	Intage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 1.2 1.1 0.5 0.3	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785 5,144	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708 5,090	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1 8.0 9.0 10.0 10.9 11.5	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 7.2 7.3 7.6 8.4 8.9 9.7 10.7
Total	Total income tax 2Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,066,851 10,600,417 11,257,831 20,557,462 45,303,447 44,851,709 87,241,466 44,375,252 57,823,643	Perce return () () () () () () () () () (Intage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2 1.1 0.5 0.3 0.2 0.1 0.2	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785 5,144 8,202 13,973 26,092	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708 5,090 7,986 13,563 24,865	1989 (27) 13.7	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6 8.4 8.9 9.7 10.7 11.4 13.3 15.9 19.0
gross income Total	Total income tax 2 Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211 3,180,191 4,118,295 4,841,520 6,068,851 10,600,417 11,257,831 20,557,462 45,303,447 44,851,709 87,241,466 44,375,252 57,823,643 43,437,775	Perce returns (1989) (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0 8.7 4.6 1.8 1.6 1.0 0.4 0.4 0.2 0.2 0.2	nitage of s showing to total ome tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3 24.4 11.5 5.3 2.3 1.2 1.1 0.5 0.3 0.2 0.1	Average tax (** 1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748 3,785 5,144 8,202 13,973	Returns showing whole dollars) ² 1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376 1,720 2,085 2,653 3,708 5,090 7,986 13,563	1989 (27) 13.7	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2 7.3 7.6 8.4 8.9 9.7 10.7 11.4 13.3 15.9

Table 4.—Reconciliation of Adjusted Gross Income (AGI) and Personal Income Used in the National Income and Product Accounts (NIPA) for Specified Years, 1970-1990
[All figures are estimates--money amounts are in billions of dollars]

Income and adjustment items	1970r	1975r	1980r	1985r	1988r	1989r	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
. Personal income (per NIPA)	831.0	1,307.3	2,265.4	3,379.8	4,075.9	4,380.2	4,679.8
Portion of personal income not included in AGI	179.7	346.0	603.7	1,039.4	1,138.7	1,219.4	1,305.5
taxable Government pensions)	77.0	171.6	282.1	407.4	470.7	509.1	555.9
Other labor income (except fees)	31.9	65.0	138.0	188.5	226.3	249.3	269.3
Imputed income	25.2	32.0	47.6	66.2	87.3	73.0	76.7
Investment income received by nonprofit institutions or retained by fiduciaries	7.5	11.1	19.9	32.6	34.8	35.8	32.9
Investment income retained by life insurance carriers		· ·					
and noninsured pension funds 1	12.5	23.5	58.7	122.1	160.4	180.1	187.3
Net differences in accounting treatment (NIPA vs. IRS)	10.0	17.8	15.3	89.9	80.3	91.5	91.2
Other excluded or tax exempt income	15.8	24.9	42.1	132.6	78.9	80.6	92.
Portion of AGI not included in personal income	47.1	85.9	157.0	303.1	503.9	535.8	542.
Personal contributions for social insurance	27.9	50.4	88.6	149.1	194.5	211.7	224.
Net capital gain less loss from sales of property	7.8	13.9	27.1	60.9	149.9	143.0	109.
Taxable private pensions	6.3	14.0	32.7	90.2	115.4	123.2	134.
S Corporation income (taxed through shareholders)							
less loss	1.7	2.1	.7	6.3	34.4	49.0	48.0
Other taxable income less loss	3.4	5.4	7.9	-3.4	9.8	8.9	25.
Total net adjustment for conceptual differences							
(line 2 minus line 3)	132.6	260.1	446.7	736.4	634.8	691.8	762.7
Estimated total AGI (per NIPA)							
(line 1 minus line 4)	698.4	1,047.1	1,818.7	2,643.5	3,441.2	3,696.6	3,917.2
Adjusted gross income (AGI) (SOI)	631.7	947.8	1,613.7	2,306.0	3,083.0	3,256.4	3,431.9
Estimated difference in AGI (NIPA vs. SOI) (line 5 minus line 6) 2	66.7	99.4	205.0	337.5	358.1	440.2	485.

Table 5.—Personal Income and Total Adjusted Gross Income per National Income and Product Accounts (NIPA), Tax Years 1947-1991

IAII figures are estimates-money amounts are in billions of dollars

		Total	Diffe	rence
Tax	Personal income	adjusted gross		Percentage of
year	(per NIPA)r ¹	income (AGI)	Amount	personal
, , , , , , , , , , , , , , , , , , ,	(10.71.77)	(per NIPA)r ¹		income
·	(1)	(2)	(3)	(4)
947	190.2	170.6	19.6	10.3
948	209.2	184.6	24.6	11.8
949	206.4	181.7	24.7	12.0
950	228.1	201.4	26.7	11.7
951	256.5	228.8	27.7	10.8
952	273.8	241.8	32.0	11.7
53	290.5	257.1	33.4	11.5
954	293.0	256.4	36.6	12.5
955	314.2	277.1	37.1	11.8
	337.2	297.9	39.3	11.7
956		310.7	45.6	12.8
957	356.3			13.9
958	367.1 391.2	316.0 - 338.2	51.1 - 52.9	13.9
959				
060	409.2	350.9	58.3	14.3
061	426.5	364.8	61.7	14.5
062	453.4	386.7	66.7	14.7
063	476.4	408.1	68.2	14.3
064	510.7	441.5	69.2	13.5
965	552.9	478.9	74.0	13.4
66	601.7	520.3	81.4	13.5
967	646.5	554.5	92.0	14.2
68	709.9	607.9	102.0	14.4
969	773.7	662.6	111.1	14.4
	831.0	698.4	132.6	16.0
970	893.5	744.0	149.5	16.7
971			156.2	15.9
972	980.5	824.3		
973	1,098.7	926.0	172.7	15.7 16.7
974	1,205.7	1,004.1	201.5	
975	1,307.3	1,047.1	260.1	19.9
976	1,446.3	1,166.8	279.5	19.3
977	1,601.3	1,293.3	308.0	19.2
978	1,807.9	1,465.6	342.3	18.9
779	2,033.1	1,651.7	381.4	18.8
980	2,265,4	1.818.7	446.7	19.7
381	2.534.7	2.001.8	532.9	21.0
382	2,690.9	2,077.5	613.4	22.8
	2.862.5	2.227.1	635.5	22.2
983	3,154.6	2,454.7	699.9	22.2
		· ·		21.8
985	3,379.8	2,643.5	736.3	
986	3,590.4	2,880.6 ²	709.9 ²	19.8 2
987	3,802.0	3,165.5 ²	636.5 ²	16.7 2
988	4,075.9	3,441.2 2	634.8 ²	15.6 ²
989	4,380.2	3,696.6 ²	683.6 ²	18.5 ²
990	4,679.8	3,917.2 ²	762.6 ²	19.5 ²
991	4,834.4	n.a.	n.a.	n.a.

Table 6.--Total Adjusted Gross Income Estimated from National Income and Product Accounts (NIPA) and Adjusted Gross Income Reported on Individual Income Tax Returns per SOI, Tax Years 1947-1990 [All figures are estimates-money amounts are in billions of dollars]

	Adjusted gros	s income (AGI)	Differ	ence
Tax year	Total	Reported on tax		Percentage
·	(per NIPA)r 1.2	returns (per SOI) ²	Amount ²	of total 2
	(1)	(2)	(3)	(4)
1947	170.6	149.7	20.9	12.3
	184.6	163.6	21.0	11.4
1948		160.6		11.6
1949	181.7		21.1	
1950	201.4	179.1	22.3	11.1
1951	228.8	202.4	26.4	11.5
1952	241.8	215.3	26.5	11.0
1953	257.1	228.7	28.4	11.0
1954	256.4	229.2	27.2	10.6
1955	277.1	248.5	28.6	10.3
1956	279.9	267.8	30.1	10.1
1957	310.7	280.4	30.3	9.8
1958	316.0	281.2	34.8	11.0
1959	338.2	305.1	33.1	8.5
1960	350.9	315.5	35.4	8.7
1961	364.8	329.9	35.0	8.2
1962	386.7	348.7	38.0	8.4
1963	408.1	368.8	39.4	8.3
	441.5	396.7	44.8	8.8
1964	441.5	390.7	44.6	
1965	478.9	429.2	49.7	9.0
1966	520.3	468.5	51.9	8.6
1967	554.5	504.8	49.7	7.7
1968	607.9	554.4	53.5	7.5
1969	662.6	603.5	59.0	7.6
			66.7	8.0
1970	698.4	631.7	= =	
1971	744.0	673.6	70.4	7.9
1972	824.3	746.0	78.3	8.0
1973	926.0	827.1	98.8	9.0
1974	1,004.1	905.5	98.6	8.2
1975	1.047.1	947.8	99.4	7.6
1976	1,166.8	1,053.9	112.9	7.8
1977	1,293.3	1,158.5	134.8	8.4
1978	1,465.6	1,302.4	163.1	9.0
1979	1,651.7	1,465.4	186.3	9.2
1979	1,651.7	1,405.4	i i	=
1980	1,818.7	1,613.7	205.0	9.1
1981	2,001.8	1,772.6	229.1	9.0
1982	2,007.5	1,852.1	225.4	8.4
1983	2,227.1	1,942.6	284.5	9.9
1984	2,454.7	2,139.9	314.8	10.0
1985	2,643.5	2,306.0	337.5	10.0 • `
			398.9	11.1
1986	2,880.6	2,481.7	i	
1987	3,165.5	2,773.8	391.7	10.3
1988	3,441.2	3,083.0	358.1	8.8
1989	3,696.6	3,256.4	440.2	11.9
1990	3.917.2	3,405.4	511.8	13.1

Table 7.—Standard, Itemized and Total Deductions Reported on Individual Income Tax Returns, Tax Years 1944-1990 [All figures are estimates based on samples--number of returns are in millions; money amounts are in billions of dollars]

_		Standard	deduction	!temized	deductions	Total de	ductions
Tax	Total number	Number		Number			Percentage of
year	of returns	of	Amount ²	of	Amount 3	Amount 4	adjusted gross
•		returns 1		returns 1			income (AGI) ⁵
	(1)	(2)	(3)	(4)	(5)	· (6)	(7)
944	47.1	38.7	8.0	8.4	4.8	12.8	11.0
945	49.9	41.5	8.1	8.5	5.5	13.6	11.3
946	52.8	44.1	8.9	8.8	6.3	15.2	11.3
947	55.1	44.7	9.8	10.4	7.8	17.6	11.8
948	52.1	43.2	11.5	8.8	7.9	19.4	11.9
949	51.8	42.1	11.1	9.7	8.8	19.9	12.4
1950	53.1	42.7	12.0	10.3	9.9	21.9	12.2
951	55.4	43.9	13.3	11.6	11.9	25.2	12.5
1952	56.5	43.7	13.7	12.8	13.6	27.3	12.7
1953	57.8	43.4	14.2	14.4	15.6	29.8	13.0
954	56.7	41.0	13.3	15.7	17.4	30.7	13.4
1955	58.3	41.4	13.6	16.9	20.0	33.6	13.5
956	59.2	40.7	13.8	18.5	22.6	36.4	13.6
957	59.8	39.7	13.8	20.2	25.7	39.5	14.1
1958	59.1	38.3	13.2	20.8	27.5	- 40.7	14.5
959	60.3	37.8	13.4	22.5	32.0	45.4	14.9
960	61.0	36.9	13.1	24.1	35.3	48.4	15.3
961	61.5	36.2	12.9	25.3	38.4	51.3	15.6
962	62.7	36.3	13.1	26.5	41.7	54.8	15.7
963 964	63.9 65.4	35.8 38.5	13.1 20.2	28.2 26.9	46.1 46.8	59.2 . 67.0	16.1 16.9
1965	67.6	39.7	20.6	27.9	50.7	71.4	16.6
1966	70.2	41.6	21.8	28.6	54.6	76.4	16.3
967	71.7	41.9	22.1	29.8	59.6	81.7	16.2
968	73.7	41.7	22.1	32.0	69.2	91.3	16.4
1969	75.8	40.9	21.6	34.9	80.2	101.8	16.8
1970	74.3	38.8	32.4	35.4	88.2	120.5	19.0
971	74.6	43.9	48.1	30.7	91.9	139.9	20.7
1972	77.6	50.6	69.8	27.0	96.7	166.4	22.2
1973	80.7	52.6	73.6	28.0	-107.0	180.6	21.8
1974	83.3	53.8	76.1	29.6	119.4	195.5	21.6
975	82.2	56.1	100.9	26.1	122.3	233.2	23.5
1976	84.7	58.7	113.8	26.0	133.9	247.6 276.2	23.5 23.8
1977 1978	86.6 89.8	63.7 64.0	137.7 139.8	22.9 25.8	138.5 164.4	304.3	23.4
979	92.7	66.2	148.8	26.5	184.2	333.0	22.7
980	93.9	65.0	146.0	29.0	218.0	346.0	22.6
981	95.4	63.8	144.7	31.6	256.4	401.2	22.6
982	95.3	61.9	140.2	33.4	. 284.5	425.2	22.9
983	96.3	61.1	138.5	35.2	309.6	448.7	23.1
984	99.4	61.2	139.5	38.2	358.9	499.6	23.3
985	101.7	61.8	145.0	39.8	405.0	554.7	23.9
986	103.0	62.4	151.0	40.7	447.1	611.3	24.6
987	107.0	71.4	215.2	35.6	392.0	607.2	21.9
988	109.7	76.5	289.6	31.9	395.2	686.0	22.3
989	112.1	79.3	309.4	32.0	431.0	740.4	22.7
990	113.8	80.6	331.5	32.2	458.5	789.9	23.2

Table 8.—Personal Income per National Income and Product Accounts (NIPA), and Taxable Income and Individual Income Tax per SOI, Tax Years 1947-1991
[All figures are estimates--money amounts are in billions of dollars]

	Personal	Taxable inc	come (per SOI) ²	Ţ	otal income tax (per SOI)	•
Tax	income		As a		As a perce	ntage of
year	(per	Amount	percentage of	Total	Personal	Taxable
,	NIPA)r ¹		personal income r		income r 1	income 2
	(1)	(2)	(3)	(4)	(5)	(6)
1947	190,2	75.4	39.6	18.1	9.5	24.0
948	209.2	74.8	35.8	15.4	7.4	20.6
1949	206.4	71.7	34.7	14.5	7.0	20.2
			1			
1950	228.1 256.5	84.3 99.2	37.0 38.7	18.4 24.2	8.1 9.4	21.8 25.9
1951	273.8	107.2	39.2	24.2 27.8	10.2	25.9 25.9
1952 1953	290.5	114.3	39.2	29.4	10.2	25.7
1954	293.0	115.3	39.4	26.7	9.1	23.2
1955	314.2	128.0	40.7	29.6	9.4	23.1
1956	337.2	141.5	42.0	32.7	9.7	23.1
1957	356.3	149,4	41.9	34.4	9.7	23.0
1958	367.1	149.3	40.7	34.3	9.3	23.0
1959	391.2	166.5	42.6	38.6	9.9	23.2
1960	409.2	171.6	41.9	39.5	9.7	23.0
1961	426.5	181.8	42.6	42.2	9.9	23.2
1962	453.4	195.3	43.1	44.9	9.9	23.0
1963	476.4	209.1	43.9	48.2	10.1	23.1
1964	510.7	229.9	45.0	47.2	9.2	20.5
1965	552.9	255.1	46.1	49.6	9.0	19.4
966	601.7	286.3	47.6	56.1	9.3	19.6
1967	646.5	315.1	48.7	63.0	9.7	20.0
968	709.9	352.8	49.7	76.7	10.8	21.7
1969	773.7	388.8	50.3	86.6	11.2	22.3
1970	831.0	401.2	48.3	83.9	10.1	20.9
1971	893.5	414.0	46.3	85.4	9.6	20.6
1972	980.5	447.6	45.7	93.6	9.6	20.9
1973	1,098.7	511.9	46.6	108.1	9.8	21.1
1974	1,205.7	573.6	47.6	123.6	10.3	21.5
1975	1,307.3	595.5	45.6	124.5	9.5	20.9
1976	1,446.3	674.9	46.7	141.8	9.8	21.0
1977	1,601.3	733.8	45.8	159.8	10.0	21.8
1978	1,807.9	846.4	46.8	188.2	10.4	22.2
1979	2,033.1	926.6	45.6	214.5	10.6	23.2
1980	2,265,4	1,045.2	46.1	250.3	11.1	24.0
1981	2,534.7	1,170.1	46.2	284.1	11.2	24.3
982	2,690.9	1,231.9	45.8	277.6	10.3	22.6
983	2,862.5	1,300.2	45.4	274.2	9.6	21.1
984	3,154.6	1,447.0	45.9	301.9	9.6	20.9
985	3.379.8	1,550.5	45.9	325.7	9.6	21.0
1986	3,590,4	1,665.6	46.4	367.3	10.2	22.1
987	3,802.0	1,850.6	48.7	369.2	9.7	20.0
988	4,075.9	2,070.0	50.8	412.9	10.1	20.0
1989	4,380.2	2,173.3	49.6	432.9	9.9	19.0
	4,679.8	2,263.7	48.4	447.1	9.6	19.8
1990 1991	4,834.4	2,263.7 n.a.	46.4 n.a.	447.1 N.A.	n.a.	n.a.

Table 9.—Number of Individual Income Tax Returns by Type of Tax Settlement, Tax Years 1944-1990 [All figures are estimates based on samples—number of returns are in millions]

•	7		Returns with	
Tax year	Total ·	Tax due	1	No overpayments
Tax year		at time of	O to most monto	or tax due at
	returns		Overpayments	
		filing		time of filing
	· (1)	(2)	(3)	(4)
944	47.1	22.6	22.9	1.6
945	49.9	14.5	33.5	1.9
948	52.8	13.6	34.4	4.8
947	55.1	15.3	33.0 .	6.7
948	52.1	8.1	38.4	5.6
949	51.8	13.8	30.2	7.9
950	53.1	14.3	32.0	6.8
951	55.4	18.6	31.0	` 5.8
952	56.5	19.3	32.1	5.1
953	57.8	19.0	32.7	6.2
954	56.7	16.6	35.2	5.0
955	58.3	18.7	35.4	4.2
956	59.2	19.4	36.1	3.7
957	59.8	18.6	37.6	3.6
958	59.1	18.1	37.4	3.6
959	60.3	19.1	38.4	2.8
960	61.0	18,1	39.4	3.5
361	61.5	18.6	40.0	2.9
962	62.7	18.7	40.9	3.1
	63.9	19.3	1 44 4	3.3
963 964	65.4	22.5	39.3	3.5
i	1	20.0	44.3	3.2
965	67.6	20.0 17.8	49.4	3.0
966	70.2	17.5	51.2	3.0
967	71.7	20.3	50.6	2.8
968969	73.7 75.8	20.3 17.9	54.9	3.0
	1		1	2.5
970	74.3	16.5	55.3 55.3	2.5
971	74.6	17.0		2.3
972	77.6	11.9 14.2	63.3 64.2	2.3
973	80.7	15.4	65.8	2.2
974	83.3			
975	82.2	15.8	63.8	2.6
976	84.7	16.9	65,0	2.8
977	86.6	17.8	66.0	2.8
978	89.8	21.6	65.5	2.7
979	92.7	18.8	71.4	2.4
980	93.9	21.8	69.9	2.3
981	95.4	23.0	70.0	2.4
982	95.3	20.3	72.4	2.6
983	96.3	18.5	75.0	2.9
984	99.4	21.2	75.6	2.7
985	101.7	21.2	77.4	3.0
986	103.0	21.5	78.1	3.5
987	107.0	23.8	79.8	3.4
988	109.7	27.2	79.1	3.4
989	112.1	28.0	80.9	3.2
990	113.8	27.0	83.5	3.3

Table 10.—Nonfarm Sole Proprietorship Returns: Selected Income Statement Items for Specified Income Years, 1970-1990

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

Item	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total 1	7,221,346	8,931,712	11,928,573	13,679,302	14,297,558	14,782,738
Number with net income	n.a.	n.a.	8,640,701	10,491,980	11,017,545	11,221,925
Business receipts, total	273,954,741	411,205,713	540,045,430	671,969,931	692,810,938	730,606,020
Income from sales and operations	272,342,560	407,169,299	528,675,271	658,687,319	678,616,316	719,007,636
Fotal deductions	234,318,288	356,258,495	461,272,852	545,734,861 ²	560,175,242 2	589,249,583 2
Cost of sales and operations	146,261,435	209,889,809	232,294,132	277,880,196	283,709,263	291,010,060
Inventory, beginning-of-year	n.a.	n.a.	21,435,438	25,826,139	26,435,007	29,024,992
Inventory, end of year	15,578,040	21,996,236	24,969,895	27,312,780	30,060,378	30,421,844
Purchases	117,722,352	168,301,517	n.a.	197,219,846	204,681,257	210,225,158
Cost of labor	8,791,083	10,922,221	14,504,201	21,143,176	22,539,717	22,679,507
Materials and supplies	9,090,638	12,909,222	n.a.	27,800,391	29,870,475	30,195,388
Advertising	n.a.	n.a.	n.a.	6,151,675	6,360,282	6,574,743
Car and truck expenses	n.a.	13,378,289	17,044,421	19,640,064	20,789,123	21,765,531
Commissions	2,225,830	3,333,345	n.a.	6,539,971	6,843,131	8,816,233
Depletion	n.a.	n.a	n.a.	658,821	697,527	816,131
Depreciation	7,958,143	13.952.703	26,291,389	26,078,240	24,479,083	23,734,507
Pension and profit sharing plans	125,296	141,463	311,323	450,388	539,006	586,394
Employee benefit programs	n.a.	n.a.	n.a.	563,019	791,918	1.056,604
Insurance	3.503.812	6,003,126	n.a.	12,527,976	12,879,020	13,357,568
Interest paid	3,390,845	7,190,257	11,913,982	12,070,600	13,279,935	13,311,670
Mortgage interest	0,030,043 n.a.	n.a.	n.a.	5,668,298	5,971,296	6,256,506
	n.a.	n.a.	n.a.	6,402,302	7,308,639	7.055.164
Other interest				4,589,832	5.152,504	5,329,281
Meals and entertainment expenses, total	n.a.	n.a.	n.a.	3,671,407	4,121,487	4,262,870
Meals and entertainment deduction	n.a.	n.a.	n.a.		6.224,723	6,896,758
Office expenses	n.a.	n.a.	n.a.	5,315,870		
Rent paid	6,676,314	9,636,290	15,258,690	19,470,237	20,951,632	23,391,608
On machinery	n.a.	n.a.	n.a.	n.a.	2,975,857	3,754,492
On other business property	n.a.	n.a.	n.a.	19,470,237	17,975,775	19,637,116
Repairs	3,044,175	5,031,573	n.a.	8,103,581	8,149,168	8,940,657
Net salaries and wages	20,227,859	26,560,821	38,265,691	43,007,261	45,469,088	46,998,029
Taxes paid	5,423,961	7,672,459	n.a.	9,494,998	9,947,661	10,341,654
Travel	n.a.	n.a.	n.a.	3,896,634	4,494,275	5,605,961
Utilities	n.a.	4,790,337	n.a.	14,618,337	13,600,896	13,538,612
Bad debts from sales or service	n.a.	n.a.	600,613	914,014	1,109,658	1,038,756
Net income (less deficit)	39,636,453 r	54,947,219	78,772,578	126,323,251 2	132,737,680 2	141,430,193 2
Net income	45,624,890	68,010,051	98,775,563	145,517,755	152,416,377	161,657,252
Deficit	5,988,437	13,062,832	20,002,986	19,194,505	19,678,697	20,227,059

Table 11.—Partnership Returns: Selected Balance Sheet and Income Statement Items for Specified Income Years, 1970-1990

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

item	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)
otal number of active partnerships	1,073,094	1,379,654	1,713,603	1,654,245	1,635,164	1,553,529
Number with net income	661,134	774.173	875.846	901,297	897.950	853,676
Number with balance sheets	783,271	1,194,236	1,227,498	1,154,882	1,137,048	1,081,224
lumber of partners	4,950,634	8,419,899	13,244,824	17,291,178	18,431,918	17,094,966
otal assets 1	235,468,301	597,503,923	1,269,434,302	1,580,194,209	1,791,027,273	1,685,223,450
Depreciable assets (net)	113,124,969	239,139,823	695,878,822	933,428,499	1,002,296,389	1,032,723,957
Inventories, end of year	11,985,431	33,218,272	27,279,234	51,151,852	59.442.619	56,507,062
Land	36,731,958	70,241,248	152,179,314	200,268,647	213,854,531	214,757,035
otal liabilities 1	193,875,629	488,734,023	1,069,221,649	1,313,087,261	1,435,245,691	1,369,435,559
Accounts payable	12,302,055	33,899,048	40,871,755	48,882,276	51,695,075	62,401,908
Short-term debt 2	22,709,476	48.001.839	102.760.363	86,552,615	86,933,328	87,570,916
Long-term debt 3	136,296,764	178.044.406	381,960,685	473,597,425	512,127,625	496,727,132
Nonrecourse loans	n.a.	118,910,380	327,558,208	436,916,024	461,008,315	470,139,911
artners' capital accounts 1	41,592,672	108,769,900	200,212,653	267,106,948	355,781,582	315,787,891
otal receipts 4	148,417,529	291,998,115	367,117,316	r 540,710,194 5	r 550,848,428-5	566,212,218
Business receipts	142,505,781	271,108,832	302,733,374	463,956,020	464,951,817	483,417,504
Interest received	2,477,173	10,869,323	20,558,966	19,776,489	20,941,861	20,799,631
otal deductions 4	140,679,959	283,749,460	376,000,991	526,217,080	536,749,152	549,602,678
Cost of sales and operations	64,672,843	113,885,668	146,315,315	252,590,549	232,797,570	242,448,195
Purchases	42,608,734	70,439,607	91,925,923	173,024,428	137,011,049	140,521,621
Cost of labor	4,585,836	7,015,547	8,845,106	11,535,738	13,378,307	13,924,993
Salaries and wages	12,489,039	22,336,337	33,884,204	47,098,641	54,051,875	56,025,118
Taxes paid	5,770,918	9,553,145	7.745.756	7,993,317	8,873,071	9,339,396
Interest paid	12,097,100	28,362,385	28,674,933	23,242,437	32,747,005	26,617,935
Depreciation 7	10,108,834	21,576,189	53,650,790	61,839,261	64,368,099	60,204,443
et Income (less deficit)	7,737,570	8,248,655	-8,883,674	14,493,114	14,099,275	16,609,540
Net income	22,431,931	45,061,756	77,044,693	111,384,545	113,885,966	116,317,801
Deficit	14,694,361	36,813,100	85,928,367	96,891,431	99,786,691	99,708,261

Table 12.—Number of Business Income Tax Returns by Size of Business for Specified Years, 1970-1990

Size of business	1970	1975	1980	1985	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Receipt size 1					1	
Under \$25,000 2	451.9	468.9	557.0	710.8	865.2	n.a.
\$25,000 under \$50,000	170.7	186.4	207.7	236.6	240.9	n.a.
\$50,000 under \$100,000	219.8	260.7	322.7	330.2	332.3	n.a.
\$100,000 under \$250,000			558.4	620.5	631.6	n.a.
	516.9	673.9				1
\$250,000 under \$500,000		1 5,5.5	367.3	489.2	513.1	n.a.
\$500,000 under \$1,000,000		184.2	279.8	352.4	414.7	n.a.
\$1,000,000 or more		249.5	417.7	537.6	630.1	n.a.
		249,5	717.7	337.6	030.1	n.a.
Asset size						
Jnder \$100,000 3		1,177.7	1,514.6	1,833.5	2,043.0	n.a.
\$100,000 under \$1,000,000	599.1	704.6	968.9	1,152.5	1,230.8	n.a.
\$1,000,000 under \$10,000,000		116.4	191.8	245.4	300.1	n.a.
\$10,000,000 under \$25,000,000	9.8	12.2	16.6	20.9	24.8	n.a.
\$25,000,000 under \$50,000,000		5.6	7.8	10.4	10.8	n.a.
\$50,000,000 under \$100,000,000		3,1	4.8	6.2	7.3	n.a.
100,000,000 under \$250,000,000		2.1	3.2	4.4	5.6	n.a.
250,000,000 and over		1.9	2.9	4.1	5.5	n.a.
PARTNERSHIPS						
					,	
Receipt size 1.4					ŀ	
Jnder \$25,000 2		549.7	638.0	840.1	779.0	962.6
\$25,000 under \$50,000	125.2	141.0	181.8	195.5	155.6	126.0
50,000 under \$100,000	119.6	133.7	183.6	199.5	201.6	133.4
\$100,000 under \$250,000	97.2	114.0	155.2	190.1	219.2	139.9
\$250,000 under \$500,000		90.6	135.6	165.5	122.4	82.5
\$500,000 under \$1,000,000		25.5	48.1	66.9	77.9	52.1
61,000,000 or more		18.6	37.4	56.0	79.5	57.1
Asset size 5	10.0	10.0	07.4	00.0	1 ,3.3	٥٢.١
***************************************	205.7			7044		
Jnder \$25,000 3		611.0	541.9	794.1	757.8	713.1
\$25,000 under \$50,000		105.9	156.3	132.7	126.4	99.3
\$50,000 under \$100,000	73.5	106.8	180.2	165.8	122.1	99.5
\$100,000 under \$250,000	74.7	116.0	219,1	210.9	192.1	194.1
250,000 under \$500,000		56,9	117.9	142.8	133.9	128.6
\$500,000 under \$1,000,000		35.3	72.1	100.0	109.6	105.2
1,000,000 or more	18.3	41.2	92.2	167.2	193.3	213.7
NONFARM SOLE PROPRIETORSHIPS						
Receipt size *		1				ļ
Jnder \$2,500 3	1,894.3	2,299.9	2,783.1	3,067.5	3,623.1	3,750.1
2,500 under \$5,000	815.1	959.4	1,158.6	1,444.6	1,621.5	1,714.5
5,000 under \$10,000		1,041.7	1,262.9	1,633,6	1,998.2	2,011.7
10,000 under \$25,000		1,325.7	1,711.8	2,104.6	2.612.7	2.719.8
25,000 under \$50,000		849.5	1,079.1	1,393.9	1,660.0	1,660.2
50,000 under \$100,000		644.5	835.6	1,094.1	1,259.0	1,282.1
100,000 under \$200,000		380.9	655.6	1,034.1	779.0	857.2
		330.5	795.8	1,060.2	1/9.0	657.2
200 000 under \$500 000	122.3	209.2	/90.0	1,000.2	EF4 0	507.0
200,000 under \$500,000			70.0		554.9	587.0
5500,000 under \$1,000,000		35.3	73.9	89.3	139.7	142.7
51,000,000 or more	6.6	l 13.5 l	29.2	40.7	49.5	57.3

Table 13.-Corporation Income Tax Returns: Balance Sheet, Income Statement and Tax Items for Specified Income Years, 1970-1989
[All figures are estimates based on samples – money amounts are in thousands of dollars]

ltem	1970	1975	1980	1985	1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	1,665,477	2,023,647	2,710,538	3,277,219	3,562,789 1	3,627,863
Number with net income	1,008,337	1,226,208	1,596,632	1,820,120	1,908,799 1	1,921,805
Consolidated returns 2.3	19,871	38,307	57,890	79,598	74,247	74,243
S Corporation returns 3,4	257,475	358,413	545,389	724,749	1,257,191	1,422,967
DISC returns 1.5	N/A	6,431	8,665	1,383	(1)	(')
FSC returns 3.6	N/A	N/A	N/A	2,341	(1)	(i)
Total assets	2,634,706,564	4,286,556,273	7.617.238.403	12,773,093,888	16,568,467,823 1	17,647,120,286
Cash	176,924,573	290,426,439	528,914,747	683,204,264	784,815,919	823,705,622
Notes and accounts receivable	614,667,367	1,051,542,806	1,984,601,790	3,317,635,191	4,099,147,501	4,195,999,662
Less: Allowance for bad debts	20,030,327	31.032.998	50.057.307	61,580,335	96,744,285	104,026,839
Inventories	190,401,642	317.718.545	534.806.547	714,722,928	845.783.686	879,318,508
Investments in U.S. Government obligations	106,222,911	176,955,397	265,542,521	916,550,098 7	1,094,749,402 7	927,940,976
	90,402,479	139,176,302	206,517,216	310,330,030	(7)	332,792,829
Tax-exempt securities	73,058,482	145,101,716	310,177,160	629,136,396	912,145,245	1,025,760,249
Other current assets					79.855.312	81,223,634
Loans to stockholders	4,774,082	9,355,636	29,873,250	56,761,232		1,610,211,866
Mortgage and real estate loans	327,593,354	548,054,483	894,323,489	1,258,672,577	1,604,896,498	
Other investments	401,389,022	626,266,074	1,213,986,210	2,413,551,474	3,614,438,470	3,970,942,298
Depreciable assets	868,908,018	1,276,564,500	2,107,027,914	3,174,193,649	3,820,961,787	4,069,775,039
Less: Accumulated depreciation	334,646,086	483,798,526	767,841,763	1,232,072,530	1,593,226,079	1,718,268,625
Depletable assets	18,517,264	38,511,396	71,901,490	112,339,389	124,421,968	134,392,549
Less: Accumulated depletion	6,774,796	14,501,561	19,569,556	37,203,920	50,921,656	56,491,222
Land	46,626,157	66,819,206	92,931,935	141,448,357	177,037,541	191,299,047
Intangible assets (amortizable)	12,818,168	12,823,183	45,480,694	145,290,625	329,484,622	438,136,945
Less: Accumulated amortization	5,984,184	4,491,990	18,393,037	42,505,240	67,703,687	82,406,932
Other assets	69,838,438	121,065,665	187,015,106	582,949,738	889,325,583	925,814,680
Total liabilities	2,634,706,564	4,286,556,273	7,617,238,403	12,773,093,888	16,568,467,823 ¹	17,647,120,286 1
Accounts payable	148,812,597	263,417,584	542,172,368	891,571,443	1,022,810,938	1,090,421,687
Mortgages, notes, and bonds payable in						
less than 1 year	170,884,261	272,123,551	504,802,288	1,001,337,795	1,431,308,911	1,601,540,823
Other current liabilities	892,218,397	1,577,425,991	2,706,796,360	4,234,983,432	5,092,190,043	5,141,333,387
Loans from stockholders	24,573,814	38,143,936	85,718,510	174,317,253	243,230,029	247,166,196
Mortgages, notes, and bonds payable in						
1 year or more	362,700,303	586,703,526	986,663,932	1,699,272,481	2,352,107,056	2,490,067,919
Other liabilities	283,106,029	451,676,880	846,696,691	1,467,912,913	2,219,993,412	2,473,885,302
Capital stock	201,213,719	251,715,862	417,153,783	920,182,882	1,429,486,814	1,477,273,520
Paid-in or capital surplus	196,642,421	298,534,854	532,039,407	1,420,996,805	2,154,243,458	2,595,241,587
Retained earnings, appropriated	16,657,051	29,955,676	41,461,644	54,074,364	77,508,595	75,039,921
Retained earnings, unappropiated	349,225,750	537,631,026	1,027,902,049	1,311,512,589	1,313,070,807	1,447,386,971
Less: Cost of treasury stock	11,327,778	20,772,613	74,168,627	403,068,064	870,298,430	992,237,024
Total receipts	1,750,776,503	3,198,627,860	6,361,284,012	8,398,278,426	10,264,867,461',8,9	10.934.973.40514
Business receipts	1,620,886,576	2.961,729,640	5,731,616,337	7,369,538,953	8,949,846,244	9,427,277,53388
Interest on State and local Government	1,020,000,070	2,301,723,040	0,707,010,007	7,000,000,000	0,010,010,211	0,427,277,000
obligations	3.775.917	6,711,606	12,620,876	20,164,514	32,308,213	36,278,852
	67,794,508	136,587,304	354,243,674	617,622,425 10	772,316,56510	930,912,502 10
Other interest	5,238,421	8,818,282	18,654,800	16,967,379	15,165,056	15,480,200
Dividends received from foreign corporations	. 3,466,515	5.467.726	14,563,353	20,770,361	42,281,099	33,503,834
Deste	13.938.502	21,765,130	41,371,141	89,700,937	92,309,807	102,685,563
Rents		,				26,810,742
Royalties	2,586,387	5,167,141	12,450,250	15,237,421	23,942,535	20,010,742
Net short-term capital gain reduced by	400.455		0040510	7 000 000	5 574 00-	40.750.500
net long-term capital loss	190,439	301,601	2,013,510	7,032,062	5,574,907	10,759,508
Net long-term capital gain reduced by			l			
net short-term capital loss	5,481,580	8,364,523	24,910,957	53,771,685	56,684,288	62,471,314
Net gain, noncapital assets	5,315,562	7,757,287	20,117,615	33,537,842	36,522,792°	34,997,162°
Other receipts	22,102,096	35,957,620	128,721,498	153,934,848	237,915,957	253,796,196

Table 13.-Corporation Income Tax Returns: Balance Sheet, Income Statement and Tax Items for Specified Income Years, 1970-1989--Continued
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

ltem	1970	1975	1980	1985	1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions	1,682,778,847	3,052,674,597	6,125,365,155	8,158,144,126	9,853,420,1381.7	10,544,705,529
Cost of sales and operations	1,146,263,273	2,129,928,467	4,204,905,905	4,894,254,081	5,944,935,455	6,317,467,181
Compensation of officers	32,846,381	57,832,552	108,973,751	170,737,540	203,220,587	197,766,376
Repairs	13,986,819	23,422,171	42,407,967	81,495,784	86,236,216	90,044,129
Bad debts	6,479,814	13,781,147	18,769,771	43,333,588	58,644,690	68,805,675
Rent paid on business property	23.842.355	40,769,829	71,990,832	134,661,335	161,141,584	173,079,979
Taxes paid	49,523,243	81,530,302	163,003,622	200,977,161	222,323,028	236,145,632
Interest paid	62,055,010	129.307.921	344,612,542	568,645,475	672,447,709	831,521,305
Contributions or gifts	797,029	1,202,130	2,358,554	4,471,736	4,893,019	4,892,920
Amortization	745,005	717,398	1,374,658	6,133,737	20,325,799	25,569,136
Depreciation	52,941,266	86,295,664	157,345,828	304,380,703	327,516,917	337,302,354
Depletion	5,623,339	5,341,489	8,871,993	7,779,731 11	8.716.602	9,251,107
Advertising	18,089,097	26,605,786	52,266,004	91,922,667	114,408,994	124,432,07
Pension, profit-sharing, stock bonus,	,5,555,557	25,555,.00	,,	,,	,,	,,
and annuity plans	12.225.912	26,526,129	51,529,310	49,588,712 11	45,183,078	44,159,246
Employee benefit programs	7.398.283	15,690,563	40,179,104	71,601,577 11	94,322,487	109,561,360
Net loss, noncapital assets	1,289,305	1,804,079	5,903,104	7,893,175	14,094,202°	21,121,221
Other deductions	248,672,716	411,918,970	850,872,216	1,520,267,133 11	1,875,009,779	1,953,585,833
Other deductions	· ·					
Total receipts less total deductions Constructive taxable income from related	67,997,656	145,953,263	235,918,858	240,134,300	411,447,3231.9	390,267,879
foreign corporations	1,679,875	3,395,169	15,708,560	20,299,335	33,977,330	35,100,199
Net income (less deficit)	65,901,614	142,636,826	239,006,542	240,119,020	412,982,7531.8	389,010,67
Net income	83,710,924	169,483,336	296,787,201	363,867,384	555,850,912 ^{1,8}	556,332,40
Deficit	17,809,310	26,846,510	57,780,659	123,748,365	142,868,159 ^{1,8}	167,321,72
Income subject to tax 12	72,374,437	146,589,287	246,598,486	266,060,609	383,201,978	371,054,51
Income tax, total	33,293,018 19	66,144,308	105,142,436	111,340,839	131,367,397	127,754,02
Regular and alternative tax	32,949,937	65,769,822	103,831,172	109,106,358	126,899,211 14	123,236,46
Recapture of prior-vear investment credit	77.832	217.138	867,571	1,497,597	552,398	354,88
Recapture of prior-year work	N/A	608	4,873	N/A	N/A	N/.
incentive (WIN) creditAdditional tax for tax			·			
preferences and alternative minimum tax	265,249	156,740	438,820	725,878	3,352,845 18	3,540,91
Environmental tax	N/A	N/A	N/A	N/A	487,926	471,77
Foreign tax credit	4,548,986	19.987,724	24,879,737	24,263,487	27,068,104	23,996,82
U.S. possessions tax credit	N/A	N/A	1,572,734	2,450,583	2,318,021	2,793,60
Investment credit	865,954	6,459,746	15,102,812	(16)	(16)	(10
Work incentive (WIN) credit	N/A	5.321	36,483	ÌVÁ	Ň/Á	Ì.
Jobs credit	N/A	N/A	601,444	(18)	(16)	(10
Nonconventional source fuel credit	N/A	N/A	2	43,267	49,517	82,792
Alcohol fuel credit	N/A	N/A	4	(10)	(10)	(10
Research activities credit	N/A	N/A	N/A	1,627,997	. (16)	(10
Employees stock ownership credit	N/A	N/A	N/A	(16)	ŇÁ	N/A
Orphan drug credit	N/A	N/A	N/A	*204	8,053	14,190
General business credit	N/A	N/A	N/A	19.607.09710	5,559,1741	3,882,728
Prior year minimum tax credit	NA I	N/A	N/A	13,007,037 M N/A	468,767	836.68
' I	IVA	IVA	IVA	IWA.	-,00,101	333,36
Distributions to stockholders:						
Cash and property except in own stock	32,012,677	45,224,392	97,378,617	n.a.	n.a.	n.a
Corporation's own stock	1,922,810	2,066,559	3,525,549	n.a.	n.a.	n.a

Table 14.-Corporation Income Tax Returns: Selected Balance Sheet, Income Statement and Tax Items by Industrial Division for Specified Income Years, 1970-1989
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and item	1970	. 1975	1980	1985	. 1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)
GRICULTURE, FORESTRY AND FISHING					,	
Number of returns, total	37,283	56,280	80,883	103,156	119,902 1	123,195
Number with net income	19,843	33,328	43,827	52,776	63,943 1	70,919
Total assets	11,909,403	21,177,941	40,738,977	52,651,197	60,491,780	63,413,253
Net worth	4,012,068	6,844,949	11,460,935	15.406.221	20,271,852	21,097,130
				, ,	86,258,094 ²	
Total receipts	14,277,707	28,118,514	52,089,915	70,491,486		86,627,044
Business receipts	13,591,763	26,624,149	48,850,056	65,419,402	80,520,140	81,159,501
Interest received	69,742	171,732	476,654	775,383 *	578,950	668,099
Total deductions	14,209,713	27,369,286	51,418,280	70,559,478	84,637,081 2	85,065,088
Cost of sales and operations	10,555,539	19,738,447	35,798,332	45,085,526	57,188,712	57,275,674
Interest paid	356,225	797,420	2,184,441	2,758,952	2,497,991	2,788,784
Net income (less deficit)	65,295	746,908	673,158	-74,270	1,615,921 2	1,550,580
Net income	493,400	1,493,168	2,464,381	2,930,905	4,184,927 ²	4,347,165
Deficit	428,105	746,260	1,791,222	3,005,175	2,569,006 ²	2,796,586
Regular and alternative tax	113,115 4	351,059	533,768	531,787	538,994 ⁵	585,804
Total income tax after credits.	107,023 4	294,584	422,356	344,626	500,206	557,583
Distributions to stockholders except in own stock	65,824	244,524	304,733	n.a.	n.a.	- n.a.
internation of the contract of			1			
INING		1		, ,,,,,,		
Number of returns, total		14,242	25,576	41,426	41,080 1	41,631
Number with net income	7,303	8,297	12,698	18,031	16,133 1	18,756
Total assets	23,972,812	64,505,341	126,947,880	240,815,996	225,639,336	236,339,172
Net worth	13,381,821	32,765,690	54,068,148	104,772,797	111,829,194	126,413,627
Total receipts	17,747,750	65,909,994	176,672,390	142,038,595	100,426,996 ²	102,378,796
Business receipts	16,699,586	63,670,496	167,397,918	126,710,610	87,350,933	87,977,574
Interest received	176,728	522,757	1,301,266	3,584,890 3	3,233,553	3,706,174
Total deductions	15,927,348	42,348,765	169,051,624	145,389,514	96,765,413 2	99,496,661
Cost of sales and operations	9,955,600	30,171,612	116,989,880	87,972,035	54,573,351	56,658,030
Interest paid	388.032	1,166,182	3,440,080	7,789,995	5.916.281	6,529,206
Net income (less deficit)	1,834,315	23,574,833	7,750,561	-2,543,487	4,111,855 2	3,144,686
Net income	2,399,507	24,347,893	10,133,685	6,166,623	8,581,355 ²	8,217,568
Deficit	565,192	773,060	2,383,124	8,710,110	4,469,500 ²	5,072,882
Regular and alternative tax	1,031,550 4	11,361,037	3,947,569	1,736,952	1,577,438 5	1,494,139
Total income tax after credits.	342,928 4	1,051,138	1,674,566	557,519	1,072,854	1,080,476
Distributions to stockholders except in own stock	1,177,550	1,015,895	4,757,780	n.a.	n.a.	n.a.
ONSTRUCTION						1 .
Number of returns, total	138,905	191,219	272,432	318,276	381,499 1	393,103
Number with net income	82,078	108,852	150,368	185,613	222,350 1	222,815
Total assets	42,719,792	76,691,947	132,939,026	215,297,771	241,395,405	249,711,210
Net worth	11,819,604	19.029.077	32,826,174	54,687,270	62.524.744	66.723.453
Total receipts	90,610,644	146,955,117	267,205,356	387,232,953	499,690,338 2	517,477,336
Business receipts	88,945,385	143,412,715	260,387,692	374,590,273	485,711,849	504,906,544
Interest received	219,698	614,583	2,073,650	3,851,628 3	3,582,186 °	3,513,280
Total deductions	89,070,022	144,717,309	262,116,275	382,823,113	488,357,231 ²	508,788,731
Cost of sales and operations	73,434,969	116,845,554	208,064,925	295,803,244	375,920,136	392,668,469
Interest paid	711,496	1,973,244	4,278,502	6,407,652	6,926,137	7,369,122
Net income (less deficit)	1,538,418	2,236,262	5,271,209	4,370,924	11,343,920 ²	8,736,930
Net income	2,548,013	4,514,864	8,911,143	11,053,145	17,946,717 2	16,312,212
Deficit	1,009,595	2,278,602	3,639,934	6,682,220	6,602,797 2	7,575,282
Regular and alternative tax	776,979 4	1,320,196	2,521,507	2,243,786	2,381,5805	2,221,113
Total income tax after credits.	756,637 4		1,973,659	1,662,563		2,106,624
		1,131,960			2,274,530	
Distributions to stockholders except in own stock	299,204	464,553	793,764	n.a.	n.a.	n.a.
ANUFACTURING			1	•		l .
Number of returns, total	197,807	217,354	242,550	276,545	299,538	301,346
Number with net income	120,814	136,839	153,640	159,778	172,955 1	173,128
Total assets	612,912,516	944,581,970	1,709,471,700	2,644,393,424	3,390,433,557	3,721,219,914
Net worth	308,923,293	442,587,674	749,186,774	1,099,645,876	1,253,269,530	1,373,491,815
Total receipts	722,952,890	1,296,359,650	2,404,323,844	2,831,062,496	3,348,965,911 2	3,531,219,028
Business receipts	700,090,661	1,258,338,650	2,301,056,550	2,656,345,750	3,118,059,530	3,276,012,925
Interest received	4,748,499	8,691,092	28,315,784	47,753,626 3	57,663,685 3	80,088,295
Total deductions	692,455,462	1,230,689,496	2,290,593,808	2,733,105,346	3,169,974,645 2	3,377,145,270
Cost of sales and operations	495,879,549	925,111,030	1,707,143,900	1,797,852,805	2,117,827,704	2,257,683,863
Interest paid	12,570,242	22,055,903	54,177,356	90,452,072	113,699,987	147,452,397
Net income (less deficit)	31,846,078	68,406,627	125,667,815	113,758,645	205,083,651 2	180,476,024
Net income	37,925,489	74,466,554	141,547,510	142,541,119	232,182,692 2	216,357,256
Deficit	6,079,411	6,059,927	15,879,695	28,782,474	27,099,041 2	35,881,232
Regular and alternative tax	16,744,905 4	32,306,739	59,577,413	55,553,921	66,691,829 5	62,133,672
	. 5, , , , , , , , , , , , , , , , , , ,	,,	20,077,1410			
Total income tax after credits.	13,242,226 4	21,024,964	32,726,986	25,382,459	41,905,883	38,969,929

Table 14.--Corporation Income Tax Returns: Selected Balance Sheet, Income Statement and Tax Items by Industrial Division for Specified Income Years, 1970-1989--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and item	1970	1975	1980	1985	1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION AND PUBLIC UTILITIES						
Number of returns, total	67,398	80,701	111,324	138,337	149,248 1	156,037
Number with net income		45,360	62,232	69,938	78,583 1	79,346 1
Total assets		443,236,797	758,364,400	1,246,426,899	1,411,201,395	1,474,412,864
Net worth		176,444,407	290,655,693	490,481,127	519,388,495	511,303,115
Total receipts		243,480,637	523,807,396	772,358,188	838,753,393 ²	906,501,335 ²
Business receipts		234,689,427	507,372,820	733,943,970	779,584,504	844,076,080
Interest received		1,520,913	5,760,072	12,310,594 3	14,802,683 3	16,938,425 °
Total deductions	127,931,131	233,409,166	503,954,285	747,836,158	792,540,311 ²	867,556,417 2
Cost of sales and operations	77,743,359	143,932,463	336,868,172	381,028,354	356,253,750	401,515,846
Interest paid		13,761,062	27,638,591	44,880,858	50,934,990	56,900,550
Net income (less deficit)	7,543,718	10,099,571	20,046,155	25,087,629	46,943,801 ²	39,073,953 ²
Net income		12,088,189	24,917,293	37,880,144	59,870,499 ²	56,518,343 2
Deficit		1,988,618	4,871,138	12,792,516	12,926,698 ²	17,444,390 ²
Regular and alternative tax		5,107,158	10,532,722	14,881,470	17,089,778 5	16,262,986 5
Total income tax after credits.		2,836,470	5,322,655	8,432,924	15,429,292	15,664,580
Distributions to stockholders except in own stock	5,837,565 4	8,900,353	17,329,807	n.a.	n.a.	n.a.
WHOLESALE AND RETAIL TRADE	1	l .				
Number of returns, total		614,632	799,628	917,301	984,553 1	1,012,980 1
Number with net income		399,668	487,300	510,825	562,082 1	544,244 1
Total assets		323,496,726	646,901,005	1,009,965,739	1,295,819,375	1,390,555,774
Net worth		122,649,734	222,289,687	286,260,274	331,968,322	342,748,950
Total receipts		969,938,872	1,955,523,778	2,473,865,453	2,977,982,750 ²	3,184,946,370 2
Business receipts		951,463,550	1,919,347,689	2,408,174,933	2,891,336,187	3,094,814,670
Interest received	1,291,906	3,857,318	10,503,989	21,633,480 ³	24,914,583 ³	26,486,481 3
Total deductions		947,511,780	1,919,454,218	2,440,403,373	2,935,533,099 ²	3,148,816,258 ²
Cost of sales and operations		745,299,204	1,538,128,634	1,869,766,621	2,230,936,367	2,388,963,994
Interest paid	4,309,663	8,587,173	25,645,855	38,217,998	53,360,602	61,697,168
Net income (less deficit)		22,489,430	38,309,671	33,126,702	42,844,883 ²	36,155,437 2
Net income		27,681,721	49,426,500	51,434,500	66,594,873 2	65,409,500 2
Deficit	2,724,367	5,192,291	11,116,829	18,307,798	23,749,990 2	29,254,062 2
Regular and alternative tax	4,476,047 4	8,103,316	13,515,653	16,130,885	13,843,495 5	13,266,317 5
Total income tax after credits 6	4,237,181 4	7,348,619	10,564,358	13,396,555	12,733,094	12,673,766
Distributions to stockholders except in own stock	2,068,501	5,029,897	10,343,087	n.a.	n.a.	n.a.
FINANCE, INSURANCE, AND REAL ESTATE						
Number of returns, total	406,235	411,846	493,426	518,432	572,418	592,832
Number with net income		243,409	273,853	285,273	275,198	283,023
Total assets	1,401,153,520	2,321,965,956	4,022,206,073	7,029,452,681	9,411,547,140	9,957,481,118
Net worth	196,480,448	269,770,527	530,541,317	1,161,968,009	1,779,467,329	2,028,200,908
Total receipts	177,321,173	315,795,981	697,460,846	1,182,034,309	1,714,352,381 47	1,868,003,359 2
Business receipts	92,091,887	157,126,715	256,892,475	501,993,840	860,415,865 7	855,752,870 7
Interest received	63,694,046	127,040,303	315,146,115	541,268,193	688,751,005 ³	826,126,038 °
Total deductions	161,630,060	297,963,817	652,637,787	1,104,572,202	1,596,044,566 2	1,730,536,9702
Cost of sales and operations	48,434,362	84,614,209	129,644,330	237,577,803	501,018,140	487,672,748
Interest paid		77,677,659	219,167,684	363,009,417	415,952,696	521,868,248
Net income (less deficit)	12,214,079	11,663,330	33,122,792	60,670,526	91,892,954 2	108,907,351 2
Net income		18,825,003	46,040,390	90,546,934	136,443,479 2	155,238,423 2
Deficit	2,867,860	7,161,673	12,917,599	29,876,408	44,550,525 2	46,331,072 2
Regular and alternative tax		5,558,647	9,680,755	13,369,981	19,918,799	21,692,353 5
Total income tax after credits.		4,673,705	7,699,628	10,193,877	17,858,548	20,146,630
Distributions to stockholders except in own stock	7,387,211	8,729,977	24,692,146	n.a.	n.a.	n.a.
SERVICES					005 405 :	989,850 1
Number of returns, total		435,672	671,338	939,390	995,425 1	525,229 1
Number with net income		249,641	408,716	529,337	512,464 1	
Total assets		90,534,067	178,163,737	330,982,941	530,326,395	552,132,138 132,375,217
Net worth		26,855,374	52,865,513	89,852,365	128,119,335	735,497,193
Total receipts		131,377,364	279,883,187	534,587,609	695,265,170 2	
Business receipts		125,747,462	266,088,619	497,980,990	643,748,105	680,350,095
Interest received		875,506	3,269,412	6,561,301 3	11,078,904	9,649,922
Total deductions		127,996,443	271,792,974	528,685,613	686,267,928 2	724,922,705
Cost of sales and operations		63,724,869	129,352,692	176,070,808	249,228,959	273,531,298
Interest paid		3,279,438	8,033,612	15,027,259	23,077,104	26,858,974
Net income (less deficit)		3,396,744	8,193,903	5,883,782	9,276,631 2	11,020,194
Net income		6,025,592	13,246,601	21,124,460	29,951,299 ²	33,839,910 2
Deficit		2,628,848	5,052,698	15,240,678	20,674,668 2	22,819,716 2
Regular and alternative tax		1,625,093	3,497,265	4,621,875	4,847,966 5	5,563,239
Total income tax after credits.		1,323,637	2,603,370	3,343,830	4,112,219	4,930,443
	558,452 4	855,402	1,841,945	n.a.	n.a.	n.a.

Table 15.—Corporation Profits Before Taxes per National Income and Product Accounts (NIPA) and per SOI, and Income Subject to Tax per SOI, Income Years 1960-1991
[All figures are estimates—money amounts are in billion of dollars]

Income year	Profits before taxes (per NIPA)r ¹	Net income (less deficit) (per SOI)	Income subject to tax (per SOI)
	(1)	(2)	(3)
960	51.1	43.5	47.2
961	51.0	45.9	47.9
962	56.4	49.6	51.7
963	61.2	54.3	54.3
964	68.0	61.6	60.4
65	78.8	73.9	70.8
66	85.1 ·	80.5	77.1
967	81.8	78.2	74.8
068	90.6	86.0	81,4
069	89.0	80.2	81.2
970	78.4	65.9	72.4
71	90.1	79.7	83.2
72	104.5	96.8	95.1
773	130.9	120.4	115.5
774	142.8	148.2	144.0
75	140.4	142.6	146.6
76	173.7	185.4	183.5
777	203.3	219.2	212.5
78	237.9	246.9	239.6
79	261.4	284.6	279.4
980	240.9	239.0	246.6
981	228.9	213.6	241.5
182	176.3	154.3	205.2
183	210.7	188.3	218.7
)84	240.5	232.9	257.1
85	225.0	240.1	266.1
86	217.8	269.5	276.2
87	287.9	328.2	311.8
88	347.5	413.0	383.2
89	344.5	389.0	371.0
90	332.3	n.a	. n.a.
91	312.4	n.a	n.a.

Table 16.-Gross Tax Collections: Amount Collected by Quarter and Fiscal Year, 1986-1992 [Money amounts are in millions of dollars]

			Amount collected	by type of return		
Quarter and fiscal year		Individual	Corporation	Excise	Employment	Estate and
	Total	income taxes 1	income taxes 2	taxes 3	taxes 4	gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1986, TOTAL	782,252	416,965	80,442	33,672	243,978	7,195
October 1985 - December 1985	167,836	86,608	18,854	9,321	51,354	1,699
January 1986 - March 1986	186,178	97,804	16,243	8,175	62,309	1,647
April 1986 - June 1986	240,680	134,129	25,703	8,191	70,687	1,970
July 1986 - September 1986	187,558	98,424	19,642	7,985	59,628	1,879
ISCAL YEAR 1987, TOTAL	886,290	465,452	102,859	33,311	277,000	7,668
October 1986 - December 1986	180,580	92,346	22,466	8,281	55,615	1,872
January 1987 - March 1987	209,032	105,483	22,649	7,925	71,156	1,819
April 1987 - June 1987	285,477	164,008	29,748	8,493	81,139	2,089
July 1987 - September 1987	211,201	103,615	27,996	8,612	69,090	1,888
ISCAL YEAR 1988, TOTAL	945,459	473,667	109,683	36,286	318,039	7,784
October 1987 - December 1987	200,033	97,479	24,828	9,413	66,500	1,813
January 1988 - March 1988	222,721	111,215	22,006	7,578	80,161	1,761
April 1988 - June 1988	298,865	160,018	35,991	9,240	91,426	2,190
July 1988 - September 1988	223,840	104,955	26,858	10,055	79,952	2,020
ISCAL YEAR 1989, TOTAL	1,023,421	515,732	117,015	36,076	345,625	8,973
October 1988 - December 1988	216,133	104,522	29,551	9,272	70,632	2,156
January 1989 - March 1989	238,290	114,475	20,760	8,504	92,587	1,964
April 1989 - June 1989	333,964	180,947	40,825	9,386	100,077	2,729
July 1989 - September 1989	235,034	115,788	25,879	8,914	82,329	2,124
ISCAL YEAR 1990, TOTAL	1,066,515	540,228	110,017	37,289	367,219	11,762
October 1989 - December 1989	222,859	110,077	26,390	8,966	74,982	2,444
January 1990 - March 1990	251,913	127,277	21,433	8,044	92,868	2,291
April 1990 - June 1990	343,951	181,180	37,398	10,808	110,281	4,284
July 1990 - September 1990	247,792	121,694	24,796	9,471	89,088	2,743
ISCAL YEAR 1991, TOTAL	1,099,124	546,877	113,598	42,725	384,451	11,473
October 1990 - December 1990	242,881	118,047	29,248	9,205	83,646	2,735
January 1991 - March 1991	256,949	119,891	22,974	9,897	101,569	2,618
April 1991 - June 1991	338,469	181,949	35,953	10,968	106,426	3,173
July 1991 - September 1991	260,825	126,990	25,423	12,655	92,810	2,947
ISCAL YEAR 1992, TOTAL						
October 1991 - December 1991	246,273	117,980	28,571	8,238	88,749	2,735

Table 17.—Tax Refunds: Amount Refunded by Quarter and Fiscal Year, 1986-1992 [Money amounts are in millions of dollars]

			Amount refunded	by type of return		
Quarter and fiscal year		Individual	Corporation	Excise	Employment	Estate and
	Total	income taxes 1	income taxes 2	taxes 3	taxes 4	gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1986, TOTAL	94,424	73,078	18,297	962	1,800	287
October 1985 - December 1985	7,948	3,003	4,268	128	488	61
January 1986 - March 1986	25,895	19,950	4.997	320	577	51
April 1986 - June 1986	50,200	44,375	5,058	232	435	100
July 1986 - September 1986	10,381	5,750	3,974	282	300	75
FISCAL YEAR 1987, TOTAL	96,969	73,583	19,891	1,381	1,900	214
October 1986 - December 1986	8,668	3,406	4,789	111	312	∡14 50
January 1987 - March 1987	28,422	22,198	5,296	479	393	50 56
April 1987 - June 1987	50,063	42,858	5,948	332	869	56 57
July 1987 - September 1987	9,816	5,121	3,858	459	326	57 52
FISCAL YEAR 1988, TOTAL	94,480	74.399	16,477			•
October 1987 - December 1987	7,701	3,437	3,727	1,114	2,263	227
January 1988 - March 1988	27,798	21.744		207	275	55
April 1988 - June 1988	49,202	43,769	5,248	198	553	55
July 1988 - September 1988	9,776	5,449	3,848 3,654	421 288	1,114 321	50 67
FISCAL YEAR 1989, TOTAL	93,613					
October 1988 - December 1988	8,380	73,597	14,921	2,054	2,771	269
January 1989 - March 1989		3,362	4,461	118	359	80
April 1989 - June 1989	32,041	26,759	4,462	182	570	67
July 1989 - September 1989	43,538	38,895	3,849	350	381	63
· · · · · · · · · · · · · · · · · · ·	9,654	4,581	2,149	1,404	1,461	59
FISCAL YEAR 1990, TOTAL	99,656	76,065	18,324	2,261	2,677	329
October 1989 - December 1989	8,487	3,094	4,605	300	409	79
January 1990 - March 1990	37,121	31,367	4,922	342	423	67
April 1990 - June 1990	43,308	36,952	4,209	549	1,492	106
July 1990 - September 1990	10,740	4,652	4,588	1,070	353	77
FISCAL YEAR 1991, TOTAL	104,380	82.877	17,440	1,188	2,471	404
October 1990 - December 1990	8,284	3,367	4.148	344	323	102
January 1991 - March 1991	38,020	32,811	4.286	293	538	92
April 1991 - June 1991	47,962	41,638	4,748	226	1,249	101
July 1991 - September 1991	10,114	5,061	4,258	325	361	109
FISCAL YEAR 1992, TOTAL					ĺ	
October 1991 - December 1991	10,072	3,607	5,639	379	346	101

Table 18.--Classes of Excise Taxes by Specified Fiscal Years, 1970-1991

[Money amounts are	in thousands	of dollars]
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		Taxes collected	d by fiscal year		
1970	1975	1980	1985	1990	1991
(1)	(2)	(3)	(4)	(5)	(6)
6,840,594	7,665,948	8,151,184	9,881,293	10,149,541	12,125,900
3,469,508	3,851,837	3,927,235	3,501,559	3,774,461	3,763,058
180,353	172,440	211,493	305,339	267,665	499,037
1,076,148	1,305,034	1,545,441	1,569,726	1,710,322	2,964,591
2,092,935	2,312,342	2,442,357	4,473,210	4,267,013	4,781,936
6,683,061	5,516,611	6,487,421	10,020,574	11,024,753	14,223,212
3,517,586 ²	4,071,465 ²	4,326,549 ²	9,062,630	9,694,512	13,001,336
614,795	697,660	682,624	242,923	296,042	248,360
1,753,327	662,556	1,088,696	N/A	N/A	N/A
53,427	84,946	136,521	166,666		145,877
N/A	N/A	251,288	548,356	649,500	630,700
257,820	404,187	560,144	3,802,608	4,493,712	4,753,159
257.712	370,489	512,718	2,430,165	3,190,281	3,690,518
N/A	N/A	N/A	1,289,750	1,169,312	926,381
2.084,730	3,306,077	6,359,198	11,044,833	8,889,559	9,903,242
1,469,562	2,023,744	1,117,834	2,307,607	3,075,209	2,952,522
250,802	850,567	1,748,837	2,589,818	3,400,513	4,299,627
135,086	207,663	263,272	456,143	583,621	593,123
8,614	19,458	74,630	73,494	77,089	69,800
N/A	63,828	65,280	136,153	206,630	182,997
N/A	N/A	3,051,719	5,073,159	-85,839	-425,106
N/A	N/A	N/A	272,957	1,237,368	1,729,459
	Ta	xes collected by fisc	al year quarter endin	g	
June 1990	Sept. 1990	Dec. 1990	March 1991	June 1991	Sept 1991
(7)	(8)	(9)	(10)	(11)	(12)
2,663,967	2,527,895	2,772,418 r	2,712,790 r	3,421,783	3,218,909
1,113,806 r	715,539 r	1,133,439 r	800,340 r	922,982	906,297
56,840	62,674	86,671	118,915 r	144,131	149,320
446,300	511,351	451,291 r	685,704 r	935,229	892,367
979,920	1,193,980	1,095,944	1,104,106	1,366,168	1,215,718
2,483,185	2,928,444	3,243,338	3,030,665	3,583,486	4,095,723
2,130,973	2,570,820	2,891,308	2,722,915	3,578,348	3,808,765
75,334	88,000	92,500	64,600	59,370	67,890
66,498	57,041	49,733	44,769	26,466	24,909
169,500	165,400	161,100	160,600	152,900	156,100
1 067 329	1 155 943	1 131 998	1.080.291	1.186.904	1,353,966
					1,093,504
285,473	285,000	262,500	226,100	212.821	224,960
	(1) 6,840,594 3,469,508 180,353 1,076,148 2,092,935 6,843,061 3,517,586 614,795 1,753,327 53,427 N/A 257,820 257,712 N/A 2,084,730 1,469,562 250,802 135,086 8,614 N/A N/A N/A N/A N/A N/A June 1990 (7) 2,663,967 1,113,806 r 568,840 446,300 979,920 2,483,185 2,130,973 75,334 66,498 169,500 1,067,329 750,115	(1) (2) 6,840,594 7,665,948 3,469,508 3,851,837 180,353 172,440 1,076,148 1,305,034 2,092,935 2,312,342 6,883,061 3,517,586° 4,071,465° 697,660 1,753,327 662,556 1,753,327 662,556 1,753,327 84,946 N/A N/A 257,820 404,187 257,712 370,489 N/A N/A 2,084,730 3,306,077 1,469,562 2,023,744 2,250,802 850,567 1,350,86 207,663 8,614 19,458 N/A N/A N/A N/A N/A June 1990 Sept. 1990 (7) (8) 2,663,967 1,113,806 r 56,840 62,574 446,300 511,351 979,920 1,193,980 2,483,185 2,928,444 2,130,973 75,334 88,000 66,498 57,041 169,500 165,400 1,067,329 1,155,943 750,115	1970 1975 1980 (1) (2) (3) 6,840,594 7,665,948 8,151,184 3,459,508 3,851,837 3,927,235 180,353 172,440 211,493 1,076,148 1,305,034 1,545,441 2,092,935 2,312,342 2,442,357 6,683,061 5,516,611 6,487,421 3,517,586 40,71,465 44,226,549 614,795 697,660 682,624 1,753,327 662,556 1,088,696 1,753,327 84,946 136,521 N/A N/A 251,288 257,820 404,187 560,144 257,712 370,489 512,718 N/A N/A N/A 2,084,730 3,306,077 6,359,198 1,469,562 2,023,744 1,117,834 250,802 850,567 1,748,837 135,086 207,663 263,272 8,614 19,458 74,630 N/A N/A N/A 3,051,719 N/A N/A N/A N/A Taxes collected by fisc June 1990 Sept. 1990 Dec. 1990 (7) (8) (9) 2,663,967 2,527,895 2,772,418 r 1,113,806 r 56,840 62,674 86,671 446,300 511,351 451,291 r 979,920 1,193,980 1,095,944 2,483,185 2,928,444 3,243,338 2,130,973 2,570,820 2,891,308 66,498 57,041 49,733 169,500 165,400 161,100 1,067,329 1,155,943 1,131,998 750,115 837,420 840,310	(1) (2) (3) (4) 6,840,594 7,665,948 8,151,184 9,881,293 3,459,508 3,851,837 3,927,235 3,501,559 180,353 172,440 211,493 305,339 1,076,148 1,305,034 1,545,441 1,569,726 2,092,935 2,312,342 2,442,357 4,473,210 6,683,061 5,516,611 6,487,421 10,020,574 3,517,586° 4,071,485° 4,326,549° 9,062,630 614,795 697,660 682,654° 9,062,630 614,795 697,660 682,654 1,753,327 662,556 1,088,696 N/A 251,288 548,356 257,820 404,187 560,144 3,802,608 257,712 370,489 512,718 2,430,165 N/A N/A N/A N/A 1,289,750 2,084,730 3,306,077 6,359,198 11,044,833 1,469,562 2,023,744 1,117,834 2,307,607 250,802 850,567 1,748,837 2,589,818 135,086 207,663 263,272 456,143 14,49,562 207,663 263,272 456,143 N/A N/A 3,051,719 5,073,159 N/A N/A N/A 3,051,719 5,073,159 N/A N/A N/A 3,051,719 5,073,159 N/A N/A N/A 3,051,719 5,073,159 N/A N/A N/A 3,051,719 5,073,159 N/A N/A N/A 3,051,719 5,073,159 1,113,806 7,15,539 7 1,133,439 7 800,340 7 1,568,40 62,674 86,671 118,915 7 1,539 7 1,133,439 7 800,340 7 1,959,20 1,193,980 1,095,944 1,104,106 2,483,185 2,928,444 3,243,338 2,030,665 2,130,973 2,570,820 2,891,308 2,722,915 75,334 88,000 92,500 64,600 66,498 57,041 49,733 44,769 169,500 165,400 161,100 160,600 1,067,329 1,155,943 1,131,998 1,080,291 750,115 837,420 840,310 820,129	(1) (2) (3) (4) (5) (5) (8.840,594 7,665,948 8,151,184 9,881,293 10,149,541 3,469,508 3,851,837 3,927,235 3,501,559 3,774,461 180,353 172,440 211,493 305,339 267,665 1,076,148 1,305,034 1,545,441 1,569,726 1,710,322 2,092,935 2,312,342 2,442,357 4,473,210 4,267,013 6,883,061 5,516,811 6,487,421 10,020,574 11,024,753 3,517,586 4,071,465 4326,549 9,082,630 9,694,512 614,795 697,660 682,624 242,923 296,042 1,753,327 682,556 1,088,696 N/A N/A N/A 251,288 548,356 649,500 257,820 404,187 560,144 3,802,608 4,493,712 257,712 370,489 512,718 2,430,165 3,190,281 N/A N/A N/A 1,289,750 1,169,312 2,084,730 3,306,077 6,359,198 11,044,833 8,889,559 1,469,562 2,023,744 1,117,834 2,307,607 3,075,209 1,469,562 2,023,744 1,117,834 2,307,607 3,075,209 1,469,562 2,023,744 1,117,834 2,307,607 3,075,209 2,50,802 850,567 1,748,837 2,589,818 3,400,513 135,086 207,663 263,272 456,143 583,621 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A

2,769,138

753,893

990,156 304,848 24,893

58,474

169,878 333,285

2,561,100

720,844

810,076

94,487 23,113

80,080

-204,098 416,393

747,522

2,913,761

1,156,766 47,668 23,000

27,772

314.318

524,246

716,600

922,597 132,168 15,700

28,254 -514,132 376,871

1,789,468

2,447,276 736,200 1,061,155

100,593

4,400 71,469 -38,710

363,531

2,752,737

752,200 1,159,109

312,694

-186,582

26,700 55,502

Crude oil windfall profit Environmental taxes 7 .. See notes following Table 20.

Highway use tax

Foreign insurance
Exempt organization net investment income......

MISCELLANEOUS EXCISE TAXES, TOTAL ... Telephone and teletype

Air transportation

Table 19.—Selected Returns and Forms Filed or to be Filed by Type During Specified Calendar Years, 1970-1992

Type of return or form		•	Numb	er filed in calendar	уваг		'
1,500 0.1012 0.101	1970	1975	1980	1985	1990	1991	1992 (Projected)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Individual Income	77,281,384	84,026,785	93,196,076	99,704,246	112,596,000	114,133,835	115,037,200
Form 1040	77,143,251	61,450,279	55,360,030	64,010,068	74,488,600	74,685,853	76,044,400
Nonbusiness	68,129,351	51,377,153	43,957,141	49,873,300	58,318,300	58,067,480	58,788,200
Business	9,013,900	10,073,126	11,402,889	14,136,768	16,170,200	16,618,373	17,256,200
Schedule C	6,351,304	7,438,968	8,944,298	11,767,348	14,149,000	14,626,176	15,322,000
Schedule F	2,662,596	2,634,158	2,458,591	2,369,420	2,021,300	1,992,197	1,934,200
Form 1040A	N/A	22,462,776	37,692,282	18,779,084	18,380,000	21,784,926	21,408,500
Form 1040EZ	N/A	N/A	N/A	16,739,767	19,436,400	17,358,394	17,245,400
Other 1	138,133	113,730	143,764	175,327	291,000	304,662	338,900
Corporation Income	1,772,600	2,132,758	2.675.704	3.437.249	4.319.500	4.374.238	4,401,000
Forms 1120, L, M and PC 2	1,523,664	1,762,920	2,115,542	2,432,265	2,334,600	2,257,779	2,130,400
Form 1120A	N/A	N/A	N/A	199,665	332,000	336,112	350,800
Form 1120S	248,936	367.219	528,070	736,945	1,536,100	1,663,777	1,801,900
Other 3		2,619	32,092	68,374	116,800	116,570	117,900
Partnership, Form 1065	991,904	1,132,839	1,401,567	1,755,339	1,750,900	1,652,276	1,618,000
Fiduciary, Forms 1041 and 1041S	1,149,445 4	1,564,200r	1,881,800r	2,124,969	2,680,900	2,778,717	2,827,600
Estate Tax, Forms 706 and 706NA	141,156	225,827	147,303	80,768	60,810	64,632	69,000
Gift Tax, Form 709	146,338	273,184	214,789	97,720	147,700	156,784	161,400
Exempt Organization	- 387,469 5	403,809	442,607	454,097	487,400	519,605	536,000
Forms 990 and 990EZ	377,030 5	346,627	362,632	365,506	359,700	384,963	398,700
Form 990-PF	N/A	29,637	33,137	32,005	44,700	46,727	47,900
Form 990-T	5,046	19,683	23,455	26,181	39,100	41,153	42,100
Forms 990C, 4720, and 5227	5,393	7,862	23,383	30,405	43,900	46,762	47,300

See notes following Table 20.

Table 20.-Taxpayers Receiving Assistance, Paid and Unpaid, Tax Years 1986-1990

[Certain estimates are based on samples-numbers are in thousands]

Type of assistance			Tax year		•
Type of assistance	1986	1987	. 1988	1989	1990
	(1)	(2)	(3)	(4)	(5)
Returns with paid preparer signature: 1					
All returns	48,049	50,991	51,507	52,808	54,499
1040EZ	655	836	887	725	648
1040A	4,135	3,922 .	4,290	3,885	4,801
1040, total	43,259	46,232	46,330	48,197	49,049
1040 Business, total	11,087	11,398	11,570	12,092	10,723
Nontarm	9,385	9,824	9,981	10,371	9,025
Farm	1,702	1,575	1,590	1,721	1,697
1040 Nonbusiness, total	32,172	34,834	34,759	36,105	36,629
With itemized deductions	18,732	16,965	14,929	17,002	17,249
Without itemized deductions	12,627	17,868	19,831	19,103	19,380
Electronically filed 2	n.a.	n.a.	n.a.	n.a.	4,715
Assistance provided by IRS:3					
Telephone inquiries	34,655	38,526	36,982	33,906	35,100
Recorded telephone information	10,892	13,405	27,812	22,178	28,880
Office walk-ins, information	7,090	7,408	7,008	7,104	7,173
Written inquiries	169	166	187	. 172	188
Special programs:					
Community classes and seminars (taxpayers assisted)	903	1,013	952	722	924
Volunteer Income Tax Assistance (VITA) (returns prepared)	337	387	404	466	401
Tax Counseling for the Elderly (returns prepared)	331	377	419	448	496

See notes on following page.

General notations and statement

N/A - Not applicable

n.a. - Not available

p - Preliminary

r - Revised

* - See "Appendix--SOI Sampling Methodology and Data Limitations."

Detail may not add to totals because of rounding.

- [1] Less deficit. Starting with 1987, data are not comparable with earlier years because of major changes in the law, many of which are referred to in other footnotes.
- [2] Not included in AGI.
- [3] Starting with 1987, represents total dividends; previously, represented total dividends after statutory exclusion.
- [4] Starting with 1987, losses are after "passive loss" limitation.
- [5] Starting with 1987, represents total capital gains; previously, represented total capital gains after statutory exclusion. For other changes affecting capital gains, see Statistics of Income—Individual Income Tax Returns, various years.
- [6] Before 1980 and starting again with 1988, excludes Individual Retirement Arrangement (IRA) distributions; for intervening years, pensions and IRA distributions in AGI were reported together. Effective during 1986, the more liberal of the two methods of computing the nontaxable portion of pensions and annuities (representing taxpayer contributions to certain pension plans) was repealed.
- [7] Starting with 1987, represents total unemployment compensation; previously, all or part was excludable under certain conditions.
- [8] Excludes sole proprietorship (including farm) rental income or loss. Starting with 1987, rental losses are before "passive loss" limitation and, therefore, exceed the amount included in AGI.
- [9] Excludes certain royalties included in computations of capital gain or loss and of ordinary gain or loss, sales of noncapital assets.

- [10] Amounts for net income are actually for net income (less loss). Net income and loss were not separately tabulated. Also, number of returns shown as with net income were rounded to millions during processing; the more exact number is not available. See also, footnote 4.
- [11] See footnote 4.
- [12] Includes adjustments not shown separately in Table 1. Starting with 1987, excludes employee moving and certain other business-related expenses, deduction for married two-earner couples and certain alimony payments, but includes self-employed health insurance deduction; see also footnote 13. For changes in adjustments for earlier years, see Statistics of Income—Individual Income Tax Returns.
- [13] Deductible Individual Retirement Arrangement (IRA) contributions, reflected in adjustment statistics starting 1980, were limited starting with 1987.
- [14] Includes exemptions for blindness repealed effective 1987.
- [15] In general, represents the sum of standard and itemized deductions. For 1980 and 1985 data, includes total itemized deductions before subtraction of "zero bracket amount," plus, for non-itemized deduction returns, the zero bracket amount and, for 1985 data only, charitable contributions deduction. Starting with 1987, includes revised itemized deductions (see also footnotes 15-18), "basic" standard deduction and "additional" standard deductions for age 65 and over or for blindness (for changes in the standard deduction and its relation to the zero bracket amount, see Statistics of Income-Individual Income Tax Returns for appropriate years). Statistics for 1987-1989 exclude zero bracket amount reported on the small number of prior-year returns filed in 1988-1990, respectively.
- [16] For 1980 and 1985 data, represents "zero bracket amount" used on returns of non-itemizers; see also footnote 21. Statistics for 1987-1989 exclude zero bracket amount reported on the small number of prior-year returns filed in 1988-1990, respectively.
- [17] Includes itemized deductions not shown separately in Table 1, including revised deductions, starting with 1987, for miscellaneous expenses after limitations and for employee moving expenses; see also footnotes 18-20. For changes in deductions for earlier years, see Statistics of Income—Individual Income Tax Returns.

- [18] Deductible medical and dental expenses were limited, starting with 1987, based on a revised percentage of AGI. For changes in the deduction for 1987 and earlier years, see Statistics of Income— Individual Income Tax Returns.
- [19] Starting with 1987, State sales taxes were no longer deductible.
- [20] Starting with 1987, deductions for "personal" interest and mortgage real estate loan interest were limited.
- [21] For 1980 and 1985 data, taxable income *includes* the "zero bracket amount," repealed effective 1987 and partially replaced by standard deductions which were *subtracted* in computing taxable income. A standard deduction was similarly used prior to 1980.
- [22] Tax rate structure was revised effective 1981-1984 and 1987-1988. Indexing of tax rates for inflation was introduced starting with 1985. For other changes affecting tax computations, see *Statistics of Income—Individual Income Tax Returns* for the years concerned.
- [23] For 1970, includes surcharge of \$2,018,078,000.
- [24] Includes credits not shown separately in Table 1, such as the political contributions credit (repealed effective 1987), earned income credit (liberalized starting 1987), and low-income housing credit (introduced effective 1987); see also footnote 25. For changes in credits allowed for earlier years, see Statistics of Income—Individual Income Tax Returns.
- [25] Investment credit was included in the more-inclusive general business tax credit starting with 1984. With exceptions, investment credit was repealed effective 1986.
- [26] Includes income tax after credits, additional tax for tax preferences, i.e., "minimum tax" (applicable for 1970-1982), and "alternative minimum tax" (applicable after 1979 and revised effective 1987).
- [27] Includes refunds and credits to the following year's estimated tax and refundable portion of earned income credit. Reflects overpayments of income tax, tax recapture of certain prior-year tax credits, tax applicable to Individual Retirement Arrangements (IRA's), self-employment (social security) tax, social security tax on certain tip income, and certain other income-related taxes (for the taxes applicable to the years shown, see Statistics of Income—

Individual Income Tax Returns).

[28] Reflects taxes mentioned in footnote 27.

SOURCE: Statistics of Income—Individual Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

- [1] Includes returns with adjusted gross deficit.
- [2] U.S. totals in Table 2 do not agree with Tables 1 and 3 because they were obtained from a different source. In addition, for purposes of Table 2:
 - a. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax return for age 65 or over or for blindness in order to claim the additional standard deductions for age or blindness. This treatment enables some comparability to be maintained between State data for 1987-1989 and data for years prior to 1987. Number of exemptions are still understated, however, because these boxes are not checked if taxpayers itemize deductions. (Prior to 1987, checking these boxes entitled taxpayers to additional personal exemptions.)
 - b. "Itemized deductions" includes any amounts reported by the taxpayer that were not used in computing taxable income.
 - c. "Total tax liability" includes income tax after credits, alternative minimum tax, tax recapture of prior-year investment or low-income housing credits, tax applicable to Individual Retirement Arrangements (IRA's), self-employment (social security) tax, social security tax on certain tip income, and certain other income-related taxes. Total tax liability is before reduction by earned income credit (see footnotes 1(d) and 3, below).
 - d. "Earned income credit" includes both the refundable and nonrefundable portions. The nonrefundable portion could reduce income tax and certain related taxes to zero. See also footnote 3.
- [3] "Excess earned income credit" represents the refundable portion of the credit (see footnote 1(d)) and equals the amount in excess of total tax liability (defined in footnote 1(c)), including any advance earned income credit payments for those returns

which had such an excess.

[4] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1990. Data have not been edited for Statistics of Income purposes.

SOURCE: Internal Revenue Service, Tax Processing Systems Division, IMF Returns Systems Branch.

Table 3

- [1] There were major changes in filing requirements and conceptual changes in the definitions of adjusted gross income (AGI) and taxable income starting with 1987. Percentages based on AGI starting with 1987 are therefore not comparable with 1986 and earlier years. For explanations, see "Individual Income Tax Returns, Preliminary 1987," Statistics of Income Bulletin, Spring 1989, Volume 8, Number 4, and Statistics of Income—1987, Individual Income Tax Returns.
- [2] Includes income tax after credits and the "alternative minimum tax" (see footnote 4).
- [3] Includes returns with adjusted gross deficit.
- [4] In addition to low-income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income, which are subject to the "alternative minimum tax" (included in "total income tax").

SOURCE: Statistics of Income—Individual Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 4

- [1] Imputed interest received by persons from life insurance carriers and private non-insured pension plans.
- [2] Represents income of low-income individuals not

required to file individual income tax returns, unreported income, and statistical errors or omissions.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-82: Statistical Tables, 1986 and The National Income and Product Accounts of the United States, Volume 2, 1959-1988 (in preparation); for years after 1988, Survey of Current Business, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Tables 5 and 6

- [1] See Table 4 for the differences between personal income and adjusted gross income.
- [2] Beginning with 1987, data are not comparable with earlier years because of major changes in the definition of adjusted gross income.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-82: Statistical Tables, 1986 and The National Income and Product Accounts of the United States, Volume 2, 1959-1988 (in preparation); for years after 1988, Survey of Current Business, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

- [1] Returns with standard deduction, 1955-1988, include a small number with no adjusted gross income and no deductions. (For 1977-1986, standard deduction is the "zero bracket amount," which was also reported on a small number of returns included in the 1987-89 statistics; see footnote 2.) For 1944-1954, returns with no adjusted gross income are included in the number of returns with itemized deductions.
- [2] Amount of standard deduction for 1944-1957 was estimated by Joseph A. Pechman, The Brookings Institution, on the basis of the distribution of the number of tax returns by income classes and marital status in Statistics of Income—Individual Income Tax Returns, and for 1958-1988 was obtained directly from Statistics of Income tabulations for these years.

Represents "zero bracket amount" for 1977-1986. Starting with 1987, represents the sum of "basic" and "additional" standard deductions (for age 65 and over and for blindness); also includes zero bracket amount reported on the small number of prior-year returns filed in 1988-1990 that were included in the 1987-1989 statistics.

- [3] For 1977-1986, itemized deductions are before subtraction of "zero bracket amount."
- [4] Sum of standard and itemized deductions, plus charitable deduction reported on standard deduction returns for Tax Years 1982-1986. For 1987-1989, total deductions also includes "zero bracket amount" reported on a small number of returns (see footnote 2).
- [5] See footnote 2, Tables 5 and 6.

SOURCE: Except as indicated in footnote 1, Statistics of Income—Individual Income Tax Returns, and unpublished tables, appropriate years. Data are subject to sampling error. Tax law and form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 8

- [1] See Table 4 for the differences between personal income and adjusted gross income.
- [2] Taxable income excludes "zero bracket amount" for 1977-1986. Because of major changes in law, taxable income starting with 1987 is not comparable with earlier years.
- [3] For the definition of total income tax, see footnote 26, Table 1.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-82: Statistical Tables, 1986 and The National Income and Product Accounts of the United States, Volume 2, 1959-1988 (in preparation); for years after 1988, Survey of Current Business, various issues; and Statistics of Income—Individual Income Tax Returns, appropriate years. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 9

SOURCE: Statistics of Income—Individual Income Tax Returns, and unpublished tables, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 10

- [1] Number of businesses, rather than number of returns, for years prior to 1981.
- [2] Includes disallowed "passive losses." Therefore, business receipts minus total deductions does not equal net income (less deficit).

SOURCE: Statistics of Income—Sole Proprietorship Returns, appropriate years, and Statistics of Income Bulletin, Summer issues (for most years). Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

- [1] Total assets, total liabilities and partners' capital account are somewhat understated because not all partnership returns included a complete balance sheet.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year.
- [3] Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more. In addition, for Tax Year 1975, long-term debt included nonrecourse loans.
- [4] Prior to 1981, "total receipts" included gross income from farming, rents and royalties. Expenses related to this income were included under "total deductions." Starting with 1981, only the net incomes or deficits from farming, rents and royalties were tabulated; the positive amounts were included under "total receipts," and the negative amounts under "total deductions." The related expenses were not tabulated. In addition, starting with 1987, total receipts also includes certain "portfolio income" (interest, dividends and royalties) distributable to partners, not all of which was previously reported as receipts. Portfolio income from capital gains is excluded to improve comparability with earlier years.

- [5] Starting with 1987, "business receipts" represents gross receipts from sales and operations and, for partnerships in finance, insurance and real estate, investment income, such as interest, dividends and rents (but not capital gains). Also, in finance, insurance and real estate prior to 1981, only gross rentals reported as investment income were treated as business receipts and only if they were the principal operating income.
- [6] For 1982-1986, also includes certain dividends reported in combination with interest.
- [7] After 1980, represents the more complete amounts reported in depreciation computation schedules rather than the amounts reported as the depreciation deduction (augmented by depreciation identified for the statistics in cost of sales and operations schedules).

SOURCE: Statistics of Income—Partnership Returns, appropriate years, and Statistics of Income Bulletin, Summer or Fall issues (for most years). Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 12

- [1] Size classes are based on business receipts, i.e., gross amounts from sales and operations, for industries except those in finance, insurance and real estate. For the latter industries, total receipts, which is the sum of business receipts and investment income, was used. For partnerships, comparability of data by size of receipts is affected by revisions to the definition of receipts; see also footnotes 4 and 5, Table 11. To help minimize the break in comparability caused by the change in statistical treatment of partnership farm and rental income, an effort was made for 1981-1987 only, to include rental (though not farm) gross income in the receipts used for the size distribution in Table 12. Starting with 1988 though, only partnership net rentals are reflected in the size distribution.
- [2] Includes returns with no business receipts.
- [3] Includes corporations and partnerships with zero assets and liabilities. In addition, for partnerships, includes partnerships without balance sheet information (see also footnote 5, below).
- [4] See footnote 4, Table 11.

- [5] Prior to 1979, partnerships that had liquidated were assumed to have zero assets and liabilities, even if their balance sheets showed otherwise, and were included in the "under \$25,000" asset size class. Beginning with 1980, balance sheet data for liquidated partnerships were tabulated as reported and were included in the appropriate asset size classes.
- [6] See footnote 1, Table 10.

SOURCE: Statistics of Income—Corporation Income Tax Returns, Statistics of Income—Partnership Returns, Statistics of Income—Sole Proprietorship Returns, appropriate years, and Statistics of Income Bulletin, Summer or Fall issues (for most years). Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of the changes mentioned above.

- [*] Estimate should be used with caution because of the small number of sample returns on which it is based.
- [1] Starting with 1988, number of returns excludes those filed by Foreign Sales Corporations (FSC's) and Interest Charge-Domestic International Sales Corporations (IC-DISC's); see also footnotes 5 and 6, below. Because of the omission of these returns, totals for all income and financial items shown in the statistics (except those not applicable to IC-DISC's and FSC's, such as "income subject to tax," "income tax" and tax credits) are slightly understated.
- [2] Consolidated returns were filed on an elective basis for affiliated groups of corporations (with exceptions), in general, if 80 percent or more of the stock of the affiliates was owned within the group and a common parent corporation owned at least 80 percent of the stock of at least one of the affiliates.
- [3] Included in "Number of returns, total" and "Number with net income."
- [4] Generally, small corporations electing to be taxed at the shareholder level, with no more than 35 shareholders (10 prior to 1983), most of them individuals.
- [5] Domestic International Sales Corporations (DISC's) were designed to promote U.S. exports. They were taxed through parent corporations, but only when profits were distributed or deemed distributed to them. This system of tax deferral was generally

- replaced after 1984 with a new system of Foreign Sales Corporations (FSC's); see footnote 6. Tax benefits of DISC's remaining after 1984 were limited and an interest charge for tax deferred amounts was imposed on the parent corporations.
- [6] Foreign Sales Corporations (FSC's) generally replaced DISC's as a means of promoting U.S. exports (see footnote 5). Under the FSC provisions, a portion of these subsidiaries' "foreign trade income" was exempt from U.S. income tax.
- [7] For 1980 and 1985 data, tax-exempt securities, representing investments in State and local Government obligations, were reported with investments in U.S. Government obligations as a combined total. Starting with 1989, tax-exempt securities were again reported separately, but were defined to include not only investments in State and local Government obligations, but also stock in investment companies that distributed dividends during the current year representing tax-exempt interest on such obligations.
- [8] Starting with 1987, receipts, deductions and net income (or deficit) of S Corporations are limited to those attributable to a trade or business. Therefore, investment or portfolio income (or loss), such as from interest, dividends, rents, royalties and gain (loss) from sales of investment property, and the deductions related to this income, are excluded from net income (and allocated directly to shareholders).
- [9] Starting with 1987, "business receipts" includes the full amount reported by stock and commodity brokers and exchanges, and by real estate subdividers, developers and operative builders, even when they bought and sold securities, commodities and real estate on their own account. Previously, such transactions were treated as "net gain (loss), noncapital assets."
- [10] Represents all interest received. Includes dividends reported in combination with interest on Form 1120-S by S Corporations, i.e., certain corporations that elect to be taxed through shareholders (see footnote 4). Based on prior years when Form 1120-S required each to be reported separately, nearly all of the combined amount represents interest.
- [11] For the 1985 statistics, "other deductions" includes depletion and employer contributions to pension, profit-sharing, stock bonus and annuity plans, and to employee benefit programs, reported on the Form 1120-A short form. Starting with 1988, identifiable

- amounts reported on Form 1120-A for any of these items are included in the statistics for the appropriate deduction.
- [12] For most years, "income subject to tax" (the corporate tax base) exceeds "net income less deficit" chiefly because of the deficits reported on returns without net income. Moreover, it is the sum of the several tax bases applicable over time to different classes of corporations, not all of which were directly related to net income. Income subject to tax thus includes the "taxable income" base used by most companies (and defined as net income minus certain statutory special deductions); prior to 1989, a variation of this base in combination with net longterm capital gains in certain situations when the lower capital gains tax applied; the special tax bases applicable to S Corporations and insurance businesses; and the amounts taxable to certain investment companies. Profits of Domestic International Sales Corporations were tax-deferred; most of those of qualifying Foreign Sales Corporations were taxexempt and those of S Corporations were taxed (with few exceptions) through their individual shareholders, so that the net income of these corporations is excluded from income subject to tax.
- [13] Includes surcharge of \$784,437,000.
- [14] In general, starting with tax years beginning in 1987, the "alternative tax" was repealed. This tax provided for a maximum rate on long-term capital gains that produced a tax that was less than the tax that would have resulted if the regular tax rates had been used.
- [15] Effective with tax years beginning in 1987, the "alternative minimum tax" replaced the "minimum tax" (formerly referred to in the statistics as the "additional tax for tax preferences").
- [16] General business credit includes alcohol fuel, investment, jobs and employee stock ownership plan (ESOP) credits which were reported separately for previous years. Also included are the research credit (starting 1986) and the low-income housing credit (starting 1987). With exceptions, investment credit was repealed effective 1986; employee stock ownership plan contributions credit was repealed effective 1987. For changes in definitions of component credits, see Statistics of Income—Corporation Inome Tax Returns for the years concerned.

SOURCE: Statistics of Income—Corporation Income Tax

Notes to Selected Historical and Other Data Tables

Returns, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 14

- [1] See footnote 1, Table 13.
- [2] See footnote 8, Table 13.
- [3] See footnote 10, Table 13.
- [4] See footnote 13, Table 13.
- [5] See footnote 14, Table 13.
- [6] In addition to regular and to alternative tax (for years prior to 1988), includes Personal Holding Company tax, tax from recapture of investment and work incentive (WIN) credits (for 1975 and 1980 data) and of low-income housing credit (starting with 1988), additional tax for tax preferences or "minimum tax" (for years prior to 1987), and "alternative minimum tax" and environmental tax (both starting with 1987). Also includes special taxes applicable to foreign corporations with income "effectively connected" with a U.S. business, S Corporations (defined in footnote 4, Table 13), and certain investment companies. Credits include those appropriate for the given tax year. See Table 13 and Statistics of Income— Corporation Income Tax Returns for the years concerned for more detailed explanations.
- [7] See footnote 9, Table 13.

SOURCE: Statistics of Income—Corporation Income Tax Returns, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 15

[1] Profits shown are without inventory valuation and capital-consumption adjustment.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-82: Statistical Tables, 1986 and The National Income and Product Accounts of the United States, Volume 2, 1959-1988 (in preparation); for years after 1988, Survey of Current Business, various issues; and Statistics of Income—Corporation Income Tax

Returns, appropriate years. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Tables 16 and 17

- [1] Individual income tax collected includes that portion which was designated for the Presidential election campaign fund by taxpayers on their returns. Also included is the fidiciary income tax collected (from estates and trusts). Fiduciary income tax collected was \$4.8 billion in 1991, \$5.9 billion in 1990, \$6.0 billion in 1989, \$6.5 billion in 1988, \$8.4 billion in 1987, and \$4.5 billion in 1986. Presidential election campaign designations amounted to \$32.3 million in 1991, \$32.5 million in 1990, \$32.3 million in 1989, \$33.2 million in 1988, \$33.2 million in 1987, and \$35.9 million in 1986.
- [2] Corporation income tax collected includes various taxes applicable to tax-exempt organizations, including the tax on "unrelated business income." Total taxes collected from tax-exempt organizations were \$155.6 million in 1991, \$127.9 million in 1990, \$115.6 million in 1989, \$137.5 million in 1988, \$119.9 million in 1987 and \$30.2 million in 1986.
- [3] Excise taxes are imposed on selected products, services and activities, such as on sales of alcohol and tobacco products and on the manufacture of gasoline. Statistics shown in Table 16 have been revised, starting with Fiscal Year 1988, to include alcohol and tobacco taxes, collection of which was transferred from the Internal Revenue Service to the Bureau of Alcohol, Tobacco and Firearms starting with that year.
- [4] Employment taxes include payroll taxes levied on salaries and wages, such as social security, railroad retirement and unemployment taxes; plus the self-employment tax imposed on "self-employment income."

NOTES: Refunds in Table 17 are associated with the taxes (including alcohol and tobacco taxes) described in footnotes 1-4, Tables 16. Collections (or refunds) are those made during time periods indicated, regardless of the year or other period during which the tax liability was incurred (or to which the refund applied).

Collections represent the gross amounts before refunds and include amounts paid with the tax return; prior to filing the return (as applicable, income tax withheld by

Notes to Selected Historical and Other Data Tables

employers and estimated tax payments); and subsequent to filing the return (chiefly the result of initial return processing or of examination and enforcement activities). Collections also include interest and penalties.

Refunds result chiefly from tax overpayments determined at time of filing a return. Also included are amounts subsequently determined as due the taxpayer as a result of an amended return or a claim for refund (including those produced by "net operating loss" and other carryback adjustments from future taxable years); or as a result of initial return processing or of IRS examination and other activities. Individual income tax refunds are net of offsets under laws which require IRS to act as collection agent for delinquent payments owed various U.S. agencies under specific programs. All refund data include interest paid by IRS (\$2.8 billion in 1991, \$2.4 billion in 1990, \$0.5 billion in 1989, \$0.4 billion in 1988, \$0.4 billion in 1987 and \$0.5 billion in 1986).

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Accounting Branch.

Table 18

- [1] Alcohol and tobacco taxes each include special (occupational) taxes prior to Fiscal Year 1988. Starting with Fiscal Year 1988, occupational taxes are excluded from the separate amounts shown for alcohol and for tobacco taxes, although they are reflected in the combined total for all alcohol and tobacco taxes.
- [2] Also includes lubricating oil taxes. Effective January 7, 1983, taxes on lubricating oil were repealed.
- [3] Effective January 1,1984, taxes on tubes and tread rubber were repealed, and dealers holding taxable tires were assessed a one-time floor stock tax.
- [4] Effective January 7, 1983, the excise taxes on parts and accessories for trucks and buses, which are included in this classification, were repealed. Beginning with the quarter ending December 1983, taxes on motor vehicles are excluded.
- [5] Special fuels, total, includes taxes on diesel and special motor fuels which were classified as miscellaneous excise taxes in 1970. Also, beginning with the quarter ending December 1983, taxes on motor vehicles are included.
- [6] Repealed effective August 23, 1988. Amounts reported for more recent time periods result from amended filings, delinquent taxes, examination activities and refunds.

[7] Expired September 30, 1985; reimposed in January 1987.

NOTES: For 1970 and 1975, the fiscal year was defined as July of the previous calendar year through June of the year noted. Starting with 1980, the fiscal year was redefined as October of the previous calendar year through September of the year noted.

Starting with Fiscal Year 1988, additional detail on manufacturers' excise taxes, retailers' and special fuel taxes and miscellaneous excise taxes is available in the fourth quarter Internal Revenue Report of Excise Taxes; previously this information was published in the Annual Report of the Commissioner and Chief Counsel, Internal Revenue Service. For additional detail on alcohol and tobacco taxes, see the Statistical Release, Alcohol and Tobacco Tax Collections, Bureau of Alcohol, Tobacco and Firearms, U.S. Department of the Treasury.

SOURCE: U.S. Department of the Treasury, Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch; and Financial Management Service.

Table 19

- [1] Includes Forms 1040C, 1040NR, 1040PR, and 1040SS; excludes amended returns (Form 1040X).
- [2] Starting with Calendar Year 1988, includes Form 1120-PC and excludes Form 1120-M.
- [3] Includes Forms 1120F, 1120 POL, and 1120H; starting with Calendar Year 1986, Forms 1120-FSC; and, starting with Calendar Year 1988, Forms 1120-REIT and 1120-RIC; excludes Forms 1120-DISC and IC-DISC, and amended returns (Form 1120X).
- [4] Includes Form 1041A.
- [5] Includes Form 990A.

SOURCE: Internal Revenue Service, Research Division, Projections and Forecasting Group.

Table 20

[1] Number of returns with paid preparer signature is based on different sources, depending on the year. For 1986, it was obtained by converting the Taxpayer Usage Study (TPUS) sample of individual income tax returns to the equivalent of the Statistics of Income (SOI) sample. (For additional information about the TPUS sample, see, for example, "Taxpayer Usage of Forms 1040, 1040A, and 1040EZ," Statistics of Income Bulletin, Fall 1989, Volume 9, Number 2.)

Notes to Selected Historical and Other Data Tables

The adjustment for 1986 was made because the TPUS sample represented all returns filed during the entire calendar year. Except for counts of electronically-filed returns, data for 1990 covering the entire calendar year were obtained from the IRS Individual Master File (IMF) of all individual income taxpayers; for the counts of electronically-filed returns, see footnote 2. Data for 1989 were also based on the IMF, except for the number of returns with or without itemized deductions. For the latter returns, the data were estimated based on the 1989 TPUS sample. All data for 1987 and 1988 are estimated based on the SOI samples for those years.

[2] Data on electronically-filed returns, shown separately for Tax Year 1990, are included in the couts for Form 1040 returns shown above in Table 20, for all years. Data for 1990 are based on the TPUS sample (see footnote 1) of returns filed during the first 8 months of 1991. No adjustment was made for returns filed after the first 8 months on the assumption that few

- were likely to have been electronically filed during this time period.
- [3] Data on IRS Taxpayer Service Programs are collected on a fiscal-year basis. In general, assistance rendered in a given fiscal year may be related to returns due on April 15th during that fiscal year and are for the tax year ending with the previous December. As a result, data in Table 20, which are presented on a tax year basis, are actually for a fiscal year. Therefore, data shown as for Tax Year 1990, for example, are actually for Fiscal Year 1991.

NOTE: Data on IRS assistance represent taxpayer contacts. Some taxpayers make more than one contact. The number of taxpayers assisted (in contrast to the number of contacts made) is not known.

SOURCE: Data on paid preparers were obtained from Statistics of Income and Taxpayer Usage Study samples. Data on IRS assistance were compiled by the Taxpayer Service Division.

SOI Sampling Methodology and Data Limitations

Appendix

his appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports (see the References at the end of this Appendix). More technical information is available, upon request, by writing to the Director, Statistics of Income Division, R:S, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on criteria such as: industry, presence or absence of a tax form or schedule, accounting period, State from which filed and various income factors or other measures of economic size (total assets, for example, is used for the corporation and partnership statistics). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years—3 for corporations because of the prevalence of fiscal (noncalendar) year reporting. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means in practice, that both the population and the sample size can differ from that planned. However, these factors do not compromise the validity of the estimates.

The probability of a return being designated depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity

Information for this appendix was compiled by Bettye Jamerson, Coordination and Publications Staff, under the direction of Robert Wilson, Technical Advisor. Major contributions were made by Paul McMahon, Mathematical Statistics Team. of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated cost or the target size of the total sample for the program.

For most SOI studies, returns are designated by

Sample returns are designated by computer from the IRS Master Files based on the tax-payer identification number.

computer from the IRS Master Files based on the taxpayer identification number (TIN) which is either the social security number (SSN) or the employer identification number (EIN). A fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TIN's designed from one year's sample are for the most part selected for the next year's, so that a very high proportion of the returns selected in the current sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. Weights are, in general, computed by dividing the count of returns filed for a given stratum by the count of sample returns for that same stratum. "Weights" are used to adjust for the various sampling rates used—the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into "post-strata," based on additional criteria or refinements of those used in the original stratification. Weights are then computed for these post-strata using additional population counts. The data on each return in a stratum are multiplied by that weight. To produce the tabulated estimates, these weighted data are summed to produce the published

SOI Sampling Methodology and Data Limitations

statistical totals.

Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in decimal form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its coefficient of variation to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 0.02, then the following arithmetic procedure would be followed to construct a 68 percent confidence interval estimate:

150,000 x 0.02 = 3,000	(sample estimate) (coefficient of variation) (standard error of estimate)
150,000 + or - 3,000 = 147,000—153,000	(sample estimate) (standard error) (68 percent confidence interval)

Based on these data, the interval estimate is from 147 to 153 thousand returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Generally in the *Statistics of Income Bulletin* only conservative upper limit CV's are provided for frequency

estimates. These do, however, provide a rough guide to the order of magnitude of the sampling error.

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study, may be obtained on request by writing the Director, Statistics of Income Division, at the address given above.

Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors, processing errors and effects of an early cut-off of sampling. More extensive information on nonsampling error is presented in SOI reports, when appropriate.

In transcribing and tabulating the information from the. returns or forms selected for the sample, checks are imposed to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during statistical "editing" in order both to improve data consistency from return to return and to achieve definitions of the data items that are more in keeping with the needs of major users. In some cases not all of the data are available from the tax return as originally filed. Sometimes the missing data can be obtained through field followup. More often though, they are obtained through imputation methods. As examples, other information in the return or in accompanying schedules may be sufficient to enable an estimate to be made; prior-year data for the same taxpayer may be used for the same purpose; or data from another return for the same year that has similar characteristics may be substituted. Research to improve methods of imputing data that are missing from returns continues to be an ongoing process [1].

Quality of the basic data abstracted from the returns is

In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.

subjected to a number of quality control steps including 100-percent key verification. The data are then subjected to many tests based on the structure of the tax law and the improbability of various data combinations. Records failing these tests are then subjected to further

SOI Sampling Methodology and Data Limitations

review and any necessary corrections are made. In addition, the Statistics of Income Division in the National Office conducts an independent reprocessing of a small subsample of statistically-processed returns as a further check [2].

Finally, before publication, all statistics are 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 and estimating.

Tabular Conventions

Estimates of frequencies and money amounts that are considered unreliable due to the small sample size on which they are based are noted in SOI tables by an indicator. The presence of the indicator means that the sample rate is less than 100 percent of the population and that there are fewer than 10 sample observations available for estimation purposes.

A dash in place of a frequency or amount indicates that no sample return had that characteristic. In addition, a dash in place of a coefficient of variation for which there is an estimate indicates that all returns contributing to the estimate were selected at the 100-percent rate.

Whenever a weighted frequency in a data cell is less than 3, the estimate is either combined with other cells or deleted in order to avoid disclosure of information about individual taxpayers or businesses. These combinations and deletions are indicated in the tables.

Notes

- [1] See, for example, Hinkins, Susan M., "Matrix Sampling and the Effects of Using Hot Deck Imputation," in 1984 Proceedings of the American Statistical Association, Section on Survey Research Methods. Other research efforts are included in Statistical Uses of Administrative Records: Recent Research and Present Prospects, Volume 1, Internal Revenue Service, March 1984.
- [2] Quality control activities for all SOI studies are published in a series of occasional reports. These reports provide detailed information relating to quality in all phases of SOI processing.

References

For information about the samples used for specific SOI programs see:

Statistics of Income—1988, Individual Income Tax Returns (see especially pages 13-16).

Statistics of Income—1988, Corporation Income Tax Returns (see especially pages 7-15).

Statistics of Income—1974-1987, Compendium of Studies of Tax-Exempt Organizations (see information about the samples used at the end of each chapter).

Statistics of Income—1984-1988, Compendium of Studies of International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see information about the samples used at the end of each chapter).

Statistics of Income Bulletin (see each issue).

General Statistical Information: (202) 874-0410		FAX: (202) 874-0922	
Project	Primary Analysts	Frequency and Program Content	
Americans Living Abroad: 1991 Program	Melissa Redmiles	This periodic study is conducted every 4 years (every 5 years, after 1991). It covers foreign income and taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income (AGI) and country.	
Corporation Foreign Tax Credit: 1988 Program 1990 Program 1991 Program	Karla Daronco Maggie Lewis Kimberly Veletto	This annual study provides data on foreign income and taxes paid and foreign tax credit reported on corporation income tax returns. Data are classified by industry (all years) and country (even numbered years).	
Corporation Income Tax Returns: 1989 Program 1990 Program 1991 Program	Victor Rehula Karen Gutmann Patrice Treubert Allison Clark	Basic SOI program data are produced annually and cover complete income statement, balance sheet, tax and tax credits, and details from supporting schedules. Data are classified chiefly by industry group or asset size.	
Environmental Excise Taxes (Superfund) Study: 1990 Program 1991 Program	Susan Mahler	The Superfund Amendments and Reauthorization Act of 1986 (SARA) replaced the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA), authorizing the collection of environmental taxes, a type of excise tax. This study, published annually, is the only source of data that provides detailed tabulations by type of chemical. Beginning with 1990, this program will also include data on ozone depleting chemicals.	
Estate Collation	Barry Johnson	This periodic study links estate tax return data for decedents and beneficiaries. Income information for beneficiaries is available both for years preceding and following the decedent's death. Information on gift tax returns is available for the last 2 years of the decedent's life. The most recent study is based on decedents who died in 1982. The next study will be for decedents who died in 1989.	
Estate Tax Returns: 1989-1991 Program	Barry Johnson Marvin Schwartz Janet McCubbin	This annual study includes information on gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of the decedents. Basic estate tax return data by year in which returns are filed are produced every year. Other statistics are available on a year-of-death basis (approximately every 3 years).	
Exempt Organizations Business Income Tax Returns: 1989 Program 1990 Program	Sara Boroshok Peggy Riley	This annual study includes tabulations of "unrelated business" income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The data file will also be linked with the Forms 990 and 990-PF data files of the tax-exempt organizations and private foundations.	
Foreign Corporations: 1988 Program 1990 Program	Bill States	This periodic study, planned for every 2 years, provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry and country.	

Project	Primary Analysts	Frequency and Program Content
Foreign Controlled Corporations: 1988 Program 1989 Program 1990 Program	John Latzy	This annual study includes data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry.
Foreign Recipients of U.S. Income: 1990 Program	Randy Miller	This annual study provides data by country on income paid to nonresident alien and the amount of tax withheld for the U.S. Government.
Foreign Sales Corporations (FSC): 1991 Program	John Bradford	These corporations replaced the Domestic International Sales Corporation, or DISC, as of January 1, 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987, and then on a 4-year cycle.
Foreign Trusts: 1990 Program	Christine Ferguson	This periodic study, conducted every 4 years, provides data on foreign trusts that have U. S. persons as grantors, transferors, or beneficiaries. Data include country where trust was created, the value of transfer to the trusts, and the year the trust was created.
Individual income Tax Return Public Use File	Mario Fernandez	Microdata magnetic tape files, produced annually, contain detailed information obtained from the individual SOI program, with identifiable taxpayer information omitted to make the file available for public dissemination, on a reimbursable basis. (In addition to microdata files, specific tabulations from them are produced, also on a reimbursable basis.)
Individual Income Tax Returns: 1989 Program 1990 Program 1991 Program	Michael Strudler Marty Shiley	Basic SOI program data are produced annually and cover income, deductions, tax and credits reported on individual income tax returns and associated schedules, chiefly by size of adjusted gross income.
interest-Charge Domestic International Sales Corporations (IC-DISC): 1991 Program	Kimberly Veletto	These corporations replaced the Domestic International Sales Corporation, or DISC, as of January 1, 1985. Balance sheet, income statement, and export-related data were tabulated annually through 1987, and then on a 4-year cycle.
intergenerational Wealth	Martha Eller Barry Johnson Marvin Schwartz Janet McCubbin	This on-going study involves estate returns filed since the inception of the estate tax (1916), and focuses on changes in the concentration of wealth and the intergenerational transfer of wealth, as well as the history of the estate tax system. The asset composition, available demographic information, and an analysis of beneficiaries of estates will be emphasized.
nternational Boycott Participation: 1990 Program 1991 Program	Melissa Redmiles	This study, planned for every 4 years, provides data on business operations of U. S. persons in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.

General Statistical Informat	ion: (202) 874-0410	FAX: (202) 874-0922
Project	Primary Analysts	Frequency and Program Content
Minimum Effectively Connected Net Investment Income of Foreign Insurance Companies	David Steigerwald	This annual study provides data from domestic life and property and casualty insurance companies for use by the Treasury Department in computing the minimum effectively connected net investment income of foreign insurance companies.
Monprofit Charitable and Other Organizations: 1988 Program 1989 Program	Cecelia Hilgert Paul Arnsberger	This annual study includes balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code. The 1989 study will include data from the new Form 990-EZ. A compendium of previously published SOI articles on tax-exempt organizations was published in July 1991.
Nonresident Alien Estates: 1990 Program	Christine Ferguson	This periodic study, planned for every 4 years, provides data on estates of nonresident aliens who had more than \$60,000 of assets in the United States. The estates are subject to U.S. estate taxation on U.S. property.
Occupation Studies	Bobby Clark Dodie Riley	This periodic study, based on availability of outside funding, is designed to classify individual income tax returns by occupation and to develop a dictionary of occupation titles that can be used to enhance the economic data of many other individual income tax return studies.
Partnership Returns of Income: 1990 Program 1991 Program	Tim Wheeler	Basic SOI program data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.
Partnership Withholding Study: 1990 Program	Kimberly Veletto	This annual study includes data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.
Personal Wealth Study: 1986 Program 1989 Program	Marvin Schwartz Barry Johnson	This periodic study provides data estimates of personal wealth of top wealthholders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate data bases. The most recent data (1986) are based on returns filed from 1986 to 1988. The next study will be 1989 data based on returns filed in 1989, 1990 and 1991.
Private Foundations: 1988 Program 1989 Program	Alicia Meckstroth Peggy Riley	This annual study includes balance sheets and income statements. The 1989 Study will include data on non-exempt charitable trusts.
Sales of Capital Assets: 1985 Program 1985-89 Panel Study	Stephanie Alvord Janette Wilson	This periodic study provides detailed data on the sales of capital assets reported on Schedule D of the individual income tax return, sales of residences and personal or depreciable business property.
		A panel study provides the same data on capital asset transactions for a subsample of the returns in the Sales of Capital Assets basic study, over a period of years.

General Statistical Information: (202) 874-0410		FAX: (202) 874-0922
Project	Primary Analysts	Frequency and Program Content
Sales of U.S. Real Property Interests by Foreign Persons: 1991 Program	John Latzy	This annual study will provide data on transfers of U.S. real property interests, when these interests are acquired from foreign persons. Data will include the amount realized on transfers, U.S. tax withheld, and the country of foreign persons.
Sole Proprietorships: 1989 Program 1990 Program 1991 Program	Michael Strudler Craig Ammon	Basic SOI program data, produced annually, cover the business receipts, deductions, and net income reported on Schedule C (for nonfarm proprietors), by industry group. Similar data from Schedule F (for farmers) are available on an occasional basis.
State Data: 1985 Program 1988 Program	Mario Fernandez	Special tabulations of selected individual income, deduction, and tax data by State are produced on a reimbursable basis. (The data file for 1988 is now available.)
Statistical Subscription Services: Corporation Source Book	Sandy Byberg	Annual data by more detailed industry groups than are used for regular corporation statistics are produced by asset size.
Migration Flow and County Income Data	Sandy Byberg	Migration flow data (based on changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis.
Tax-exempt Bond Issues: 1988 Program 1989 Program	Marvin Schwartz	This annual study provides information on private activity and governmental bond issues by type of property financed, size of face amount and State.
Taxpayer Usage Study: 1991 Program	Laura Prizzi Jeff Curry	Basic SOI program data, produced annually, provide weekly frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, and general characteristics of the individual taxpayer population for returns received during the primary filing season (January through April).
U.S. Possessions Corporations: 1989 Program	John Bradford	This periodic study, planned for every 4 years, provides data on income statement, balance sheet, tax, and "possessions tax credit" data for "qualifying" U. S. possessions corporations. (Most of these corporations are located in Puerto Rico.)

Publications & Tapes

Statistical Information Services: (202) 874-0410 or FAX (202) 874-0922

The following *Statistics of Income* reports and tapes can be purchased from the Statistics of Income Division (unless otherwise indicated). Prepayment is required, with checks made payable to the IRS Accounting Section. For copies from the Statistics of Income Division, write:

Director, Statistics of Income Division (R:S) Internal Revenue Service P.O. Box 2608 Washington, DC 20013-2608.

Business Source Books

Corporation Source Book, 1989

Publication 1053 – Price \$175.00

This 481-page document presents detailed income statement, balance sheet, tax and selected items, by major and minor industries and size of total assets. The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series and can be purchased for \$175 (issues prior to 1982 are for sale at \$150 per year). A magnetic tape containing the tabular statistics for 1989 can be purchased for \$1,500.

Partnership Source Book, 1957-1983

Publication 1289 - Price \$30.00

This 291-page document shows key partnership data, for 1957 through 1983, by major and minor industries. It includes a historical definition of terms section and a summary of legislative changes affecting the comparability of partnership data during that period. Tables show:

- number of partnerships;
- number of partners;
- business receipts;
- depreciation;
- taxes paid deductions;
- interest paid deductions;
- payroll deductions;
- payments to partners;
- net income less deficit.

A magnetic tape containing the tabular statistics for partnerships can be purchased for \$300 from the National Technical Information Service, U.S. Department of Commerce, Springfield, VA 22161. More recent partnership data are published annually in the *SOI Bulletin*.

Sole Proprietorship Source Book, 1957-1984

Publication 1323 - Price \$95.00

This Source Book is a companion to that for partnerships, described above. It is a 251-page document showing key proprietorship data for 1957 through 1984; data for farm proprietorships are excluded after 1981. Each page presents statistics for a particular industry. Tables show:

- number of businesses;
- interest paid deductions;
- business receipts;
- payroll deductions; and
- depreciation;
- net income less deficit.
- taxes paid deductions;

A magnetic tape containing the tabular statistics can be purchased for \$245. As with partnerships, more recent (nonfarm) sole proprietorship data are published annually in the SOI Bulletin.

Compendiums

Studies of Tax-Exempt Organizations, 1974-1987

Publication 1416 - Price \$26.00:

This publication presents 22 articles from Statistics of Income studies on tax-exempt organizations. The articles emphasize important issues within the nonprofit sector, and also include several other articles previously unpublished in the SOI Bulletin, as well as papers published in proceedings of the American Statistical Association and the Independent Sector Research Forum. Topics featured

- nonprofit charitable organizations (primarily charitable, educational and health organizations);
- private foundations and charitable trusts; and
- unrelated business income of exempt organizations.

Studies of International Income and Taxes, 1984-1988

Publication 1267 - Price \$26.00

This report presents information from 13 Statistics of Income studies in the international area (many of them previously published in the SOI Bulletin), including:

- foreign activity of U.S. corporations;
- activity of foreign corporations in the United States;
- foreign controlled U. S. corporations;

Publications & Tapes

- statistics related to individuals, trusts and estates; and
- data presented by geographical area or industrial activity, as well as other classifiers.

Reimbursable Services

(Prices are dependent on the request.)

Public Use Magnetic Tape Microdata Files

Included are individual income tax returns for 1978-1989. (Individual income tax returns for 1966-1977 are available from the Center for Electronic Records (NNX) of the National Archives and Records Administration, Washington, DC 20408.) Files containing more limited data for each State are also available for 1985. All of these files have been edited to protect the confidentiality of individual taxpayers. Files for private foundations for 1982-1983 and 1985-1988 and nonprofit charitable organizations for 1982-1983 and 1985-1988 are also available from the Statistics of Income Division. The individual, private foundation and charitable organization files are the only microdata files that can be released to the public.

Migration Data

Compilations are available showing migration patterns, from where to where, by State and county, based on yearto-year changes in the tax return address. Data are also available for selected time periods (according to the years in which returns were filed) between 1978 and 1990 and include counts of the number of individual income tax returns and personal exemptions. In addition, county income totals are available for Income Years 1982 and 1984 through 1989.

Other Unpublished Tabulations

Unpublished tabulations are also available, including detailed tables underlying those published in the SOI Bulletin. Special tabulations may also be produced, depending on the availability of SOI computer programming resources.

Other Publications

The following Statistics of Income publications are available from the Superintendent of Documents, U.S. Government Printing Office. For copies, please use the order form following this section or write:

Superintendent of Documents P.O. Box 371954 Pittsburgh, PA 15250-7954

Statistics of Income (SOI) Bulletin

Quarterly, Publication 1136, Stock No. 748-005-00000-5 Subscription price, \$23.00; Single copy price, \$6.50

Provides the earliest published financial statistics from individual and corporation income tax returns. The Bulletin also includes annual data on nonfarm sole proprietorships and on partnerships, as well as from periodic or special studies of particular interest to tax analysts and administrators and to economists. Historical tables include data from SOI, as well as on tax collections and refunds by type of tax.

Statistics of Income - 1988, **Corporation Income Tax Returns**

Publication 16, Stock No. 048-004-02308-3 Price \$11.00

This report presents more comprehensive and complete data on corporation income tax returns with accounting periods ended July 1988 through June 1989, than those published earlier in the SOI Bulletin.

Presents information on:

- receipts:
- deductions;
- net income;
- taxable income:
- income tax:
- tax credits: assets; and
- liabilities.

Data are classified by:

- industry:
- accounting period;
- size of total assets; and
- size of business receipts.

Publications & Tapes

Statistics of Income – 1988, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02306-7 Price \$9.50

This report presents more comprehensive and complete data on individual income tax returns for 1988 than those published earlier in the *SOI Bulletin*.

Presents information on:

Data are presented by:

■ Sources of income;

■ size of adjusted gross in-

■ Exemptions;

come; and

■ Itemized deductions;

marital status.

■ Tax computations;

Note: If you determine from the Government Printing Office that any of the Statistics of Income publications listed above are out-of-print, please telephone the Statistical Information Services office, on (202) 874-0410 for assistance.

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Corporation income tax returns:

(See, also, Foreign income and taxes)

1987, Fall 1990 (10-2) 1988, Fall 1991 (11-2)

U.S. Possessions Corporations: 1987, Summer 1991 (11-1)

Foreign corporations with U.S. operations (See also, Foreign corporate investment and activity in the U.S.): 1987, Winter 1990-91(10-3) 1988, Spring 1992 (11-4)

Estate tan returns:

1916-45, basic data, Spring 1990 (9-4) 1986-88, Spring 1990 (9-4)

Nonresident alien estates: 1986, Spring 1992 (11-4)

Encise lanes:

Environmental: 1988, Fall 1990 (10-2) 1989, Winter 1991-92 (11-3)

Exempt organizations:

Nonprofit charitable organizations: 1985, Fall 1989 (9-2) 1986-87, Fall 1991 (11-2)

Other than private foundations: 1975-1978, Fall 1981 (1-2)

Private foundations: 1986, Spring 1991 (10-4) 1988, Winter 1991-92 (11-3)

Foreign income and taxes:

Controlled Foreign Corporations: 1984, Spring 1990 (9-4) 1986, Summer 1991 (11-1)

Corporation foreign tax credit: 1986, Fall 1990 (10-2) 1986. Winter 1990-91(10-3)

Domestic corporations controlled by foreign persons (See also, Foreign corporate investment and activity in the U.S.): 1988. Fall 1991 (11-2)

Foreign corporate investment and activity in the U.S.:

1983, Summer 1987 (7-1) 1984-85, Spring 1989 (8-4)

Foreign corporations with U.S. operations: 1988, Spring 1992 (11-4)

Foreign trusts:

1986, Spring 1988 (7-4)

Individual foreign income and taxes: 1987, Winter 1991-92 (11-3)

Foreign recipients of U.S. income:

1988, Winter 1990-91 (10-3) 1989, Spring 1992 (11-4)

Individual income tax returns:

(See also, Foreign income and taxes)

High-income taxpayers and the growth of partnerships:

1983, Fall 1985 (5-2)

Historical summary of income and taxes (see also, SOI statistical services): 1913-82, Winter 1983-84 (3-3)

Income by ZIP Code areas: 1969-79, Spring 1983 (2-4) 1979-82, Summer 1985 (5-1)

Individual income tax shares and average tax rates:

1916-50, Winter 1988-89 (8-3) 1951-86, Spring 1989 (8-4)

Marginal and average tax rates: 1986, Spring 1989 (8-4) 1987, Summer 1991 (11-1)

Personal income and adjusted gross income:

1984-86, Winter 1988-89 (8-3)

Preliminary data: 1990, Spring 1992 (11-4)

Sales of capital assets: 1981-82, Winter 1985-86 (5-3)

Partnership returns:

Analysis of partnership activity: 1981-83, Spring 1986 (5-4)

Balance sheets by industry: 1988, Summer 1990 (10-1) 1989, Fall 1991 (11-2)

High-income taxpayers and the growth of partnerships:

1983, Fall 1985 (5-2)

Income statements by industry: 1988, Summer 1990 (10-1) 1989, Fall 1991 (11-2)

Partnerships and passive losses: 1981-87, Winter 1989-90 (9-3)

Personal wealth:

1982 revised, Spring 1988 (7-4) 1986, Spring 1990 (9-4) Realized income and personal wealth: Spring 1983 (2-4)

Trends, 1976-81: Summer 1983 (3-1)

Private activity tan-exempt bonds:

1985, Spring 1987 (6-4) 1986. Summer 1988 (8-1)

Projections of returns to be filed:

1992-99, Winter 1991-92 (11-3)

Sales of capital assets:

(See Individual income tax returns)

SOI statistical services:

1985-86, Spring 1986 (5-4)

Studies of international income and taxes: Fall 1986 (6-2)

Domestic special studies: Fall 1987 (7-2)

SOI: 75 years of service: Winter 1987-88 (7-3)

75th anniversary: 1913-88, Fall 1988 (8-2)

Studies of individual income tax returns: Winter 1987-88 (7-3)

Studies of business income tax returns: 1985, Spring 1988 (7-4)

Sole proprietorship returns:

Income statements by industry: 1988, Summer 1990 (10-1) 1989, Summer 1991 (11-1)

PREVIOUSLY PUBLISHED DATA RELEASES

(by Issue, Volume and Number)

Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations:

1987, Spring 1992 (11-4)

Tax-exempt organization business income and tax:

1987, Winter 1991-92 (11-3)

Estate tax returns:

1989-90, Winter 1991-92 (11-3)

