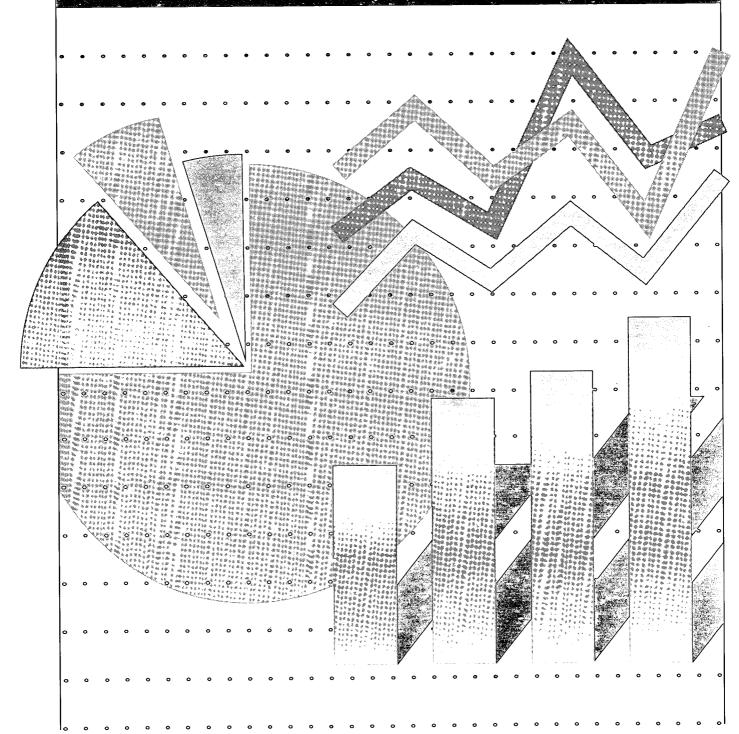
FALL 1992



Department of the Treasury Internal Revenue Service

Shirley D. Peterson

Commissioner

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Deputy Commissioner

David G. Blattner

Chief Operations Officer

Judy K. Van Alfen

Assistant Commissioner (Returns Processing)

Fritz Scheuren

Director, Statistics of Income Division

SOI BULLETIN

A Quarterly Statistics of Income Report

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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*. Paul Arnsberger, Clementine Brittain, Romaine Ferguson, John Glynn, James Hobbs, Bettye Jamerson, Ruth Schwartz and James Willis made major contributions in the production of the fall 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

Individual Income Tax Returns, 1991: Taxpayer Usage Study

By Laura Y. Prizzi and Jeffrey B. Curry The first statistics for Tax Year 1991, based on a small sample of returns filed through the end of April 1992, show that the average income tax was \$3,691 compared to \$3,569 for 1990. Overall, adjusted gross income increased by 6 percent. Tax as a percentage of adjusted gross income decreased slightly, from 12.5 to 12.4 percent. Returns with the earned income credit increased to 11.6 million, but it is estimated that another 0.8 million should also have shown the credit. The credit, itself, was up by 37.4 percent due in large part to a change in law contained in the Revenue Reconciliation Act of 1990. For 1991, the number of returns with itemized deductions increased by 7.3 percent to 30.8 million. Total itemized deductions also increased, by 9.5 percent. Electronically-filed returns increased by 25 percent to 10.9 million, which explains the declines in the number of "paper returns" (Forms 1040, 1040A and 1040EZ).

Sole Proprietorships, 1990

By Craig Ammon

The \$141.4 billion in nonfarm sole proprietorship profits reported for 1990 was only 6.6 percent more than 1989. The growth rates for both 1989 and 1990 were well below those recorded from 1983 to 1988, showing signs of the recession that began in 1990. Statistics for the real estate industry group showed a large decline in profits, 15.9 percent, compared to 1989. Despite the developing recession, the profits reported for the services industrial division were significantly higher than 1989, due mainly to the increases reported for business, legal, and medical and health services.

Corporation Income Tax Returns, 1989

By Paula Karvounis and Nina Shumofsky
Although the Nation's gross domestic product continued to grow for 1989, the rate of growth was only moderate and corporate pre-tax profits as reported on income tax returns actually declined for the first time since 1982. The decline, from \$413.0 billion to \$389.0 billion, represented a 5.8 percent drop from 1988, as deductions claimed by corporations increased at a faster rate than receipts. Interest deductions alone increased from \$672.4 billion to \$831.5 billion. Net losses of companies without net income were up sharply, from \$142.9 billion for 1988 to

\$167.3 billion for 1989, while the net income reported by companies reporting a profit hardly increased at all, from \$556.2 billion compared to \$555.9 billion. Despite the changing economy, the corporation income tax for both 1988 and 1989 was at a record high level, exceeding the amounts recorded for any previous year.

Controlled Foreign Corporations, 1988

By John Latzy and Randy Miller
For 1988, the 7,500 largest Controlled Foreign Corporations generated \$823.0 billion in business receipts on assets of \$958.1 billion. About 27 percent of these foreign subsidiaries were classified in finance, insurance and real estate, while 40 percent were engaged primarily in manufacturing (chiefly chemicals, non-electrical machinery, petroleum and coal products and motor vehicles). Foreign taxes paid by manufacturers exceeded \$16.0 billion. The statistics show that Controlled Foreign Corporations were incorporated in over 100 different countries, but the United Kingdom, (West) Germany and Canada predominated.

International Boycott Participation, 1990

Data Release

Foreign Recipients of U.S. Partnership Income, 1990

Data Release

Private Foundation and Charitable Trust Statistics, 1989

Data Release

U.S. Possessions Corporations, 1989

Data Release

Editors' note: This issue also includes a new feature -- an invited paper reprinted from another journal. From time to time in coming issues, we may include articles that we feel may be of interest to you, our readers, that were originally published elsewhere. For our first invited paper, we have reprinted a three-part series from Tax Notes:

An Economic Perspective on the Government's Statistical Efforts

An Invited Paper by Gene Steuerle, Urban Institute

Bulletin Board

Some Observations and Insights

In last fall's Bulletin Board column, we tried something new to Statistics of Income (SOI) by publicizing when data for the major SOI programs would be released to users, often ahead of their publication. This was in keeping with the practice of other Federal statistical agencies which announce their release dates well ahead of time. Our initial effort covered 12 release dates.

How well did we do? Although we've made great strides in improving the timeliness of our data, some of the projected dates were just too optimistic, for a variety of reasons. This only goes to show that we cannot rest on our laurels for long and that we must continue to seek out ways to improve our operations, while at the same time taking further steps to satisfy the changing data requirements of our main customers. Unlike many other Federal statistical programs, SOI is an annual program, and, while many of its data requirements remain unchanged from year to year, there are enough new requirements to make every new year a challenge. These include the changing research needs of tax policymakers; the changing source document, the tax return; the changing tax law; and the changing tax administration system.

So here is our second effort and, to put the projected release dates into perspective, we have included some of the critical dates that precede the data releases to help show some of the constraints under which we must operate in order to make data available on a timely basis.

Public Release of SOI Information

	1	Close of filing p	tax return period	Close of	Release
Statistics of Income program	Year ended		With	sampling	date
		Regular	extensions	period	(on or before)
			of time	<u> </u>	L
Individual Income Tax Returns		1	•		
1990	j	j l		j	}
Preliminary	December 1990	April 1991	August 1991	September 1991	February 1992
Complete	December 1990	April 1991	August 1991	December 1991	August 1992
1991]	i	,	
Preliminary	December 1991	April 1992	August 1992	September 1992	February 1993
Complete	December 1991	April 1992	August 1992	December 1992	August 1993
1992	· · ·		•	,	
Preliminary	December 1992	April 1993	August 1993	September 1993	February 1994
Complete		April 1993	August 1993	December 1993	August 1994
	.	•		,	
Nonfarm Sole Proprietorships	1	ĺ		1	ĺ
1991	December 1991	April 1992	August 1992	December 1992	July 1993
1992		April 1993	August 1993	December 1993	July 1994
Partnerships	İ		-		
•	ľ	Ì		i .	
1991		April 1992	October 1992	December 1992	July 1993
1992	December 1992.	April 1993	October 1993	December 1993	July 1994
Corporations 1	İ				
1990	June 1991	September 1991	March 1992	June 1992	March 1993
1991		September 1992	March 1993	June 1993	March 1994
1992		September 1993	March 1994	June 1994	March 1995
Corporation Foreign Tax Credit ²					•
1990	June 1991	September 1991	March 1992	June 1992	June 1993
1992		September 1993	March 1994	June 1994	March 1995
			,		1,100,11,12,1
Controlled Foreign Corporations 2		. 1			
1990		September 1991	March 1992	June 1992	June 1993
1992	June 1993	September 1993	March 1994	June 1994	March 1995
Tax-exempt Organizations			•	} •	
1989	November 1990	April 1991	October 1991	December 1991	October 1992
1990		April 1992	October 1992	December 1992	May 1993
1991		April 1993	October 1993	December 1993	May 1994
1992		April 1994	October 1994	December 1994	May 1995

Public Release of SOI Information--Continued

			tax return period	Close of	Release
Statistics of Income program	Year ended	Regular	With extensions of time	sampling period	date (on or before)
Private Foundations					
1989	November 1990	April 1991	October 1991	December 1991	June 1992
1990	November 1991	April 1992	October 1992	December 1992	May 1993
1991	November 1992	April 1993	October 1993	December 1993	May 1994
1992	November 1993	April 1994	October 1994	December 1994	May 1995
Fax-exempt Organization Unrelated		 			
Business Income	·				
1987	November 1988	April 1989	October 1989	December 1989	May 1991
1988	November 1989	April 1990	October 1990	December 1990	May 1992
1989	November 1990	April 1991	October 1991	December 1991	August 1992
1990	November 1991	April 1992	October 1992	December 1992	May 1993
1991	November 1992	April 1993	October 1993	December 1993	May 1994
1992	November 1993	April 1994	October 1994	December 1994	May 1995
Estate-Tax Returns				1 - 3 W	i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la co
1990	(3)	(4)	(3)	December 1990	October 1991
1991	(2)	(3)	(4)	December 1991	- October-1992 -
	(3)		(3)	December 1992	October 1993

¹ Corporation statistics for 1990 represent accounting periods ended July 1990-June 1991. Other "years" are similarly defined.

Behind the Scenes

During the past year, SOI staffers have participated in a variety of conferences and professional meetings, continuing a long-standing tradition which has gained strength as a resource for professional training and development since 1980.

A contingent of SOI staffers were among the 4,600 statisticians who recently participated in the 152nd Annual Meeting of the American Statistical Association, held in Boston, Massachusetts, August 9-13. The 18 SOI representatives spent the week attending technical sessions, workshops and business meetings, meeting and exchanging information with fellow statisticians and presenting methodological papers about ongoing SOI projects.

There were 12 papers delivered -- all of which will be published in a forthcoming issue in our IRS Methodology Reports series.

SOI presenters and presentations included:

- Susan Hostetter, who spoke on managing multiple uses of panels of individual income tax returns (editor's note: returns of the same taxpayers over a period of years);
- Diane Steffick, who presented a companion paper to Susan Hostetter's on analyzing longitudinal data linkages in a panel of individual tax returns;

- Peter Sailer, who co-authored a paper with Barry Windheim and Ellen Yau, which compared coverage of the population in the Census and tax documents;
- Susan Hinkins, who described a paper co-authored with Jeri Mulrow which was a comparison of preliminary and final estimates based on the 1990 SOI corporate sample;
- Jeri Mulrow, who presented a paper she co-authored with Lock Oh on raking ratio estimation (as a method of weighting data from the corporate SOI sample) over time:
- David Steigerwald, who presented a paper entitled "Macroeconomic Conditions versus Tax Reform: An Analysis of Partnerships since 1986;"
- Alicia Meckstroth, who discussed material from a paper by Dan Skelly on nonprofit organizations and their role in the U.S. economy;
- Glenn White, who presented a case study on some quality improvement efforts within the IRS and, following that, served as a chair for a contributed paper session on "Quality and Use of the Decennial Census;"
- Ed Brzezinski, who was a co-author of several papers on the results from quality assurance efforts in the 1990 Census coding of industry and occupation, and a presenter of one of them;
- Louise Woodburn, who presented a paper coauthored with Arthur Kennickell of the Federal

² Dates coincide with the corporation Statistics of Income program because these programs are based on schedules attached to the corporation income tax return.

³ Estate tax return statistics are processed on a filing-year, rather than on a year-of-death, basis. At a later stage (not shown here), the underlying data from several filing years are combined by year of death.

Bulletin Board

Reserve Board on methodological issues in the estimating of household net worth and results from the 1989 Survey of Consumer Finances;

- Barry Johnson, who presented a paper jointly with Louise Woodburn on the underlying methodology of the "estate multiplier" technique used to develop personal wealth estimates, focusing on recent improvements and estimates for 1989; and
- Jonathan Daniels spoke on the question development process for the IRS Test Call System.

Your Call

Last time we used this column to announce the debut of the SOI Electronic Bulletin Board -- what's available on it, how to get started using it and whom to contact for more information about it. In doing so we inadvertently printed the access phone numbers incorrectly. We were able to make the correction to most issues of the *Bulletin*, but for those who may have tried to access us with the wrong numbers and are wondering why you couldn't get through, we apologize for any inconvenience we may have caused. Please see below for the correct numbers, as well as some updates on the system.

This column will also bring you up to date on a new product that recently became available -- an experimental CD-ROM edition of the 1989 Statistics of Income Individual Public Use Tax File.

SOI Electronic Bulletin Board

To access the bulletin board system (BBS) or, to contact the system operator or the system coordinator, here are the phone numbers you will need to know:

SOI BBS: (202) 874-9574 (analog -- most users) (202) 874-0408 (Treasury digital system users)

System operator: Jim Willis, (202) 874-0408 System coordinator: Jim Hobbs, (202) 874-0268.

With this information out of the way, you may want to know what has been happening since June when the system got underway. Our beginnings were modest -- with only 3 tables being loaded initially. We have now expanded the number of files to nearly 100. Files on the system now include data from recent SOI Bulletin publications for returns covering individuals, corporations, partnerships, sole proprietorships, and estates. It also contains files on personal wealth, excise taxes and certain

international topics (such as foreign tax credits) from SOI studies, as well as tax collections and refunds from IRS administrative systems. All data are in tabular form. The BBS does not contain any identifiable taxpayer information; all tabulations have been reviewed to prevent disclosure of information about specific taxpayers.

The electronic format of the tabulations allows researchers to manipulate and analyze the data as desired. However, the files are in a compressed format on the BBS in order to maximize the current limited amount of space (80 megabytes) on the hard disk of the computer. (In the future, we expect to increase this to 600 megabytes.) Users can download table files with software (e.g., PKUNZIP.EXE) to decompress those files on their own "personal computers" (PC). After decompression, files are in two different formats: ASCII and Lotus 1-2-3, Version 1a.

To date, the system has been used by over 200 people, both inside and outside of IRS. Each user is allowed 60 minutes per session on the BBS to browse the files and download any files of interest. In browsing the files, a user can only see the descriptive name of a table file. Because the files are compressed, the actual contents of a file cannot be viewed until downloaded and decompressed on the user's PC.

There is no charge by the IRS for using the BBS; users only have to incur any applicable long distance telephone charges. While the BBS currently has two different telephone numbers, the system has only one node/line and, thus, can accommodate only one user at a time. This is another area, however, which we will be exploring in the future. Some other possible enhancements now being explored include:

- replacement of the 386 PC with a dedicated 486 PC;
- expansion of the hard disk to allow more files on the system (discussed above);
- the addition of a tape backup system;
- the addition of FAX capabilities (to provide users an additional service);
- the addition of table files from other SOI publications (i.e., the individual and corporate reports) and projects (e.g., the Individual Public Use Tax File);
- the addition of text files, which will help explain the usefulness and l imitations of the table files on the system; and
- the inclusion of table files on the BBS about 1 month before they are printed in future issues of the SOI Bulletin.

Periodically, we will continue to bring you up-to-date on the latest enhancements to our bulletin board system.

Bulletin Board

In the meantime, we look forward to serving you in any way we can -- either through the BBS or through our Statistical Information Services office (on 202-874-0410). Please feel free to contact us at any time.

Individual Public Use Tax File

General Company

Strategic Control Strategic

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Starting with Tax Year 1966, public use magnetic tape microdata files of unidentifiable individual income tax returns have been and still are available for a fee (see the Publications and Tapes section at the back of this issue). Now, thanks to a cooperative arrangement with the National Bureau of Economic Research, in addition to the magnetic tape version, we are also making available the 1989 individual public use tax file on CD/ROM (compact disk/read only memory).

The disk contains the complete 1989 Statistics of Income Individual Public Use Tax file converted to space delimited ASCII decimal format. The SAS program (and output) that performed the conversion and summary statistics for each code and field are also included. Documentation for the file is available by writing to the Director, Statistics of Income Division R:S, Internal Revenue

Service, P.O. Box 2608, Washington, DC 20013-2608.

For further information about how to obtain this limited CD-ROM edition, please call our Statistical Information Services office.

Upcoming Features

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

- Foreign Controlled U.S. Corporations, 1989;
- Tax Rates and Tax Shares, Individual Income Tax Returns, 1988-1989;
- Environmental Excise Taxes, 1990;
- Private Foundations and Charitable Trusts, 1989;
- High Income Individual Income Tax Returns, 1989; and
- Projections of Returns to be Filed, 1993-2000.

Future "data releases" include:

- Foreign Trusts, 1990; and
- Foreign Earned Income and Foreign Tax Credit by Country, Individual Income Tax Returns, 1987.

by Laura Y. Prizzi and Jeffrey B. Curry

ased on statistics obtained from the Taxpayer
Usage Study (TPUS), which provides data from a
small sample of individual income tax returns filed
through the end of April, the average income tax per
return for Tax Year 1991 was \$3,691, an increase over the
1990 average of \$3,569 [1]. Tax as a percentage of
adjusted gross income (AGI) decreased slightly to 12.4
percent, from 12.5 percent for the previous year. (AGI is
the sum of all sources of income less losses, reduced by
statutory adjustments.) Tax as a percentage of AGI
dropped for all the income classes, except two (Figures A
and B). The changes in the highest (\$100,000 and over)
and lowest (\$1 under \$5,000) classes were too small to be
statistically significant [2].

Changes in Individual Income Tax Provisions

Changes in the average and effective tax rates between 1990 and 1991 reflect not only changes in economic conditions, but also changes in the tax rate schedules mandated by the Revenue Reconciliation Act of 1990. For Tax Year 1990, there were two basic tax rates--15 percent and 28 percent--plus a phase-out of the benefits of the 15 percent rate (as compared to the 28 percent rate) and of the deduction for personal exemptions. For single taxpayers, the phase-out began when taxable incomes exceeded \$47,050. For married couples filing jointly, it began when taxable income exceeded \$78,400. This phase-out (sometimes referred to as the "bubble") was accomplished through use of an effective marginal tax rate (i.e., the rate applicable to the "last" increment of income) of 33 percent. For those taxpayers with income in excess of the amount needed to completely phase out the benefits of the 15 percent rate and the amount allowed for exemptions claimed, the marginal rate reverted to 28 percent [3].

For Tax Year 1991, the phase-out of the 15 percent rate bracket was 'iminated, and a third marginal rate of 31 percent was introduced. A phase-out for the personal exemption was retained in a modified form. The phase-out of this exemption deduction was not incorporated into the tax rate schedule; instead, it was included in a modification to the definition of taxable income. The net result was a lowering of effective tax rates for most taxpayers who were in the "bubble," while potentially increasing the rates for those whose incomes put them above the "bubble" for 1990 [4]. In addition, a cap of 28 percent was placed on the marginal tax rate applicable to

Laura Y. Prizzi and Jeffrey B. Curry are economists with the Individual Special Projects Section. This article was prepared under the direction of Peter Sailer, Chief. Important contributions were made by Michael E. Weber. long-term capital gains; this represented a benefit for those who were paying tax at an effective marginal rate of 33 percent for Tax Year 1990. The new law also limited certain itemized deductions for higher income taxpayers; see the section on Itemized Deductions for a fuller explanation.

Tax Year 1991 marked the introduction of major changes in the tax law concerning the earned income

Electronicallyfiled returns increased by 25 percent to 10.9 million. credit (EIC), a refundable tax credit available to low-income workers with children. The maximum EIC allowed increased because of an increase in the basic rates, a new family size adjustment, and the creation of new supplemental credits for health care expenses and for children born during the current tax year. In addition, a taxpayer filing as a single person, who

met the earnings, AGI and qualifying child limitations for claiming EIC, became eligible for the credit. These changes may explain why the total amount claimed increased by 37.4 percent from 1990 to 1991. Calculations using the TPUS database indicate that for 1991 approximately 769,000 additional returns should have shown an earned income credit. Counting these additional returns, the number of returns with EIC for 1991 would have been up 4.1 percent from 1990 [5].

Filing Patterns

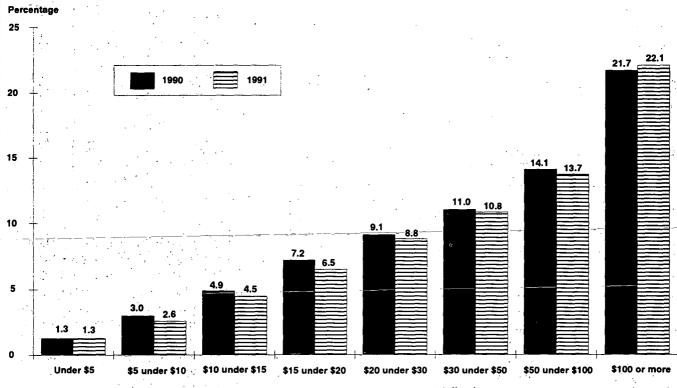
For the preceding 4 years, returns filed by April 15th have represented between 92.4 and 93.1 percent of all returns filed during the processing year. Based on Internal Revenue Service (IRS) projections of the total number of returns to be filed for 1991, 94.0 percent of all Tax Year 1991 returns were filed by April 15, 1992, compared to the 92.4 percent for Tax Year 1990 (Figure C). Previous experience suggests that returns filed after the April 15th deadline, on average, have larger incomes and are more complex than the returns that served as the basis for the statistics in this article [6].

Characteristics of Returns

For Tax Year 1991, there was an across-the-board decrease in the percentage of "paper returns" filed with the IRS. As a result, the number of returns, U.S. Individual Income Tax Return, Form 1040, as a percentage of all returns, fell by 0.2 percentage points to 56.0 percent; U.S. Individual Income Tax Return, Form 1040A, dropped by 1.4 percentage points to 18.4 percent; and Individual Tax Return for Single Filers With No Depen-

Figure A

Total Income Tax as a Percentage of Adjusted Gross Income (AGI), by Size of AGI, Tax Years 1990 and



Size of Adjusted Gross Income (thousands of dollars)

NOTES: Total income tax represents income tax after credits and alternative minimum tax, less total earned income credit. All data are based on returns filed through April.

dents, Form 1040EZ, declined by 0.3 percentage points to 15.5 percent (Figure D). The overall decline in paper returns was offset by a 1.9 percentage point increase in electronically-filed returns (i.e., from 8.2 percent to 10.1 percent), with the number of these returns increasing by approximately 2.1 million.

Although the number of Form 1040A returns fell as a percentage of all returns filed, elderly taxpayers used them more frequently. For Tax Year 1991, the number of Forms 1040A filed by the elderly rose to more than 2.7 million, compared to 2.0 million for Tax Year 1990. The number of 1040A's filed by the elderly had already increased dramatically the previous year (from 0.3 million for Tax Year 1989), most likely as a result of a form change allowing pensions and annuities, social security benefits, Individual Retirement Arrangement (IRA) distributions and the credit for the elderly to be reported on Form 1040A:

Sources of Income

Overall, AGI increased 6 percent from 1990 to 1991, but the rate of increase for the different sources of income varied widely. For example, total salaries and wages increased by 4.3 percent, but taxable social security benefits increased by 26.1 percent. Other significantly larger-than-average increases included: taxable interest (12.4 percent); net capital loss (11.4 percent); and unemployment compensation (55.2 percent). Also, the number of taxpayers with income from unemployment compensation increased by 22.5 percent, reflecting the effects of the economic recession. For details on the sources of income and adjustments used in the calculation of adjusted gross income, see Tables 1 and 2.

Itemized Deductions

For 1991, the number of returns claiming itemized deductions increased by 7.3 percent, from 28.6 million.

Figure B

Adjusted Gross Income and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1990 and 1991 [Numbers of returns are in thousands, money amounts are in millions of dollars]

					Size o	adjusted gross	income			
Tax year, items	Total	Less than \$1 '	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)_	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TAX YEAR 1991										
Number of returns	107,918 3,208,371 398,361	560 -7,540 	14,653 37,398 500	14,013 104,736 2,724	12,554 156,474 7,016	10,986 190,501 12,313	17,245 424,656 37,550	20,675 803,471 86,553	14,241 944,609 129,010	2,992 554,068 122,695
gross income	12.4	-	1.3	2.6	4.5	6.5	8.8	10.8	13.7	22.1
TAX YEAR 1990						}				ł
Number of returns	105,129 3,001,032 375,251	530 -15,133	15,139 38,467 503	14,060 105,337 3,153	13,013 162,038 7,940	10,857 189,549 13,586	16,195 399,510 36,447	19,722 766,363 84,313	12,798 852,316 120,119	2,450 502,581 109,190
Tax as a percentage of adjusted gross income	12.5		1.3	3.0	4.9	7.2	9.1	11.0	14.1	21.7

1 Includes returns with adjusted gross deficit.

2 Total income tax is computed as the sum of income tax after credits and afternative minimum tax, less earned income credit

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

returns for Tax Year 1990 to 30.7 million for Tax Year 1991. The total amount of itemized deductions claimed also increased, rising 9.5 percent. All AGI classes except the \$100,000-and-over class experienced a statistically significant increase in itemized deduction amounts. Taxpayers in the top income bracket may have been affected by new limitations on the amounts of certain types of itemized deductions which could be claimed in the computation of taxable income [7].

Paid Preparers, Official Labels and Envelopes, Electronically Filed Returns

For Tax Year 1991, the percentage of returns showing a paid tax preparer's signature increased by 2.1 percent. Paid tax preparer usage by filers of Forms 1040, 1040A and 1040EZ remained constant at 45 percent. On the other hand, the percentage of electronically-filed returns with a paid preparer's signature increased by 6.4 percent, to 68 percent for Tax Year 1991. Since a return cannot be filed electronically by an individual, even if that individual prepares his own return, an increase in the electronic

filing of tax returns may be associated with an increase in the preparation of tax returns by paid tax preparers [8].

For 1991, electronically-filed returns increased by 25 percent, to 10.9 million. Electronic filing of returns now accounts for 10 percent of all returns filed. An analysis of electronic-filing by AGI class indicates that taxpayers with AGI under \$30,000 accounted for 79.1 percent of all electronically-filed returns for 1991, but only 63.3 percent of all paper returns. In addition, 37.3 percent of all taxpayers filing electronically claimed the earned income credit, compared to only 7.8 for paper returns (Figure E). Thus, many lower income taxpayers may be filing electronically in order to accelerate receipt of the earned income credit. Of the returns filed electronically with a Schedule EIC attached, 69.5 percent were prepared by paid tax preparers, compared to only 40.8 percent for nonelectronically-filed returns.

About 51.0 percent of all paper returns filed had the IRS-provided name and address label attached [9]. This was down slightly from 52.1 percent for 1990. Of the 49.5 million labels used by taxpayers, 95.9 percent were

Figure C

Number of Returns Filed, Tax Years 1987-1991

[Numbers of returns are in thousands]										
Returns	Tax year									
filed	1987	1988	1989	1990	1991					
	(1)	(2)	(3)	(4)	(5)					
Returns filed through April of the filing year		102,228 109,708	104,314 112,136	105,129 113,829	107,918 114,770 ¹					
filed through December	92.6	93.1	93.0	92.4	94.0 ²					

Projected total by the IRS Research Division of Forms 1040, 1040A, 1040EZ, and electronically-filed returns.

² Estimated on the basis of projections for Tax Year 1991.

Figure D

Returns Filed by Form Used, Tax Years 1987-1991

[Numbers of returns are in thouse	ands]
-----------------------------------	-------

Form			Tax year		
used	1987	1988	1989	1990	1991
	(1)	(2)	(3)	(4)	(5)
			Number of returns		
All returns Long form, 1040 Short forms, total 1040A 1040EZ. Electronically-filed returns	35,048	102,228 63,647 37,381 18,284 19,097 1,200	104,314 63,533 36,514 17,677 18,837 4,267	105,129 58,908 37,466 20,871 16,595 8,755	107,918 60,401 36,651 19,868 16,783 10,866
			Percentage of returns		
All returns Long form, 1040 Short forms, total 1040A 1040EZ Electronically-filed returns	63.9 35.6	100.0 62.3 36.6 17.9 18.7 1.2	100.0 60.9 35.0 16.9 18.1 4.0	100.0 56.0 35.6 19.9 15.8 8.3	100.0 56.0 33.9 18.4 15.5 10.1

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

unaltered. When the official IRS label is attached to the taxpayer's return, the IRS transcription operator does not need to enter the taxpayer's name or address, provided no changes have been made to the label. Therefore, official label usage helps to decrease processing time and costs.

About 59.9 percent of paper returns for Tax Year 1991 were mailed in official bar-coded envelopes, down from 64.4 percent for 1990. The bar codes on the official envelopes represent postal ZIP Codes and tax form type that allow both the Postal Service and the IRS to machinesort the envelopes. Machine sorting is less costly and faster than hand-sorting.

Data Sources and Limitations

Data for the TPUS were derived from a daily random sampling of returns as they were received in the ten IRS service center mail rooms from January 1, 1992 to May 1, 1992. In addition to the sample drawn from the mail room receipts, a separate sample was drawn in five IRS service centers from the electronically-transmitted returns. Returns were selected at different rates in three different sampling periods. During the first sampling period (January 1 - 31), returns were selected at a rate of 1-in-1,920. For the second sampling period (February 1 - March 27), the rate decreased to 1-in-15,900, but then increased to 1-in-13,100 for the third sampling period (March 28 - May 1).

The sample size for the entire sampling period from January to May was approximately 10,000. Examined by sampling period, 2,911 returns were selected during January; 3,437 were selected during February and March; and 3,374 were selected during April.

Weights were computed by dividing the sample size into the population. These computations were made

separately for each type of return for each sampling period. The results were weights ranging from 1,962 to 3,061 for returns sampled during the first sampling period. For the second sampling period, the weights ranged from 13,779 to 17,884. For the final sampling period, the

Figure E

Paper Returns and Electronically-Filed Returns and Percentage Claiming Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 1991

[Numbers of returns are in thousands

Size of adjusted gross income	Number of returns	Percentage of returns	Percentage of returns claiming earned income credit
	(1)	(2)	(3)
Paper returns, total	97,052	100.0	7.8
No adjusted gross income 1.	. 546	0.6	
\$1 under \$5,000	13,796	14.2	1.3
\$5,000 under \$10,000	11,862	12.2	1.9
\$10,000 under \$15,000	10,441	, 10.8	2.0
\$15,000 under \$20,000	9,521	9.8	2.1
\$20,000 under \$30,000	15,249	15.7	0.5
\$30,000 under \$50,000	19,000	19.6	N/A
\$50,000 under \$100,000	13,674	- 14.1	N/A
\$100,000 or more	2,964	3.0	N/A
Electronically-filed	* '		
returns, total	10,866	100.0	37.3
No adjusted gross income 1.	14	0.1	
\$1 under \$5,000	856	7.9	4.3
\$5,000 under \$10,000	2,152	19.8	11.4
\$10,000 under \$15,000	2,114	19.5	12.4
\$15,000 under \$20,000	1,465	13.5	7.7
\$20,000 under \$30,000	1,995	18.4	1.5
\$30,000 under \$50,000	1,675	15.4	N/A
\$50,000 under \$100,000	567	5.2	N/A
\$100,000 or more	28	0.3	N/A

¹ Includes returns with adjusted gross deficit

N/A - Not applicable.

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

weights ranged from 13,245 to 14,977.

Since the data presented in this article are estimates based on a sample, they are subject to sampling, as well as non-sampling error. Non-sampling error may be higher for TPUS than for other Statistics of Income (SOI) data because the sampled returns had not yet been subjected to any of the regular IRS processing steps, which would have corrected many taxpayer errors. However, as the returns were added to the TPUS data base, they were computer-tested for internal consistency, and some of the more obvious taxpayer omissions and mathematical errors were corrected.

In several instances, Tax Year 1991 data are compared with Tax Year 1990 data. In all cases, unless otherwise noted, the 1990 data used for comparison purposes were obtained from the returns processed for *Statistics of Income—1990, Individual Income Tax Returns*, by May 1, 1991. Consequently, these data incorporate changes made during IRS processing.

If the statistical data provided are to be used properly, then the magnitude of the sampling error must be known. Coefficients of variation, computed from the sample, are used to measure the magnitude of the sampling error. Approximate coefficients of variation for frequency estimates are presented in Figure F. The coefficients of variation shown are intended only as a general indication

Figure F

Coefficients of Variation for Frequency Estimates, Tax Year 1991

		Estimated nun	nber of returns	
Coefficients of variation	1040EZ	1040A	1040	Electronically- filed returns
	(1)	(2)	(3)	(4)
0.02	44,707,000	39,973,400	40,405,400	36,482,500
0.05	7,153,100	6,395,700	6,464,900	5,837,200
0.10	1,788,300	1,598,900	1,616,200	1,459,300
0.20	447,100	399,700	404,100	364,800
0.30	198,700	177,700	179,600	162,100
0.35	146,000	130,500	131,900	119,100
0.50	71,500	64,000	64,600	58,400

of data reliability. For numbers of returns other than those shown, the corresponding coefficients of variation can be estimated by interpolation. Please note that the coefficients of variation for the 1990 data used in year-to-year comparisons are much lower than those for the 1991 data. As noted above, the 1990 data were derived from the larger Statistics of Income sample.

Notes and References

[1] Average tax was computed by dividing total income tax by the total number of returns, including those

returns which did not have any total income tax.

- [2] Data for AGI classes of \$100,000 or more are based on a sample of 219 returns which were weighted by approximately 13,661, on average. Therefore, these estimates should be used with caution.
- [3] A fuller explanation of the tax rate structure is contained in Day, Charles and Strudler, Michael, "Individual Income Tax Rates and Tax Shares, 1988-1989," in the Winter 1992-1993 issue of the Statistics of Income Bulletin.
- [4] It should be noted that, if the additional taxes generated by the phase-out of the exemption amount for 1991 were taken into account, the effective marginal rates could (for taxpayers with large numbers of exemptions) exceed the maximum 33 percent marginal rate in effect for 1990.
- [5] Data from tax returns for 1990 used for this article reflect corrections made during IRS administrative processing of the returns after they were filed. Tax Year 1991 data used for this article had not yet undergone such processing. Thus, 1990 data include returns of taxpayers who did not initially claim the earned income credit, but through error checking at the IRS service centers it was determined that they should have. See the final section of this article, Data Sources and Limitations, for a further description of the 1990 and 1991 samples.
- [6] Taxpayers could legitimately file after April 15th if:
 - they lived outside of the United States and Puerto Rico and their main place of business or military post of duty was outside the United States and Puerto Rico (these taxpayers were permitted an automatic extension to June 15th);
 - they filed a Form 4868 for an automatic extension of the filing deadline, paying the estimated balance due with the form (these taxpayers were permitted an automatic extension to August 17th); or
 - —they filed a Form 2688 for an additional extension of filing deadline (these taxpayers were permitted an extension of 2 additional months or more, provided that there was a good reason that the previous 4-month extension was not sufficient).
- [7] The reduction in otherwise allowable itemized deductions is the smaller of: 3 percent of the excess of AGI over \$100,000 (\$50,000 if married filing separately), or 80 percent of total itemized deductions less the deduction for medical expenses; deduction for investment interest; deduction for theft and

- casualty losses; and the deduction for gambling losses.
- [8] The data presented here on paid preparers and envelope and label usage (for both 1990 and 1991) were taken from the 1991 TPUS Weekly Report No. 15, which encompasses data for the same time period as the TPUS data base, but has preliminary weights. Also see, Data Sources and Limitations.
- [9] Electronic returns have been omitted from the discussion of label and envelope usage because an electronically-filed return cannot have a label "affixed," or be shipped in an envelope. Taxpayers may have submitted Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing, with the label affixed, but this information was not available at the time of TPUS processing.

					Sources	of income			
Size of adjusted gross income	Number of returns	Total income (or loss) 1	Salaries	and wages	Taxable	interest	Tax-exem	pt interest ²	
		,	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns	107,918	3,242,619	91,099	2,443,771	67,361	209,311	3,972	37,291	
lo adjusted gross incomes		-7.480	138	2,256	355	1,185	*16	235	
1 under \$5,000		37,895	11,760	29,893	6,044	4,918	196	*100	
5,000 under \$10,000		105,308	10,762	73,710	6,153	9,842	190	475	
10,000 under \$15,000		157,624	10,126	114,627	5,948	14,067	268	1,285	
15,000 under \$20,000		192,055	9,221	148,352	5,711	13,418	159	618	
20,000 under \$30,000	17,245	429,033	15,065	339,013	10,973	25,001	420	1,728	
30,000 under \$50,000	20,675	810,962	18,483	658,712	16,165	39,198	662	4,766	
50,000 under \$100,000		952,500	13,024	767,819	13,105	46,791	1,302	11,287	
100,000 or more	2,992	564,462	2,519	309,389	2,906	54,892	858	16,796	
		Sources of incomeContinued							
				refunds of]				
Size of adjusted	Divi	dends	State a	ind local	Alimony received		Business net income		
gross income	L		incom	e taxes	L		<u> </u>		
	Number of		Number of		Number of		Number of	1	
	returns	Amount	returns	Amount	returns	Amount	returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All anti-		70,689	16,410	8,444	573	4,163	10,420	152,955	
All returns		*35	*40	*16] 3/3	4,103	10,420	*384	
to adjusted gross income.f		1,055	169	19	•13	*11	713	2.088	
5,000 under \$10,000		2,250	241	74	1 .80	*298	951	5,685	
10,000 under \$15,000		3,461	315	74	•59	*268	878	6.017	
15,000 under \$20,000	1,371	2,270	697	271	•65	*244	974	7,326	
20,000 under \$30,000	3,054	7,085	2.112	776	*115	*560	1.535	15,366	
30,000 under \$50,000		10,393	5,584	2,228	171	1,346	2,514	27,491	
50,000 under \$100,000		18,719	5,890	3,364	57	*609	2,183	36,911	
100,000 or more		25,421	1,363	1,622	*13	*827	633	51,685	
	- 			Sources of inc	omeContinued		*		
			<u> </u>	Sales of capital ass	ets from Schedule	D	<u> </u>		
Size of adjusted	Busines	s net loss	Net	capital	Net c	apital	Capital gain	distributions	
gross income			g	ain	lo	ss	<u> </u>		
	Number of		Number of		Number of		Number of		
	returns	Amount	returns	Amount	returns	Amount	returns	Amount	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns	2,909	12,594	7,477	65,512	4,452	8,672	2,754	1,190	
o adjusted gross incomes		3,290	*40	•78	*101	*216		-	
1 under \$5,000		399	340	702	235	470	377	76	
5,000 under \$10,000		*284	384	799	235	363	*125	*62	
10,000 under \$15,000		*347	413	740	355	723	*98	*25	
15,000 under \$20,000		*455	443	1,333	246	438	151	23	
20,000 under \$30,000		1,795	894	2,577	452	902	404	172	
30,000 under \$50,000	920	3,456	1,634	8,861	980	1,994	715	360	
50,000 under \$100,000		2,400	2,352	18,311	1,254	2,254	829	402 *71	
	*96	*169	977	32,112	593	1,311	*56		

Footnotes at end of table.

Table 1.--All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income--Continued

	,		Sou	rces of incomeCont	inued				
the state of the state of the state of	, , ,		T		→ Retu	rns with taxable Indi	vidual		
Size of adjusted	Other gair	(less loss)	Schedule F inc	ome (less loss) 3	l B	etirement Arrangeme	ent		
gross income		. (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,	(IRA) distributions			
, group mount							T		
	Number of	ł .	Number of	, `	· ']	Total	. Taxable		
	returns	Amount	returns	Amount	Number	distributions	amount		
and the second	(25)	(26)	(27)	. (28)	(29)	(30)	(31)		
All returns	1,591	-231	13,276	55,819	4,304	44,310	18,102		
No adjusted gross income4	*85		135	-3,283	•29	*166	166		
\$1 under \$5,000		53	555	-1,300	1104	*231	*146		
5,000 under \$10,000	*81	209	666	-646	304	967	636		
\$10,000 under \$15,000	*112	147	. 924	1,216	456	7,505	830		
\$15,000 under \$20,000	•97.	•51	934	467	425	1,666	1,598		
\$20,000 under \$30,000		508	1,838	1,493	815	6,484	2,286		
\$30,000 under \$50,000		101	3,081	82	991	13,403	3,506		
\$50,000 under \$100,000	340	471	3,536	2,794	933	9,454	6,012		
\$100,000 or more	172	-754	1,607	54,997	247	4,434	2,922		
	 								
				rces of incomeConti	nued ,				
	l	and the second	The second second				and the second		
Size of adjusted	Taxa	Taxable pensions and annuities				Farm net income Farm net loss			
gross income	 			 			,		
,	Number of	ľ	Taxable	Number of	('	Number of	Ì		
	returns	Total	amount	returns	Amount	returns	Amount		
	(32)	(33)	(34)	(35)	(36)	(37)	(38)		
All returns	18,153	-225,500 -	169,210	1,025	12,143	1,240	10,004		
No adjusted gross income.	*59	456	*241	*16	*193	*56	1,541		
\$1 under \$5,000	654	2,118	1,425	*112	*152	•46	*1,036		
\$5,000 under \$10,000	2,321	11,321	10,218	•59	*240	118	*459		
\$10,000 under \$15,000		15,597	14,406	•32	*186	137	1,213		
\$15,000 under \$20,000		16,924	15,434	*91	*518	*88	186.		
\$20,000 under \$30,000		33,159	30,197	183	1,926	165	1,380		
\$30,000 under \$50,000		57,315	44,557	313	3,916	358	1,918		
\$50,000 under \$100,000	3,009	52,622	36,740	193	4,972	203	1,136		
\$100,000 or more	738	35,988	15,992	26	41	*69	1,136		
	 			rcés of incomeConti	nuad				
			300	ices of income-cond	T				
		2 1			1				
Size of adjusted	Other incom	e (less loss)	Unemploymen	t compensation	Returns wit	h taxable social secu	rity benefits		
gross income			1 4 4 4	74 pag			* * * * * * * * * * * * * * * * * * * *		
•	Number of		Number of		Number of	Total	Taxable		
	returns	Amount	returns	Amount	returns	benefits	amount		
			(41)	(42)	(43)	(44)	(45)		
	(39)	(40)							
All returns		24,025	9,242	22,219	10,071	101,358	22,832		
No adjusted gross incomes	*128	*-1,893	244	570	*93 540	*1,010	81		
51 under \$5,000	304	88	344	529		4,387	8]		
5,000 under \$10,000	402	586	1,257	2,725	1,398	12,651			
10,000 under \$15,000		541	1,369	3,089	1,220	12,958	237		
\$15,000 under \$20,000	367	499	1,333	3,429	856	8,483	98		
\$20,000 under \$30,000	840	2,020	1,533	3,613	1,670	16,628	1,723		
30,000 under \$50,000	1,448	3,309	2,248	5,554	2,345	22,980	9,588		
50,000 under \$100,000	1,492 798	4,171 14,705	1,078 •79	2,969 *311	1,500 449	16,571 5,690	8,260 2,845		

The sum of all sources of income less loss, before reduction by statutory adjustments. (Total income minus statutory deductions equals adjusted gross income.)

Not included in "total income" (column 2) or "adjusted gross income" (column 17).

Rent, royalty, partnership, S Corporation, and estate or trust net income less loss.

Includes returns with adjusted gross deflicit.

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 2.--All Returns: Total Income, Statutory Adjustments, and Adjusted Gross Income, by Size of Adjusted Gross Income

			Statutory adjustments								
Size of adjusted gross income	Number of Total income returns (or loss) 1		Total		Deduction for self-employment tax		Payments to an Individual Retirement Arrangement (IRA)		Self-employed health insurance deduction		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns	107,918	3,242,619	16,101	33,597	11,017	10,514	5,113	9,740	3,387		
No adjusted gross income 2	560	-7,480	*101	•60	*85	•53	1		*13		
\$1 under \$5,000	14,653	37,895	782	438	639	148	*88	*106	181		
\$5,000 under \$10,000	14,013	105,308	1,161	812	997	427	*122	*186	269		
\$10,000 under \$15,000	12,554	157,624	1,268	1,170	911	423	295	508	256		
\$15,000 under \$20,000	10,986	192,055	1,502	1,554	1,017	626	538	655	360		
\$20,000 under \$30,000	17,245	429,033	2,863	4,377	1,650	1,363	1,327	2,290	427		
30,000 under \$50,000	20,675	810,962	4,190	6,898	2,644	2,445	1,700	3,061	868		
\$50,000 under \$100,000	14,241	952,500	3,042	7,891	2,214	2,885	755	2,036	610		
\$100,000 or more	2,992	564,462	1,190	10,396	861	2,143	290	899	403		

			Statutor	y adjustmentsCo	entinued]
Size of adjusted gross income	Self-employed health insurance deduction Continued	· · · · · · · · · · · · · · · · · · ·		Penalty on early withdrawal of savings		Alimony paid		Adjusted gross income or deficit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	2,039	998	7,268	821	170	613	3,882	3,208,371
No adjusted gross income 2	*6			*16	•1	٠.		-7,540
\$1 under \$5,000				*26	*5	1 *16	*124	37,398
\$5,000 under \$10,000		*13	*8	*85	•7	i •13	*79	104,736
\$10,000 under \$15,000		*13	*35	•62	*19	*27	•73	156,474
\$15,000 under \$20,000	176	*16	*28	*92	•70	-		190,501
\$20,000 under \$30,000	268	•72	*152	153	29	*103	•275	424,656
\$30,000 under \$50,000	492	224	520	197	10	*102	*370	803,471
\$50,000 under \$100,000		362	1,647	176	22	174	859	944,609
\$100,000 or more	366	297	4,878	*13	•7	178	2,102	554,066

¹ The sum of all sources of income less loss, before reduction by statutory adjustments. (Total income minus statutory adjustments equals adjusted gross income.)

Includes returns with adjusted gross deficit.
 Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 3.--Returns with Itemized Deductions: Deductions, by Type and Size of Adjusted Gross Income [All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

					,	temized deduction	ns .		
	Number of	Adjusted		Medical and				Interest paid	
Size of adjusted	returns	gross ·		dental	expense	Taxes paid	d deduction	deduction	
gross income	with itemized	income	Total	dedi	uction	<u> </u>		To	tai
	deductions	or deficit		Number of	}	. Number of		Number of	
				returns	Amount	returns	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	30,787	1,817,109	412,459	5,175	27,468	30,118	129,944	26,156	188,413
No adjusted gross income 1	•79	*-3,825	*1,281	•79	*495	*66	*216	•53	*469
\$1 under \$5,000	198	580	2,543	125	*345	171 /	539	17.1	1,489
\$5,000 under \$10,000	656	5,284	6,082	442	3,003	534 ·	628	376	1,585
\$10,000 under \$15,000		10,707	8,482	546	3,280	761	988	480,	2,942
\$15,000 under \$20,000	1,357	23,950	13,030	627	2,995	1,282	2,437	971	5,568
\$20,000 under \$30,000	3,968	98,822	37,183	1,268	5,706	3,863	7,864	3,231	16,370
\$30,000 under \$50,000	9,523	382,946	96,809	1,374	4,646	9,415	28,424	8,117	46,859
\$50,000 under \$100,000	11,248	757,742	166,816	621	3,871	11,143	53,334	10,222	80,325
\$100,000 or more	2,896	540,903	80,232	*93	*3,127	2,883	35,513	2,534	32,806 ·

				Itemized deduc	tionsContinued				
		Interest paid ded	uctionContinued	,	, ,		T	, ¥	
Size of adjusted		Deductible home	mortgage interes	t	Contribution	ns deduction	Casualty or theft loss deduction		
gross income	Paid to financial institutions		Paid to individuals		1		→ 1. **		
· ·	Number of		Number of	[Number of		Number of		
	returns	Amount	returns	Amount	returns	Amount	returns	Amount	
	(10)	(1.1)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns	25,110	173,740	2,726	9,824	27,785	45,070	*115	*1,005	
No adjusted gross income 1	*40	*147			*13	•7			
\$1 under \$5,000	158	1,309	•27	*177	*88	*47	-	-	
\$5,000 under \$10,000	334	1,432	*43	*151.	435	374	*26	*33	
\$10,000 under \$15,000	454	2,908	*32	*14*	614	958	3	*35	
\$15,000 under \$20,000	912	4,460	*112	1.064	1,111	1,225	*13	*184	
\$20,000 under \$30,000	3,145	15,659	182	348	3,290	3,638	*29	*206	
\$30,000 under \$50,000	7,845	44,113	841	2,163	8,733	10,311	14	*248	
\$50,000 under \$100,000	9,820	74,107	1,198	4,577	10,672	18,917	29	*298	
\$100,000 or more	2,402	29,604	290	1,329	2,830	9,594		-	

				Itemized deduc	tionsContinued			
Size of adjusted	Moving over	ass deduction		Miscellaneous dec	Other miscellaneous deduction			
gross income	Moving expense deduction		Before reduction		After reduction		Other miscentaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns	748	4,437	14,712	81,205	7,029	22,838	7,622	7,236
No adjusted gross income 1		,	*40	. *94	*40	•94	*26	*90
\$1 under \$5,000			*101	*159	*88	*60	*26	*19
\$5,000 under \$10,000	*13	*24	309	635	210	436	203	224
\$10,000 under \$15,000	*43	*59	381	831	163	135	147	20
\$15,000 under \$20,000	*13	*2	504	1,549	281	582	238	75
\$20,000 under \$30,000		*155	1,868	5,199	1,045	2,975	805	1,163
\$30,000 under \$50,000	185	928	4,328	13,060	2,165	5,523	2,147	1,330
\$50,000 under \$100,000	281	1,518	5,539	25,800	2,439	8,046	3,078	2,396
\$100,000 or more	154	1,751	1,642	33,877	598	4,987	951	1,919

¹ Includes returns with adjusted gross deficit.

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based. NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 4.--All Returns: Number of Returns by Marital Status, by Type of Return and Size of Adjusted Gross Income

				Nu	mber of returns	by size of adj	usted gross inc	ome		
Type of return, marital status	Total	No adjusted gross income 1	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	107,918	560	14,653	14,013	12,554	10,986	17,245	20,675	14,241	2,992
leturns of single persons	46,721	l 330 l	12,169	8,877	6,064	5.059	7,292	5,130	1,460	340
oint returns of husbands and wives	46,264	186	975	2,504	3,779	3,470	6,966	13,516	12,285	2,582
eparate returns of husbands and wives	1,875	j •13	*110	231	301	405	318	348	•93	*56
eturns of heads of households	12,988	1 *29	1,385	2,401	2,394	2,052	2,669	1,667	377	*13
leturns of surviving spouses	*69	1 - 1	*13		*16	}	-	*13	*27	[-
Form 1040 returns	60,401	475	4,599	4,780	4,935	4,764	9,368	15,215	13,302	2,964
eturns of single persons	19,813	262	3,546	3,092	2,120	2,042	3,472	3,528	1,424	327
oint returns of husbands and wives	34,962	171	640	1,175	2,175	2,015	4,450	10,338	11,429	2,568
eparate returns of husbands and wives	1,080	1 13	*59	•72	*110	159	197	321	*93	*56
leturns of heads of households	4,507	1 *29	341	440	528	548	1,248	1,015	343	*13
leturns of surviving spouses	*40] -	*13			-] -	*13	•13	ļ -
Form 1040A returns	19,868	*48	2,775	3,651	3,226	2,993	3,739	3,066	370	-
leturns of single persons	6,939	*46	1,827	1,578	1,057	830	1,040	545	•16	
oint returns of husbands and wives	7,890	[•2 [247	1,050	1,168	1,099	1,845	2,125	354	
eparate returns of husbands and wives	585	1 - 1	*34	*99	161	213	•79	396	[-	
leturns of heads of households	4,438	1 1	667	923	824	852	776			
leturns of surviving spouses	*16	1 - }			*16		ſ <u>-</u>		-	-
Form 1040EZ returns, total 2	16,783	•23	6,422	3,431	2,280	1,764	2,142	719	-2	} -
leturns of single persons 2	16,783	*23	6,422	3,431	2,280	1,764	2,142	719	*2	
Electronically-filed returns	10,866	-14	856	2,152	2,114	1,465	1,995	1,675	567	*28
eturns of single persons	3,187	•14	374	776	607	423	638	338	*18	*14
oint returns of husbands and wives	3,412))	*88	279	436	356	671	1,054	502	*14
eparate returns of husbands and wives	210	l	*18	*60	*30	*34	*41	*2B	*34]
eturns of heads of households	4,043	1 - 1	377	1,038	1,041	653	645	256	*14	
leturns of surviving spouses	*14	1 - 1				ļ		*14		(

¹ Includes returns with adjusted gross deficit.
2 Form 1040EZ returns could be filed by single persons only.
5 Estimate should by used with caution because of the small number of sample returns on which it is based.
1 NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 5.--All Returns: Adjusted Gross Income, Selected Deduction, Tax and Payment Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples-numbers of returns are in thousands, money amounts are in millions of dollars

Size of adjusted	Number of	Adjusted gross	Itemized	deductions	Standard	deductions	Exen	nptions
gross income	returns	income or deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns. No adjusted gross income ' \$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	14,653 14,013 12,554 10,986 17,245 20,675	3,208,371 -7,540 37,398 104,736 158,474 190,501 424,656 803,471 944,609 554,066	30,787 '79 198 656 863 1,357 3,968 9,523 11,248 2,896	412,459 1,281 2,543 6,082 8,482 13,030 37,183 96,809 166,816 80,232	77,131 480 14,456 13,357 11,691 9,630 13,277 11,152 2,994	323,945 1,851 41,512 54,308 51,122 42,210 60,560 55,789 18,088 *507	98,622 502 7,617 12,582 12,294 10,898 17,186 20,661 14,228 2,654	461,722 1,791 24,940 45,164 49,740 45,550 75,711 114,110 90,257 14,459
	Taxable	income	Income tax	before credits	, , , , ,	Tax	predits	
Size of adjusted					, To	ital	Child ce	re credit
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	, (11)	(12)	(13)	(14)	(15)	(16)
All returns	4,186 8,110 10,365 10,429	2,081,212 2,947 18,175 51,078 91,177	87,868 	402,501 504 2,753 7,664 13,652	7;387 	4,013 *60 83 261 340	5,947 *37 *62 345 664	2,754 *42 *44 172 281

Footnotes at end of table.

Table 5.--All Returns: Adjusted Gross Income, Selected Deduction, Tax and Payment Items, by Size of **Adjusted Gross Income--Continued**

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

Size of adjusted	Income tax	after credits ²	Alternative	minimum tax	Tota	l tax ³	Income t	ax withheld
gross income	. Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	· Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns No adjusted gross income ' \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$10,000	87,259 4,252 8,022 10,008 10,298 16,919 20,573 14,209 2,979	398,749 502 2,740 7,497 13,355 37,644 86,485 128,592 121,935	172 -13 *13 *13 *53 *79	1,258 	89,172 *85 4,923 8,724 10,283 10,402 16,984 20,602 14,190 2,979	421,603 *107 827 3,542 8,377 14,590 40,447 91,708 134,949 127,057	93,093 168 10,812 10,876 10,476 9,909 15,750 19,234 13,282 2,586	361,817 311 2,243 6,733 11,621 16,764 44,123 92,886 120,126 67,011
Size of adjusted	Earned in	come credit 4	Total in	come tax 5	Tax o	verpaid	Tax due at t	ne time of filling
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns	*16 1,730 3,030 3,264	9,690 *6 906 3,498 3,599 1,623	84,712 	398,361 	81,632 211 11,056 11,165 10,291 9,183 13,961	83,774 591 3,273 8,038 9,206 7,248 12,685	23,030 56 2,226 1,836 1,967 1,706 3,189	51,294 *58 447 566 1,008 1,186 3,361
\$15,000 under \$20,000 \$20,000 under \$30,000	621 	59 	16,888 20,573 14,209	37,550 86,553 129,010	15,328 9,082	19,576 17,390	5,287 5,127	7,635 13,263

¹ Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

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Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

Includes returns with adjusted gross deficit.

⁵ Income tax after credits plus alternative minimum tax, less earned income credit (which was treated as a payment of tax on the income).

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Table 6.--Form 1040, 1040A and Electronically-Filed Returns: Number With Selected Forms and Schedules, by Size of Adjusted Gross Income

) ·	<u> </u>		. Nu	imber of return	s by size of adju	isted gross inc	ome		
Form or schedule	Total	No adjusted gross income !	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Forms 1040, total	60,401	475	4,599	4,780	4,935	4,764	9,368	15,215	13,302	2,964
Itemized Deductions	28,945	•79	184	625	803	1,271	3,536	8,789	10,773	2.867
Interest and Dividends Income	29,888	262	1,812	2,040	2,594	1,881	4,145	6,803	7,775	2,576
Profit or Loss from Business	12,832	277	827	1,052	944	1,049	1,933	3,277	2,709	762
Capital Gains and Losses	11,523	147	532	619	752	688	1,316	2,494	3,419	1,556
Supplemental Income Schedule	12,749	135	503	639	911	906	1,751	2,943	3,410	1,551
IC Earned Income Credit	3,413	*16	575	713	851	999	259			.,,,,,,
Farm Income and Expenses		•72	144	163	156	*120	290	613	380	96
Credit for the Elderly or Disabled.		11	*62	71.	*41	-35		1		"
SE Social Security Self-Employment		1 " 1		1	i	1 "	· .	Į *		l
Tax	10.821	-85	692	974	924	983	1,565	2,692	2,127	779
106 Employee Business Expenses		1	*12	35	1 *31	147	395	972	1,429	501
441 Credit for Child Care and) 0,022 .] "]	, ,-) ~	, , ,	1 '7'	. 393) ""	1,425	ייי ו
Dependent Care Expenses	3,745	1	<u>:</u> _	1 13	•55	241	584	1,273	1,457	122
136 Computation of Credit for Federal		1 1) .13	35	241	304	1,2/3	1,457	122
Tax on Fuels		*25	*103	*60	•25	•97	***	407		
562 Depreciation and Amortization		238	541	620	784		*107	167	170	*15
797 Sales of Business Property		*72	*101	97		853	1,638	3,072	2,854	861
283 Noncash Charitable Contributions		1 - 1	101	9/	187	*88	250	597	566	. 427
		1 1			-	*13	*53	131	606	342
Forms 1040A, total		*48	2,775	3,651	3,226	2,993	3,739	3,066	370	-
Interest and Dividend Income	5,065	1	843	962	772	554	998	792	144	
Child and Dependent Care		1 1		, ,		1		1		
Expenses		1 - 1		*3	*96	226	225	440	*97	14
Credit for the Elderty or Disabled		- 1	••	•47	*31	*17	-			
IC Earned Income Credit	3,870	1 " 1	637	1,025	972	1,055	181			
Electronically-filed returns, total	10.866	1 14	856	2,152	2,114	1,465	1.995	1,675	567	28
Itemized Deductions] " [*13	*31	*60	*86	431	734	459	*28
interest and Dividends Income		1 : 1	*42	•44	*28	41	*102	1 734		
Profit or Loss from Business		"	*41	•46	*22	28	*87		181	*28
Capital Gains and Losses		! " [*43	. **	*17	20		*87	*129	
		1 . 1	*35	•15		i i	*42	*120	140	*14
		" I			*14	*27	*45	*82	-83	. *14
		1 - 1	465	1,240	1,350	831	162	1	- 1	·
Farm Income and Expenses		1 - 1	*14	*14			*28	*41		
Credit for the Elderly or Disabled	*28	- 1	· -	•14		*14		i	- 1	-
SE Social Security Self-Employment	1	l i							l. '	
Tax		- 1		*45	*13	*28	•59	*17	-58	
106 Employee Business Expenses	232] -]		•			*30	133	*55	*14
441 Credit for Child Care and	1	, ,	i			, ,		1		
Dependent Care Expenses	1,005	1 - 1	•6	*45	194	184	274	149	153	
136 Computation of Credit for Federal	1 .	1				ļ !		(.	į į	
Tax on Fuels	*43	- 1	*14	*15	, 	[- [*14			
562 Depreciation and Amortization	. 529	1 - 1	•76	*60	•17	•70	*82	1 117	*117	
797 Sales of Business Property	. •48]]	*14	*3				17	*14	
283 Noncash Charitable Contributions		1 1		1		I I	·			*14

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

NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April. Differences exist between the nu and the number with a specific form or schedule in support of the characteristic. Therefore, data in this table do not necessarily agree with others.

Table 7.-All Returns: Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns and numbers of exemptions are in thousands]

				Taynavar ayamaticas			Exemptions for	or dependents		
Size of adjusted	Number of	Total ex	otal exemptions Taxpayer exempt		exemptions	ions Total			Exemptions for children under age 1	
gross income	returns	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns	107,918	87,181	204,589	87,181	133,443	38,681	71,145	2,762	2,906	
lo adjusted gross income 1	560	481	813	481	667	*87	*145	-		
1 under \$5,000	14,653	5,290	9,274	5,290	6,263	1,979	3,010	182	182	
5.000 under \$10,000	14,013	9,891	18,315	9,891	12,395	3,427	5,920	327	331	
10.000 under \$15.000	12,554	10,088	20,928	10,088	13,866	4,020	7,062	398	417	
15.000 under \$20.000	10,986	9,196	19,483	9,196	12,666	3,784	6,817	327	330	
20,000 under \$30,000	17,245	15,076	33,104	15,076	22,042	6,230	11,062	438	462	
30,000 under \$50,000	20,675	19,942	52,355	19,942	33,458	9,608	18,897	519	548	
50,000 under \$100,000	14,241	14,226	41,711	14,226	26,511	8,019	15,200	515	580	
100,000 or more	2,992	2,992	8,605	2,992	5,574	1,527	3,031	*56	*56	

				Exemptions for dep	endents-Continue	ed		
Size of adjusted gross income	Exemptions for children age 1 and over		Exemptions for children at home		Exemptions for children not at home		Exemptions for other dependents	
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	35,919	65,725	36,957	66,995	674	1,010	2,352	3,541
No adjusted gross income 1	*87	*145	•87	*145	i -	-	-	-
\$1 under \$5,000	1,796	2,772	1,886	2,785	*15	*60	*129	*165
\$5,000 under \$10,000	3,100	5,268	3,233	5,201	*47	*79	393	641
\$10,000 under \$15,000	3,622	6,358	3,731	6,413	*60	*102	383	547
\$15,000 under \$20,000	3,458	6,145	3,655	6,404	*27	*45	228	368
\$20,000 under \$30,000	5,792	10,231	5,829	10,085	209	329	408	649
\$30,000 under \$50,000	9,089	17,680	9,214	18,123	183	247	399	527
\$50,000 under \$100,000	7,504	14,230	7,820	14,514	133	148	345	538
\$100,000 or more	1,472	2,896	1,501	2,925			*66	*106

<sup>Includes returns with adjusted gross deficit.
Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTES: Detail may not add to totals because of rounding. All data are based on returns filed through April.</sup>

Table 8.--Returns With Earned Income Credit and Returns That Should Have Shown an Earned Income Credit: Adjusted Gross Income and Earned Income Credit Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands, amounts are in millions of dollars]

		,		Returns with	earned income cred	lit	•
Size of adjusted	Number of returns with	returns with Adjusted Total Basic credit		c credit	Returns with health insurance credit		
gross income	earned	gross income	earned income			Insura	ince payments
	income credit	or deficit	credit	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns. No adjusted gross income ' \$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$30,000 or more.	11,594 *16 1,730 3,030 3,264 2,932 621	132,064 *-106 .5,222 23,160 40,589 50,443 12,756	9,690 "6 906 3,498 3,599 1,623 59	11,175 *16 1,647 2,892 3,150 2,867 603	8,654 4 839 3,134 3,228 1,400 49	1,925 *16 *91 268 530 841 178	1,039 '28 '36 269 325 336 45
	Re	eturns with earned in	come creditContinu	ued		*	
Size of adjusted gross income	insurance cre	vith health ditContinued edit	childre	eredit for en born 1991		arned income ayments	Number of other returns that should have shown an earned
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	income credit
	(8)	(9)	(10)	(11)	(12)		
All returns	*91 250 528	428 *1 *17 96 176 132	1,445 267 432 408 305	30 141 111 40	*18 *16 *2	*6 *1	769 *130 *67 183 361
\$20,000 under \$30,000		5	*34	* *1			361 *29

Includes returns with adjusted gross deficit.
 Estimate should be used with caution because of the small number of sample returns on which it is based.

by Craig Ammon

onfarm sole proprietorship profits for 1990 grew 6.6 percent over 1989 to \$141.4 billion. This growth rate, along with that of 1989, was well below those recorded from 1983 to 1988, showing signs of the recession that began in 1990. The real estate industrial group was hit hardest, with a decrease in profits of 15.9 percent from 1989 to 1990. In contrast, services as a whole showed significant increases; specifically, profits increased 22.0 percent for business services, 19.0 percent for legal services, and 16.9 percent for medical and health services.

Total Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1990 rose to 14.8 million, 3.4 percent more than 1989 [1]. Sole proprietorship total receipts (the sum of "income from sales and operations" and "other income") rose 5.5 percent above the level for 1989, from \$692.8 billion to \$730.6 billion [2]. Sole proprietorship receipts for 1990 did, however, decline for three of the eight industrial divisions: manufacturing; construction; and finance, insurance and real estate [Tables 1 and 2].

The increases in overall profits for both 1989 and 1990 were well below the increases recorded from 1983 to 1988 [3,4]. These earlier increases ranged from a low of 11.3 percent for 1985 to a high of 19.8 percent for 1988 (Figure A).

Figures B and C show how the relationship between total receipts and deductions affected profits and profitability over the 10-year period, 1981 to 1990. Profits increased sharply for 1983 and this trend continued through 1988 because receipts grew more rapidly than deductions. For 1989 and 1990, the slow-down that occurred in the growth of receipts was significant enough to slow the growth in profits.

Deductions and Losses

Beginning with 1983, deductions (including the cost of sales and operations) as a percentage of receipts began a decline that continued through 1990. This decline explains why profits increased by 6.6 percent, while receipts increased by only 5.5 percent.

A reduction in allowable depreciation deductions as mandated by the 1986 Tax Reform Act is reflected in the downward trend in the depreciation statistics after 1986. The Act generally lengthened the cost recovery period and changed the depreciation methods for business prop-

Craig Ammon is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Jeffrey Hartzok, Chief.

Figure A

Nonfarm Sole Proprietorship Profits, Tax Years 1981-1990

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit)	Percentage increase over previous year
1981	53.1	-3.3
1982	50.6	-4.7
1983	60.4	19.4
1984	70.8	17.2
1985	78.8	11.3
1986	90.4	14.7
1987	105.5	16.7
1988	126.3	19.7
1989	132.7	5.1
1990	141.4	6.6

erty placed in service after 1986. For 1987, the first full year under the new rules, depreciation fell 3 percent, the first decrease since 1961. After increasing slightly for 1988, depreciation declined for 1989 and 1990. The 1990 figure, \$23.7 billion, was 3.3 percent less than 1989 (Figure D). Depreciation accounted for 4.0 percent of total deductions for 1990.

The restrictions on "passive" losses that began with 1987 in an effort to curb investments in "tax shelters" continued to have a very limited impact on overall sole proprietorship profits. The restrictions did, however, have a more significant effect on certain industrial groups (Figure E) [5,6]. The groups most affected by the restrictions were in finance, insurance and real estate, account-

Figure B

Receipts and Deductions, Tax Years 1981-1990

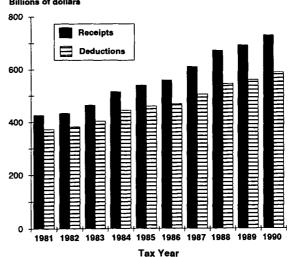
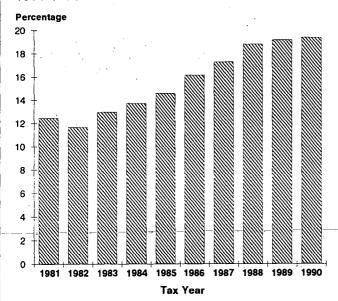


Figure C

Profits as a Percentage of Receipts, Tax Years 1981-1990



ing for half of all disallowed passive losses, and in services, accounting for one third. Mining, dominated by oil and gas extraction, was a distant third in terms of disallowed passive losses.

Industry Trends

The services division continued to show the largest

Figure D

Nonfarm Sole Proprietorship Net Income, Net Loss (Deficit) and Depreciation, Tax Years 1981-1990

[Money amounts are in billions of dollars]

Tax year	Net income	Net loss 1	Depreciation
	(1)	(2)	(3)
1981	68.5	15.5	15.9
1982	68.6	18.1	19.1
1983	78.6	18.3	22.1
1984	89.8	19.1	23.9
1985	98.8	20.0	26.3
1986	110.5	20.1	26.4
1987	123.8	18.3	25.6
1988	145.5	19.2	26.1
1989	152.4	19.7	24.5
1990	161.7	20.2	23.7

¹ Disallowed passive losses are not included in the net losses for 1987 through 1990 because they were not deductible for tax purposes. Therefore, the net losses shown are slightly understated for these years. For 1988 through 1990, the disallowed loss amounts were approximately \$0.1 billion for each year; the amount for 1987 is unavailable (see also, Figure E).

NOTE: See also footnote 6 at the end of this article

number of businesses and the largest amount of profits, 59.5 percent of the total profits for 1990 (Figure F). Sole proprietors primarily engaged in business services reported the largest increases in receipts and profits within the division; their receipts rose 13.2 percent and profits, 22.0 percent, over 1989. They were followed closely by sole proprietors in the legal services group, who reported increases in receipts of 19.6 percent and profits of 19.0 percent. The reported increases for the medical and health services group were only slightly less — a 15.6 percent increase in receipts and a 16.9 percent increase in profits — but total profits for this group were \$28.5 billion, compared to \$14.5 billion for business services and \$9.3 billion for legal services.

The real estate industrial group reported the greatest decrease in profits of all the major groups. From 1989 to 1990, receipts dropped 18.2 percent and profits decreased by 15.9 percent. Real estate agents and brokers, who account for 90.0 percent of the receipts and profits reported for this industrial group, showed a 4.6 percent decline in business receipts and a 16.8 percent decline in

Figure E

Disallowed Passive Losses and Net Income or Deficit, Tax Year 1990

[Money amounts are in millions of dollars]

Selected	Disallowed		r disallowed e losses
industrial group	passive losses	Net deficit	Net income (less deficit)
	(1)	(2)	(3)
All industries	80.3	20,227.1	141,430.2
Mining Oil and gas extraction All other mining	4.0 4.0 (¹)	793.3 771.4 21.9	654.5 614.6 39.9
Finance, insurance and real estateFinance and insurance Real estate	41.5 3.6 38.0	2,850.8 1,313.0 1,537.7	16,359.4 9,037.9 7,321.5
Operators and lessors of buildings Operators and lessors, other than	9.9	85.0	84.7
buildings Subdividers and developers, except	4.3	17.0	60.0
cemeteries	15.6	490.0	-123.7
All other real estate	8.1	945.8	7,300.5
Services Hotels, motels and	26.7	6,771.7	84,162.1
tourist courts Professional sports	7.5	457.0	-183.8
and racing, including promoters	, ,		*
and managers	10.6	472.9	128.2
Offices of physicians	3.3	128.9	14,884.3
All other services	5.4	5,712.9	69,333.4
All other industrial groups	8.1	9,811.3	40,254.2

Less than \$0.05 million.

NOTE: Detail may not add to totals because of rounding

Figure F

Nonfarm Sole Proprietorship Profits, by Industrial Group, Tax Years 1989 and 1990

[Money amounts are in billions of dollars]

Industrial group		come deficit)	Percentage			
	1989	1990	increase			
	(1)	(2)	(3)			
Total	132.7	141.4	6.6			
Agricultural services, forestry and fishing	2.2	2.4	9.1			
Mining	0.5	0.7	40.0			
Construction	17.2	16.4	-4.7			
Manufacturing	3.2	2.5	-21.9			
Transportation and public utilities	4.6	4.1	-10.9			
Wholesale and retail trade	13.5	14.1	4.4			
Finance, insurance and real estate	16.4	16.4				
Services	73.4	84.2	14.7			

NOTE: Detail may not add to totals because of rounding and because of proprietorships whose businesses were not allocable by industrial group.

profits. Real estate subdividers and developers reported losses of \$123.7 million, five times as great as the losses of \$21.1 million reported for 1989. Real estate operators and lessors reported profits of \$60.0 million for 1990, down 23.5 percent from 1989 profits of \$78.5 million [7].

Summary

Profits reported by nonfarm sole proprietorships for 1990 were only slightly ahead of 1989. Total deductions continued to decline as a percentage of receipts, but the small growth in receipts caused the growth in profits to lag far behind those reported for 1983 through 1988. Depreciation deductions continued the downward trend resulting from law changes contained in the Tax Reform Act of 1986. The recession hurt the real estate group, which experienced a significant decrease in profits. Disallowed passive losses for the real estate group, as a whole, were about 2.4 percent of total real estate net losses. Despite the developing recession, the profits reported for the services division were significantly higher than 1989.

Data Sources and Limitations

A general description of sampling procedures and data limitations applicable to the Statistics of Income tabulations is contained in the Appendix to this issue. Specific information applicable to sole proprietorship data for 1990 is presented below.

Sample Selection Criteria

The 1990 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service during Calendar Year 1991. The sample was stratified based on the larger of "total income" or "total loss" amounts and the size of business plus farm receipts. Additional stratification of the sample was based on the presence of Schedule C, Profit or Loss from Business (Sole Proprietorship); Schedule F, Farm Income and Expenses; and Form 4835, Farm Rental Income/Loss. The returns were selected at rates that ranged from .04 percent to 100 percent. For 1990, there were 35,000 nonfarm sole proprietorship returns included in the sample; these were drawn from a population of 14,657,690 returns. By comparison, 36,956 returns were drawn from a population of 14,297,558 for 1989.

Limitations

Because the data presented in this article are estimates based on a sample of returns, they are subject to sampling as well as nonsampling error. To insure proper use of the estimates, users should be aware of the magnitude of the potential sampling error.

Approximate coefficients of variation (CV's) for frequency estimates are presented in Figure G. These CV's can be used to obtain measures of the potential

Figure G

Coefficients of Variation for Frequency Estimates, Tax Year 1990

Estimated number of returns	Approximate coefficient of variation
5,861,100	0.02
937,800	0.05
234,400	0.10
58,600	0.20
26,000	0.30
19,100	0.35
9,400	0.50

sampling error. They are shown here only as a general indication of data reliability. For numbers other than those shown, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates are discussed in the Appendix.

Notes and References

[1] In this article, the terms "sole proprietor" and "sole proprietorship" are used interchangeably, but, in fact, there are always more sole proprietorships than sole

proprietors because some individuals own more than one business. For 1990, the ratio of proprietorships to proprietors continued to be approximately 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships, see Statistics of Income-1981, Sole Proprietorship Returns.

For the statistics, if a proprietor owned more than one business, the net income or deficit of each of the businesses was combined and reported under the industry of the proprietor's dominant business. Profits were calculated for the statistics as the sum of net incomes (for businesses reporting a profit) reduced by the sum of net deficits (for proprietorships reporting a deficit). Net income or net deficit for each return was calculated as business receipts minus the sum of cost of sales and operations and other business deductions. Industry profits, as well as all other industry statistics, are based on the revised *Standard Industrial Classification Manual*, 1987, issued by the U.S. Office of Management and Budget.

[2] For sole proprietorships, the total receipts of the business, mainly the gross receipts from sales and operations, are reflected in the statistics for "income from sales and operations," under "business receipts," in Table 1. Miscellaneous business receipts, such as from sales of scrap, are also included in business receipts (under "other income"), but incidental investment income received through the business (such as interest, dividends, income, or loss from rents or royalties, and capital and ordinary gains and losses from the sale of investment property and other assets) is excluded. Incidental investment income is not considered to be income from the business and is reported on the proprietor's individual income tax return in combination with nonbusiness investment income. Sole proprietorship income also excludes deductions for salaries paid to owners and for

charitable contributions made through the business, neither of which is recognized as a sole proprietorship business expense. Salaries of owners are reported as personal income and, as such, are also part of the owner's taxable income; charitable contributions are deducted as a personal (nonbusiness) expense. Net income also reflects deductions for "additional first-year depreciation," depletion on oil and gas wells and for any foreign taxes paid (unless the owner elects to claim these taxes as a credit against U.S. income tax, instead of deducting them as a business expense).

- [3] Profits are represented by net income less deficit (net losses), before Federal income tax. Proprietors compute their tax on their total "taxable income," which includes their business profits plus any other income.
- [4] Money amounts are not adjusted for inflation.
- [5]—Total disallowed passive losses reported by sole—
 proprietors for Tax Year 1990 were \$80.3 million.
 They were \$102.0 million for 1989 and \$88.2 million for 1988; no estimate of these losses was made for 1987.
- [6] Passive activity losses were those losses generated by any business activity in which the taxpayer did not materially participate (i.e., was not involved regularly and substantially in the operations of the activity). The Tax Reform Act of 1986 eliminated the use of passive losses to offset nonpassive income, such as wages or dividends. A 5-year phase in of the restrictions was allowed for pre-enactment investments. Exceptions up to \$25,000 were made for certain real estate loss activities. Under prior law, all losses were fully deductible.
- [7] Statistics for finance, insurance and real estate reflect changes to the data that appeared in the Summer 1992 issue of the Statistics of Income Bulletin.

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)

			Bus	sinesses with and	without net inco	me						Businesses wit	th net income			
			i i	Rent on	Rent	Total		Net				Rent on	Rent	Total	1	
industrial group	Number	Business	Depreciation	machinery	on	interest		income	Number	Business	Depreciation	machinery	on .	interest		Net
maustral group	of returns	receipts	deduction	and	business	paid	Payroll ^a	less	of returns	receipts	deduction	and	business	paid	Payroll ^a	income
-				equipment	property	deduction'		deficit				equipment	property	deduction		
	(t)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	14.782.738	730,606,020	23,734,507	3,754,492	19,637,116	13,311,669	69,677,535	141,430,193	11,221,925	625,901,366	17,518,619	2,695,384	15,491,740	8,722,684	58,432,424	161,657,25
All nonfarm industries	, ,	17,231,926	966,518	63,544	294,646	382,586	1,920,204	2,383,217	278,185	13,181,238	686,993	58,769	225,581	222,729	1,378,654	3,182,83
Agricultural services, forestry and fishing	362,740 281,003	14,946,847	767,400	63,451	276,850	314,852	1,777,836	1,641,070	216,789	11,186,832	523,848	58,678	210,085	184,734	1,246,187	2,330,97
Agricultural services	16,083	1,934,795	90,799	15.535	50,010	46,943	362,209	430,339	15.799	1,812,905	84,617	15,140	\$0,005	41,405	328,767	440,32
Veterinary services, including pets Livestock breeding	10,783	128,862	47,962	*892	936	11,727	11,748	-167,305	-2,363	*25,432	*662	*(')	*4	*83	*181	*15,21
Animal services, except livestock	10,703	120,002	,,,,,,	4.5					'	1						166,45
breeding and veterinary	\$6,3 64	4,409,125	165.610	*806	190,650	83,758	214,888	-117,514	28,119	2,457,534	72.310	500	135,520	28,428 90,393	76,090 674,026	1,299,70
Landscape and horticultural services	155,983	5,962,873	304,675	36,271	26,041	132,629	954,074	1.143.526	132,169	5,086,629	255,848	33,185	22.130	90,393	6/4,026	1,277.71
Farm labor, management and crop	1		1									9,854	2,426	24,425	167,123	409,2
services	41,790	2,511,192	158,354	9,947	9,214	39,795	234,918	352,025	38,340	1,804,332	110,411	12	2,428	13.564	29,193	145,07
Forestry, except logging	12,245	419,717	72,785	14	3,140	18,926	(31,314	121,341	11,116 49,279	394,155 1,597,258	68,870 94,275	78	12,682	24,430	103,274	704.9
Commercial fishing	68,492	1,862,370	126,333	78	14,656	48,808	111,054	618,931 *1,876	*1,001	*2,993	77,273	(دُرُ)	*(*)	*(*)	"(')	*1,8
Hunting and trapping	¥1,001	~2,993	*(*)	-(*)	7(*)	*(*)	*(*)					8.960	45,857	129,500	161,403	1,447,71
Mining	132,139	7,377,613	372,266	47,163	64,365	283,789	279,119	654,485	89,680	5,484,409	238,862 *250	#1,354	45,857	*637	*1,817	94,0
Metal mining	2,937	16,967	4,575	1,354	73	637	1,971	-4,428 -1,141	. *85	*16,322 *82,836	*2,106	*57	+67	-1,121	-35	*5.48
Coal mining	92	96,564	3.257	148	71	1,500	778 267,465	614.603	87,573	5,284,062	232,705	3,851	44,633	126,604	154,111	1,386,00
Oil and gas extraction	124,729	7,117,661	359,723	41.956	60,842	278,752	267,403	614.603	",,,,,	3,207,002	231,703	3,057				•
Quarrying and nonmetallic minerals.	1	l	l	3,705	3,379	2,901	8,906	45,452	2,012	101,188	3,801	3,698	1,156	1,139	5,441	52.12
except fuels	4,381	146,422	4,712			1		1		1	2,404,307	485,301	492,911	978,925	14,923,714	17,823,33
Construction	1,782,125	99,235,747	2,902,706	565,534	\$65,547	1,362,666	16,314,308	16,366,981	1,530,576	90,393,163	2,404,307	""	1 772,711	",","	14,723,714	11,000,00
General building contractors and	ţ	1	1					. 3,329,763	271,133	27,637,811	462,261	65,512	52,085	362,404	4,488,089	4,057,0
operative builders	339,767	30,246,650	614,392	78,533	74,304	. 555,039	4,736,048	3,329,763	253,405	25,519,525	440,277	52,469	47,880	346,768	4,236,907	3,734,92
General building contractors	314,369	27,770,884	585.945	64,107	70,049	528,114 26,925	4,399,852 336,195	157.608	17,728	2,118,286	21,983	13,043	4,205	15,636	251,182	322.1
Operative builders	25,397	2,475,766	28,447	14,426	4,256 17,848	68,049	356,173	406.192	20,065	3,012,535	180,686	86,941	17,143	54,640	295,187	441,5
Heavy construction contractors	27,823	3,597,852	209,619	92.399	2,407	11,204	162,937	58.971	3,357	728,891	57,352	10,930	2,080	3,112	110,468	77,8
Highway and street construction	7,374	1,237,106	81,449	12,409 79,989	15,441	56,845	193,241	347,221	16,708	2,283,645	123,334	76,011	15,063	51,528	184,720	363,6
Heavy construction, except highway	20,450	2,360,745	128,170	394,603	473,395	739,578	11,222,082	12,631,026	1,239,379	59,742,816	1,761,360	332,848	423,683	561,881	10,140,438	13,324,7.
Special trade contractors	1,414,535	65,391,246 9,910,484	2,078,695 196,599	24,009	75,937	102,640	1,519,937	1,472,966	115,864	7,734,075	147,994	14,221	53,585	66,919	1,043,254	1,606,0
Plumbing, heating and air conditioning	135,903 212,695	5,281,188	86,217	9,966	58,742	61,961	936,138	1,562.212	196,996	5,079,076	77,313	9,898	\$6,804	28,960	936,100	1,592,9
Painting and paperhanging	96,208	5,475,795	151,439	19,009	14,430	44,555	943,266	831.589	76,070	5,095,451	128,206	18,088	14,422	30,773	889,395	888,3
Electrical work	70,200	3,473,773	1 31.32	17.007					1	1	1		ļ.	1		1
Masonry, stonework, tile setting and plastering	143,368	8.332,069	158,660	11,984	52,028	80,230	1,997.273	1.485.417	130,197	7,989,837	128,196	10,485	50,183	73,925	1,827,126	1,567,2
Carpentering and flooring	396,164	13,203,586	389.826	37,330	92,359	103,724	1,737,858	3,381.556	363,697	12,735,943	354,151	34,469	88,609	97,670	1,703,928	3,502,59 897,90
Roofing, siding and sheet metal work	88,524	5,487,263	101,111	16,870	40,207	39,109	1,127,100	856,214	79,940	5,048,393	84,287	15,393	38,051	34,743	1,102,399 942,734	555,2
Concrete work	44,596	3,524,250	100,758	20,981	4,641	23,036	944,262	550.413	43,093	3,515,925	94,839	20,929	4,638	22,217 206,675	1,695,501	2,714,2
Miscellaneous special trade contractors	297,077	14,176,611	894.084	254,453	135,050	284,323	2,016,248	2,490,659	233,522	12,544,117	746.375	209,364	117,391			
Manufacturing	379,903	21,839,350	1,410,163	213,486	668,946	436,840	3,627,097	2,467,377	263,164	18,583,712	1,131,546	188,421	613,913	287,240	3,002,207	3,146,74
Food and kindred products	11,130	284,160	16,490	16	13,942	5,131	13,309	56,329	5,972	268,504	11,866	(1)	12,909	2,406	10,532	78.8 *48,8
Textile mill products	*3.682	*121,570	*1,014	*('')	*4,724	*1,123	*21,953	*42,422	*837	*111,861	*589	*(')	*4,724	*221 7,227	522,888	191,6
Apparel and other textile products	37,617	1,713,815	62.698	9.307	131,495	15,576	524,403	147,980	26,510	1,649,220	53,607	9,307	126,419	1 ''	,,,,,,,,,	177,8
Lumber and wood products, except]	ì	I	1]						441,000	56.967	28,985	88,559	563,636	704,7
furniture (includes logging)	81,871	5,239,692	521,893	61,870	29,882	105,417	686,246	634,259	56,077	4,095,844	441,988	22	61,557	9,731	81,049	118,0
Furniture and fixtures	26,717	814,512	\$6,581	22	69,853	10,606	81,572	55,397	17,231	777,107 3,173,460	175,550	78,358		54,905	568,940	604.4
Printing, publishing and allied industries	64,924	4,198,353	240,950	90,575	142,551	108,955	908.544		40,685		*2,834	*14,121	*23,837	*3,988	*330	*26,2
Leather and leather products	-5,198	*295,074	~4,945	*14,121	*23,837	*3,988	*330		*4,697	*290,176 661,318	33,095	7(1)	3,984	15,463	78,345	43,8
Stone, clay and glass products	. 18,487	1,060,544	58,210	*(')	7,207	27,137	119,829	-17,462	*1,266	*174,479	*3,794	*13	*6,906	*430	*24,023	*41,5
Primary metal industries	. *1,266	*174,479	*3,794	*13	*6,906	*430	*24,023			2,668,749	130,459	4,608		29,796	399,379	291,7
Fabricated metal products	19,115	2,990,131	142,147	12,141	37,716	49,107	455,033 504,836		12,646 42,025	2,718,291	174,359	5,203	161,809	44,654	459,803	622,6
Machinery, except electrical	48,810	2,881,289	238,522	5,503	161,848	67,960			8,511	324,810	10,471	37		11,365	18,504	37,5
Electrical and electronic equipment	. 11.299	326,724	10,481	37	13,438	20,408	17,011	-7,508	0,511	127,010	"-	"	1		-	1
Paper and allied products	1		-52,437	-19,880	-25,549	21.001	**267,986	-292.524	-35,343	**1,669,892	-43,636	-19,784	22,761	18,494	-252,825	-336,6
Other manufacturing industries	49,786	™ 1,739,006	1		1	- /		I .			1,819,040	298,499	135,951	622,063	1,963,221	5.085.8
Transportation and public utilities	614,639	31,374,195	2,823,933	452,329	205,488	895,365	2,559,564	4,104,660	467,308 61,790		78,357	42,199		30,385	82,289	
Local and interurban passenger transit	. 78,304	1,781,368		42,199	20,259	36,096	97,987 15,327	427,469 162,816	31,479	547,719	4,139	30,868			*(')	185,3
Taxicabs	35,718	713,327	4,139	30,868	18,789	4,907 31,189	82,660		27,890		74,218	9,518		29,192	82,289	
Bus and limousine transportation	. 39,665	1,029,296		9,518	1,470	31,189	*(')	*27,446	*2,421	*38.017	(1)	*1.813		*(*)	*(')	
Other highway passenger transportation	. *2,921	*38,745	*(')	*1,813	*(')	-{*}	(1)	47,440	4,721	30,017		1,275	· · · · ·	<u> </u>		

Footnotes at end of table.

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)

			Bu	sinesses with and	without net inco	me		1				Businesses w	ith net income			
Industrial group	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction'	Payroll ^a	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction'	Payroli ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and public utilities	· · · · · · · · · · · · · · · · · · ·	, , , , ,	(-)	(4)					· \''		\	(12)	(13)	(17)	(13)	(10)
Continued	1	1	1	'	\ . '		1	1 1	}	1			1		}	i
Trucking and warehousing	396,755	24,944,775	2,544,955	385,353	128,012	784,952	1,766,019	2,954,865	307,526	19,290,278	1,637,208	239,570	93,656	561,697	1,242,416	3,627,178
Trucking, local and long distance.							1	1 1	· ·					1	1	
including trash collection without own	1	1)	'	ì '	ł)	1	i	ŀ			1	1	1)
dump	321,945	23,967,115	2,503,192	376,925	118,801	754,339	1,759,824	2,683,048	247,552	18,512,459	1,602,436	239,351	90,105	552,009	1,240,419	3,332,169
Courier or package delivery service	72,192	939,619	34,567	8.406	7.770	18,049	3,169	273,870	57,619	762,341	34,428	197	3,548	9,677	1,327	286.516
Public warehousing	"2,618 7,420	*38,041 326,762	#7,195 30,495	*22 122	*1,441 4,821	*12,563 7,371	*3,026	*-2,053	"2,354	*15,478	*344	*22		*11	*670	"8,494
Air transportation	16,388	217,731	28,386	. 1,319	5,420	12,422	20,902	126,503 19,432	5,602 8,876	297,301 174,506	19,552 3,752	1.317	3,217	2,455 2,251	20,542	153,850 79,936
Transportation services	68,806	2,656,824	58,765	19,724	34,619	29,546	406,973	281,429	46,664	2,235,396	35,134	11,876	14,806	10.937	359.(68	373.702
Travel agents and tour operators	26,094	1,713,116	19,072	12,584	25,965	7,553	347.055	132,029	18.011	1,530,987	18.231	7,982	11,492	6,670	333,295	179,949
Other transportation services	42,712	943,708	39,693	7,140	8,654	21,993	59,918	149,399	28,653	704,410	16,903	3,893	3,314	4,268	25,873	193,753
Communication services	32,227	1,172,162	42,727	3,169	10,447	15,447	258,277	234,757	26,001	1,129,128	29,799	2,979	8,431	12,573	254,051	267,730
Utilizies, including dumps, snowplowing,	1]]]]] [1]]] ,,,,,	}]	1
road cleaning, etc	14,739	274,574	31,910	443	1,910	9,531	8,796	60,206	10,849	184,686	15,237	437	666	1,765	4.756	84,439
Wholesale and retail trade	2,650,195	249,734,337	3,900,762	823.570	6.586.327	3,011,610	15,857,424	14,085,762	1,572,378	200,585,039	2,819,668	530,552	4,746,311	1,980,480	11,924,321	19,756,979
Wholesale trade	399,730	46,722,043	554,750	115,839	608,091	315,462	1.863.778	5,291,952	284,808	42,566,734	450,546	67,556	528,760	264,045	1,652,553	5,854,371
Durable goods, including machinery,								1					1		}	1 5,05 1,011
wood, metals, etc	236,498	22,503,714	303,626	58,383	330,241	181,107	1,170,797	3,222,390	167,110	20.545,218	245,539	45,010	259,925	156,547	1,005,121	3,550,838
Nondurable goods, including food, fiber,	i .]			i '	1	1	l	1			Ī	•	l:] .];
chemicals, etc	163,232	24,218,329	251,124	57.456	277,850	134,356	692,980	2,069,562	117,699	22,021,516	205,006	22,546	268,835	107.498	647,432	2,303,533
Recail trade	2,250,465	203,012,294	3,346,012	707,731	5.978.237	2,696,148	13,993,646	8,793,809	1,287,570	158.018,305	2,369,122	462.996	4,217,551	1,716,435	10,271,768	13,902,608
Building materials, paint, hardware,	l	1 1				1	1.		ľ	l.		!	1	ì	1	1 .
garden supply and mobil home	51,986		l												i	
supply, and mobil home dealers Lumber and other building materials	31,786	6,086,511	110,121	16.510	125,070	72,474	524,738	251,723	34,834	4,910,389	· 89,222	16,279	96,083	50,952	412,612	453,578
dealers	5.639	1,355,265	48,156	60	30,800	24,269	213,697	48,882	3,167	944,990	46,510	49	9,745	23,945	163,283	73,639
Paint, glass and wallpaper stores	79.372	*663,338	*4,629	(ن)-	*14,198	-573	*93,421	*66,545	*8,871	*655,973	*4,247	*(')	*13,125	23,713	93,136	*68,156
Hardware stores	11,110	1,533,140	8,225	16,435	34,662	8,568	56.386	76,424	-4,763	*1,366,364	*8.186	*16,226	*28,825	78,104	*55,188	*118,118
Retail nurseries and garden supply						1		1	l·]	1	1	1
Rores	19,703	1,507,912	29,262	12	42,140	21,471	72.983	10,412	12,731	1.095,978	12,595		41.596	2,457	. \$6,599	121,519
Mobile home dealers	6.161	1,026,857	19,849	3	3.269	17,593	88,252	49,461	5.301	847.084	17,684	-3	2,791	16,173	44,406	72,146
General merchandise stores	61.066	4,751,679	47,200	1,936	161,496	30,993	199,590	358,180	34,#30	3,991,361	40.192	1,599	113,964	23,105	190,590	439,659
Variety stores	26,752	1,855,276	9,047	1,3(2	119,666	4,654	47,059	(13,43)	12,689	1.713,942	7,648	1,312	79,038	4,163	47,059	159,822
Computer and software stores	15;448	985,503	23,658	542	15,506	3,821	17,069	79,217	8,863	446,922	20,584	287	12,129	2.062	16,014	99,270
Other general merchandise stores	18,866	1,910,901	14,495	81	26,324	22,518	135,461	165,533	12,577	1.830,498	11,960	(۲)	22,797	16,880	127,516	180,567
Food stores	164,834	35,801,291 29,721,662	542,675 418,159	47,789 45,309	899,123 536,123	341.869 258.843	1,674,742	1,234,671	113,811	30,154,148	441,743	29,936	786,041	272,688	1,383,736	1.580.858
Retail bakeries	20.263	1.052.720	54,160	1.281	93,136	49,360	1,285,343	1,006,699	80.133 16.078	24,639,993	340,344 52,758	27,457 1,280	475,468 87,316	. 201,527 49,231	1,005,649	1,230,021
Miscellaneous food stores	34,037	5,026,909	70,356	1,199	269.863	33,666	237,899	183,559	17,600	4,478,240	48,641	1,199	223,257	21,929	151,284 226,802	52,454 298,383
Automotive dealers and service stations	178,912	51,426,735	489,239	71,481	731,952	616,889	2,452,993	1,057,090	111,130	36,389,262	337,805	50,294	537,500	310,198	1,540,111	1,663,356
Motor vehicle dealersnew car			[0.0.00		1,037,000		1 20.507,101]	30,27	l "".~	/ 319.176	: 1,340,111	1,003,330
dealers (franchised)	10.090	2,475,081	5,353	4,148	12,469	32,484	89.168	-5,093	8,117	1,316,409	3,240	3,966	1,056	27,075	36,398	41,968
Motor vehicle dealersused cars only	67.212	10,770,172	57,229	1,488	87,385	170,272	169,624	159,027	43,294	7,449,834	41,196	953	62,988	96,944	89,594	414,604
Auto parts and accessories and	l i				l, j		1	11.							l "	1
' selected home supply stores	41,098	6,890,938	130,750	34,884	124,410	123,886	760,441	165,187	18,917	4,196,142	62,389	18,249	63,668	38,755	334,828	325,487
Gasoline service stations	34.856	26,373,079	236,650	28,974	447,926	108,682	1,181,108	563,118	23,156	20,178,873	179,484	26,178	369,201	70,688	946,446	649,525
Boat dealers	2,094	643,647	4,145	14	17,304	15,527	412	11,696	-1,416	*622,943	*3,811	*(*)	*17,220	*8,366	*292	*27,817
Miscellaneous automotive dealers	23,563	4,273,818	55,111	1,983	42.458	166,038	252,240	163,157	16,230	2,625,061	47,685	948	23,367	68,370	132,554	203,954
Apparel and accessory stores	71,502 =5,261	5,774,531	84,334	13,493	329,218	106.321	381,233	389,709	53.034	4,526,925	50,419	6,529	219,779	67,717	290,801	570.425
Men's and boy's clothing stores Women's ready-to-wear stores	15,607	*848,644 2,134,134	*7,911 30,600	*23 6,955	*58,698 141,325	*8.160 25.139	*55,321 155,315	*30,554 42,241	*4,761 8,918	*769,513 1,142,113	*6,520 8,657	*23 29	*54,495	4,239	*48.680	*62.937
Women's accessory and specialty	'''	2,137,137	,,,,,,,	0,733	1 ,71,325	43.137	l. '332'3	72,241	0.718	1,172,113	. 0,03/	~	47,848	6,284	83,262	94,080
Rores	10,891	190,635	9,784	*(*)	331	3,157	*(*)	94,410	10,305	186,780	. 9,308	*(*)	181	2,837	(۱)	97,248
Family clothing stores	18,284	1,025,252	25,245	187	70,906	36,377	63,093	172,874	14,466	962,112	18.492	187	70,535	25,471	58,262	200,337
Shoe stores	*6.049	*862,356	*4,676	*(*)	*31,687	*23,096	*67,060	*45,269	*6,049	*862,356	*4,676	*(*)	*31,687	23,096	*67.060	*45,269
 Apparel and accessory stores, not 	I	!				-	1	1	l	1	· i			ļ	1	1
elsewhere classified	15,410	713,510	6,119	6,327	26,270	10,393	40,444	4.361	8.535	604,050	2,767	6,290	15.034	5.790	. 33,538	70,553

Footnotes at end of table

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

(All figures are estimates based on samplesmone	y amounts are in	thousands of dol	lars)									0	h say issama			
			Bus	sinesses with and v	without net incom	ne						Businesses wi				
Industrial group	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ^s	Payroll ³	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroli ^a	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	- 17														1	l
Wholesale and retail tradeContinued Retail tradeContinued						•							296,625	120,932	790,527	1,210,989
Furniture and home furnishings stores	95,784	11,459,180	274,456	84,776	429,452	183,369	1,011,938	918,823	76,606	9,542,884	222,613	83,641	90,672	57,427	361,303	418,961
Furniture stores	30,306	5,048,442	102,315	45,110	146,661	83,838	447,404	355,737	21,658	3,967,224	74,696	44,895	70,071	37,427	30.000	1
Home furnishings and equipment							200 (2)	249,624	29,577	2,299,124	24,819	18,300	40,085	24,228	176,918	416,994
stores, except appliances	37,032	2,961,516	43,459	19,198	110,164	54,063 28,366	300,523 162,554	158,041	10,476	1,785,399	33,389	1,537	106,557	28,366	162,554	158,047
Household appliance stores	10,478	1,785,418	33,389	1,537 7,910	106,558 42,988	16,453	79.023	119,053	12,102	1,234,295	21,800	7,887	36,646	10,294	72,286	163,785
Television, audio and electronic stores	13,704	1,400,381 *263,423	27,314 ~67,978	*11.022	-23,081	*651	*22,434	*36,368	*2,794	*256,843	~67,909	*11,021	*22,665	*618	*17,466	*53,202
Music and record stores	*4,265 217,040	23,087,390	703,840	154,022	1,394,716	477.067	4.283,271	577,629	113,177	17,167,008	463,359	72,747	928,310	332,708	2,957,920	1,567,383
Eating and drinking places	146,043	17,701,446	522,440	116,264	1,172,976	298,637	3,739,101	361.767	72,353	12,223,345	315,762	67,202	727,298	214,417	2,447,425 503,890	401.564
Eating places	56,752	5,129,493	173,687	33,839	200,818	176,760	533,975	135.511	27,841	4,708,380	141,470	2,427	180,291 20,722	118,040 252	6,605	84,686
Drinking places	14,245	256,452	7,713	3,919	20,922	1,670	10,194	80.351	12,982	235,284	6,128 723,769	3,118 201,971	1,239,251	538,136	2,705,471	6,416,359
Miscellaneous retail stores	1,409,340	64,624,977	1,094,147	317,725	1,907,211	867,166	3,465,142	4,005.983 569,439	750,848 7,166	51,336,328 4,937,000	34,420	11,772	38,234	22,965	348.696	571,299
Drug stores	7,168	4,950,034	35,538	11,844	38,417	23,170	350,204 227, 94 8	199,933	17,909	6,452,980	50,426	5,132	113,701	53,068	195,282	270,813
Liquor stores	25,069	7,663,575	69,088	5,179	139,148	63,254	227,740	177.77					ł			
Used merchandise and antique		1,755,203	47,776	15,480	119,410	57,286	45,156	-143,923	29,274	971,620	20,936	6,308	38,969	6,177	22,992	115,583
stores	84,485 25,571	2,025,314	21,976	308	43,855	35,991	126,127	49,086	12,046	979,046	11,472	(۲)*	15,426	11,966	64,706	120,315 45,503
Sporting goods and bicycle shops	10,607	945,531	18,225	228	110,880	6,115	96,870	10.153	5,079	637,571	7,848	228	51,976	1,353	63,964	
Book stores	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080	151,958	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080 155,349	151,958 495,413
Stationery stores	48,390	3,539,112	82,632	122	199,620	25,882	155,723	429,908	30.298	3,170,156	75,245	30	174,206 125,150	15,843 7,345	50,235	156,564
Hobby, toy and game shops	39,769	1,457,070	22,910	7,390	131,780	10,404	51,067	83.265	21,397	1,327,423	12,739	653	125,150	,,,,,	7	130,50
Camera and photographic supply			l	1				1	*1,395	•19,374	*369	*(')	-10	(۲)	(')	*5,449
stores	-2,917	*98,334	~6 ,225	"(')	*6,892	*5.158	*5.570	29,011	-1,395	-15,574	\ ~ <u>~</u>	\	=	` <u>-</u>	i -	-
Luggage and leather goods stores	-	-	_	-				-18,295	*8.134	*176,307	-1,043	-10	-10,883	-842	*16,366	*16,966
Fabric and needlework stores	13,532	734,249	3,912	10	76,666 9,953	11,360 24,442	80,195 61,916	52,344	20,301	1,334,805	10,568	29	6,274	12,248	61,374	141,402
Catalog or mail order	56,921	1,525,718	21,877 64,971	29 284	7,479	3,575	713	29,080	12,607	444,253	45,086	*(')	5,204	1,904	368	63,830
Vending machine selling	25,305 739,427	472,705 12,942,613	262,124	100,724	99,866	171,198	351,829	1,202,258	389,278	10,368,180	147,622	93,292	55,674	110,409	332,041	2,147,386 273,233
Sales by door-to-door, telephone, etc	79,984	2,865,295	66,857	28,971	267.954	73,392	186.674	103,869	42,675	2,214,856	27,784	28,931	155,938	44,860	146,234 *2,673	#57,821
Gift, novelty and souvenir shops Fuel oil dealers	1,841	7973,117	*6,406	(')	*1,605	*5.755	*2,673	*57,821	~1,841	*973,117	*6,406	(')	"1,605 37,841	~5,755 23,302	379.601	168,896
Florists	44,085	2,701,867	71,340	24,662	63.610	58.783	417,705	-26,679	19,953	2,155,333	39,311 193,849	10,686 31,532	-378.473	-202,767	746,512	-1,613,930
Other miscellaneous retail shops	-198,274	-18,830,167	-253,648	-109.123	- 560,386	274,069	-1,185,6%	-1,284,777	-:125.504	-14,029,235			907.279	1,046,606	1,986,575	19,210,128
Finance, insurance and real estate	1,330,638	49,049,308	1,577,888	250,048	1,108,727	1,953,647	2,272,397	16,359,365	954,481	42,866,975	1,199,051	214,482		69,490	145,219	1,390,123
Finance	64,936	4,368,626	74,320	4,442	71.382	136,129	150,323	1,087,524	44,320	3,503,511	64,259	3,752	49,406	3,261	19,483	173,239
Credit agencies and mortgage bankers	11,050	314,539	5.049	*(')	4,508	5,394	19,519	159,861	9,952	311,488	2,671	.(,)	4,508	1	17,383]
Security and commodity brokers	1		1	1	l	I					61,588	3,752	44,898	66,229	125,736	1,216,885
and services	53,886	4,054,088	69,271	4,442	66,874	130,734	130,803	927,663 140,816	34.368 11,647	3,192,023 821,264	1,337	3,/32	2,501	4,854	2,340	201,141
Security brokers and dealers	15,360	1,200,112	1,496	93	4,320	18,062	2,756 53,365	284,751	10.012	732,720	19,466	120	18,909	18,809	50,693	366,509
Investment advisors and services	17,454	815,341	23,899	260	20,894	22,745	33,363	207.731	10.012	/32,720	1,			i .	1	Į.
Commodity contract brokers.	I	2.038.635	43,875	4,089	41,660	89,927	74,682	502,096	12,710	860,863,1	40,785	3,575	23,488	42,566	72,703	649,235
exchanges and services	21,071	17,326,148	399,713	171,314	473,648	340,738	1,356,877	6,935,844	313,445	16,272,242	361,531	166,840	440,077	322,940	1,305,106	7,442,058
Insurance agents, brokers and service	416,997 399,208	16,885,480	395,552	171,313	469,566	339,256	1,351,922	6,786,131	301.150	15,929,418	351,078	166,839	437,422	321,458	1,303,194	7,269,208 172,850
Insurance agents and brokers	17,789	440,668	4,161	1	4,082	1,482	4,955	149,713	12,295	342,824	453	1'	2,655	1,482	1,912 327,701	8,902,610
Insurance service	742,634	23,081,556	957,665	62,775	454,275	1,303,128	493,898	7,321,459	533,203	19,835,404	684,332	37,131	347,645	600,663	327,701	482,807
Real estate property managers	41.857	1,886,999	\$6,072	2,180	38,413	76,684	99,318	371,464	33,483	1,439,127	31,584	32 1,107	16,473 4,597	15,789 42,755	24,899	169,671
Operators and lessors of buildings	9,918	1,030,302	98,497	1,305	5,448	241,523	37,917	84,679	4,746	492,086	29,820	1 ,,107	1 7.3"	1 74,737	1	1
Operators and lessors, other	1	1	i i	1	1		l		8,683	691,341	98,542	23	11,503	141,437	345	77,089
than buildings	9,063	725,257	106,976	SO.	11,655	155.237	5,005	60,049 6,885,635	8,683 474,993	15,817,198	502,637	31,359	306,980	347,480	235,988	7,763,410
Real estate agents and brokers	659,000	17,354,632	660,606	54.348	387,708	538,815	290,935	0,000,033	1 7/7.773	1	1	1	1	1		
Subdividers and developers, except			,,,,,	4,892	9,187	288.714	60,722	-123,737	7,061	1,231,703	17,579	4,610	6,227	51,047	33,041	366,254
cemeteries	18,557	1,920,411	31,345 60,242	2,180	40,278	78,839	99,318	414,834	37,722	1,603,077	35,754	32	18,338	17,944	33,428	526,185
Property managers and other real estate	. 46,097	2,050,954 4,272,977	146,189	11,518	109,422	173.652	271,299	1,014,538	63,512	3,255,818	98,929	6,759	70,152	53,512	208,550	1,475,337
Other finance and real estate	106,072	1 7,1/1,5//	170,107	1	1	1,										

Footnotes at end of table.

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)

			Bu:	sinesses with and	without net inco	me		1				Businesses w	ith net income			
Industrial group	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and	Rent on business	Total interest paid	Payroll ²	Net income less	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and	Rent on business	Total Interest paid	Payroli ^a	Net income
	(1)	(2)	(3)	equipment (4)	property (5)	deduction ¹ (6)	(7)	deficit (8)	(9)	(10)	(11)	equipment (12)	property (13)	deduction ¹	(15)	(16)
				<u>`</u>						+						
ervices	7,334,996	252,307,538	9,723,146	1,327,359	10,114,167	4,945,767	26,742,831	84,162,121	5,911,048	228,339,305	7,183,067	903,564	8,318,992	3,438,317	23,032,435	90,933,852
Hotels and other lodging places	50,146 22,236	4,319,811 3,150,563	583,569 460,887	11,700 11,149	194,384 21,760	659,237 445,380	627,884 480.067	-209,967	21,921	1,960,782	199,413	6,274	6,188	155,762	279,013	247,059
Rooming and boarding houses	24,042	1,057,759	102,062	263	172,021	189,746	131,114	-183,761 -4,340	10,703	1,486,410 ***474,372	155,085 •••44,329	6,013 260	6,188	112,433	215,633	170,995
Camps and camping parks	3,868	111,489	20,620	288	603	24,111	16,702	21.866	11,217	7/4,3/2	~44,329	-260	*(,)	**43,329	63,380	-76,065
Personal services	1,095,248	24,430,865	1.060.969	100,409	1,975,959	371,566	3,111,626	6.030.998	865,446	21,577,456	682,146	80.173	1,578,521	258,277	2,603,948	6,835,321
Coin-operated laundries and dry cleaning	21,605	1,376,557	120,824	9,996	189,010	55,250	185,517	99,240	13,572	1,115,295	73,054	7,521	143,608	38,809	149,388	150,341
Other cleaning services, including					,,,,,,,			1,,,,,,	13,57,	1,,	13,031	7,521	113,000	,,,,,,	147,300	1 .30.34
laundry, dry cleaning, garment,		l				l	i]							ı	
carpet and upholstery	64,716	3,886,583	164,786	42,293	345,651	52,247	557,276	1,037,733	58,509	3,688,329	161,521	42,293	343,171	49,358	497,331	1,053,731
Photographic portrait studios	58,524	1,440,654	93,073	5.614	104,664	20,201	88,875	239,860	39,105	1,338,299	62,998	1,947	97,218	13,091	88,875	333,543
Beauty shops	308,835	6,701,071	232,041	27,124	838,663	101,631	1,302,445	1,531,540	248,309	5,882,861	165,806	19,905	638,768	79,469	1,071,448	1,764,651
Barber shops	58,355	1,193,895	18,514	1.855	89,037	10,428	218,425	586,363	53,664	1,152,196	18,514	1,855	84,111	10,428	180,312	599,929
Funeral service and crematories	12,376	945,918	52,827	2,711	10,331	14,711	134,420	100.301	9,588	874,414	43,419	2,711	10,331	4,095	133,281	120,913
Miscellaneous personal services	570,838	8,886,186	378.903	818.01	398,604	117,098	624,667	2,435,961	. 442,699	7,526,062	156,835	3,943	261,314	63,027	483,314	2,812,213
Business services	1,844,859	54,211,253	2,164,476	252,660	1,280,342	895,234	5,107.459	14.514.457	1,501,590	48,474,992	1,645,501	199,115	1,072,276	681,099	4,527,905	15,940,929
Advertising, except direct mail	76,089	4,055,909	130,517	21,133	77,942	55,565	383,929	826.065	58,057	3,908,517	99,573	20.748	75,622	31,016	382,613	894,575
Consumer credit reporting and services	*5,268	*104,625	*58	-1,891	*4,678	*11	*2,965	*43.945	~5.268	*104,625	*58	-1.891	*4,678	*11	*2,965	*43,945
Janitorial and related services to	354,976	4 471 400	10,100	2, 22,												
buildings	138,158	4,671,498 3,141,568	194,386 197,547	26.734 18.199	87,800 106,573	70,846 44,953	656,934	1,627,732	322,003	4,184,941	155,578	18,293	59,577	\$7,494	563,329	1,752,890
Mailing, reproduction, commercial art	130,130	3,141,366	177,347	18,177	106,373	******	82,803	1.610,699	110,877	2,966,209	160,3%	14,626	96,024	39,503	42,008	1,679,507
and photography and stenographic	ļ				1	ŀ	1		l .						1	
services	. 114,025	2,662,918	91,614	21.550	50,817	33,561	140,338	926,279	79,520	2,499,151	65,092	15,778	35,910	19.073	123,125	988,282
Computer repair, maintenance and	1, 2, 3, 3]	1		1	1	1	,,,,,,	1	1	1 03,071	13,770	33.510	17373	123,123	700,202
leasing	11,188	245,289	4,917	7	4.838	3,667	534	155,080	7,826	225.870	3.298	(*)	4,780	3,108	(')	158,113
Equipment rental and leasing, except							l	1			1,2.1	١, ,	1,,,,,,,	5,755	1 '	,,,,,,
computer, and automotive	24,008	. 2,014,048	342.236	6,959	.18,452	129,213	333,253	154,331	14,763	1,464,730	266,722	2.361	1,141	87,667	292,916	303,750
Other business services	1,121,147	37,315,399	1,203.201	156,186	929,242	557,419	3,506,704	9,170,326	903,277	33,120,950	894,786	125.417	794,545	443,227	3,120,949	10,119,869
Automobile repair and services	320,538	20,426,222	677.416	. 74,821	609,530	313,309	2,698,953	2,243,797	254,032	17,734,736	543,133	. 26.235	447,365	231,727	2,213,679	2,560,234
 Automotive rentals or leasing; without 	1 :	, ,			1 2 2 2			1					-	,		
- drivers	7,886	. 53,151	22,832	(!)	2,173	7,276	1,710	4,772	3.852	29,235	6,144	*(')	32	2,972	1,102	12,833
Automobile parking, except valet	***	-	-	-		·		-	J				- 1		-	-
Automotive repair shops	247,988	16,780,983	521,847	72,142	549,606	250,846	2,351.674	1.823.615	195,570	14,208,386	420,252	23,558	399,220	185,059	1,874,561	2,071,151
Automotive services, except repair	™64,665	-3,592,088	32,737	-2.679	57,752	55,187	345.569	-424,954	-54,610	-3,497,(15,	-116,737	-2,677	-48, <u>i</u> 13	43.696	. =338,016	-476,250
Miscellaneous repair services	232,624	8,156,457	242,293	30,934	327,981	123,034	639.602	1.550.464	181,884	7,724,870	199,227	15,659	275,395	- 112,009	604,357	1.680.365
TV and audio equipment repair Electrical repair, except TV and audio	29,974	487,771	26,397	426	38,720	2,591	22,529	127,729	19712	411,122	17,342	426	8,995	. 2,332	828	147,683
- Equipment	48,414	2,758,156	65,272	14,404	122,203	18.073	274,735	406,608	41,521.	2,577,106	., 53,697				1	
Reupholstery and furniture repair	38,441	1,070,792	46,538	7,195	47,866	51,053	158.733	207,241	33,769	1,016,263	45,608	1.560 4,871	105,759 42,842	12,585 \$1,053	263,781 158,493	462,322 219,669
Other miscellaneous repair	115,795	3,839,737	104,087	8,909	119,191	51,317	183,604	.808.885	86.882	3,720,379	82,580	8,801	17,798	46,039	181,255	850,690
Motion pictures	75,599	2,318,684	288,898	53,110	140,285	72,134	260,973	361,654	54,333 7	1,994,686	196,793	29,714	84.987	60,085	239.351	515,297
Motion picture and video production,	30,598	423,421	14,445	19.580	9,988	22,908	8,149	176,951	24,830	397,150	6,985	19.558	9,423	20,472	7,759	219,960
Motion picture and tape distribution and				1.00								1,,550	7,140	20,472	1	1
allied services	(7,511	542,647	40,829	16.090	15,163	26,114	91,477	139,923	11,994	499,138	25,636	9,783	15,154	25,130	91,477	180.087
Motion picture theaters	532	*6,384	*188	~20	*1,262	*61	=963	*-2,728	*i0	*4,090	137	*20	*58	*61	*585	1.537
Video tape rentals	26,958	1,346,231	233,437	17,421	113,872	23,052	160,384	47,508	17,500	1,094,307	164,034	353	60,352	14,423 .	139,530	113,713
Amusement and recreation services.	l .]	·	14	300		l	[·	يني ال		i					
except motion pictures	\$56,512	10,813,433	859,815	63,845	397,942	235,585	515,585	2,363,067	351,945	9,276,600	471,829	40,393	284,318	90,126	431,878	3,455,672
Entertainers, producers, agents and			, 11		,	7	· •	k +2.4	l	()	[, , ']	ا ب	ايد			1
related services	305,777	. 5,428,325	405,308	\$1,115	174,742	49,426	143,388	1,870,997	- 195,860	4,819,601	240,806	31,276	93,004	23,719	· 121,781	2.246.088
Bowling centers	*2,661	*326,748	*20,801	*458 .	*244	*8,646	-50.420	*104,002	*1.262	*321,740	*20,698	*458	* *11	*8,639	*50.108	111,809
Professional sports and racing.			l · 1					ــناـــ			[* ~ [(!	,		()
including promoters and managers	93,507	2,514,076	172,940	4,862	34,628	45,871	154,800	128,227	41,516	2.035,005	33,535	2,910	24,653	8,197	138,341	601,148
Physical fitness facilities	18,752	614,262	44,218	3,496	. 87,802	, 19,155	37.199	106,983	14,095	596,945	41,735	3,476	168,68	, 17,417	35,983	121,368
Other amusement and recreational services	135,815	1,930,022	316.649	3.015	100.50			1,500	۔.نــما		اا		[l:	
>E: +#. E3	(33,615	1,930,022	216,547	- 3,915	100,526	112,487	129,778	152,858	99,213	1,503;310	135,055	2,273	79,819	32,154	85,666	375,259

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

			Bus	inesses with and	without net inco	ne						Businesses wit	th net income			
Industrial group	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction!	Payroll ³	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction*	Payroll ³	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ServicesContinued														913,092	7.828.887	29.138.101
Medical and health services	755,389	64.871.534	1,818,894	346.017	3,017,540	1,085,413	8,656,099	28,500,062	655,802	61,199,134	1,616,291	269,245	2,712,097		2,795,922	15.013.130
Offices of physicians	191,492	27,038,193	645,471	134,223	1,115,693	263,941	2,881,556	14,884,279	167,576	26,415,561	588,771	134,048	1,092,867	255,537	2,795,922	5,808,685
Offices of dentists	100,526	15.663,139	538,346	43,668	665,750	322.398	2,996,206	5,704,545	92,616	15,426,591	491,368	38,828	636,763	312.461 12.735	82,932	496.027
Offices of osteopathic physicians	4.681	816,241	19,929	1,823	8,370	12,735	82.932	495,567	4,158	814,486	19,929	1,823	8,370	91,804	467,637	1,734,087
Offices of chiropractors	31,572	4,608,220	153,230	88.021	246,870	121,582	720,510	1,658,185	26,573	4,042,340	142,593	21,736	234,205	53,552	221,388	\$15,235
Offices of optometrists	16,238	2,279,550	65,874	14,595	146,706	54,018	243,713	486,658	14,268	2,120,176	64,416	14,045	134,667	33,352 27,274	92,171	390,798
Offices of podiatrists	6,712	920,375	34,954	9.046	45,694	27.274	92,171	390,274	6,451	881,851	34,954	9,046	45,694	4	2,171	444,002
Registered and practical nurses	73,164	665,278	4,862	17	7,875	6,352	5,957	428,069	68,224	655,996	4,862	1	7,806	6.343		383,449
Nursing and personal care facilities	44,399	3,120,695	93,368	1,175	82,115	149,675	748,454	267.535	36,692	2,087,110	64,196	626	63,221	65,814	608,862 77,361	530,354
Medical and dental laboratories	29.532	1,778,322	41,632	13,364	173,881	43,347	149,198	527,927	24,818	1,584,491	40,891	13,364	141,464	43,007	529,803	3,822,333
Other medical and health services	257,073	7,981,520	221,226	40.085	524,585	84,089	735,402	3,657.021	214,424	7,170,531	164,309	35,730	347,040	44,563		
Legal services	259,991	21,123,383	546,063	178,661	940,963	316,709	2,394,910	9,289,592	218,352	19,497,322	453,198	61,155	859,086	268.634	2,022,690	9,562,283 579,993
Educational services	192,544	1,799,454	92,060	8,741	113,534	37,697	244,469	388,092	145,863	1,273,358	45,972	1,545	43,520	18,556	100,253	
Child day care	460,735	3,786,912	165,740	6,453	47,648	235,254	364,764	1,249,534	413,022	3,397,805	125,881	5,350	35,654	170,256	266,563	1,346,232
Ministers and chaplains	250,695	3,253,005	42,384	1,254	52,578	\$3,075	4,162	2.056.260	220,559	3,170,890	39,751	1 3	\$1,923	45,971	4,162	2,125,211
Engineering services	108.843	4,673,999	193,650	61,763	94,850	80,730	759,234	1,672,353	93,431	4,398,253	171,822	61,140	74,062	65,143	668,967	1,837,051 888,581
Architectural services	82,614	2,137,198	68,982	4,257	60,825	12,022	210,131	793,336	63,817	2,079,473	57,758	470	57,866	11,174	193,943 =55.035	*133,174
Surveying services	17,045	292,677	9,780	4.206	1,512	1,697	55,035	121,886	*12,290	*285,175	*8,443	*4,206	*1,512	-1.004	**************************************	-133,174
Accounting, auditing and bookkeeping				l	Į.		1		1							2,885,365
services	271,475	6,594,380	348,877	37.504	438,813	169,290	655,926	2.790,061	242,813	6,467,290	308,109	24,530	423,366	155,718	649,185 50,122	1,042,555
Management services	65,633	1,837,932	54,009	8.595	39,598	52,837	63,528	971,341	61,474	1,783,895	48,220	8.204	34,319		243,727	9,168,317
Consulting services	601,298	15,218,156	430,712	48.213	300,276	215,468	323,708	8,506,779	476,714	14,032,916	301,810	36,125	200,820	141,530 1,562	34,229	190,945
Public relations	26,197	481,317	15,728	5,276	9,160	1,578	34,243	186,052	20,549	467,362	15,071	5,276	9,157	12,128	14,539	801,168
Counseling, except health practitioners	67,009	1,560,867	58,830	28.939	70,445	13,899	14,539	782,303	55,209	1,542,309	52,698	28,753	66,559			
Nature of business not allocable	195,361	2,454,004	57,125	11,457	28,903	39,400	104,591	846,224	155,104	1,678,688	36,084	6,836	4,945	16,825	59,892	1,069,791

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

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

³ 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).

¹ 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.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups

			Agricultur	ral services, forestry	and fishing			Mining				Construction		
				Animat		All other					General		ecial trade contract	iors
	All			services.	Landscape	agricultural				!	building		Plumbing.	
Net income status, item	nonfarm	ļ	Livestock	except	and	services,		Oil and	All other	l	and		heating	Paincine
	industries	Total	breeding	livestock	horticultural	forestry	Total	gas extraction	mining	Total	heavy	Total	and	and
			J. 2.2.2	breeding and	services	and		***			construction		. air	paperhanzina
				veterinary	24,120	fishing		1 1		1	contractors	Ì	conditioning	papernangen
	(1) :	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BUSINESSES WITH AND										·				
WITHOUT NET INCOME		1		1		1 1				i -	1	1	:	ľ
lumber of returns	14,782,738	362,740	10,783	56,364	155,983	139,610	132,139	124,729	7.411	1,782,125	367,590	1,414,535	135,903	212,695
lusiness 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	5,281,186
Income from sales and operations	719,007,636	16,975,815	90,819	4,333,553	5,968,780	6,682,663	6,552,361	6,293,933	258,427	98,671,490	33,587,901	65,083,589	9,903,199	5,260,08
Other business income	11,598,384	256.111	38.043	75.572	94.094	48.403	825.253	823,729	1.525	564.257	256,600	307.457	97.285	21.10
usiness deductions total	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	82,848,858	30,108,636	52,760,222	8,437,518	3,718,976
Cost of sales and operations	291.010.060	6521.006	195,877.	2,860,131	1,939,080	1,702,171	1,416,518	1.298.089	118,428	49,474,957	20,108,838			1,988.07
			*463									29,001,885	5,529,035	
Inventory, beginning of year	29,024,992	169,877		55,542	52,929	60,944	67,424	59,877	8,547	1,386,321	919,054	467,267	181,386	*24,55
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	841,38
Purchases	210,225,158	4,452,283	*11,399	2,663,079	858,380	919,425	896,308	961,827	34,481	16,042,168	5,732,069	10,310,099	2,519,809	444,34
Materials and supplies	30,195,388	661,248	*74	69,583	500,831	90,760	25,230	18,278	*6,952	15,892,652	6,785,770	9,106,874	1,423,408	649,19
Other costs	29,306,858	774,259	8,745	108,397	167,084	490,033	\$30,660	459,452	71,208	6,953,203	4,468,109	2,485,094	\$30,987	57,44
Inventory, end 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	*28,85
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	41,194
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	\$4,006	9,835	3,944,423	820,136	3.124.207	413,104	177.56
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	7772	14,600	665,478	659,925	5,553	9,654	1/1,503	9,215	(1)	*42
Depreciation	23,734,507	966518	47.962		304.675	448.271	372.266	359,723		2,902,706		2.078.695	196,599	
			47,762 *120	165,610					12,543		824,011			86,21
Employee benefit programs	1,056,604	10,385			°5,576	4,432	4,619	4,564	*54	131,476	. 36,200	95,276	*20,680	•17,77
haurance	13,357,568	408,524	4,540	51,630	200,258	152,095	53,214	\$1,670	1,544	2,536,914	763,143	1,773,771	273,431	159,89
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	28,16
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	16,67
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	. 20,85
Mortgage interest	6,256,506	149,208	4,982	43,342	50,804	50,080	91,274	. 89,363	*1.912	558./52	311,317 -	246,835	49,331	11.45
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	50.51
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	18,55
Pension and profit-sharing plans	586,394	4,579	*15	*49	1	4515	1,804	1.595	*209	19,605	3,909	15,696	*3,336	795
	3,754,492	63,544	*892	806	36,271									
Rent on machinery and equipment	19,637,116		936	190,650	26,041	25.575 77.920	47,163 64,365	41,954	5,207	\$65,534	170,932	394,603	24,009	9,96
Rent on business property		294,646						60,842	3,522	\$65,547	92,152	473,3951	75,937	58,74
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	\$1,74
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	94,75
Taxes paid	10,341,654	208,389	1,251	26,744	96,721	83,722	179,011	193,377	5,634	1,260,732	420,528	B40,204	201,250	37,300
Travel	5,605,961	95,969	6,775	9,630	28,249	51,315	41,126	39,638	1,488	227,848	57,866	169,981	17,375	20,68
Vulities	13,538,612	267,999	1,338	60.637	. 111,514	94,510	47,697	46,752	945	910,427	210,482	699,945	119,073	67,246
Other business deductions.	81,325,076	2,792,528	168,298	710,731	728,146	1,185,354	2,933,028	2,899,485	33,543	10,027,336	3,049,612	6,977,724	636,243	499,95
let income less deficit '	141,430,193	2,383,217	-167,305	-117,514	1,143,526	1.524.511	454,485	614,603	39.883	14.344.981	3.735.955	12,431,024	1,472,966	1.542.212
Net income '	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 ~	1.404.018	1,592,97
Deficit '	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	30.76
		,,,,,,,,	. 1023.5	; 201,013		[j'''''	,,,,,,,,	, ,,,,,,,,		1,77,57	,,,,,,,,		2 133,032	1
BUSINESSES WITH NET INCOME	4	i .			· ·	1 1		l		B .	!			
Number of returns	.11,221,925	278,185	*2,363	28,119	132,169	115,534	89,680	87,573	2,107	1,530,576	291,196	1,239,379	115,844	196,994
lusiness receipts, total	625,901,366	13,181,238	*25,432	2,457,534	5,086,629	5,611,644	5,484,409	5,284,062	. 200,347	90,393,163	30,450,347	59,742,816 %	7,734,075	5,079,076
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	199,147	89,929,087	30,451,165	59,477,921	7,726,790	5,057,96
Other business income	9,835,160	201,553	11 44	61,057	93,964	46.528	685,567	684,387	*1.180	464.076	199,181	264,894	*7.285	21,10
usiness deductions, total	464,252,296	9,998,926	*10,222	2,291,035	3.784.921	3.910.748	4.038.826	3,900,254	138,570	72,549,827	26,151,745	46,418,063	6,128,057	3,484,091
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	25,657,339	4,045,779	1,903,00
Inventory, beginning of year	20,411,208	129,313	1,341	*18.007	*51,905	59,401	/63,232 49,131	704,383 47,451	·· *1,680	894,919	591,062	303,877	4,045,779 74,888	1,903,00
Cost of boor	19.804.492	436.879	*176	*400	249.007	187,295	13,704	47,451 . 48,973	*4,732					
										9,826,957	3,411,967	6,414,990	677,139	841,37
Purchases	167,013,213	3,152,313	*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	393,58
Macerials and supplies	25,719,433	\$06,044		*41,428	411,695	52,921	3,652	- 1,980	*1,672	14,195,851	5,991,051	8,201,800	1,298,290	625,97
Other costs	22,858,351	253,474	*1,302	*66,354	129,895	55,923	427,524	368,438	*59,086	6,256,649	1,960,228	2,296,421	506,143	46,11
Inventory, and of year	21,461,071	126,564		*17,508	*55,889	53,167	98.031	97.732	*299	1,229,011	796,700	432,311	75,474	*27.52
Advertising expenses	4,989,842	71,451	** *36	7,615	45,083	18,717	1,279	3,236	43	371,843	78,103	293,740	77,954	18,98
Bad debts from sales or services	475,137	*5,399		*1,637	*2,121	*1,641	651	641	*10	40,670	17,496	23,174	*6,915	•7,25
Car and truck expenses	17,586,150	422,627	4.815	\$6,356	246,143	115,313	46,741	- 46,487	*25)	3,418,777	711,151	2,707,626	331,444	347,00
Commissions	7,110,363	97,362	*57	+1,932	*17,061	78,312	3,897	3,840	*56	331,293	147,799	183,494	*5,099	*\$3.48
Depletion	- 623,609 °	*3.030	-		• • •	*3,029	520,060	314.514	*5.545 .	9.494	*271	9,215	. 411	142
Depreciation	. 17.518.619	686,993	*662	72,310	255,848	158.174	238.862	232,705	6,157	2,404,307	642,947	1,761,360	147,994	77.31
Employee benefit programs	884,427	9,392	-		*5,499	3,893	2,667	2,613	*54	125,081	35,320	89,761	*19,542	•17,77
Insurance	10,849,413	291,338	*119	18,782	148.046	124.391	29.897	29,064	B13	2.222.764	454534	. 1,546,232	208.291	152.01
												. 1,300,232		
Legal and professional services	4,411,284	77,253	*133	2,492	. 39,626	35,001	56,092	54,330	1,762	399,764	107,345	292,419	58,306	26,70
Meals and entertainment deducted	3,466,662	35,076	*(*)	9,248	13,839	11,989	17,693	17,566	*127	188,199	43,747	144,452	10,795	16,45
Total meals and entertainment expenses	4,333,847	43.853	(1)	11,560	17,304	14,988	22,117	21,958	- *159	235,285	54,689	180,595	13,497	20,54
Mortgage interest	3,815,941	70,125	*19.	*12,492	31,681	25,933	. 54,372	54,222	*149	394,526	201,914	192.612	28,506	*11,43
Other interest on business indebtedness	4,906,744	152,603	* * ****64	15,936	50,711	77,892	75,129	72,382	2,747	584,399	215,130	369,268	38,413	17,51
Office expenses	5,613,709	62,873	*(*)	8,326	44,437	30,111	29,348	29,151	197	390,820	113,382	277,438	43,683	36,07
Pension and profit-sharing plans	550,827	*4,490	1	*49	1	14,441	1,134	925	*209	17,244	3,881	13,362	1,336	*95
	2,695,384	58,769		-500	33,185	25,085	8,960	. 3,851	*5.109	485.301	(52.453	332,848	. 14.221	9.85
	15.491.740		•4											
Rent on machinery and equipment		225,581		135,520	22,130	67,928	45,857	44,633	\$1,223 ₁	492,911	69,228	423,683	53,585	56,80
Rent on business property.	6,444,308	366,908	*152	9,767	157,544	199,444	15,787	32,803	2,984	954,606	246,351	708,255**	52,264	46,09
Rent on business property						441.061	147.699	L 145.138 (*7.560	5.096.757	1.371.309			94.71
Rent on business property	38,627,932	941,775	*5	75,690	. 425,019							3,725,448	Y - 366,115	
Rent on business property	38,627,932 8,206,409	941 <i>7</i> 75 142,212	45 139	9,347	73,413	59,312	156,994	152,789	4,204	1,077,064	373,896	703,168	102,552	
Rent on business property	38,627,932							152,789		1,077,064	373,894	703,168	102,552	37,12
Rant on business property Repair. Nes stairés and wages. Taxes paid.	38,627,932 8,206,409 4,302,302	142,212	*139 *4	9,347	73,413	59,312	156,994		4,204		373,896 36,174	703,168 139,057) 102,552 -12,788	37,12 19,85
Rant on business property	38,627,932 8,206,409	142,212 72,459	*139	9,347 4,054	73,413 23,215	59,312 45,186	156,994 25,275	152,789 25,184	4,204	1,077,064 175,231	373,894	703,168	102,552	37,12

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [Alfgres are estimated based on pamples -- money amounts are in thousands of dollars]

			nContinued				Manufacturing				11414	ortation and public	1	Communication
l			ractorsContinued			Lumber and			An I]	Local and			services and
		Masonry,		All		wood products,	Printing.			1			All other	services and utilities, includir
Net income status, item		stonework,	Carpentering	other	Total	except	publishing	Machinery.	other	Total	interurban	Trucking and		
ĺ	Electrical	tile setting	and	special		fumicure	and allied	except	manufacturing	[passenger	warehousing	transportation	dumps, snow
	work	and	flooring	trade	i	(includes	industries	electrical	industries	1	transit	l i		plowing, road
		plastering		contractors		logging)	1							clearing, etc.
	(15)	(16)	(17)	(81)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
RUSINESSES WITH AND	(13)	1/0/		(10)	11.77	(20)	(21)	,,-	(,			- · · · · ·		
WITHOUT NET INCOME				1					ł	1	1	}	!	
								48.810	184,297	614,639	78,304	396,755	92,614	44,966
Number of returns	96,208	143,348	396,164	430,197	379,903	81,871	64,924							
Business 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	9,520,014	31,374,195	1,781,368	24,944,775	3,201,317	1,446,736
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	1,405,723
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	41,013
Jusiness 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	1,353,699	21,989,910	2,772,382	1,153,831
Cost of sales and operations	2,705,132	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	299,357
Inventory, beginning of year	44,751	*654	*78,375	137,548	670,747	49,007	90,160	61,413	470,166	42,281		*13,836	*23,306	5,139
Cost of labor	365,014	1,145,518	1,316,659	2,489,581	1,928,876	276,110	179,667	278,997	1,194,101	767,655		561,415	*34,772	*171,468
Purchases	1.621.990	863,604	1,941,095	2,919,255	4,093,233	528,678	472,467	546,808	2,545,281	1,621,634	*550	1,094,097	440,039	86,948
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		448,666	1225,394	*11,548
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	31,456
Inventory, end of year.	47,663	*2,347	*149,556	170,632	745,079	129,241	106,507	63,796	445,535	61,589	-	18,144	36,242	7,202
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	34,329
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	346
Car and truck expenses	258,569	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	52,220
Commissions Commissions	*25,158	*3,559	49,911	58.428	366.512	210.122	25,103	*2,449	128,839	656,937	*12,547	577,143	48,044	19,207
Depletion	*3,609		1 """	*5.185	*2,297	*1,334			*963	35,042		*34,943	*53	*46
Depreciation	151,439	158,660	389,826	1,095,954	1,410,163	521,893	240,950	238,522	408,798	2,823,933	B6,696	2,544,955	117,646	74,637
	11,346	21.059	387,826 *8 994	1,075,754	66.618	4,774	10,476	11,931	39,437	22,743	*577	8,780	*5,813	7,573
Employee benefit programs	129,265	221,744	265,737	723,705	595,071	2+3,320	76.BIS	63,980	240,956	1.558.923	157,386	1.318.420	54,456	28,661
Insurance	129,265 1B.246	221,744	62,577	117,708	164,505	13,597	37,532	32,228	81,149	137,382	7,714	101,489	15,936	12,243
Legal and professional services				74.339	60 220	4702	15.297	B.145	32,076	413,920	6,797	385,849	14,562	6,712
Meals and entertainment deducted	9,122	7,757	50,452						40.100	517,420	8499	482.325	18.205	8,391
Total meals and entertainment expenses	11,405	9,699	63,072	92,944	75,289	5,880	19,128	10,181					18.320	9.615
Mortgage interest	12,339	26,775	34,524	112,414	163,852	*13,556	73,472	24,246	52,578	229,659	*10,274	191,447	31,018	
Other interest on business indebtedness	32,216	53,455	69,200	234,054	272,988	91,861	35,483	43,714	101,931	665,706	25,822	593,505 87,716	39,587	15,359
Office expenses	25,365	32,221	50,492	125,363	201,235	11,209	63,931	16,904	109,191	139,312	6,749		19,387	
Pension and profit-sharing plans	*169	*2,506	*313	8.418	17,269	*316	*543	*5,659	10,750	2,099	í <u></u>	*1,058		*163
Rent 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	3,612
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	12,358
Repairs	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	35,284
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	95,606
Taxes paid	98,199	108,450	101,353	293,644	343,016	66,702	44,579	28,275	203,460	424,226	16,699	346,864	47,662	13,000
Travel	19,696	6,847	43,283	62,097	106,001	13,583	19,278	13,885	59.256	270,844	*18,120	192,272	47,544	12,906
Utilities	71,366	60,888	94,853	284,520	423,346	36,727	110,779	67,392	208,448	308,981	28,875	229,026	33,804	17,275
Other business deductions	377,643	1,220,004	1,788,442	2,455,439	2,554,727	1,213,339	433,782	184,950	722,655	8,133,925	496,678	6,740,861	498,325	398,060
Net income less deficit '	831,589	1,485,417	3,381,554	3,897,286	2,467,377	434,259	382,230	551,583	899,305	4,104,660	427,469	2,954,865	427,364	294,963
Net income '	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	352,168
Deficit '	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	57,205
BUSINESSES WITH NET INCOME			1	ļ	ļ		l	1		1	1)	
	74,070	130,197	363,697	356,555	263,164	56,077	40,685	42,025	124,377	467,308	61,790	307,526	61,143	36,850
Number of returns		7.989.837	12,735,943	21.108.434	18,583,712	4,095,844	3,173,460	2,718,291	8,596,117	24,768,837	1,457,541	19,290,278	2,707,203	1,313,614
Business receipts, total	5,095,451			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	1,273,985
Income from sales and operations	5,094,624	7,978,545	12,599,857	88.298						78.842	*1,811	28,288	8,913	39,82
Other business income	*827				222,055	64,263	42,701	25,210	89,882	19.682.964	958,576	15 463 100	2.099,715	961.573
Business deductions, total	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		958,570			
Cost of sales and operations	2,489,068	3,274,968	5,207,777	8,736,742	7,235,225	889,813	979,561	944,669	4,421,183	3,505,243	-	2,303,114	939,680	262,446
Inventory, beginning of year	20,929	*654	*77,294	106,623	427,620	11,390	28,975	51,591	335,664	23,447	-	*12,642	*7.616	*3,189
Cost of labor	360,044	1,002,205	1,298,689	2,235,542	1,684,505	238,914	119,283	236,202	1,090,106	663,517		459,343	*34,129	*170,045
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	68,421
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	2,464
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	*22,711
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	*4,39
Advertising expenses	23,182	40,985	28,449	84,183	157,775	5,241	\$3,513	4,866	94,154	89,787	*3,748	24,174	28,491	33,37
Bad debts from sales or services	*1,189	*247	*2,632	*4,934	8,645	*49	3,418	*251	4,927	3,193	*2,606	*220	*235	*13
Car and truck expenses	215,568	308,492	666,012	839,104	450,865	69,632	77,942	106,401	196,891	1,582,105	101,098	1,358,890	94,788	27,32
Commissions	°25,008	*3,559	47,579	48,764	301,992	176,675	(3,56)	*2,331	109,426	590,691	*12,454	512,716	47,365	*18,155
Depletion	*3,609	- 1		*5,185	*1,602	*1,333	I -	I -	*269	*29,274	-	*29,221	****	**
Depreciation	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	45,03
Employee 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	*7,45
Insurance	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	25,1B
Legal and professional services	17,329	28,258	55,793	106,031	110,909	10,324	29,140	29,837	41,608	88,123	5,358	64,482	8,828	9,45
Meals and entertainment deducted	8,091	6,983	47,310	54,821	42,598	1,946	10,341	6,466	23,846	363,288	*6,372	346,832	6,717	3,36
Total meals and entertainment expenses	10,117	8,731	59,144	68,540	53,255	2,433	12,928	8,081	29,813	454,128	*7,968	433,552	8,399	4,20
Morgage interest	*4,163	23,324	32,245	92,935	87,728	*6,093	22,440	14,940	44,256	127,094	*9,217	106,883	9.326	1,66
Other interest on business indebtedness	26,609	50,601	65,425	170,700	199,511	82,466	32,465	29,714	54,866	494,969	*21,169	454,814	6,317	12,66
Office expenses	23,332	29,193	47,177	97,776	161,242	9,881	46,534	15,690	89,138	103,683	*3,870	62,278	33,300	4,23
Pension and profit-sharing plans	23,332	1 27,173	311	8.418	17,148	*316	*521	*5,659	10,651	*1,968	"	*1,058	*748	1 .16
Rent on machinery and equipment	18,088	10,485	34,469	245,686	188,421	56.967	78.158	-5.203	47.893	298.499	*42,199	239,570	13,314	*3.41
	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	9.09
Rent on business property		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	25,85
Repairs	39,332						449657	223,601	319722	1,299,705	#B2,289	783,073	345,582	88.76
	529,351	824,921	405,238	1,505,092	1,317,702	324,722						783,073	38,535	9.50
Net salaries and wages		104,764	99,781	267,566	286,468	57,772	25,336	23,733	179,627	306,028	16,190			
Taxes paid.	91,376		****											
Taxes paid Travel	19,335	6,057	32,532	48,493	76,993	12,326	9,372	7,486	47,809	208,559	*4,835	168,982	23,479	11.26
Taxes paid	19,335 56,997	6,057 53,213	91,330	226,738	323,688	26,265	73,455	61,509	162,459	233,052	*12,867	175,317	19,568	15,29
Taxes paid	19,335	6,057												

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued [Al figures are estimates based on pages -- money propose are in the page of debtard

* • • • • • • • • • • • • • • • • • • •						Γ.	Wholesale a	nd retail trade						
			Wholesale trade							d trade			,67	. • "
the production of the second	٠.	· ·	Durable goods	Nondurable		Building		ardware, garden su	pply and mobile ho				Food stores	
Nes income status, icem	Total		including	goods.			Lumber and	Paint		Retail nurseries,	General			
		Total	machinery, wood	including food fiber.	Total	Total	other building materials	glass and wallpaper	Hardware .	parden supply stores and mobile	merchandise stores	Tocal	Grocery	All other
	1 1 1		metals, etc.	chemicals, etc.	1	TOTAL	dealers	stores	stores	home dealers	stores	100	stores	1000 ston
						1 424								
BUSINESSES WITH AND	(29)	(30)	(31)	(12)	(33)	(34)	. (35)	(36)	(37)	(38)	(37)	(40)	(41)	(42)
WITHOUT NET INCOME	* .					1 1	n/ *							
Number of returns			236.49A	163,232	1.250.465	\$1.984	l		1					
	2,650,195	399,730					5,639	~ 9,372	11,110	25,844	61,044	164,634	110,534	54,30
Business receipts, total Income from sales and operations	249,734,337 247,154,318	46,722,043 45,872,919	22,503,714	24,216,329 1 23,928,258	203,012,294	6,086,511	1,355,265	%63,338	1,533,140	2,534,768	4,751,679	35,801,291	29,721,662	4,079,4
Other business income	2.580.019	849,124	559,053	. 290,071.	1,730,896	44,707	33.496	"662,615 "723	1,529,079	2,528,340 - 6,428	4,630,406 (21,274	35,532,104 269,187	29,483,570 238,091	4,048,51
Business deductions total	235,449,445	41,430,045	10.261.298	22 48.767	194 219 400	5.834.788	1304 383	-594.793	1,456,716	2.474.004	4.393.499	34,567,030	25,714,963	
Cost of sales and operations	169,105,260	31.572.542	13,907,694	17,664,848	137,532,717	4.223.534	921,847	365,921	1.166.588	1707.177	3,391,143	27,430,176	23,327,890	5,852,00 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	210,3
Cost of labor	2,708,261	493,368	368,527	124,842	2,214,893	150 175	120,838		-	*29,137	*65,283	125,224	*40.487	784.5
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	3,927,7
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	121,4
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	17
Inventory, and 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	791,448	2,494,206	2,251,621	242.5
Advertising expenses	2,481,069	197,449	145,503	51,945	2,283,620	59,823	16,801	*12,378	. 22,429	-, 8,215	50,760 .	104,335	76,584	27,7
Bad debts from sales or services	249,325	43,179	39,731	1,448 413,229	206,146	8,339	*549	*207	*7,552	*30	*5,195	11,447	10,198	1,2
Car and struck expenses	4,140,384 2,482,748	657,396	738,922 229,152	413,229 428,244	2,988,233	133,672	38,067	*6,349	*15,455	73,801	67,325	199,864	136,230	63,6
Depletion	2,482,748 24,062	637,396 3,907	229,152	428,244	1,825,352	15,164	10.277	124	1,461	"3,425 "8,617	50,492	5,326 '*7,268	*4,445 *3,032	4,2
Departmen	24,062 1,900,762	\$54.750	303,626	251,124	3,346,012	110,121	*48,156	4,629	*8,225	*8,617 49,111	47,200	542,675	1,032 418,159	124,5
Employee benefit programs	196,875	23,509	4.465	19,044	173.367	10,778	46,721	3,998	*8,225	99,111	*15,870 ·	14,788	12,761	2.0
Insurance.	2,503,190	365,134	215,234	149,900	2.138.056	84.45B	16,867	10.597	JI ATA	45.356	15,870	251,143	177 192	78,9
Legal and professional services	905,448	. 179,252	109,778	69,474	726,196	19,717	4,177	*1,936	*2,781	10,823	26,354	82,115	62,160	19,9
Meals and entertainment deducted	649,513	285,437	178,572	106,865	364,076 -	11.614	4,450	*1,187	*3,954	2,023	2,077	11,105	9,062	1.0
Total mests and entertainment expenses	812,024	356,833	223,239	133,594	455,191	14,521	5,563	*1,485	*4,944	2,529	2,597	13,681	11,327	1 25
Mortgage interest	1,383,808	- 106,673	58,624	48,049	1,277,135	48,984	*21,471	*571	*55	26,888	4,430	205,008	157,540	47,4
Other interest on business indebtedness	1,627,802	208,790	122,483	96,307	1.419,012	23,491	*2,798	•3	*8,514	12,176	26,562	136,861	101,302	35.5
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	22,7
Pension and profit-sharing plans	58,532	14,082	4,042	10,040	44,450	1 1*1	*60			יי	*248	*3,150	*160	*2.9
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	*2.4
Rent on business property Repairs	6,586,327 1,538,366	608,091 174,602	330,241 62,235	277,850 112,368	5,978,237 1,363,764	125,070	30,800	*14,198	*34,662	45,410	161,496	899,123	536,123	363,0
Net salaries and wages	13,149,163	1,370,410	B02.271	568.139	11,778,753	374.563	3,472 92,860	*5,530 *93,421	*14,206 *56,386	44,015 131,897	22,151 134,307	202,132 1,549,517	163,935 1,244,856	38,1 304,6
Taxes paid	3,568,220	292,584	160,524	132,060	3,275,636	90,219	· 30,542	*5,175	9,648	44.854	57,232	468,006	1,244,836 409,662	58.3
Travel	1,332,980	434,818	283,628	151,190	898,162	10.664	4.237	1 128	1 133	3.166	6,664	39,397	36.106	3.2
Utilities :	4.503.413	426,837	250,578	176,259	4.076.577	85.748	14,890	*15,576	18,409	36,874	73,100	869,188	700,545	168.6
Other business deductions	13,413,174	2,403,788	(,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	377,1
Net income less deficit '	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	356,180	1,234,671	1,006,699	227,9
Net income '	19,756,979	5,854,371	3,550,838	2,303,533	13,902,608	453,578	73,639	*68,156	*(18,118	193,665	439,659	1,580,858	1,230,021	350.8
· Deficit '	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	122,84
BUSINESSES WITH NET INCOME				Į.	l .	() · · ·								, ·
Number 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	33,67
Business 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	5,514,19
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	5,483,3
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	10.8
Business deducțions, total	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	5,163,3
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	1,382,7%	2,810,173	22,641,506	18,925,412	3,716,0
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	1,873,662	1,673,787	199,8
Cost of labor	- 1,868,028	398,969	274,368	124,601	1,469,060	150,010	*120,699	l	l :	*29,311	*64,251	102,453	*20,478	*81.9
Purchases	121,915,798 3,532,224	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	*350,822	*968,257	1,259,159	2,463,941	20,975,276	17,477,427	3,497,8
Other costs	J,532,224 5.844.137	1.927.139	926.533	1.000.606	2,541,316 3,916,997	*23,645 (104.80)	*5,518 *178	-	*26,705	*18,127 *77,918	*21,235 214,270	739,806 892,765	"623,082	116.7
Inventory, end of year	15,914,638	1,764,474	1,203,617	560,857	14,150,164	429,563	39,043	*31.704	*26,705	141,780	214,270 620,844	1,942,456	892,253 1.761.615	180.6
Advertising expenses	1,737,137	133,597	92,022	41,575	1,603,540	53,583	*11,680	12,371	*21,033	141,780 E	38,631	1,942,456 89,143	71,761,613	18,0
Bad debts from sales or services	196,390	39,275	36,119	3,156	157,114	*8.288	*527	*205	*7,552	***	*5,185	8,507	7,063	18.0
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	46.1
Commissions	1,767,385	534,661	3171,263	363,398	1,232,724	*15,155	*10,277	-	*1,461	.*3,417	-770	*5,310	*4,448	
Depletion	12,003	1,239	*999	*240	10,765	*349	-	<u>.</u>	-	*349	-	*7,051	*2.815	*4.2
Depreciation	2,819,668	- 450,546	245,539	205,006	2,369,122	89,222	*46,510	*4,247	*8,186	30,279	40,192	441,743	340,344	101,3
Employee benefit programs	136,592	20,885	2,368	18,517	115,707	*10,140	*6,121	•3,991	*11	*17	*15,070	6,104	4,350	11,7
Insurance	1,873,717	322,950	188,589	134,361	1,550,767	63,847	11,726	10,577	*10,050	31,494	31,490	220,517	149,042	71,4
Legal and professional services	609,237	155,808	95,760	60,048	453,429	15,992	*3,411	*1,922	*2,598	B,061	11,346	61,013	45,942	15,0
Mests and entertainment deducted	480,472 600,672	234,579 293,256	. 152,457 190,591	82,122	245,893	9,889	. *3,599	*1,187	*3,818	*1,285	*785 -	9,320	8,367	**
Total mests and entertainment expenses	600,672 883,312	293,256 90,023	190,591 54,158	102,66S - 35,86S	307,416 793,289	12,363	*4,500 *21,471	*1,485 *270	*4,773 *38	*1,606 *12,516	*983 *3.946	11,649	. 10,457	*1,1 42.0
Other interest on business indebtedness	1.097,168	174,022	102,389	71,633	793,289 921,146	14,296	*21,471	· · · · · · · · · · · · · · · · · · ·	**************************************	12516 6.115	*3,946 19,159	161,005	118,940 82,588	
Office expenses	727.012	200.057	100,894	99,163	526,955	17,5%	7,086	*975	*1.157	8.379	9,483	34.213	21,588	12,6
Pension and profit-sharing plans	42.439	14,038	4.034	10,005	28,401	17.370		''''	1,137	8,3/7	*248	3,150	21,349	2.9
Rent on machinery and equipment	530,552	67,556	45,010	22,546	462,996	16.279	- *49	I	- *16,226		*1,599	29,936	27,457	1. 2.
Rent on business property	4,746,311	528,760	259,925	. 268,835	4,217,551	96,083	. *9,745	*13,125	*28.825	44,387	113,964	786,041	475.468	310.5
Repairs	1,093,727	146,565	49,146	97,419	947,161	25,340	*1,101	*5,399	*6,682	12,158	21,720	165,252	135,043	30.7
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	985,171	296,1
Taxes paid	2,627,764	267,882	143,991	123,891	2,359,882	49,286	*24,839	*5,096	*7,455	11,897	37,170	397,421	344,280	\$3,1
Travel	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	
Utilities	3.199.649	363,395	216,773	146,622	2,836,254	55,221	12,058	*14,778	*13,098	15,286	65,049	710,280	567,281	142,9
Other business deductions	9.263,208	2,038,472	975,541	1,062,932	7,224,735	167,897	· 17,275	*53,589	*40,828	\$6,205	143,728	~ 1,229,711	968,012	261,6
let income '	19,756,979	5,854,371	3,550,838	2,303,533	13,902,608	453,578	73,639	*68,156	*118,118	193,645	439,459	828,082,1	1,230,021	350,8

figures are estimates based on san		

							Wholesale and reta		<u> </u>					
								Continued						
		Automotin	re dealers and service	e stations			Furniture		l I			Used	Sporting	
Net income status, item		New			All	Apparel and	and		1 1			menchandise	goods	Sales by
	Total	car	Used car	Gasoline	other	accessory	home	Eating places	Drinking places	Drug stores	Liquor stores	and	and	door-to-doo
		dealers	dealers	service stations	automotive	stores	furnishings		1 1			antique	bicycle	celephone, el
		(franchised)			dealers		Stores		i i			stores	shops	
		1445	- 465		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
	(43)	(44)	(45)	(46)	(4/)	(48)	(49)	(30)	(31)	(32)	(33)	(34)	(33)	(30)
BUSINESSES WITH AND			1			!			1 1	1				ł
WITHOUT NET INCOME				1					1 1			1		1
Number of returns	178,912	10,090	67,212	34,856	66,755	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	\$1,156,042	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	1,896,319	12,699,13
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
					11,468,399	5,384,813	10.540.357	17.339,679	4,993,982	4,380,595	7,463,642	1,899,343	1,976,228	11,740,355
Business deductions, total	50,369,791	2,480,286	10,611,145	25,809,961				7.691.128	2.530.510	3 499 946	6.266.750	1,161,040	1,407,255	5,755,83
Cost of sales and operations	41,332,125	2,137,159	8,289,038	22,504,052	8,401,876	3,677,223	6,500,689							718 RO
Inventory, beginning of year	3,993,911	343,159	753,293	477,883	2,419,576	1,383,201	1,254,293	213,490	87,499	373,858	692,157	976,878	412,239	
Cost of labor	408,404	*2,251	38,902	107,785	259,465	*35,987	269,384	477,734	*10,601	*268	*11,268	*1,258	*1,977	233,61
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	3,476,344	5,951,286	1,271,802	1,249,478	5,205,58
Materials and supplies	252,533	*20.941	83,376	43,899	104,316	418,229	330,710	327,429	*167,349	*2,981	-	14,190	•72,287	414,B9
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	149,27
	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	966,33
Inventory, end of year	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	223,85
Advertising expenses						5.965	15.982	8.094	*4.737	7,424	*3,086	*35	*5	31,59
Bad debts from sales or services	50,137	720	5,405	15,951	28,062					39.690	32,104	69.492	31,276	1,082,61
Car and truck expenses	215,551	*8,691	72,709	51,354	82,797	48,771	311,214	91,887	18,677		12,104			1,082,61
Commissions	246,986	15,581	196,487	*23,098	11,820	26,541	37,847	25,600	- 1	*7,227	ı -	38,475	*41,204	
Depletion	*2,351	2,194		*126	*31	*40	*438	*110	j - 1	*26	-			•7
Depreciation	489,239	5,353	57,229	236,650	190,006	B4,334	274,456	522,440	173,687	35,538	69,088	47,776	21,976	262,12
Employee benefit programs	51,279	2,970	*460	15,570	32,280	2,169	4,974	38,990	*3,414	*7,847	*3,202	*960	*2	*8,71
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	126,01
	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	67,79
Legal and professional services	45,558	969	17,829	3,752	23,007	14,101	43,086	9,995	*2,126	5,425	*542	9,106	6,595	116,72
Meals and entertainment deducted					28,761	17,634	53,865	12,495	*2,658	6,782	*678	11,385	8,244	145,95
Total meals and entertainment expenses	56,953	1,211	22,290	4,692						*6.160	*40,873	49,650	*12,303	59,73
Mortgage interest	241,682	*4,910	74,439	61,420	100,913	30,354	102,231	129,644	118,216					
Other interest on business indebtedness	375,207	27,574	95,833	47,262	204,538	75,967	81,139	168,993	58,544	17,010	22,381	7,636	*23,688	111.46
Office expenses	111,385	3,929	36,725	23,348	47,383	23,089	55,910	48,669	5,656	17,469	12,492	12,896	3,552	131,31
Pension and profit-sharing plans	5,444	*1,901	*53	*3,334	*156	*1,699	*3,063	*16,192		*2,810	*267	*42	*3,128	*1,80
	71.481	*4.148	*1.488	28,974	36,871	13,493	84,776	116,264	33.839	*11,844	*5,179	*15,480	*308	100,72
Rent on machinery and equipment		12,469	87.385	447 976	184 172	329.21B	429,452	1,172,976	200,818	38,417	139,148	119,410	43.855	99.86
Rent on business property	731,952					25,678	41.685	266.524	70,997	16.253	26,528	14,656	10.354	93,70
Repairs	296,274	2,492	154,679	B1,943	57,160					149.936	216.680	43,897	124,149	118.21
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				27,840	64.68
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		
Travel	46,921	1,289	7,998	4,731	12,903	52,597	51,228	22,376	*1,752	18,418	*969	22,213	18,386	435,78
Utilities	479,772	13,586	104,420	212,461	149,304	79,398	238,723	B\$0,413	253,833	34,372	141,415	36,098	29,732	199,43
Other business deductions.	1,978,596	93,047	958,196	413,717	513,637	307,132	622,226	1,577,031	500,800	134,45B	285,012	179,318	119,289	1,549,37
	1,057,090	-5,093	159,027	563,118	340,040	389,709	918,823	361,767	135,511	569,439	199,933	-143,923	49,086	1,202,25
Net income less deficit '				649,525	557,259	570.425	1,210,989	1,081,134	401.564	571,299	270,813	115,583	120,315	2,147,38
Net income '	1,663,356	41,968	414,604						266.053	*1.860	*70,881	259,506	71,228	945,12
Deficit '	606,266	47,062	255,577	86,407	217,219	180,716	292,166	719,367	266,053	-1,860	70,861	237,300	/1,225	73,12
BUSINESSES WITH NET INCOME	ł	ł	ł	ŀ	1	ł	l .	b .	}	}	Į		}	ł
Number of returns	111,130	6,117	43.295	23.156	36,563	53,034	76,606	72,353	27,841	7,166	17,909	29,274	12,046	389,27
	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	971,420	979,046	10,368,18
Business receipts, total			7,372,649	20,170,073	7.353,808	4,502,919	9,474,345	12,192,920	4,699,051	4,907,604	6.418,335	964,389	B63,501	10,187,69
Income from sales and operations	. 36,147,392	1,310,968							9,329	29,396	*34,645	7,232	*115,545	180,48
Other business income	241,870	5,441	77,186	68,906	90,337	24,006	68,539	30,424						
Business deductions, total	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	8,220,79
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	4,332,01
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	\$38,560	375,284	184,656	422,61
Cost of labor	201.080	*1.440	12.477	95.551	*91.612	*35,899	199,743	382,345	*10,601	*268	*11,268	*66	l -	224,48
	27,319,000	1,125,325	5,552,383	16,167,647	4,473,645	2419174	4 478 335	4.355,688	2.001,745	3,472,487	4,968,272	604,057	510,599	3,918,57
Purchases	211,052	1,125,325	70,282	43,625	97,137	416,703	254.384	168,869	*167,212	*2.981		97.112	*1,867	240.46
Materials and supplies		*15 914	116.683	731.348	87,245	14,725	272,974	141.837	*115,203	*1,398	*292,555	18451	*163,748	109.24
Other casts	. 951,190			427,976	1,100,753	1,036,199	910 598	161.475	62,353	359,698	549,239	424,052	266,350	583,37
inventory, end of year	2,066,854	214,121	324,005										17,431	142.63
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	
Bad debts from sales or services	. 29,342	*105	*861	10,140	18,236	5,800	*15,343	6,732	4,737	*7,419	*2,414	*35		24,17
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	710,90
Commissions	152,166	*2,764	132,267	*5,689	*11,445	25,460	32,251	*11,376	1 -	*7,217	-	10,200	*26,149	751,71
Depletion	*2.230	*2.194	I	*7	*30		*438	*108		*26	-	*6		1.
	337,805	3,240	41,196	179.484	113,885	50 419	227.613	315,762	141,470	34,420	50,426	20,936	*11,472	147,67
Depreciation Employee benefit programs	36,892	2,483	*346	*15,514	18,549	*1,335	4,949	6,347	*3,409	*7.838	*3,202	*915	• • • • • • • • • • • • • • • • • • • •	*8.6
				137.767	18,549 88,611	46.267	142,356	229,920	114,918	43,883	32.876	3,780	8,602	74,9
	298.690	5,979	66.133						38.825	15,323	11,384	3,733	1,736	32,8
insurance			10,270	37,157	23,947	13,220	29,694	61,682						
	72,023	650			15,555	13,364	32,652	6,529	*2,097	*5,416	*306	1,476	*5,198	68,0
Insurance	72,023 33,361	*960	13,701	3,144		16,711	40,820	8,161	*2,622	*6,771	*382	1,846	*6,498	85,0
Insurance				3,144	19,446		47 548	102,368		*5.960	*34,025	*1,589		42,1
Insurance	. 33,361 41,704	*960	13,701 17,128	3,931		11,751			*72,351		1 "34,025		*8,329	
Insurance Legal and professional services Meals and entertainment deducted Total meals and entertainment expenses. Morgage interest.	. 33,361 41,704 104,467	*960 *1,199 *4,768	13,701 17,128 *28,827	3,931 43,449	27,424	11,751						4,588		68.2
Insurance Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses. Montgage interest. Other interest on business indebtedness.	. 33,361 41,704 . 104,467 205,731	*960 *1,199 *4,768 22,306	13,701 17,128 *28,827 68,117	3,931 43,449 27,239	27,424 88,068	55,966	73,384	112,049	*45,689	17,005	*19,042	4,588	*3,638	
Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Hortgage interest. Other interest on business indebtedness. Office expenses.	33,361 41,704 104,467 205,731 67,691	*960 *1,199 *4,768 22,306 1,965	13,701 17,128 *28,827 68,117 19,239	3,931 43,449 27,239 16,625	27,424 88,068 29,863	55,966 17,907	73,384 47,295	112,049 32,281		17,005 17,467	*19,042 10,585	4,588 5,413	*3,638	81,2
Insurance. Legal and professional services Meab and entertainment deducted. Total meals and entertainment expenses. Mortgage inserest. Other interest on business indebtedness Office expenses. Pension and profe-sharing plans.	33,361 41,704 104,467 205,731 67,691 5,443	*960 *1,199 *4,768 22,306 1,965 *1,901	13,701 17,128 *28,827 68,117 19,239 *53	3,931 43,449 27,239 16,625 *3,332	27,424 88,068 29,863 *156	\$5,966 17,907 *1,699	73,384 47,295 *3,048	112,049 32,281 *366	*45,689 5,236	17,005 17,467 *2,802	*19,042 10,585 *267	4,588 5,413 *42	*3,638 *1,908 *3,128	81,2
Insurance Legal and professional services Meals and entertainment deducted Total meals and entertainment expenses Mortgage interest. Other interest on business indebtedness. Office expenses.	33,361 41,704 104,467 205,731 67,691 5,443	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966	13,701 17,128 *28,827 68,117 19,239 *53 *953	3,931 43,449 27,239 16,625 *3,332 26,178	27,424 88,068 29,863 *156 19,197	55,966 17,907 *1,699 *6,529	73,384 47,295 *3,048 83,641	112,049 32,281 *366 67,202	*45,689 5,236 *2,427	17,005 17,467 *2,802 *(1,772	*19,042 10,585 *267 =5,132	4,588 5,413 *42 *6,308	*3,638 *1,908 *3,128 *(*)	81,7 *1,7 93,7
Insurance Legal and professional services Meabs and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indibatedness. Office expenses. Pension and profe-taining plans. Rent on machinery and equipment.	33,361 41,704 104,467 205,731 67,691 5,443	*960 *1,199 *4,768 22,306 1,965 *1,901	13,701 17,128 *28,827 68,117 19,239 *53	3,931 43,449 27,239 16,625 *3,332	27,424 88,068 29,863 *156 19,197 104,255	55,966 17,907 *1,699 *6,529 219,779	73,384 47,295 *3,048 83,641 296,625	112,049 32,281 *366 67,202 727,298	*45,689 5,236 *2,427 [80,29]	17,005 17,467 *2,802 *11,772 38,234	*19,042 10,585 *267 *5,132	4,588 5,413 *42 *6,308 38,969	*3,638 *1,908 *3,128 *(*) *15,426	81,2 *1,7 93,7 55,6
Insurance Legal and professional services Heals and entertainment deducted. Total meals and entertainment expenses. Mortages interest. Other interest. Other interest on business indebtedness. Office supenses. Pension and profit-sharing plans. Rest on machinery and equipment. Rent on business property.	33,361 41,704 104,467 205,731 67,691 5,443 50,294 537,500	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966	13,701 17,128 *28,827 68,117 19,239 *53 *953	3,931 43,449 27,239 16,625 *3,332 26,178	27,424 88,068 29,863 *156 19,197	55,966 17,907 *1,699 *6,529	73,384 47,295 *3,048 83,641	112,049 32,281 *366 67,202	*45,689 5,236 *2,427 (80,29) 54,330	17,005 17,467 •2,802 •11,772 38,234 16,223	*19,042 10,585 *267 *5,132 113,701 23,086	4,588 5,413 *42 *6,308 38,969 6,857	*3,638 *1,908 *3,128 *(1) *15,426 *6,370	81,2 *1,7 93,3 55,6 83,7
Insurance Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness. Office expenses. Pension and profe-taining plans. Rent on machinery and equipment. Rent on business property. Repairs.	33,361 41,704 104,467 205,731 67,691 5443 50,294 537,500	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966 *1,056 *1,056	13,701 17,128 *28,827 68,117 19,239 *53 *953 62,988 80,409	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253	27,424 88,068 29,863 *156 19,197 104,255 22,039	\$5,966 17,907 *1,699 *6,529 219,779 20,031	73,384 47,295 *3,048 83,641 296,625	112,049 32,281 *366 67,202 727,298	*45,689 5,236 *2,427 [80,29]	17,005 17,467 *2,802 *11,772 38,234	*19,042 10,585 *267 *5,132	4,588 5,413 *42 *6,308 38,969	*3,638 *1,908 *3,128 *(*) *15,426	81,7 *1,7 93,3 55,6 83,1
Insurance Legal and professional services Meals and entertainment deducted Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness. Office expenses. Pension and profic-sharing plans Rent on machinery and equipment Rent on business properry Repairs. Net stabries and wages.	33,361 41,704 104,467 205,731 67,691 5,443 50,294 537,500 170,230	*960 *1,199 *4,768 22,306 1,365 *1,901 *3,966 *1,056 *1,550 34,957	13,701 17,128 28,827 68,117 19,239 *53 *953 62,988 80,409 77,117	3,93) 43,449 27,239 16,625 +3,332 26,178 369,201 66,253 850,895	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062	\$5,966 17,907 *1,699 *6,529 219,779 20,031 254,902	73,384 47,295 *3,048 83,641 296,625 34,074 590,784	112,049 32,281 *366 67,202 727,298 175,289 2,065,079	*45,689 5,236 *2,427 180,291 54,330 493,289	17,005 17,467 •2,802 •11,772 38,234 16,223	*19,042 10,585 *267 *5,132 113,701 23,086	4,588 5,413 *42 *6,308 38,969 6,857	*3,638 *1,908 *3,128 *(1) *15,426 *6,370	81,7 *1,7 93,7 55,6 83,7
Insurance Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness Office expenses. Persion and profe-taining plans. Rest on machinery and equipment. Rest on business property. Repairs. Net stainies and wages. Tixes paid.	33,361 41,704 104,467 205,731 67,691 5,443 50,294 537,500 170,230 1,339,031 344,506	*1,199 *4,768 22,306 1,365 *1,901 *3,966 *1,056 *1,530 34,957 6,940	13,701 17,128 *28,827 68,117 19,239 *53 *953 62,988 80,409 77,117 66,955	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253 850,895 184,008	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062 86,603	55,966 17,907 *1,699 *6,529 219,779 20,031 254,902 51,262	73,384 47,295 *3,048 83,641 296,625 34,071 590,784 244,939	112,049 32,281 *366 67,202 727,298 175,289 2,065,079 391,507	*45,689 5,236 *2,427 180,291 54,330 493,289 205,580	17,005 17,467 *2,802 *11,772 38,234 16,223 348,428 48,078	*19,042 10,585 *267 *5,132 113,701 23,086 184,014 72,801	4,588 5,413 *42 *6,308 38,969 6,857 22,926 9,879	*3,638 *1,908 *3,128 *(*) *15,426 *6,370 *64,706 8,247	81,2 *1,7 93,2 55,6 83,7 107,5
Insurance Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses. Mortgage interest. Other interest on business indebtedness. Office expenses. Pension and profit-sharing plans. Rent on machinery and equipment. Rent on business property. Repair Net salaries and wages. Taxes paid. Travel.	33,361 41,704 104,467 205,731 67,691 5,443 50,294 537,500 170,230 1,339,031 344,506	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966 *1,056 *1,530 34,957 6,940 *816	13,701 17,128 "28,827 68,117 19,239 "53 "953 62,968 80,409 77,117 66,955 4,050	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253 850,895 184,008 3,873	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062 86,603 23,730	55,966 17,907 *1,699 *6,529 219,779 20,031 254,902 51,262 38,432	73,384 47,295 *3,048 83,641 296,625 34,071 590,784 244,939 41,105	172,049 32,281 *366 67,202 727,298 175,289 2,065,079 391,507	*45,689 5,236 	17.005 17,467 *2,802 *11,772 38,234 16,223 348,428 48,078 18,418	*19,042 10,585 *267 *5,132 113,701 23,086 184,014 72,801 *912	4,588 5,413 *42 *6,308 38,969 6,857 22,926 9,879 7,520	*3,638 *1,908 *3,128 *(1) *15,426 *6,370 *64,706 8,247 *14,310	81.7 *1.7 93.3 55.6 83.7 107.1 33.1 330.3
Insurance Legal and professional services Meabs and entertainment deducted. Total meabs and entertainment expenses Mortgage interest. Other interest on business indebtedness. Office expenses. Pension and profic-tharing plans. Rent on machinery and equipment. Rent on business property. Repairs. Net stabries and wages Taxes paid. Travel. Utilities.	33,361 41,704 104,467 205,731 67,691 54,43 50,294 537,500 170,230 1,339,031 344,506 32,469	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966 *1,056 *1,530 34,957 6,940 *816	13,701 17,128 *28,827 68,117 19,239 *53 *953 62,988 80,409 77,117 66,955 4,050 63,389	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253 850,895 184,008 3,873 153,276	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062 86,603 23,730 79,371	55,966 17,907 *1,699 *6,529 219,779 20,031 254,902 51,262 38,432 61,598	73,384 47,295 *3,048 83,641 296,625 34,071 590,784 244,939 41,105	112,049 32,281 3366 67,202 727,298 175,289 2,065,079 391,507 17,324 556,203	*45,689 5,236 	17,005 17,467 *2,801 *11,772 38,234 16,223 348,428 48,078 18,418	*19,042 10,585 *267 *5,132 113,701 23,086 184,014 72,801 *912 96,402	4,588 5,413 *42 *6,308 38,969 6,857 22,926 9,879 7,520 11,867	*3,638 *1,908 *3,128 *(*) *15,426 *6,370 *64,706 8,247 *14,310 *8,156	81.7 *1.7 93.3 55.6 83.3 107.2 33.1 230.3
Insurance. Legal and professional services. Meals and entertainment deducted. Total meals and entertainment expenses. Morages interest on business indubtedness. Other interest on business indubtedness. Office expenses. Pension and profic-tharing plans. Rent on machinery and equipment. Rent on business property. Repairs. Net salaries and wages. Taxes paid. Travel.	33,361 41,704 104,467 205,731 67,691 5,443 3 50,294 537,500 170,230 1,339,031 344,506 32,469 301,277 981,964	**960 *1,199 *4,768 22,306 1,965 *1,901 *1,966 *1,056 *1,530 34,957 6,940 *816 5,241	13,701 17,128 *28,827 68,117 19,239 *53 *953 62,988 80,409 77,117 66,955 4,050 63,389	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253 850,895 194,008 3,873 153,276 314,387	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062 86,603 23,730 79,371 241,386	55,966 17,907 *1,699 *6,529 219,779 20,031 254,902 51,262 38,432 61,598	73,384 47,295 *3,048 83,641 296,625 34,071 590,784 244,939 41,105 165,287 439,001	112,049 32,281 3366 67,202 727,298 175,289 2,065,079 391,507 17,324 556,203 951,331	"45,689 5,236 	17,005 17,467 *2,801 *11,772 38,234 16,223 348,428 48,078 18,418 34,315 132,748	*19,042 10,585 *267 *5,132 113,701 23,086 184,014 72,801 *912 96,402 212,305	4,588 5,413 *42 *6,308 38,969 6,857 22,926 9,879 7,520 11,867 93,189	*3,638 *1,908 *3,128 *(*) *15,426 *6,370 *64,706 8,247 *14,310 *8,156 48,588	81.2 *1.7 93.2 55.6 83.3 107.2 33.1 330.2 123.2 906.2
leurance. Legal and professional services Meals and entertainment deducted. Total meals and entertainment expenses. Mongage interest. Other interest on business indebtedness. Office expenses. Pension and profic-pharing plans. Rent on machinery and equipment. Rent on business property. Repairs. Net stabries and wages. Taxes paid. Travel. Utilities.	33,361 41,704 104,467 205,731 67,691 54,43 50,294 537,500 170,230 1,339,031 344,506 32,469	*960 *1,199 *4,768 22,306 1,965 *1,901 *3,966 *1,056 *1,530 34,957 6,940 *816	13,701 17,128 *28,827 68,117 19,239 *53 *953 62,988 80,409 77,117 66,955 4,050 63,389	3,931 43,449 27,239 16,625 *3,332 26,178 369,201 66,253 850,895 184,008 3,873 153,276	27,424 88,068 29,863 *156 19,197 104,255 22,039 376,062 86,603 23,730 79,371	55,966 17,907 *1,699 *6,529 219,779 20,031 254,902 51,262 38,432 61,598	73,384 47,295 *3,048 83,641 296,625 34,071 590,784 244,939 41,105	112,049 32,281 3366 67,202 727,298 175,289 2,065,079 391,507 17,324 556,203	*45,689 5,236 	17,005 17,467 *2,801 *11,772 38,234 16,223 348,428 48,078 18,418	*19,042 10,585 *267 *5,132 113,701 23,086 184,014 72,801 *912 96,402	4,588 5,413 *42 *6,308 38,969 6,857 22,926 9,879 7,520 11,867	*3,638 *1,908 *3,128 *(*) *15,426 *6,370 *64,706 8,247 *14,310 *8,156	81 91 55 81 107 33 330

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]

		etail tradeCont'd	 _				Finance	, insurance and re	al estate					Services
*		Continued			Finance		1			Real estate				
	Gift.		l · ·	ł	Credit	Security,	Insurance				Subdividers	Property	Other	
Net income status, item	novelty	All other	Total	ì	agencies	commodity	agents,	l	Operators	Real estate	and	managers	finance	Total
	and	retail		Toul	and .	brokers	brokers	Total	and	agents and	developers.	and other	and	1
	souvenir	stores			mortgage bankers	and	and service	i	lessors	brokers	except	real	real estate	1
						services					cemeteries	estate		!
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND						1								
WITHOUT NET INCOME							i			J	}		l	1
umber of returns	79,984	461,881	1,330,638	64,936	11,050	53,886	416,997	742,634	18,981	659,000	18,557	46,097	106,072	7,334,994
usiness receipts, total	2,865,295	32,679,394	49,049,306	4,368,626	314,539	4,054,088	17,326,148	23,061,556	1,755,559	17,354,632	1,920,411	2,050,955	4,272,977	252,307,538
income from sales and operations	2,807,627	32,410,898	47,086,578	4,030,038	293,756	. 3,736,282	16,735,500	22,174,297	1,674,206	16,723,134	1,807,044	1,969,913	4,146,743	247,369,497
Other business income	57,668	268,497	1,962,730	338,588	20,782	317,806	590,648	907,260	81,353	631,498	113,367	81,041	126,234	4,938,040
usiness deductions, total	2,761,427	30,573,872	32,731,135	3,281,134	154,677	3,126,457	10,392,440	15,797,736	1,624,952	10,476,882	2,059,564	1,636,337	3,259,825	168,170,382
Cost of sales and operations	1,521,446	21,153,917	6,903,477	1.463,675	•2,397	1.461,278	1,479,491	3,240,776	237.108	1,294,428	1.075.049	634.191	719.535	43,773,066
Inventory, beginning of year	504.951	5,454,211	1.109.804	58.055	*2,310	55,745	*5.826	878,417	163,714	257,384	453,907	*3,412	167,507	3,705,38
Cost of boor	*319	423,396	370,528	33,913		33,913	*253,058	63,466	*4.895	28,387	15,666	*14,518	*20,092	5,518,17
Purchases	1,424,106	19,329,596	3,323,404	952,756		952,756	295,794	1,889,455	264.035	1,327,392	243.248	54,780	185,400	24,133,06
Materials and supplies	17,103	813,683	268,399	22,396		22,396	*4,055	182,368	45,796	48,171	112,140	*16,261	59,579	6,207,15
Other costs	70,424	1,146,015	3,215,563	476,511	*2.397	474,114	925,436	1,440,462	13.877	124,515	756,356	545,713	373,154	7,643,10
Inventory, end of year	495,457	6,012,983	1.384.221	. 79,956	*2,310	77,646	4,677	1,213,392	215,210	491.420	506.268	*494	86.196	143382
Advertising expenses	56,040	481,052	994,096	37,254	*4,787	32,467	260,973	662,409	21,513	598,527	4,813	37,556	13,460	2,188,75
Bad debts from sales or services	*3.818	50,289	325,109	33,321	6,190	27,132	18,990	205.039	*6,535	71,547	125,251	*1,706	67,758	277,35
Car and truck expenses	64,676	581,415	2,954,413	97,497	22,185	75,312	1,149,542	1,524,385	29.868	1.407.503	21,342	65,671	182.991	7.457.00
Commissions	4,052	. 227,541	2,878,594	197,769	*14,111	183,658	1,036,303	1,436,556	80,053	1,294,298	45,945	16,261	207,966	1,903,92
Depletion	*(1)	1,102	15,737	4,983	*15	4,969	1,043	7,305	*140	5,810	*1,266	*89	2,405	47,70
Depreciation	66,857	598,502	1,577,888	74,320	5,049	69,271	399,713	957,665	205,472	660,606	31,345	60,242	146.189	9,723,14
Employee benefit programs	*75	10,306	78,004	6,806	*2,372	4,433	44,828	14,894	2,073	9,655	1,572	1,594	11,476	545,32
Insurance	30,683	291,723	613,680	20,802	4,146	16,655	214,580	326,350	53,281	228,139	15,777	29,154	51,948	5,049,49
Legal and professional services	22,907	130,540	631,782	73,923	4,099	69,824	119,629	369,415	21,129	234,802	80,345	33,140	68.B16	3,304,47
Meals and entertainment deducted	11,214	74,802	834,943	51,771	2,868	48,903	375,666	357.442	5,172	334,937	4,506	12,828	50.065	1,982,66
Total meals and entertainment expenses	14,020	93,520	1,043,782	64,720	3,587	61,133	469,619	446,854	6,465	418,720	5,632	16,036	62,588	2,478,68
Mortgage interest	*34,482	193,387	1,114,308	16,547	*965	15,582	157,587	849,719	334.323	283,974	180.621	50.801	90.455	2.542.02
Other interest on business indebtedness	38,910	251,159	839,339	119.582	4.430	115,152	183.151	453,409	62,437	254,841	108,093	28,039	83,197	2,403,74
Office expenses	37,382	211,857	954,993	47,508	5.164	42,344	372,361	471,315	7,139	414,612	14,099	35,465	63,809	3.912.10
Pension and profit-sharing plans	*10	6,591	42,109	1,903	3	1,903	24,430	10,929	164	8.718	1.070	977	4.847	440.22
Rent on machinery and equipment	*28,971	159,137	250,048	4.447		4442	171.313	62,775	1,355	54,348	4,892	2,180	11,518	1,327,35
Rent on business property	267.954	1,219,482	1,109,727	71,382	*4.508	66,874	473,648	454,275	17,103	187,708	9,187	40,277	109,422	10.114.16
Repairs	20,549	189,058	374.692	5,822	*1,248	4,574	72.488	259,401	81.176	137,649	8.857	11.719	36 981	2,380,23
Net salaries and wages	186.356	1.764.003	1.901.868	116410	*19.519	96,891	1.103.819	430,432	38.027	262,548	45,057	84,799	251,207	21,224,65
Taxes paid	46.711	564,293	501,198	15,639	*2.221	13,418	159,221	272,902	66,047	142,494	36,331	28,031	53,436	3,822,93
Travel	32,295	138.495	526.533	40,954	5,104	35,850	249,433	165,758	5,307	139,891	10.370	10.191	70.387	2,963,68
Unlities	75,344	630,002	1,169,561	37,241	B.746	28.495	476,650	603,494	213,943	327,055	12,688	49,808	52,175	5,685,72
Other business deductions	210,692	1,645,220	6,140,037	741,586	34,554	707,032	1,847,580	2,661,090	135,589	1,922,794	221,089	381,618	B89,782	34,900,61
let income less deficit '	103,869	2,105,672	16,359,365	1.087.524	159.861	927.663	6,935,844	7,321,459	144,728	6,885,635	-123,737			
Net income '	273,233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,442,058	8,902,610	246,761	7,763,410	366,254	414,833 526,185	1,014,538	84,162,12 90,933,85
Defice '	169,364	896,744	2,850,763	302,599	13,377	289,222	506,213	1,581,151	102,033	877,775	489,991	111,352	460,799	6,771,73
BUSINESSES WITH NET INCOME	107,301	1 0,0,7,7	1,030,703	1 202,277	,,,,,,	107.111	300,213	,,,,,,,,,	102,033	8//.//3	407,771	111.332	400,799	9,//1,/3
lumber of returns	42 675	265.481	954.481			1			l					1
	,	,,	1	44,320	9,952	34,368	313,445	533,203	13,429	474,993	7,061	37,721	63,512	5,911,04
usiness receipts, total	2,214,656	25,647,931	42,866,975	3,503,511	311,488	3,192,023	16,272,242	19,835,404	1,183,427	15,817,198	1,231,703	1,603,077	1,255,618	228,339,30
Income from sales and operations	2,159,122	25,473,364	41,285,255	3,323,074	291,193	3,031,880	15,760,826	19,043,897	1,121,328	15,229,891	1,161,397	1,531,281	3,157,459	223,893,74
Other business income	*55,733	174,567	1,581,719	180,438	20.295	160,143	511,416	791,507	62,098	587,307	70,307	71.795	98,358	4,445,56
usiness deductions, total	1,941,623	22,645,578	23,656,987	2,113,388	138,250	1,975,138	8,830,258	10,932,861	934,579	8,053,809	845,582	1,076,892	1,780,481	137,409,84
Cost of sales and operations	1.145,298	15,700,408	4,473,296	837,389	*461	636,928	1,239,063	2,187,760	180,091	967,612	605,208	434,849	209,084	37,049,45
Inventory, beginning of year	368,835	3,929,548	529,948	*19.280	*2,310	16,970	*3,171	488,632	*161,445	198,580	128,043	•563	*18,865	2,741,47
Cost of labor		. 86,591 .	339,239	33,913	-:	33,913	*250,937	54,389	*4,280	*27,386	*12,082	*10,641	- 1	4,971,00
Purchases	1,085,177	15,202,843	2,381,336	549,270	-	549,270	287,204	. 1,511,936	*214,037	1,087,807	160,505	*49,587 `	32,925	20,534,45
Materials and supplies	*2,350	283,634	114,815	20,434	1	20,434	*4,055	89,458	*5,459	45,741	22,458	*15,800	*868	5,337,33
Other costs	*1,394	622,443	2,136,759	267,551	*461	267,090	696,699	979,943	*9,278	69,791	542,335	*358,539	192,566	6,013,78
Inventory, end of year	312,458	*4,424,651	1,028,800	*53,059	*2,310 ,	*50,749	3,002	936,598	*214,409	461,692	260,214	*283	36,141	2,548,60
Advertising expenses Bad debts from sales or services	27.255	357,900	838,826	33,998	*4,719	29,279	233,596	545,810	19,411	505,838	. 1,855	18,705	25,423	1,710,92
Bad debts from sales or services	*2,701	36,429	62,991	18,214	*985	17,230	. 18,741	8,095	*3,678	4,191	*169	*56	17,941	157,17
Car and truck expenses	47,268	418,701	2,300,084	79,191	22,056	57,135	914,893	1,187,661	22,580	1,094,896	15,628	54,557	118,339	6,262,98
Commissions	*1,688	193,271	2,442,829	189,827	*14,096	175,732	917,769	1,153,497	76,516	1,037.719	27,838	11,424	181,735	1,571,26
Depletion	,	*543	14,810	· 4,916	*14	4,902	659	6,866	•71	5,503	*1,217	*76	2,368	33,27
Depreciation	27,784	437,236	1,199,051	64,259	2,671	61,588	351,531	684,332	128,362	502,637	17,579	35,755	98,929	7,183,06
Employee benefit programs	*47	10,033	62.510	3,184	*2,372	812	43,952	4.515	*398	2,779	305	1,034	10,859	461,65
Insurance	20,935	217,766	482,668	13,119	4,039	9.080	193,186	233,953	31,111	174,970	9,802	18,070	42,409	4,265,70
Legal and professional services	9,702	74,887	416,659	48,642	3,768	44,874	99,914	226,022	15,671	164,704	25,473	20,173	42,080	· 2,644,40
Meals and entertainment deducted	6,423	\$1,072	680,747	39,016	2,813	36,203	305,463	296,838	3,660	281,515	2,707	8,956	39,431	1,638,94
Total meals and entertainment expenses	8,031	63,851	851,007	48,775	3,5 (B	45,257	381,857	371,083	4,574	351,928	3,383	11,197	49,292	2,048,96
Mortgage interest.	*33,403,	130,138	591,392	14,416	*239	14,177	154,839	394,750	174,062	179,407	36,413	*4,868	27,387	1,598,60
Other interest on business indebtedness.	11,457	158,805	455,214	55,075	*3,022	52,053	168,102	205,913	10,129	168,073	14,634	13,076	26,125	1,839,71
Office expenses	27,951	150,702	797,287	41,551	5,095	36,456	333,353	368,785	2,978	338,338	5,422	22,047	53,599	3,311,16
Pension and profit-sharing plans	*10	6,496	35,266	1,803	-	1,803	21,947	6,669	*149	5,487	*494	*539	*4,847	430,96
Rent on machinery and equipment	28,931	59,655	214,482	3,752	-	3.752	166,840	37,131	*1,130	31,359	4,610	•32	6,759	903,56
Rent on business property	155,938	842,031	907.279	49,406	*4,508	44,898	440,077	347,645	16,100	306,980	6,227	18,338	70,152	8,318,99
Repairs.	13,897	130,726	260,5B8	5,440	*1,21B	4,222	69,741	161,475	39,553	109,572	1,830	10,520	23,931	1,813,85
Net salaries and wages	146,234	1,515,535	1,647,336	111,306	*19,483	91,823	1,054,169	273,311	20,963	208,602	20,960	22,787	208,550	18,061,42
Taxes paid	36,594	428,735	367,237	11,545	*2,211	9,335	147,438	176,978	52,178	108,590	8,512	7,699	31,276	3,236,77
Travel	19,585	101,455	417,944	32,869	5,081	27,788	206,370	(27,731	1,779	. 110,666	6,860	8,427	50,974	2,293,71
Utilities	40,615	426,614	852,756	30,139	8,642	21,497	425,519	358,259	59,297	270,530	7,857	20,575	38,839	4,621,66
Other business deductions	137,909	1,196,441	4,135,734	424,330	30,758	393,572	1,323,096	1,938,865	76,712	1,473,841	43,983	344,329	449,442	28,000,59
et income '	273.233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,442,058	8,902,610	246,761	7,763,410	344,254	526,185	1,475,337	90,933,83

IAB figures are	estimates bas	ed on samples mon	ey amounts are is	thousands of dollars)

							Services	Lontinued				6		
	Hotels	and other lodging	places				Personal services					Business		
		Hotels,			Coin-	Other			i I				Janicorial	
Net income status, item		motels	Other	1	operated	Cleaning,	Photographic		l .	All other		Advertising	and related	All other
i	Total	and	lodging	Total	bundry	including	portrait	Beauty shops	Barber shops	personal	Total	except	services	business
1	1	tourist	places	- 1	and dry	laundry, dry	studios		1	services		direct mail	ω	services
Į.	i	courts			cleaning	cleaning, etc.							buildings	
								(70)	(79)	(00)	(81)	(82)	(83)	(84)
Į.	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(02)	(0.5)	10-7
BUSINESSES WITH AND												1		
WITHOUT NET INCOME			. 1					1	i 1					
Number of returns	50 146	22,236	27,910	1.095.248	21,605	64,716	58,524	308,835	58,355	583,214	1,844,859	76,089	354,976	1,413,79
	,	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	45,483,84
Business receipts, total	4,319,811	3,150,563				3,837,626	1,439,463	6,671,436	1,182,055	9,493,232	53,463,904	4,040,186	4,635,543	44.788.1
income from sales and operations	4,235,758	3,078,279	1,157,479	23,996,967	1,373,155					338.873	747,349	15,723	35,954	695,6
Other business income	84,053	72,285	*11,769	433,899	*3,402	*48,957	*1,191	29,635	*11,840					
Bysiness deductions, total	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	33,423,4
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	14,365,5
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	786.1
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	1,412,6
	403,374	383,242	*20,132	2.181.960	26.825	*167.522	*60.764	481.165	*8,545	1,442,139	9,001,391	378,513	181,397	8,441,4
Purchases			*117	935,991	*21,798	116,245	121,593	313,214	*19,680	343.461	2,298,016	343,066	199,535	1,755,4
Materials and supplies	11,939	11,822					*6.706	*23,385	*1,571	520,923	3,430,158	552,133	*11.790	2.866.1
Other costs	60,714	59,194	*1,519	797,667	*55,430	189,652						*68		
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		*43,067	B96,3
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	449,7
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	62,1
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	1,730,5
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	538,6
	575	575		699]		*21]	672	16,861	*30		16,8
Depletion			133 /83	1.060.969	120,824	164.786	93,073	232,041	18,514	431,731	2.164.476	130,517	194,386	1,839,5
Depreciation	\$83,569	460,887	122,682		120,824		93,073 *62		*4502	12.543	102.122	*2,843	*2,130	97.1
Employee benefit programs	7,469	7,392	•77	25,755		*481		*8,167					119.248	650.1
Insurance	115,235	89,746	25,489	381,605	31,092	77,310	12,611	87,616	8,599	164,378	798,225	28,172		
Legal 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,
Meak 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	4 124	*2,272	173,320	*380	3,999	11.361	16,468	*3,827	137,284	515,220	95,949	17,161	402.
	511,515	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,
Mortgage interest		123,492	*24,229	202,495	31,700	47,974	10,389	55,251	*1,324	55.857	543,428	19,725	55,240	468,
Other interest on business indebtedness	147,722					3/,7/3		45,593	3,710	110.495	682.981	51400	31,749	1 599.
Office expenses	14,867	11,530	3,336	234.357	2,880	24,894	46,785						*19	
Pension and profit-sharing plans	*1,224	*1,217	•7	16,262		*6	٠	*1,283	*854	14,119	26,058	*9,632		16,4
Rent on machinery and equipment	11,700	11,149	•551	100,409	*9,996	*42,293	*5,614	27,124	*1,855	13,529	252,660	21,133	26,734	204,7
Rent on business property	194,384	21,760	*172,624	1,975,959	189,010	345,651	104,664	838,663	89,037	408,935	1,280,342	77,942	87,800	1,114,6
Repairs	219,513	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.
Net salaries and wages	569.836	422,089	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,
	197,246	147,802	49,945	429,437	27,883	87,104	18,542	151,307	20,733	123.867	575,946	42,880	59.709	473.
Taxes paid		17,502	*5,998	237,870	*2.121	*6.231	17,766	31,869	*143	179,739	585,489	46,991	12,884	525.
Travel	23,158		98.105	1.079.684	230,460	191,145	59,143	342,016	47,259	209,662	989,414	97,297	67,682	824
Utilities	41 2,663	314,559							103,746	1481.824	6.735.251	628,629	744,079	5,362,
Other business deductions	793,027	566,180	226,847	3,463,065	258,166	492,278	290,398	836,653						
Net income less deficit '	-209,967	-183,761	-26,206	6,030,998	99,240	1,037,733	239,860	1,531,540	586,363	2,536,262	14,514,457	826,065	1,627,732	12,060,6
Net income '	247,059	170,995	*76.065	6,835,321	150,341	1,053,731	333,543	1,764,651	\$99,929	2,933,126	15,940,929	894,575	1,752,890	13,293,
Deficit '	457,026	354,756	102,271	804,323	\$1,101	*15,998	93,683	233,112	*13,566	396,864	1,426,472	68,510	125,158	1,232,
	137,555	35 1,1-00		1		1	1				1	I	1	1
BUSINESSES WITH NET INCOME	1	ſ	i	í	í	i	Í			452.287	1.501.590	58,057	322,003	1,121,5
Number of returns	21,921	10,703	*11,217	865,446	13,572	58,509	39,105	248,309	53,664					
Business receipts, total	1,960,782	1,484,410	*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	40,381,5
income 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	39,784,5
	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	596.9
Other business income				,						5 467.351	32 534 028	3.013.942	2.432.051	27,088,0
Business deductions, total	1,713,901	1,315,595	*398,307	14,742,135	964,954	2,634,598	1,004,755	4,118,210	552,267					
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	1,427,096	425,969	11,305,
Inventory, beginning of year	11,157	11,457		268,709	*525	"567	*81,967	51,589	*(*)	134,062	681,671	*8,514	*4,616	668,
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	165,640	1,261,
Purchases	247.591	247,591	٠.	1.827.379	*8.820	*128,152	*48,956	391,729	*6,051	1,243,670	7,580,876	378,309	67,951	7,134,
Materials and supplies	*4,017	*4.017		867,101	*18,877	110,762	119,153	297,690	*19,680	300,939	1,765,232	325,834	184,876	1,254,
	19.466	19.466	1	630,609	*39,271	*166,918	*5.081	*23,363	*1,571	394,404	2,343,096	544,200	*11.073	1,787
Other costs						*4.846	*9,776	67,641	*2,601	142,952	809,575	*38	*8.188	801,
Inventory, and of year	12,835	12,835		228,646	*829				8.047	61,684	431,494	36,880	32,097	362.
Advertising expenses	35,421	35,336	*85	226,165	*5,158	49,317	19,492	82,468				36,880		362.
Bad debus from sales or services	531	531		15,368	I "	*3,644	*2,233	*1,123	*186	8,181	42,624		*1,077	
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	1 %	-	l -	*21		672	14,506	•30	-	14,
	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
Depreciation	4,137	4,132	*5	13,851	1 ,,,,,,,,	1 101,321	*62	*7,132	*4.502	2,144	88.034	*2,799	*2.074	83
Employee benefit programs		34,648	*13,301	306.863	26,367	73.504	9,699	69,961	7,778	119,554	677,608	24,143	94,136	559
Insurance	47,949													306
Legal 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	
Meals 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	8,648	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
Mortrage 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
	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
Other interest on business indebtedness	6.507	5.063	*1.444	192,646	*1,918	24,226	41,764	32,444	2553	89,741	556,722	47,606	22,759	486
Office expenses			*1,444		Bie,1-	24,126	1 ***/**	34,444	#B54	14,109	24,764	*9,632	12,737	15
Pension and profit-sharing plans	. *296	*288	. "	14,969		, .	1	1					18,293	
Rent on machinery and equipment	6,274	6,013	*260	80,173	*7,521	*42,293	*1,947	19,905	*1,855	6,653	199,115	20,748		160
Rent on business property	6,188	6,188	-	1,57B,521	*143,608	343,171	97,218	638,768	84,111	271,645	1,072,276	75,622	59,577	937
Repairs	B3,642	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
Net 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
IYEL MINIES AND WATES	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
	1 101.676	63,297				*5,825	9,983	18,554	143	113,511	452,557	33,743	10,623	408
Taxes paid														
Travel	4,571	4,133	*438	149,908	*1,891					113,311				
Travel Utilities	4,571 147,578	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
Travel	4,571									147,815 1,120,712 2,933,126				675. 4,476. 13,293.

Table 2Nonfarm Sole Proprie [All figures are estimates based on samples money amounts ar	e in thousands of dollar	icome State	ments, by 3	electea inau	striai Group	sContinue	ea				
	[:				T	ServicesContinued					
		utomobile repair and ser	vices		E I	sement and recreation s			Medical and	health services	
Net income status, item		Automotive	All other	Miscellaneous		including motion picture Entertainers.	All other	-	. Offices ,	. Offices ,	All other medical
	Total	repair	automotive	repair services		producers.	amusement	Total	of	of of	and -
5 5 5 M	ļ ·	shops	services	1	Total	agents and	and recrea-	<u> </u>	physicians	dentists	health
	(85)	(86)	ļ		 	related services	tion services	ļ		<u> </u>	services
BUSINESSES WITH AND	(82)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
WITHOUT NET INCOME			1	}			İ	1		1	{
Number of returns	320,538	247,988	72,551	232,624	632,111	305,777	326,334	755,389	191,492	100,526	- 463,371
Business receipts, total	20,426,222 20,156,005	16,780,983 16,721,555	3,645,239 3,434,451	8,156,457 8,139,427	13,132,117	5,428,325 5,213,313	7,703,792 7,452,428	64,871,534 63,576,650	27,038,193 26,175,200	15,463,139 15,498,845	22,170,201
Other business income	. 270,216	59,428	210,788	17,030	466,375	215,012	251,364	1,294,884	862,994	164,294	267,597
Business deductions, total	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	14,258,969
Inventory, beginning of year	9,955,311 961,545	8,362,349 670,628	1,592,962 290,916	3,377,667 229,590	1,955,282 720,421	\$34,860 58,459	1,420,422 661,963	3,513,969 292,030	628,489 31,964	868,342 *1,433	2,017,137 258,632
Cost of labor	892,812	806,260	"B6,552	202,107	157,767	15,353	142,413	586,988	95,764	187,153	304,070
Purchases Materials and supplies	7,499,01B 650,144	. 6,470,595 639,165	1,028,423 *10.978	2,325,206 605,699	1,015,573	379,203 Bi,984	636,370 118,666	1,098,701	181,770	128,688	788,242
Other costs	883,037	438,259	*444,778	224,821	343,977	73,594	270,382	1,139,280 592,824	203,423 148,539	336,344 216,096	599,513 228,189
Inventory, end of year	931,245	662,559	*268,687	209,756	483,106	73,733	409,373	195,853	32,971	*1,373	161,509
Advertising expenses. Bad debts from sales or services.	161,248 23,875	113,566 20,326	47,682 *3,549	95,967 £ 27,079	196,887	48,687 (35	148,201	372,091 23,463	68,362 3,706	62,180 5,074	241,549 14,683
Car and truck expenses	405,310	284,549	120,761	336,112	467,890	256,886	211,003	863,370	288,267	94,950	480.153
Commissions	86,898	·* 18,793	68,105	*50,760	192,448	101,417	91,031	181,115	32,308	81,378	67,429
Depreciation	677,416	521,847	155,569	242,293	2,528 1,148,713	*1,651 405,308	877 743,405	12,996	3,308 645,471	1,415 538,346	8.273 635.076
Employee benefit programs	28,931	24,978	*3,952	*30,976	12,172	5,277	6,896	210,653	64,940	\$1,005	94,709
Insurance Legal and professional services.	457,627 115,811	. 356,089 97,455	101,538	171,204	174,593 201,821	43,969 108,216	130,625 93,605	2,038,170 905,354	1,126,558	128.883	536,857 - 447,172
Meals and entertainment deducted	28,245	18,088	10,158	35,248	226,336	114,414	111,922	316,863	105,245	72,383	139,234
Total meals and entertainment expenses	35,311 127,146	103,624	12,700	44,068	282,956	143,040	139,917	396,132	131,571	90,490	174,071
Morgage interest. Other interest on business indebtedness.	186,163	147,222	23,522 38,941,	58,909 64,126	172,695	12,340 37,086	160,355	484,907 600,505	100,830	139,416	244,662
Office expenses	155,384	107,721	47,662	80,827	128,292	56,285	72,007	1,158,335	419,204	309,915	429,215
Pension and profit-sharing plans	*12,445 74,821	*12,445 72,142	*2,678	*2,052 30,934	15,093 116,955	11,986 51,115	. 3,108 65,840	254,744 346,017	138,317	83,186 43,668	33,242 168,126
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	1,236,097
Repairs	263,031 1806,141	134,503	128,527	87,617	185,306	54,042	131,264	425,134	97,580	145,319	182,235
Net salaries and wages	513,351	1,545,414 416,126	260,727 97,225	437,495 125,299	618,792	128,035 46,080	490,757 124,960	8,069,111 1,083,439	2,785,792 138,179	2,809,052 349,182	2,474,267 396,078
Travel	66,124	37,552	28,572	50,701	407,177	189,953	217,224	382,399	143,763	56,740	181,896
Utilities	510,602 1,917,368	398,103 1,614,869	112,499 ` 302,499	261,174 663,899	256,787 3,080,574	76,001 1,098,950	180,786	1,117,044 9,177,770	3,084,360	262,937 2,631,736	3.461.673
Net income less deficit '	2,243,797	1,823,615	420,182	1,550,464	2,724,722	1,870,997	853,725	28,500,062	14,884,279	5,704,545	7,911,238
Net income '	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	5,808,685	- 8,316,285
Deficit '	316,436	247,536	68,900	129,901	1,246,247	375,091	B71,156	638,039	(128,851	104,140	405,048
Number of returns	254,032	195,570	58,462	181,884	406,279	195,860	210,419	655,802	167,576	92,616	395,409
Business 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	19,356,981
Income from sales and operations	17,501,809 232,927	14,186,238	3,315,571	7,708,921 15,949	10,930,698 340,588	4,688,333 131,267	6,242,364 209,321	59,942,792 1,256,342	25,586,195 829,366	15.263,037 163.554	19,093,560
Business deductions, total	15,174,502	12,137,236	3,037,266	6,044,505	7,300,480	2,573,513	4,726,967	32,063,413	11,404,806	9,617,906	263,421 11,040,701
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	1,513,252
Inventory, beginning of year	702,353 818.460	411,436 733,141	290,916 *85,319	197,321	491,436 150,140	40,834 14,967	450,601 (35,173	226,527 441,217	31,964 90,960	1,433	193,130
Purchases	6,299,748	5,271,541	1,028,207	2,176,494	866,896	378,135	488,761	1,008,974	181,766	128,688	698,520
Materials and supplies	607,353 847,905	596,769 403,694	*10,584	596.810 187.078	178,604 269,927	77,495 63,370	101,109 206,557	982,922	203,331	136,298	443,293
Inventory, end of year	668,766	400,079	*268,687	179,554	281,547	53,244	228,303	442,145 138,197	87,074 32,971	216,012 *1,373	139,059 103,854
Advertising expenses	136,400	94,569	41,831	86,438 3	142,019	41,254	100,765	334,593	65,412	55,984	213,197
Bad debts from sales or services	9,685 335,989	6,162 224,580	*3,523	*26,670 304,899	11,897	135 176,486	11,762 145,320	12,217 778.013	7, 1,747 267,621	4,163 86,800	6,307 423,592
Commissions	82,581	*14,692	67,889	*49,701	160,785	91,486	69,299	178,090	30,865	81,378	65,847
Depletion	*3 543,133	420.252	122,882	° 199,227	1,883 668,622	*1,651 240,806	233	2,614 1,616,291	603	*1,402	608
Employee benefit programs	27,484	24,801	*2,683	*30,976	7,621	3.113	427,816 4,508	1,616,291	588,771 62,238	491,368 · \$0.407	\$36,151 . 70,307
Insurance	349,901	271,349	78,552	157,274	111,585	28,478	83,107	1,908,397	1,103,794	344,633	459,970
Legal and professional services Meals and entertainment deducted	95,901 21,654	79,894	16,008 9,080	43,707 33,364	142,955 174,195	75,961 84,203	66,995 89,992	829,796 275,552	303,518 97,837	124,947 64,420	401,331
Total meals and entertainment expenses	27,071	15,719	11,352	41,711	217,772	105,271	(12,50)	344,492	122,311	B0,534	113,295 141,646
Mortgage interest. Other interest on business indebtedness	76,907 154,821	59,026 126,033	17,881 28,787	\$\$,788 \$4.334	78,093	10,291	67,803	434,313	97,726	139,416	, 197,170
Office expenses	154,821	80,876	28,787 46,178	56,221 76,017	72.118 88,867	13,429 40,327	58,689 48,541	478,780 1,062,067	157.811	173,045 296,355	147,924 362,699
Pension and profit-sharing plans	*12,44S · ·	*12,445	-	*2,002	14,547	11,979	2,569	249,993	133,702	83,186	33,105
Rent on business property	26,235 447,365	23,558 399,220	*2,677 48,145 .	15,659 275,395	70,107 369,305	31,276 93,004	38,830 276,301	269,245 2,712,097	134,048	38,828 636,763	96,370
Repairs	217,941	109,470	108,470	84,0%	103,434	31,974	71,460	382,837	93.796	143,802	982,467 145,239
Net sabries and wages	1,395,219	1,141,420	253,799	407,212	521,089	106,813	414,275	7,387,670	2,704,962	2,763,362	1,919,346
Taxes paid	434,499 ° 52,466	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	329,532 126,633	344,805 54,740	343,307 132,155
Utilities	391,188	289,961	101,227	221,771	189,170	62,509	126,661	962,792	320,672	255,132	386,988
Other business deductions	1,628,580 2.560,234	1,364,343	264,237 489,083	\$80,070	1,967,85B 3,970,969	738,939	1,228,919	7.710,346	2,725,513	2,514,758	2,470,075
Footpater M and of table	4,300,434	1 4,071,131	1 407,083	1,480,365	3,970,969	2,246,088	1,724,881	29,138,101	15,013,130	5,808,685	6,316,285

Sole Proprietorships, 1990

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

			ServicesContinued			
Net income status, item	Legal services	Educational services	Accounting, auditing and bookkeeping services	Counseling, except health practitioners	All other services	Nature of business not allocable
	(%)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND						
WITHOUT NET INCOME						
Number of returns	259,991	192,544	271,475	67,009	1,613,060	195,361
Business receipts, total	21,123,383	1,799,454	6,594,380	1,560,847	31,481,196	1,456,006
Income from sales and operations	20,750,510	1,784,516	6,497,982	1,551,085	30,550,953	2,383,287 72,719
Other business income	372,873	14,938	96,398	778.564	1,130,243	1.410.402
Business deductions, total	11,833,822	1,411,517 61.026	3,804,346 157,273	10,931	2,092,211	655,670
Cost of sales and operations	734,988 24,673	*3,434	*2,428	*16	201.279	54.479
Inventory, beginning of year	24,377	4,241	*68.136	•146	751,467	18.466
Purchases	55,285	11,220	*13,044	*7.486	520,809	567,009
Materials and supplies	6.897	19.822	32.405	*1,114	305,116	33,130
Other costs	445,717	*31,325	43,445	*2,272	507,153	64,944
Inventory, and of year	21,961	9,015	*2,265	7104	273,612	94,325
Advertising expenses	189,255	20,322	· 47,613	16,965	150,065	16,546
Bed debts from sales or services	22,545	*3,498	*2,064	*(°)	74564	6,100
Car and truck expenses	394,471	120,504	249,875	32.012	1,453,573	68,906
Commissions	52,793	1,451	69,132	*20,801	359,139	9,833
Depletion	083,1	*103	%,355 348 877		5,903 980,985	57.125
Depreciation	\$46,063 - \$7,024	92,060 *1,154	340,877 27,184	36.850 *1,878	40,008	37,123 557
Employee benefit programs	- 57,024 481,#37	30,966	27,104 94,983	18.604	286,444	18,559
Legal and professional services	461,637 \$80,175	28.859	82,844	15,030	637,312	(6,383
Heals and entertainment deducted	275,958	29,206	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
Mortgage interest	146,584	26,538	70,214	6,514	416,122	24,225
Other interest on business indubtedness	170,125	11,159	99,074	7,385	236,539	15,175
Office expenses	585,743	29,910	185,998	37,029	618,381	20,855
Pension and profit-sharing plans	60,026	*566	9,070	*102	42,582	*173
Rent on machinery and equipment	178,661	8,741	37,504	*28,939	140.018	11,457
Rent on business property	940,963	113,534	438,813 50,995	70,445 9,005	606,448 161,025	19,002
Repairs	170,691 2,370,533	64,943 140,228	50,775 587,790	14,393	1,063,338	96,126
Net salaries and wages	314,875	28,242	367,790 72,387	16,619	294.653	13,927
Taxes paid	1 314,873	45,637	82,003	- 34,000	. 653,70 1	40,975
Vilities	433,183	75.266	147.455	45,752	554.497	21,468
Other business deductions	2,930,502	369,701	796,340	315,176	4,657,944	429,703
Net income less deficit '	9,289,592	388,092	2,790,061	782,303	(5,557,54)	846,224
Net income '	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791
Deficit '	272,691	191,901	95,304	18,865	1,174,525	223,547
BUSINESSES WITH NET INCOME						
Number of returns	216,352	145,863	242,613	\$5,209	1,361,856	155,104
Business receipts, total	19,497,322	1,273,358	6,467,290	1,542,309	29,615,769	1,678,688
Income from sales and operations	19,157,539	1,263,246	6,371,113	1,532,528	28,528,609	1,633,682
Other business income	339,783	*10,112	96,178	*9,781	1,087,160	65,006
Business deductions, total	9,935,045	493,522	1,581,951	741,142	12,885,216	628,8 9 7
Cost of sales and operations	727,740	41,141	153,063	*10,917	1,976,092	136,784
breentory, beginning of year	18,754	-1,8%	*2,428	*16	139,211	*10,624
Cost of labor	24,029	*4,241	* *68,136	*146	744,240	*648
Purchases	55,173	*4,261 17,804	*10,352 *31,718	*7,486 *1,114	449,220 278,228	85,5% 26,983
Macerials and supplies	6,427 640,882	17,804	*31,718 42,694	*2,257	2/6,226 571,143	26,963 11,645
Other costs	840,682 17 525	*3,641	*2.265	*104	205,950	18,712
Advertising expenses	134,573	9.183	63,350	16.876	94,409	8,823
Bad debts from sales or services	9.016	*2.418		*(')	26,752	*18
Car and truck expenses.	353,180	65,131	229,725	26,290	1,222,704	44,702
Commissions	43,186	1,413	96,987	*20,801	173,856	3,649
Depletion	1,318	*103	*6,352		5,728	*75
Depreciation	453,198	45.972	308,109	52,698	768,756	36,094
Employee benefit programs	48,832	*21	27,153	. *1,879	28,711	*510
Insurance	356,787	13,903	91,137	18,228	226,077	24,213
Legal and professional services	405,473	12,746	82,261	13,571	503,874	8,943
Mesis and entertainment deducted	233,547	15,859	97,284	16,765	137,683	19,649
Total meals and entertainment expenses	291,956	19,829	121,621 \$8,789	20.958 6.514	422,172 304,585	24,562 8,788
Morgage interest	122,337 146,297	8,437	36,787 96,930	6,514 5,614	176,519	8,037
Other interest on business indebtedness	503.128	16.150	178.591	13,472	469,947	10,275
Pension and profit-sharing plans	501.126 60,018	*565	9,044	*102	42,219	10,173
Rent on machinery and equipment.	61.155	1545	24.530	*28,753	120,774	4,836
Rent on business property	859,086	43,520	423,366	66,559	465,313	4,945
Repairs	140,409	20,487	47,826	9,268	127,713	13,025
Net salaries and wages	1,998,661	96,012	581,049	14,393	772,509	59,244
Taxes paid.	276,894	16,646	69,134	15,910	227,016	5,870
Travel	153,241	32,013	80,309	33,440	702,552	11,477
Utilities	352,242	38,056	134,910	44,148	435,970	13,010
		202,082	730,056	304,945	3,675,457	203,870
Other business deductions	2,494,747 9,562,283	\$79,991	2,885,345	801,168	16,732,066	1,069,791

Total deductions are before subtraction of nonaflowable passive losses and any 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 necepits minus total deductions may not sively a Less than \$500.

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

by Paula Karvounis and Nina Shumofsky

Ithough the Nation's gross domestic product continued to grow for 1989, the rate of growth was only moderate and corporate pre-tax profits as reported on income tax returns actually declined for the first time since 1982. The decline in net income (less deficit) to \$389.0 billion represented a 5.8 percent drop from 1988, as deductions claimed by corporations increased at a faster rate than receipts. Interest deductions alone increased from \$672.4 billion to \$831.5 billion. Net losses of companies without net income were up sharply, from \$142.9 billion for 1988 to \$167.3 billion for 1989, while the net income reported by companies reporting a profit hardly increased at all, \$556.3 billion compared to \$555.9 billion.

To compute the corporation income tax, net income first had to be reduced by the "net operating loss deduction," the deduction for dividends paid by regulated investment companies (and real estate investment trusts) and by certain other nonbusiness special deductions. Chiefly because of an increase in the dividends paid deduction, the result of this subtraction was less than 1988, so that the total corporation income tax (before credits) declined from \$131.4 billion to \$127.8 billion. However, total credits against this tax declined only from \$35.5 billion to \$31.6 billion (reflecting, in large part, a dropoff in the foreign tax credit, for taxes paid to foreign governments). This enabled total tax after credits, the amount actually payable to the U.S. Government, to show a slight increase for 1989, from \$95.9 billion to \$96.1 billion. Despite the changing economy, the corporation income tax for both 1988 and 1989, before and after credits, was at a record high level, exceeding the amounts recorded for any previous year.

Number of Returns

For Tax Year 1989, the number of active corporation income tax returns increased by 1.8 percent to over 3.6 million, resuming the upward trend interrupted for Tax Year 1988 [1]. Returns with net income, after declining for 1988, rose by 0.7 percent. This was the smallest increase since that recorded for Tax Year 1982 (Figure A). Returns without net income, which tend to fluctuate from year to year, increased by a larger 3.1 percent. There was a moderate increase in the number of returns filed for each industrial division, except services (Figure B). The largest increase, 4.5 percent, occurred in the transportation and public utilities division. The number

Paula Karvounis and Nina Shumofsky are economists with the Corporation Returns Analysis Section. This article was prepared under the direction of Ken Szeflinski, Chief. Pre-tax profits dropped for the first time since 1982, from \$413 billion (1988) to \$389 billion (1989). of returns filed for the services division declined slightly to 989,850. Overall, the number of returns filed for Tax Year 1989 remained fairly consistent with the numbers filed for other recent years.

By return type, the largest increases in the number of returns filed were for Forms 1120-A and 1120S. The num-

ber of Forms 1120-A filed increased 17.2 percent to 268,149, due mostly to a change in the filing requirements. The Form 1120-A, *U.S. Short-Form Corporation Tax Return*, was introduced for Tax Year 1984 for certain small U.S. corporations. Prior to 1989, the most important of these requirements included the following: (1) gross receipts under \$250,000; (2) "total income" under \$250,000; and (3) total assets under \$250,000 [2]. During Tax Year 1989, the criteria for receipts, total income and total assets were raised to \$500,000. (For Tax Year 1989, the net income (less deficit) reported on Forms 1120-A was -\$284.7 million; for Tax Year 1988, it was -\$125.0 million.)

The number of Forms 1120S increased 13.2 percent to 1,422,967. After Tax Year 1986, the number of companies filing Form 1120S increased at a particularly high rate (Figure C). Since S Corporations are taxed through their shareholders, most of whom are individuals, this increase is related to the fact that individual income tax rates became more favorable than the corporate tax rates as a result of the Tax Reform Act of 1986 (TRA). (The net income taxed through shareholders was \$63.3 billion, compared to \$58.1 billion for 1988. Losses allocable to shareholders totaled \$30.9 billion for 1989, compared to \$24.7 billion for 1988.)

Income Statements

Net Income

Reflecting the relatively flat economy of 1989, pre-tax profits reported on corporate income tax returns decreased 5.8 percent to \$389.0 billion. Tax Year 1989 was the first year to show a decrease in pre-tax profits (net income less deficit) since 1982 (Figure D). The largest decline, percentage-wise, occurred in the construction division (Figure E). Almost half of the drop in profits for this division was attributable to general building contractors [3]. Private nonresidential construction decreased in 1989, reflecting the downturn in the real estate boom which began in 1983 [4]. Additionally, TRA instituted a

Figure A

Number and Growth Rate of Active Corporation Returns Filed, Tax Years 1981-1989

Tax year	Total active corporation returns	Percentage increase	Number of returns with net income	Percentage increase	Number of returns without net income	Percentage Increase
	(1)	(2)	(3)	. (4)	(5)	(6)
1981	2,812,420	3.8	1,597,298	(')	1,215,122	9.1
1982	2,925,933	4.0	1,608,357	0.6	1,317,576	8.4
1983	2,999,071	2.5	1,676,288	4.2	1,322,783	0.4
1984	3,170,743	5.7	1,777,770	6.0	1,392,973	5.3
1985	3,277,219	3.4	1,820,120	2.4	1,457,099	4,6
1986	3,428,515	4.6	1,907,738	4.8	1,520,777	4.4
1987	3,612,133	5.4	1,995,452	4.6	1,616,681	6.3
1988 ²	3,562,789	-1.4	1,908,799	-4.3	1,653,990	2.3
1989 2	3,627,863	1.8	1,921,805	0.7	1,706,058	3.1

1 Less than 0.05 percent.

more restrictive depreciation of buildings and provided disincentives for investments in real estate when used for "tax shelters".

All of the industrial divisions showed a decrease in pretax profits except for the finance, insurance and real estate and services division (Figure E). The 18.5 percent increase in pre-tax profits for finance, insurance and real estate was primarily the result of a \$14.3 billion increase in the profits reported by regulated investment companies, as the mutual fund industry continued to prosper [5]. Total profits reported by regulated investment companies amounted to \$65.8 billion.

Pre-tax profits for the services division increased 18.8 percent to \$11.0 billion. Approximately 90 percent of the rise in net income for services was due to corporations whose principal business activity was motion picture production, distribution and services. Net income (less

Figure B

Number of Active Corporation Returns by Industrial Division, Tax Years 1988 and 1989

	19	88	19	89
Industrial division	Number of returns	Percentage increase	Number of returns	Percentage increase
	(1)	(2)	(3)	(4)
All industries 1	3,562,789	-1.4	3,627,863	1.8
Agriculture, forestry		ĺ		ĺ
and fishing	119,902	2.8	123,195	2.7
Mining	41,080	-2.3	41,631	1.3
Construction	381,499	2.9	393,103	3.0
Manufacturing	299,538	1.8	301,346	0.6
Transportation and			•	ì
public utilities	149,248	0.9	156,037	4.5
Wholesale and retail trade.	984,553	1.3	1,012,980	2.9
Finance, insurance	,			1
and real estate	572,418	9.8	592,832	3.6
Services	995,425	-11.1	989,850	-0.6

¹ Includes returns not allocable by industrial division.

NOTE: Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.

deficit) for this industrial group tripled to \$2.4 billion.

The largest dollar decrease in net income (less deficit) was in manufacturing. This decrease was division-wide, as pre-tax profits dropped across the board for all industrial groups. Pre-tax profits for the manufacturing division, which comprises the largest dollar portion of total pre-tax profits, decreased from \$205.1 billion to \$180.5 billion. The largest portion of the decrease was reported for office, computing, and accounting machinery manufacturers, whose profits dropped 25 percent to \$10.3 billion. For the 10 years preceding 1989, pre-tax profits for manufacturers showed a fluctuating pattern (Figure F). Profits of non-manufacturers, on the other hand, steadily increased after 1982.

By asset size, 79.1 percent of all corporate profits for 1989 was attributable to the 5,450 returns with assets of \$250 million or more. This percentage continued to rise, reflecting the growing number of returns with assets of this size and the increasing proportion of corporate profits they accounted for (Figure G).

Pre-tax profits reported for foreign corporations engaged in a U.S. trade or business decreased from \$2.6 million to -\$130.7 million [6]. All of the industrial

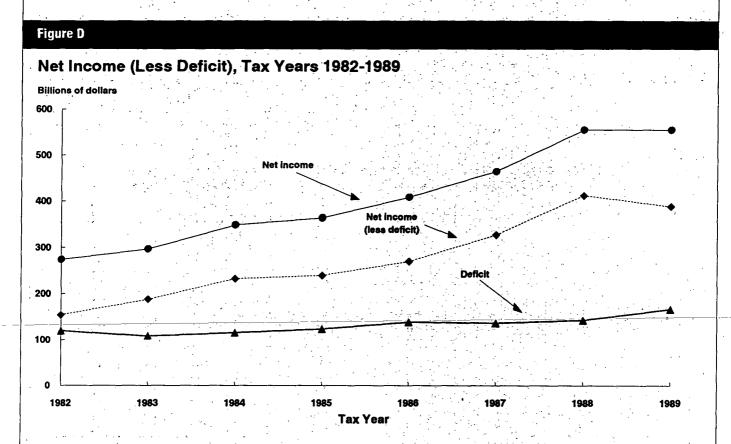
Figure C

Form 1120S Returns and All Other Active Corporation Returns, Tax Years 1986-1989

Tax year	Number of Form 1120S returns	Percentage increase	Number of all other returns	Percentage increase
	(1)	(2)	(3)	(4)
1986	826,214 1,127,905 1,257,191 1,422,967	14.0 36.5 11.5 13.2	3,428,515 3,612,133 3,562,7891 3,627,8631	4.6 5.4 -1.4 ¹ 1.8 ¹

¹ Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.

² Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.



divisions reported declines in net income (less deficit), except for transportation and public utilities. Although there was a large decline in net income (less deficit) reported by foreign companies, the size of their overall net losses was similar to the losses reported for years prior to 1988.

Positive income for all corporations rose only 0.1 percent to \$556.3 billion for 1989. Net income would have shown a decline for 1989 were it not for the major increases reported by regulated investment companies and S Corporations, which together accounted for nearly one-fourth of net income for 1989. For 1988, these corporations accounted for only one-fifth of the total.

Corresponding to the 3.1 percent increase in the number of deficit returns, total deficit rose from \$142.9 billion to \$167.3 billion, an increase of 17.1 percent. Although all industrial divisions shared in the increase in total deficit for 1989, the largest contributors were, in particular, transportation and public utilities (34.9 percent), manufacturing (32.4 percent) and wholesale and retail trade (23.8 percent) (Figure E). Increases were reported across the board for the transportation and public utilities and wholesale and retail trade divisions. However, the \$8.8 billion rise in the manufacturing division was most prominent in the following industrial groups: office, computing, and

accounting machines (\$1.7 billion); tobacco manufacturers (\$1.4 billion); and soap, cleaners, and toilet goods (\$1.1 billion).

By asset size, the largest total deficit was recorded for giant corporations, with assets of \$250 million or more. These giant corporations were responsible for \$56.0 billion, or 33.5 percent, of the total deficit. They were also responsible for 42.9 percent or \$11.6 of the \$24.4 billion increase in the deficit reported for 1989.

Receipts

Total receipts reported on corporate income tax returns for 1989 increased \$0.7 trillion to \$10.9 trillion [Table 1]. Despite the expansionary economy of the 1980's, the increase in receipts for Tax Year 1989 was smaller than 1988, reflecting the more moderate overall economic growth that occurred that year. Business receipts (in general, gross operating receipts) rose 5.3 percent to \$9.4 trillion. Similar to Tax Year 1988, the largest dollar gains occurred in wholesale and retail trade and in manufacturing.

In addition to business receipts, total receipts includes investment income (some of which comprised the gross operating receipts of financial institutions). For Tax Year 1989, taxable interest income showed a substantial gain,

Figure E

Net Income and Deficit, by Industrial Division, Tax Years 1988 and 1989

[Money amounts are in thousands of dollars]

Industrial	19	88	19	89
division	Net income or deficit	Percentage increase	Net income or deficit	Percentage increase
	(1)	(2)	(3)	(4)
NET INCOME (LESS DEFICIT)				
All industries 1	412,982,753	25.8	389,010,675	-5.8
Agriculture, forestry and fishing	1,615,921	-0.7	1,550,580	-4.0
Mining	4,111,855	1,395.0 ²	3,144,686	-2.4
Construction	11,343,920	30.4	8,736,930	-23.0
Vanufacturing	205.083.651	41.0	180,476,024	-12.0
Fransportation and public utilities	46,943,801	25.3	39,073,953	-16.8
Wholesale and retail trade	42,844,883	12.6	36,155,437	-15.6
Finance, insurance and real estate	91,892,954	5.1	108,907,351	18.5
Services	9,276,631	0.3	11,020,194	18.8
NET INCOME				
All industries 1	555,850,912	19.5	556,332,401	0.1
Agriculture, forestry and fishing	4,184,927	4.3	4,347,165	3.9
Mining	8,581,355	42.1	8,217,568	-4.2
Construction	17.946.717	16. 8	16,312,212	-9.1
Manufacturing	232,182,692	34.7	216,357,256	-6.8
Fransportation and public utilities	59,870,499	19.6	56,518,343	-5.6
Wholesale and retail trade	66,594,873	10.5	65,409,500	-1.8
Finance, insurance and real estate	136,443,479	5.6	155,238,423	13.8
Services	29,951,299	8.0	33,839,910	13.0
DEFICIT				•
All industries 1	142,868,159	4.3	167,321,725	17.1
Agriculture, forestry and fishing	2,569,006	7.7	2,796,586	8.9
Mining	4,469,500	-22.5	5,072,882	13.5
Construction	6,602,797	-0.9	7,575,282	14.7
Aanufacturing	27,099,041	1.0	35,881,232	32.4
ransportation and public utilities	12,926,698	2.6	17,444,390	34.9
Wholesale and retail trade	23,749,990	6.8	29,254,062	23.2
inance, insurance and real estate	44,550,525	6.6	46,331,072	4.0
Services	20,674,668	11.9	22.819.716	10.4

¹ Includes net income or deficit not allocable by industrial division.

increasing 20.5 percent to \$930.9 billion. The finance, insurance and real estate division accounted for 90 percent of this increase, rising from \$659.4 billion to \$793.7 billion. As would be expected, banks and bank holding companies accounted for most of this increase, with gains of 32.7 percent and 16.9 percent, respectively. Gains were also reported for savings and loan associations and other credit agencies [7]. Tax-exempt interest on State and local Government obligations also rose, from \$32.3 billion to \$36.3 billion, an increase of 12.3 percent.

Percentage-wise, the largest gains in total receipts for 1989 were from net short-term capital gains (less net long-term capital losses). Short-term capital gains increased 93 percent from \$5.6 billion to \$10.8 billion. Regulated investment companies accounted for a large portion of these gains.

Net long-term capital gains (less net short-term capital losses) increased 10 percent to \$62.5 billion. This was the first increase reported in long-term capital gains since 1986. Net long-term capital gains had declined for 1987 and 1988, probably a result of the less beneficial tax treatment of capital gains allowed under TRA [8].

Deductions

Total deductions increased 7.0 percent to \$10.5 trillion for 1989. This rate of increase was 0.5 percent larger than the rate of increase reported for total receipts. For 1989, this differential was sufficient to cause a decrease in overall net income (as net income is the difference between total receipts and total deductions).

Interest paid, the largest identifiable deduction item aside from cost of sales and operations, rose \$159.1 billion to \$831.5 billion for 1989. Interest paid had increased only modestly for previous years (Figure H). The 1989 increase of 23.7 percent was similar in magnitude to the 20.5 percent increase in interest income on the receipts side. As with previous years, the finance, insurance and real estate division accounted for \$105.9 billion, or two-thirds, of the increase. Within that division, bank holding companies were responsible for \$45.5 billion of the increase, while banks and savings and loan associations accounted for \$24.9 billion and \$14.8 billion of the increase, respectively.

While most of the interest paid deduction was concentrated in the financial industries, interest paid also in-

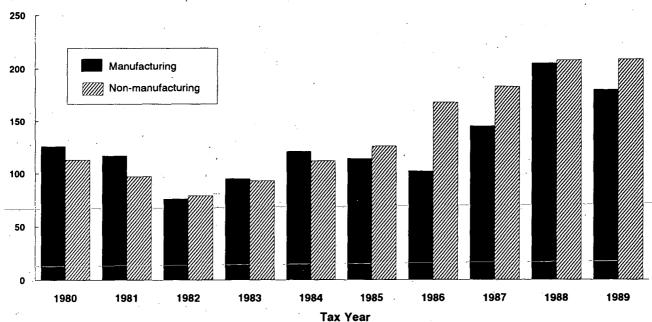
² This increase was due mostly to several large corporations whose principal business activity for 1988 (but not 1987) was in mining.

NOTES: Excludes net income or deficit of Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations. Detail may not add to totals because of rounding.

Figure F

Net Income (Less Deficit), Manufacturing and Non-manufacturing Industries, Tax Years 1980-1989





creased for the non-financial industries -- by 20.7 percent, to \$309.7 billion. Unlike finance, insurance and real estate, where interest paid typically takes the form of amounts paid on bank and savings deposits and withdrawable shares, interest paid for other industries represents amounts paid on other kinds of corporate debt, especially on long-term bonds. For 1989, the non-financial industries comprised 70.9 percent of total long-term mortgages, notes and bonds payable in 1 year or more, and 37.2 percent of the total interest paid deduction (Figure I).

Figure G

Returns with Total Assets of \$250 Million or More Compared with All Returns, Tax Years 1985-1989

[Money amounts are in millions of dollars]

	Re	turns	Net income (less deficit)			
Tax year	Number	Percentage of total	Amount	Percentage of total		
	(1)	(2)	(3)	(4)		
1985	4,052	0.12	177.2	73.8		
1986	4,471	0.13	197.5	73.4		
1987	4,794	0.13	247.6	75.4		
1988	5,120	0.141	320.7	78.0¹		
1989	5,450	0.151	307.6	. 79:11		

¹Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.

Net loss from sales of property other than capital assets (treated as a deduction for the statistics) rose 50 percent or \$7.0 billion. Bank holding companies were responsible for over half of the increase. The net loss was the result of several large bank holding companies that had either liquidated their assets or merged with another company.

The depreciation deduction rose a modest 3.0 percent to \$337.3 billion, continuing the slow rate of growth experienced in the latter half of the 1980's [9]. From 1980 through 1985, the depreciation deduction rose at an average annual rate of 14.1 percent. Then, between Tax Years 1985 and 1989, the average annual rate of increase dropped to 2.4 percent (Figure J). The lower depreciation deductions for recent years may be related to the changes mandated by TRA. TRA instituted a modified Accelerated Cost Recovery System (ACRS) that lengthened the periods over which assets could be depreciated and changed the depreciation methods for business property placed in service after 1986.

The amortization deduction increased 25.8 percent to \$25.6 billion. Although the amount of amortization rose for all industrial divisions, the largest dollar increases were found in the manufacturing and services divisions, respectively. Within manufacturing, the largest increase was recorded by tobacco companies, followed by book

Figure H

Interest Paid Deduction, Tax Years 1985-1989

[Money amounts are in millions of dollars]

Tax	Tax and rea year Interest paid deduction (1) 85	insurance I estate	All other industries		
year		Percentage increase	Interest paid deduction	Percentage increase	
	(1)	(2)	(3)	(4)	
1985 1986	363.0 351.9	4.6 -3.1	205.6 221.0	9.0 7.5	
1987 1988 1989	364.5 416.0 521.9	3.6 14.1 25.5	225.4 256.5¹ 309.7¹	2.0 13.8¹ 20.7¹	

¹ Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.

publishers. The services division reported an increase of \$1.6 billion. Over half of the total increase was attributable to corporations engaged primarily in motion picture production, distribution or services.

Balance Sheets

Assets

For Tax Year 1989, year-end net growth in total assets was relatively stagnant compared to other recent years. The 7.0 percent increase for 1989 raised total assets from \$16.6 trillion for 1988 to \$17.6 trillion. The \$1.0 trillion increase was the smallest since 1984. The increases in total assets for Tax Years 1988 and 1987 were 8.1 and 8.2 percent, respectively.

The largest increase in total assets occurred in manufacturing; however, even here, assets increased only 9.8 percent, from \$3.4 billion to \$3.7 billion (Figure K). Motor vehicles and equipment made up the largest increase, recording a gain of \$0.03 billion. This industrial group also showed large increases in "other assets" and "other investments." These increases may be related to investments made in international companies' acquisitions by U.S. manufacturers during 1989 [10]. Overall, manufacturing continued to be the second largest industrial division with 21.1 percent of total assets. Finance, insurance and real estate remained the largest, representing 56.6 percent of the whole.

The largest individual asset accounts on the balance sheet were for notes and accounts receivable (\$4.2 trillion) and gross depreciable assets (\$4.1 trillion). After a \$334.4 billion increase in 1988, receivables increased only \$96.9 billion in 1989. Declines in the mining and service divisions contributed to the slower growth. The increase in gross depreciable assets of \$248.8 billion can be compared to the \$218.0 billion increase in 1988.

Similar to the non-financial industries, finance, insur-

ance and real estate, the largest industrial division in terms of total assets, showed notes and receivables as the largest asset account, followed by "other investments" (Figures L and M). "Other investments" increased 8.3 percent to \$2.5 trillion, while notes and receivables were more stable, increasing only 1.1 percent to \$2.8 trillion. Some examples of "other investments" for the finance division include land and buildings owned by real estate operators and real estate holdings of insurance carriers (other than home offices and branch office buildings and equipment), bank certificates, and common stock. The largest asset category within non-financial industries was net depreciable assets which increased 5.7 percent to \$2.1 trillion dollars.

Intangible assets increased 33 percent or \$108.6 billion for 1989. The majority of this increase (68.7 percent) was reported by manufacturers, specifically those classified as tobacco manufacturers. Intangible assets, which include the acquisition costs of goodwill, trademarks, copyrights and like assets, tend to increase during periods when high levels of mergers and acquisitions occur [11].

Liabilities

Mortgages, notes and bonds payable in less than 1 year showed the largest relative increase for 1989. The 12 percent gain brought the total for the short-term mortgage, notes and bonds account to \$1.6 trillion. The largest portion of the gain (11.7 percent) was reported by motor vehicle and equipment manufacturers.

"Other current liabilities" was the largest account on the liabilities side of the balance sheet (Figure N) and includes most of the deposits and withdrawable shares of banking and savings institutions. This account remained relatively stable, with only a slight increase to \$5.1 billion. Almost all of this increase was due to manufacturers,

Figure I

Comparison of Interest Paid Deduction and Mortgages, Notes and Bonds Payable in 1 Year or More for Nonfinancial Industries, Tax Years 1985-1989

[Money amounts are in millions of dollars]

Tax		est paid uction		notes and bonds 1 year or more
year	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)
985 986 987 988 ¹	205.6 221.0 225.4 256.5 309.7	36.2 38.6 38.2 38.1 37.2	1,196.2 1,387.9 1,520.2 1,673.2 1,764.7	70.4 70.9 71.0 71.1 70.9

¹ Excludes Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations.

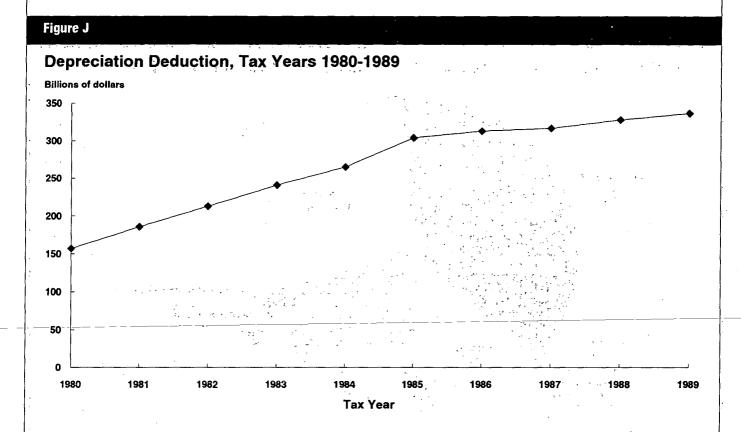


Figure K

rather than financial institutions.

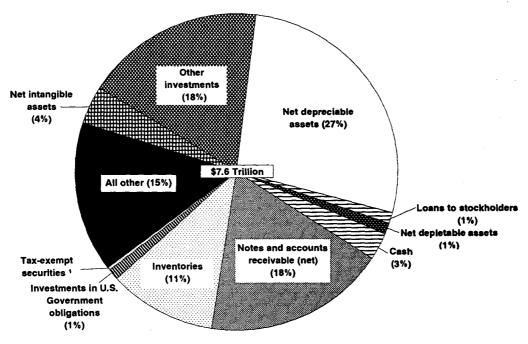
Large increases were also reported for the "other liabilities" account, which contains not-allocable long-term liabilities on the tax return balance sheet. Some examples of these liabilities include provisions for certain deferred taxes, profit sharing plans and unearned interest. If "other liabilities" were included along with bonds, notes and mortgages payable in 1 year or more and loans from stockholders, then long-term debt as a whole, increased \$395 billion to \$5,211 billion.

Income Tax and Credits

In contrast to the slight increase in positive net income, income subject to tax (the term used for the statistics to describe the corporate tax base) declined \$12.1 billion to \$371.0 billion for 1989 (Figure O). For most corporations, income subject to tax is equal to net income less certain statutory special deductions. The latter include the dividends paid deductions unique to regulated investment companies and real estate investment trusts. As a result of these deductions, these two groups of companies (as well as S Corporations) are in effect income conduits. Nearly all their net income is taxed through the shareholders. The increases in positive net income for these companies are therefore not reflected in the statistics for income subject

Total Assets by Industrial Division, Tax Year 1989 Services (3%) Construction (1%) Transportation and public utilities (8%) Agriculture, forestry and fishing? Manufacturing (21%) Mining (1%) Wholesale and retail trade (8%)

Total Assets by Type of Account, Non-financial Industries, Tax Year 1989



1 Less than 0.5 percent.

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

to (the corporation income) tax. Also contributing to the discrepancy between net income and income subject to tax for 1989 was the change in the overall total for statutory special deductions, which increased at a more rapid rate than net income. For Tax Year 1989, the total for these deductions increased 5.7 percent or \$6.7 billion.

The sharp increase in the deductions for dividends paid by regulated investment companies (and, to a lesser extent real estate investment trusts) was the principal reason for the increase in total statutory deductions for 1989. The size of these, as well as other special deductions, was sufficient to reduce income subject to tax for these companies to \$2.6 million even though their combined net income before statutory special deductions amounted to \$67.1 billion. For Tax Year 1988, their net income was \$52.6 billion and income subject to tax was \$7.7 million.

The second largest statutory special deduction after the dividends paid deduction was the net operating loss deduction, or NOLD [12]. The NOLD, for purposes of the statistics, reflects certain prior-year losses carried forward and applied against current-year net income [13]. While total special statutory deductions increased overall, the part attributable to NOLD decreased 16 percent from \$51.4 billion to \$43.0 billion. The decrease in NOLD was

widespread, particularly in the manufacturing division.

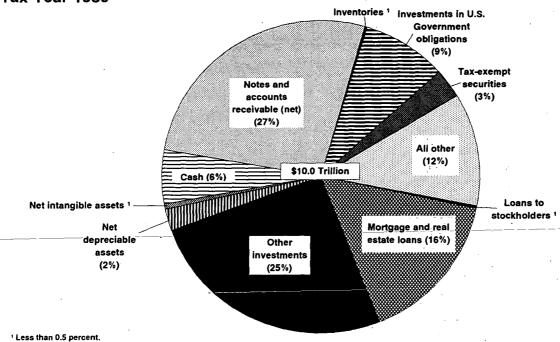
The deduction for intercorporate dividends received was the third largest component of the statistics for statutory special deductions. This deduction increased only 5.9 percent compared to the 13.8 percent increase for Income Year 1988. The largest increases occurred in transportation and public utilities, followed by finance, insurance and real estate.

Reflecting the decline in income subject to tax, income tax before credits (which, for Statistics of Income, includes the alternative minimum tax) decreased from \$131.4 billion to \$127.8 billion. Forty percent of this decrease was due to the manufacturing division, mostly to the manufacturers of aircraft, guided missiles and parts. Regular income tax, the main component, decreased 2.9 percent from \$126.9 billion to \$123.2 billion [14].

The alternative minimum tax (AMT), a separate tax related to regular taxable income, increased only \$0.2 billion to \$3.5 billion. For comparison, the tax for 1988 was \$3.3 billion and \$2.2 billion for 1987. The number of returns reporting AMT for 1989 was 25,237, about the same as for 1988. For 1988, AMT for the manufacturing division alone increased \$0.7 billion, but then decreased by \$0.3 billion for 1989.

Figure M

Total Assets by Type of Account, Finance, Insurance and Real Estate Industries, Tax Year 1989



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

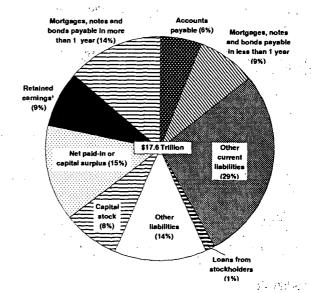
In determining the tax due to the U.S. Government, regular tax first was reduced by credits. The foreign tax credit continued to be the largest credit. After a \$6.3 billion dollar increase for 1988, the foreign tax credit dropped by \$3.1 billion to \$24.0 billion for 1989. This decrease reversed the upward trend evidenced since 1982. One-quarter of the decrease was due to corporations classified as tobacco manufacturers.

The general business credit continued to decline, reflecting the changes instituted by TRA. This credit decreased by 30.2 percent to \$3.8 billion. With exceptions, the investment tax credit, the largest component of the general business credit, was rescinded by TRA on January 1, 1986. TRA also reduced the maximum amount of tax against which the general business credit could be applied. Two credits of lesser size showed sharp increases, the orphan drug credit and the nonconventional source fuel credit.

The prior year minimum tax credit rose 78.5 percent to \$836.6 million. The largest part of the increase was due to the petroleum refining industry which increased from \$5.5 million to \$92.5 million. In general, this tax credit is taken by companies who have paid alternative minimum tax for the prior tax year but are not paying it for the

Figure N

Total Liabilities by Type of Account, Tax Year 1989



*Includes appropriated and unappropriated retail earnings

NOTES: Cost of treasury stock, reported as an adjustment to total liabilities, is not shown. Detail may not add to total because of rounding.

Figure 0

Selected Tax and Tax Credit Items, Tax Years 1988 and 1989

[Money amounts are in thousands of dollars]

ltern	1988	1989	Percentage increase
	(1)	(2)	(3)
Income subject to tax	383,201,978	371,054,512	-3.2
Income tax, total 1	131,367,397	127,754,021	-2.8
Regular tax	126,899,211	123,236,461	-2.9
Personal Holding Company tax 2 Tax from recapture of investment and low-income	17,729	25,618	44.5
housing credits 2	552,398	354,889	-35.8
Alternative minimum tax2	3,352,845	3,540,918	5.6
Environmental tax2,	487,926	471,779	-3.3
Tax credits, total	35,567,532	31,702,962	-10.9
Foreign tax credit	27,068,104	23,996,821	-11.3
U.S. possessions credit	2,318,021	2,793,603	20.5
Orphan drug credit	8,053	14,190	76.2
Nonconventional fuel source			
credit	49,517	82,792	67.2
General business credit	5,559,174	3,882,728	-30.2
Prior-year minimum tax credit	468,767	836,681	78.5
Total income tax after credits	95,896	96,147	0.3

¹ Includes certain other taxes, not shown below

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

current year. Since, for purposes of the statistics, the first full-year that the alternative minimum tax was in effect was 1988, the first full year for which the prior year minimum tax credit applied was 1989 [15].

Despite the decline in total tax before credits, total tax after credits, the amount actually owed the Federal Government, showed a slight increase, from \$95.9 billion to \$96.1 billion. This outcome was the result of total tax credits declining by less than the decline in tax before credits (Figure P).

Figure P

Total Income Tax Before and After Credits, Tax Years 1988 and 1989

[Money amounts are in thousands of dollars]

Item	1988	1989	increase
	(1)	(2)	(3)
Total income tax before credits	131,367,397	127,754,021	-3,613,376
Total tax credits	35,471,636	31,606,815	-3,864,821
Total income tax after credits	95,895,762	96,147,206	253,535

NOTE: For purposes of the statistics, Personal Holding Company tax, tax from recapture of investment and low-income housing credits, alternative minimum tax, environmental tax and certain other taxes are included in both tax before and after credits. By law, tax credits can only offset regular tax (see Figure O).

Summary

The number of returns filed for Tax Year 1989 increased 1.8 percent, offsetting the one-time decrease that occurred

for 1988. By industrial division, there were moderate increases in the total number of returns filed across the board.

Corporate pre-tax profits decreased for the first time since Tax Year 1982, dropping by 5.8 percent, from \$413 billion to \$389 billion. All of the industrial divisions reported decreases except for the finance, insurance and real estate and the services divisions. The 18.5 percent increase for the finance, insurance and real estate division was attributable to regulated investment companies.

Interest income and interest paid both showed significant increases for 1989. Taxable interest income rose 20.5 percent to \$930.9 billion, while interest paid increased \$159.1 billion to \$831.5 billion. As expected, the finance, insurance and real estate division accounted for most of the gains.

As overall net income reported by corporations (other than those that were income conduits, i.e., S Corporations and certain investment companies) declined, so did income subject to tax, the tax base tabulated for Statistics of Income. For 1989, income subject to tax decreased 3.2 percent to \$371.1 billion. Statutory special deductions from net income used to determine the corporate tax base, however, increased. This rise countered the slight increase in positive net income and led to a correspondingly slight decrease in the corporation income tax before credits. This amount decreased from \$131.4 billion to \$127.8 billion. Tax after credits, however, increased because total tax credits increased by a lesser amount. For 1989, total income tax after credits, the amount due the U.S. Government, was \$96.1 billion compared to \$95.9 billion for 1988.

Foreign tax credit continued to be the largest credit, even though it declined for the first time since 1982. The decline in the general business credit, continuing to reflect the rescinding of the investment credit instituted by TRA, dropped by 30.2 percent to \$3.9 billion.

Data Sources and Limitations

The data for Income Year 1989 cited in this article are based on a sample of corporation income tax returns with accounting periods ending July 1989 through June 1990. The returns represented domestic corporations filing Form 1120 or Form 1120-A (short form); foreign corporations with income "effectively connected" with a U.S. business filing Form 1120F; life insurance companies filing Form 1120L; mutual or stock property and casualty insurance companies filing Form 1120PC; S Corporations filing Form 1120RIC; and real estate investment trusts filing Form 1120RIC; and real estate investment trusts filing Form 1120REIT. Forms IC-DISC filed by certain Domestic

² For purposes of the statistics, this tax is included in both income tax before and after credits. By law, tax credits can only offset regular tax.

International Sales Corporations and 1120-FSC filed by Foreign Sales Corporations were not included for 1989. The revisions to the Standard Industrial Classification (SIC) for 1987 are not reflected in the statistics.

The statistics were estimated based on a stratified probability sample of approximately 82,400 active corporation income tax returns selected after administrative processing but before audit examination. The returns were stratified based on combinations of net income and total assets at rates ranging from 0.25 to 100 percent.

Because the data are based on a sample, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account (Figure Q). The CV's for frequency estimates are intended only as a general indication of the reliability of the data. For numbers of returns other than those shown, the corresponding CV's can be estimated by interpolation.

Figure Q

Coefficients of Variation (CV) for Frequency Estimates, Tax Year 1989

Estimated number of returns	Approximate coefficient of variation (CV)
2,000,000	1.42
500,000	2.84
250,000	4.02
50,000	8.99
25,000	12.71
10,000	20.10
5,000	28.42

NOTES AND REFERENCES

[1] For 1988, the number of returns declined for the first time since the end of World War II. This decline was prompted by the Tax Reform Act of 1986, which caused some companies to be included in the 1987 statistics twice, both by a part-year return and a fullyear return, each with an accounting period that ended during the span of months July 1987 through June 1988 (the accounting periods represented in the 1987 statistics). The unusually large number of part year returns filed, in turn, led to an unusually large increase in the total number of returns for the year. The increase in part-year returns was due to many S Corporations (and Personal Service Corporations) having to change their accounting periods from a non-calendar year to a calendar year as required by the 1986 Act. In addition, other corporations changed to S Corporation status in order to take advantage of the lower individual income tax rates on corporate profits allowed under the Act; some of these compa-

- nies also had to file part-year returns if they were not already using the required calendar year accounting period. Thus, since the increase in returns for Tax Year 1987 was followed by a decline for 1988, the escalation was an anomaly. The increase recorded for 1989 is only significant in that it reflects a return to the more gradual upward trend in filings that previously existed.
- [2] For a more detailed description of all the requirements for filing Form 1120-A, see U.S. Department of the Treasury, Internal Revenue Service, 1989 Instructions for Form 1120-A.
- [3] General building contractors include contractors primarily engaged in construction (including new work, additions, alterations, remodeling and repair) of single-family houses, other residential buildings, industrial buildings and warehouses, and other nonresidential buildings. Apartment building construction and motel/hotel construction are also included in this industrial group.
- [4] "Construction," U.S. Industrial Outlook, U.S. Department of Commerce, International Trade Commission, 1990.
- [5] "Mutual Funds," U.S. Industrial Outlook, U.S. Department of Commerce, International Trade Commission, 1990.
- [6] This will be the subject of a future Bulletin article, on foreign controlled U.S. corporations.
- [7] Other credit agencies include one or more of the following: mortgage banks and brokers; rediscount and financing institutions for credit agencies other than banks; Federal Home Loan banks; agricultural credit institutions; and credit agencies and finance companies not elsewhere classified.
- [8] The preferential alternative tax rate on net long-term capital gain (less net short-term capital loss) was repealed for tax years beginning on or after July 1, 1987, effectively taxing corporate capital gains at the regular corporate tax rates.
- [9] The depreciation deduction includes identifiable amounts of depreciation reported in the "Cost of Goods Sold and/or Operations" or "Other Deductions" schedules.
- [10] Mergers & Acquisitions, 1990 Almanac and Index, May/June 1990, Volume 24, Number 6.
- [11] *Ibid*.

- [12] The other components of statutory special deductions include the several dividends received deductions and the deductions for dividends paid by regulated investment companies and real estate investment trusts and on certain preferred stock of public utilities.
- [13] The net operating loss deduction must first be carried back for a period of 3 years; only the remainder is carried forward to subsequent years. Carryback adjustments from future years could not be shown on the tax returns used for these statistics and no attempt was made to obtain them.
- [14] Regular tax is the tax based on the regular corporate tax rates applied to "income subject to tax." It is

- therefore before all credits. This amount is reduced by tax credits for the following: foreign taxes, U.S. possessions tax, orphan drug research, the production or sale of fuels from nonconventional sources, general business incentives, and the prior year minimum tax.
- [15] The corporate statistics include returns with accounting periods ending from July 1989 though June 1990. The first tax year the alternative minimum tax was in effect was 1987. Thus, the 1987 corporate statistics only partly reflect the effects of the tax change. Since the prior year minimum tax credit can only be taken in the year following the payment of AMT, the first full year it was in effect was Tax Year 1989.

Table 1.—Selected Balance Sheet, Income Statement and Tax Items, by Industrial Division and Asset Size [All figures are estimates based on samples—money amounts are in thousands of dollars]

			\$1	\$100,000	\$250,000	\$500,000
Item, industrial division	Total ^t	Zero assets 2	under	under	under	under
			\$100,000	\$250,000	\$500,000	\$1,000,000
L	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES		,				
lumber of returns	3,627,863	209,208	1,833,773	617,139	364.017	249,674
otal assets	17,647,120,286	209,208	58.373,473	99,794,218	128.716.039	176,219,089
otal receipts	10,934,973,405	217,765,745	314,115,871	306,033,231	318,666,631	390,035,804
Business receipts	9,427,277,533	119,658,265	306,814,460	298,539,600	309,844,175	377,212,890
nterest paid	831,521,305	74,123,238	2,800,632	3,830,483	4,539,238	
vet income (less deficit)	389,010,675	3,309,326	1,470,913			5,978,550
otal income tax.1	127.754.021	3,309,320	403,434	1,704,326 685,181	1,834,208	3,741,666
otal income tax after credits.4	96,147,206	2,145,436	385,782	660,429	867,233	1,291,371
let worth	4,602,704,974	2,140,430	-4,749,460	23,805,863	832,021 36,744,341	1,240,609 57,358,864
AGRICULTURE, FORESTRY			,			
AND FISHING				1		
lumber of returns	123,195	7,166.	48,769	23,770	19,333	14.152
otal assets	63,413,253	7,100.	1.657,774	3,845,494	6,959,467	10,060,419
otal receipts	86,627,044	809,903	6,464,730	7,260,859		
susiness receipts	81,159,501	684.163	6,068,061	6.738.719	12,985,250	10,370,555
nterest paid	2,788,784	65,573			12,407,758	9,561,679
	1,550,580		141,200	189,560	260,564	417,825
Vet income (less deficit)		13,784	53,947	114,858	90,366	286,709
Total income tax.1	605,850	7,790	11,141	27,874	31,737	61,102
Total income tax after credits.4	557,583	6,969	9,609	26,894	29,129	57,382
Net worth	21,097,130	- '_ '	-280,930	658,253	2,428,117	4,532,520
MINING	44.004	2.400	40.504			
lumber of returns	41,631	3,160	19,594	7,119	4,132	3,095
otal assets	236,339,172		573,298	1,086,323	1,473,669	2,121,571
otal receipts	102,378,796	1,626,952	1,220,577	1,616,330	2,623,318	2,772,248
Business receipts	87,977,574	1,452,504	1,076,738	1,461,520	2,491,351	2,532,409
nterest paid	6,529,206	76,760	28,040	31,054	42,633	60,705
let income (less deficit)	3,144,686	109,708	-71,448	-13,674	-77,312	-58,570
otal income tax.4	1,771,670	9,619	6,292	5,973	3,121	18,938
otal income tax after credits.4	1,080,476	8,287	6,253	5,649	2,775	18,031
let worth	126,413,627	- [-541,444	285,492	-1,796,634	790,733
CONSTRUCTION					l i	
lumber of returns	393,103	16,283	206,748	62,853	44,244	28,114
otal assets	249,711,210		6,266,876	10,397,585	15,793,726	20,315,897
otal receipts	517,477,336	6,804,751	46,246,628	40,049,160	46,720,512	49,264,081
Rusiness receipts	504,906,544	6,506,984	45,763,028	39,696,621	46,130,591	48,512,243
nterest paid	7,369,122	98,432	361,303	377,561	521,482	492,018
let income (less deficit)	8,736,930	-10,111	469,100	: 517,224	360,491	469,861
otal income tax.4	2,327,882	36,101	50,695	99,468	120,449	167,508
otal income tax after credits.4	2,106,624	33,865	50,112	97,497	118,876	160,839
et worth	66,723,453	- 1	-608,857	3,457,237	5,125,181	6,598,451
MANUFACTURING	1				·	•
umber of returns	301,346	12,458	112,543	50,625	35,499	29,709
otal assets	3,721,219,914	-)	3,793,707	8,422,156	12,821,086	21,198,804
otal receipts	3,531,219,028	38,579,237	17,288,937	27,478,884	32,628,240	52,208,594
usiness receipts	3,276,012,925	34,487,774	16,980,488	27,114,470	32,192,798	51,284,170
terest paid	147,452,397	, 1,186,366	179,114	320,252	463,821	769,616
et income (less deficit)	180,476,024	2,755,321	-207,191	154,861	-164,122	664,681
otal income tax.4	63,780,169	1,158,239	27,311	70,195	111,414	223,020
otal income tax after credits	38,969,929	526,580	24,972	61,792	100,683	210,956
et worth	1,373,491,815	(-965,121	2,318,734	3,662,678	7,486,133

Table 1.-Selected Balance Sheet, Income Statement and Tax Items, by Industrial Division and Asset Size --Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

		}	\$1	\$100,000	\$250,000	\$500,000
Item, industrial division	Total 1	Zero assets 2	under	under	under	under
			\$100,000	\$250,000	\$500,000	\$1,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION AND PUBLIC					}	
UTILITIES		1	1	ł .	ļ	
Number of returns	156,037	10.978	1 75,037	27,349	15,116	11,902
otal assets	1.474.412.864	1	2.554,399	4,487,228	5,441,390	8,334,345
otal receipts	906.501.335	15.382.331	14,739,962	15,757,753	15,702,427	19,912,609
lusiness receipts	844.076.080	13,057,585	14,491,849	15,328,203	15,401,001	19,228,706
nterest paid	56,900,550	613,328	137.094	222,113	261.079	378,331
let income (less deficit)	39,073,953	496,144	-141,897	144,134	-11.579	188,017
otal income tax.4	17,176,596	204,892	17,692	26,943	42,981	72,814
otal income tax after credits.4	15,664,580	171,353	14,688	26,173	37,964	67,915
let worth	511,303,115		-48,896	802,225	785,574	1,899,891
WHOLESALE AND RETAIL TRADE		ì	1	}	į	
Number of returns	1,012,980	54,578	438,915	206.341	119.141	83,772
otal assets	1,390,555,774	}	17.032,582	33.399.347	41.915.760	58.677.262
otal receipts	3,184,946,370	45,886,139	89,771,887	128,344,540	138,759,253	187,203,578
Susiness receipts	3,094,814,670	44,261,659	88,507,333	126,694,851	136,593,127	184,108,908
nterest paid	61.697.168	746,693	713,605	1,242,405	1,476,298	2,054,238
let income (less deficit)	36,155,437	91,081	-841.875	159,235	925,023	1,246,899
otal income tax.4	13,595,625	230,512	93,505	186,242	283,209	405,162
otal income tax after credits.	12,673,766	169,264	92,026	181,178	276,338	395,222
let worth	342,748,950	100,204	-2,301,252	6,983,019	13,384,612	19,932,136
FINANCE, INSURANCE AND		S				
REAL ESTATE		}				
	592.832	44,686	266,308	93,168	63,486	44,202
lumber of returns	9.957.481.118	44,060	8,100,764	15,089,401	22,532,841	30.950.252
otal assets	1,868,003,359	96,987,259	27,206,314	12,648,276	14,822,158	15.353.316
otal receipts	855,752,870	8,807,634	24,933,381	10,824,776	11,805,838	12,367,470
	521,868,248	70,818,623	461,594	496,404	726.804	885,924
terest paidlet income (less deficit)	108.907.351	161,229	384,112	107,483	51,194	455.642
	22,693,200	1,311,771	73,939	99,752	121,539	160,953
otal income tax.fotal income tax after credits.f	20,146,630	1,154,787	73,535	97,847	121,144	158,987
	2,028,200,908	1,154,767	-382,925	3,950,499	6.985.499	9,971,973
let worth	2,020,200,900	ļ <i>"</i>	-302,923	3,330,433	0,560,455	5,571,575
SERVICES	989.850	55.821	656,761	143,725	61,861	34,680
umber of returns		55,621	18,158,965	22,713,534	21,370,885	24.526.726
otal assets	552,132,138	44 000 400				52,932,644
otal receipts	735,497,193	11,620,422	110,653,074	72,017,079	54,141,274	52,932,644 49,599,276
usiness receipts	680,350,095	10,360,712	108,479,061	69,828,264	52,552,018	
nterest paid,	26,858,974	517,419	775,191	938,250	772,836	919,877
et income (less deficit)	11,020,194	68,816	1,855,878	513,401	657,672	523,229
otal income tax.f	5,785,655	158,793	122,215	166,696	148,782	181,875
otal income tax after credits.4	4,930,443	64,464	115,122	161,360	141,113	171,278
let worth,	132,375,217	l	281,575	5,280,658	6,085,277	6,152,540

Table 1.--Selected Balance Sheet, Income Statement and Tax Items, by Industrial Division and Asset Size --Continued

IAll figures are estimates based on samples--money amounts are in thousands of dollars!

	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Item, industrial division	under	under	under	under	under	under	l · or
i	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	ത	(8)	(9)	(10)	(11)	(12)	(13)
ALL INDUSTRIES	,				1		
Number of returns	261,895	38,236	24,810	10,781	7,276	5.604	5.450
Total assets	548,078,126	265.542,278	386,563,232	379,638,611	515,157,094	883,741,291	14,205,296,834
Total receipts	1,169,509,547	505,641,183	558.213.868	385,450,722	368.918.334	567,476,613	5,833,146,05
Business receipts	1,136,097,227	487,998,253	532,518,636	357,251,897	328,755,631	497,836,861	4,674,749,63
Interest paid	19,928,178	9,839,418	14,323,081	15,318,546	21,846,315	38,195,183	620,798,44
Net income (less deficit)	12,877,614	7,229,251	9,910,703	8,717,560	11,318,118	19,269,427	307,627,36
Total income tax.4	4,433,038	2,452,937	3,402,799	3,243,646	4,002,108	6,725,906	97,118,78
Total income tax after credits.4	4,247,668	2,313,921	3,130,176	2.880.190	3,429,556	5,801,878	69,079,54
Net worth	155,166,056	76,708,485	112,698,597	100,388,919	138,826,605	253,870,170	3,851,886,54
AGRICULTURE, FORESTRY		S	1	3.5 mg	1. 7.		
AND FISHING		ì	ì		j	}	
Number of returns	8,841	695	. 272	101	52	35	7
Total assets	16,067,836	4,781,626	4,024,387	3,553,453	3,612,621	5,710,858	3,139,317
Total receipts	18,412,545	5,413,534	5,715,845	4,526,997	4,975,205	5,605,014	4,086,600
Business receipts	17,134,135	5,065,482	5,427,071	4,316,259	4,614,551	5,311,948	3,829,673
Interest paid	735,281	205,928	195,057	138,299	152,732	223,717	63,047
Net income (less deficit)	195,485	. 26,948	-25,679	122,651	155,779	124,879	390,852
Total income tax.4	103,155	46,923	. 17,205	41,467	57,475	66,319	133,661
Total income tax after credits.4	95,117	46,506	16,482	37,924	51,805	64,878	114,887
Net worth	5,412,489	1,175,621	1,049,684	1,180,213	1,096,182	2,128,885	1,716,098
MINING						, ,	ı
Number of returns	2,878	751	441	177	123	74	. 87
Total assets	6,293,741	5,304,656	6,760,619	. 6,487,609	10,332,965	12,496,700	183,408,023
Total receipts	6,972,274	3,918,222	5,252,689	4,041,987	6,941,417	9,027,997	56,364,786
Business receipts	6,413,464	3,392,549	4,690,380	3,500,799	6,024,770	8,177,016	46,764,074
nterest paid	187,840	150,386	203,325	173,723	265,817	366,904	4,942,018
Net income (less deficit)	40,838	-77,035	77,228	63,070	350,663	425,990	2,594,644
Total income tax.4	47,996	47,610	59,932	47,001	172,972	153,273	1,198,942
Total income tax after credits.4	45,128	40,048	54,475	44,570	107,240	125,351	622,670
Net worth	1,683,200	1,796,637	2,439,842	2,826,775	4,414,324	6,333,425	108,181,276
CONSTRUCTION				, h-	٠.	,	
Number of returns	29,299	3,381	1,522	367	163	. 86	43
Total assets	60,198,802	23,574,640	22,378,699	12,381,829	11,030,572	15,204,873	52,167,712
Total receipts	130,659,156	44,750,638	44,835,991	22,038,672	17,760,517	23,396,322	44,950,907
Business receipts	128,349,043	43,744,529	43,770,296	21,418,895	17,217,471	22,565,796	41,231,048
nterest paid	1,419,656	394,797	450,439	247,621	.254,405	422,584	2,328,823
Net income (less deficit)	2,366,449	1,173,328	1,211,840	508,032	491,744	438,784	740,188
Total income tax.4	609,915	258,860	276,042	141,357	124,964	106,631	335,892
Total income tax after credits.4	573,720	245,869	. 261,337	135,005	121,561	103,149	204,793
let worth	16,577,644	6,606,851	5,968,642	3,113,542	2,908,725	3,515,343	13,460,694
MANUFACTURING	ŧ .						
lumber of returns	41,337	8,092	5,785	2,138	1,172	932	1,056
otal assets	91,182,187	56,979,354	90,151,423	74,583,175	82,846,065	146,197,469	3,133,044,487
otal receipts	206,296,271	113,257,954	165,191,225	116,516,950	116,501,537	185,132,193	2,460,139,005
Business receipts	202,513,699	110,907,142	161,991,643	113,321,531	112,757,181	177,886,709	2,234,575,320
nterest paid	3,263,136	2,085,843	3,101,712	2,693,445	3,052,856	5,847,347	124,488,887
let income (less deficit)	3,679,817	2,790,020	4,716,967	4,045,718	4,787,279	7,429,181	149,823,492
otal income tax.4	1,080,449	798,455	1,326,134	1,302,087	1,597,151	2,921,940	53,163,774
otal income tax after credits.4	1,022,176	726,197	1,153,283	1,021,663	1,198,196	2,234,306	30,689,123
let worth	34,096,456	22,046,340	36,201,101	29,364,013	33,480,134	56,124,564	1,149,676,786
	34,000,400	22,040,040	30,201,101	25,304,013	23,400,134	30,124,304	1,145,070,780

Table 1.--Selected Balance Sheet, Income Statement and Tax Items, by Industrial Division and Asset Size --Continued

Item, industrial division	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or
1	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TRANSPORTATION AND PUBLIC							1
UTILITIES		1	}			(ł
lumber of returns	11,515	1,939	1,065	381	210	186	35
otal assets	23,652,598	13,365,007	16,276,698	13,722,808	15,573,350	30,189,841	1,340,815,20
otal receipts	47,341,600	20,235,300	19,972,746	15,843,492	13,822,735	26,946,118	680,844,2
Business receipts	45,988,473	19,460,010	19,107,237	14,757,776	13,040,861	24,854,605	629,359,7
nterest paid	1,056,065	624,733	738,085	661,200	767,503	1,814,698	49,626,3
let income (less deficit),	142,684	15,673	-97,372	248,471	101,637	266,995	37,955,6
otal income tax.4	230,344	139,066	159,425	206,739	145,076	411,364	15,519,20
otal income tax after credits.4	218,932	134,496	154,175	199,842	132,437	393,149	14,113,4
let worth	4,170,931	2,688,469	3,281,961	3,266,028	3,211,193	5,142,330	486,103,4
WHOLESALE AND RETAIL TRADE					{		}
lumber of returns	89,771	11,477	5,742	1,627	727	483	40
otal assets	187,938,980	78,433,216	86,366,390	55,753,748	50,763,071	76,122,344	704,153,07
otal receipts	617,631,683	260,178,181	247,425,432	155,371,889	127,439,515	181,338,236	1,005,596,03
Business receipts	607,469,351	255,566,367	242,127,083	151,914,897	124,294,500	176,735,904	956,540,69
nterest paid	7,421,551	3,143,427	3,411,677	2,136,222	2,052,688	3,259,881	34,038,44
let income (less deficit)	5,338,366	2,550,160	3,231,742	1,667,842	1,792,071	2,566,275	17,610,7
otal income tax4	1,434,054	624,768	801,484	560,374	607,070	1,080,736	7,288,51
otal income tax after credits	1,402,124	614,129	781,417	535,274	591,389	1.029.237	6,606,16
let worth	54,725,898	21,290,191	24,035,733	15,086,367	14,312,070	22,520,587	152,779,59
FINANCE, INSURANCE AND					}	1	ſ
REAL ESTATE	· ·]	
lumber of returns	48,421	8,170	7.886	5.235	4,460	3,521	3,29
otal assets	102,324,914	57,271,704	128,213,506	187,198,460	315,048,494	547,678,919	8,543,071,86
otal receipts	37,579,890	20,706,965	33,150,167	38,035,379	55,613,887	92,410,573	1,423,489,17
Susiness receipts	28,961,102	15,083,968	22,080,540	21,011,066	27,544,282	42,838,327	629,494,48
nterest paid	3,339,250	2,128,463	4,829,338	8,116,551	14,011,415	23,881,421	392,172,46
let income (less deficit)	509,138	462,758	728,434	1,487,061	3,595,164	7,939,473	93,025,66
otal income tax4	450,459	298,435	493,094	646,807	1,033,687	1,561,325	16,441,43
otal income tax after credits	442,616	293,348	470,745	631,239	986,914	1,485,386	14,231,26
let worth	26,271,148	15,165,732	32,424,771	39,355,163	73,647,856	148,406,306	1,672,404,88
SERVICES							
lumber of returns	29,589	3,723	2,078	754	370	287	20
otal assets	59,934,141	25,759,292	32,123,666	25,957,529	25,949,956	50,140,287	245,497,15
otal receipts	104,225,381	37,179,025	36,493,981	29,075,355	25,863,522	43,620,160	157,675,27
usiness receipts	98,882,298	34,776,841	33,177,810	27,010,674	23,262,017	39,466,557	132,954,56
terest paid	2,485,718	1,105,843	1,386,425	1,151,484	1,288,898	2,378,631	13,138,40
et income (less deficit)	639,729	318,744	57.025	574,715	247,055	77,849	5,486,08
otal income tax4	476,412	238,820	268,913	297,814	263,713	424,318	3,037,30
otal income tax after credits.	447,599	213,328	237,891	274,672	240,014	366,421	2,497,18
et worth	12,142,356	5,938,640	7,278,708	6,196,818	5,756,119	9,698,730	67,563,79

¹ Excludes Foreign Sales Corporations (Form 1120-FSC) and Interest-Charge Domestic International Sales Corporations (Form 1120 IC-DISC).
2 For the definition of zero assets, see Table 2, tootnote 2.
3 Includes "Nature of business not allocable," which is not shown separately.
4 For purposes of the statistics, includes not only regular tax, but alternative minimum tax, tax from recapture of investment and low-income housing credits and certain other taxes. By law, only regular tax could be reduced by tax credits.
NOTE: Detail may not add to totals because of rounding (see also footnote 3).

Table 2.—Balance Sheets, Income Statements and Tax Items, by Asset Size [All figures are estimates based on samples-money amounts are in thousands of dollars]

ltem	Total	Zero assets²	\$1 . under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	3,627,863	209,208	1,933,773	617,139	364,017	249,674
Total assets	17,647,120,286	-	58,373,473	99,794,218	128,716,039	176,219,089
Cash	823,705,622	(-	12,828,058	16,913,348	18,122,585	21,772,315
Notes and accounts receivable	4,195,999,662	-	6,621,823	15,581,364	22,134,915	35,090,931 ,
Less: Allowance for bad debts	104,026,839	}	73,680	184,106	208,927	424,998
Inventories	879,318,508	-	7,147,587	15,376,542	21,164,493	32,028,309
Investments in U.S. Government obligations	927,940,976	-	35,762	149,354	300,695	460,233
Other current assets	333,792,829	-	11,865	82,148	235,119	345,379
Tax-exempt securities	1,025,760,249	1	2,487,683	4,580,821	6,126,496	8,393,817
Loans to stockholders	81,223,634	l -	4,012,398	4,940,242	4,990,207	4,058,787
Mortgage and real estate loans	1,610,211,866] -	331,449	1,150,714	1,970,490	2,035,403
Other Investments	3,970,942,298	l _	1,561,822	4,313,424	6,628,204	9,592,578
Depreciable assets	4,069,775,039	·	56,038,544	68,418,651	83,557,733	99,530,497
Less: Accumulated depreciation	1,718,268,625		38,495,273	42,307,255	50,542,847	57,320,522
Depletable assets	134,392,549	1	248,680	392,373	256,496	408,352
Less: Accumulated depletion	56,491,222]	161,848	152,958	98,980	174,834
		·				
Land		} <u> </u>	1,629,139	4,385,973	7,698,411	12,424,825
Intangible assets	438,136,945	1 -	2,223,685	3,027,241	2,870,342	3,552,871
Less: Accumulated amortization	82,406,932	} -	1,109,758	1,283,541	1,250,150	1,286,112
Other assets	925,814,680	-	3,035,536	4,409,882	4,760,755	5,731,257
otal ilabilities[17,647,120,286	l _	58.373.473	99,794,218	128,716,039	176,219,089
Accounts payable	1,090,421,687]	8,687,857	13,560,035	17,495,925	25,226,202
Mortgages, notes and bonds payable in	1,000,421,007) .	0,007,007	10,000,000	17,433,523	20,220,202
less than 1 year	1,601,540,823		7,784,843	10,582,863	16,614,713	20,223,500
Other current liabilities.	5,141,333,387	[-	7,764,645	8,017,701		
		[9,351,234	13,081,422
Loans from stockholders	247,166,196	i	22,640,204	18,488,253	16,523,324	16,605,918
Mortgages, notes and bonds payable in	0.400.007.040	ł	1	24 222 222		
1 year or more	2,490,067,919	-	13,356,882	21,899,370	28,344,410	38,496,788
Other liabilities	2,473,885,302	-	3,633,662	3,440,134	3,642,092	5,226,395
Capital stock	1,477,273,520		13,951,478	12.112.094	12.960.955	15,884,475
Paid-in or capital surplus	2,595,241,587		10,498,363	9,287,024	10,786,158	15,248,042
Retained earnings, appropriated	75,039,921	l	128,318	161,272	364,015	546,767
Retained earnings, unappropriated	1,335,773,741	ì _	-11,332,582	9,283,819	14,182,106	25,383,575
Other retained earnings (Form 1120S)	111,613,230		-15,434,757	-3,461,170	2,183,453	5,634,753
Less: Cost of treasury stock	992,237,024		2,560,280	3,577,176	3,732,346	5,338,748
· ·	002,201,024		1 2,000,200	3,577,775	01,02,049	0,550,740
otal receipts	10,934,973,405	217,765,745	314,115,671	306,033,231	318,666,631	390,035,804
Business receipts	9,427,277,533	119,658,265	306,814,460	298,539,600	309,844,175	377,212,890
Interest on State and local Government			} .	1 ' '	' '	1
obligations	36,278,852	181,137	1,852	12,134	13,662	29,443
Other interest	930.912.502	79,814,279	618,402	1.124.464	1,339,407	1.882.457
Plents	102,685,563	1,361,433	637,454	985,635	1,433,036	1,779,623
Royalties	26,810,742	393,178	105,922	35,283	62,535	86,486
Net short-term capital gain reduced by net		,	,		,]
long-term capital loss	10,759,508	112,300	38,172	52,663	42,772	63,035
Net long-term capital gain reduced by net	10,7 55,500	112,000	, 30,172	J2,003	, me,//e	03,035
short-term capital loss	62,471,314	3,378,569	894,910	369,368	588,828	684,695
Net gain, noncapital assets	34,997,062	1,465,802	688,712	633,931	578,995	777,319
Dividends, domestic corporations	15,480,200	667,171	17,122	52,495	91,425	111,789
Dividends, foreign corporations	33,503,834	781,104	*27	*213	*1,304	*6,426
Other receipts	253,796,196	9,952,507	4,298,636	4,227,444	4,670,491	7,401,641

Table 2.--Balance Sheets, Income Statements and Tax Items, by Asset Size--Continued

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

ttern	Total ¹		\$1	\$100,000	\$250,000	\$500,000
ltern	Total ¹					1 4000,000
		Zero assets ²	under	under	under	under
			\$100,000	\$250,000	\$500,000	\$1,000,000
ļ	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions	10,544,705,529	215.647.581	312,606,946	304,316,771	316,818,895	386,255,146
Cost of sales and operations	6,317,467,181	74,569,670	140,283,144	167,650,150	189,940,828	244,265,145
Compensation of officers		2.749.986	32,051,772	23,488,638	19,369,331	19,680,854
Repairs		1,724,683	2,741,842	2,536,471	2,696,538	2,867,781
Bad debts		3,187,880	778,560	761,405	1,034,192	1,223,276
Rent on business property	173,079,979	3,888,103	14,381,914	10,071,184	8,700,055	8,838,906
Taxes paid		3,939,392	9,375,887	8,813,618	8,510,966	10,031,549
Interest paid		74,123,238	2,800,632	3,830,483	4,539,238	5,978,550
Contributions or gifts		48,884	41,582	59,569	64,862	94,577
Amortization		521,715	337,921	406,093	409,681	417.587
Depreciation		3.926.034	6.069.432	7,039,908	7.562,300	8,681,259
Depletion		55,395	36,342	13,744	21,694	30.814
Advertising	124,432,075	2,408,531	5,074,400	2,969,926	2,866,898	3,587,757
Pension, profit sharing, stock bonus and	1,,	_,,				1
annuity plans	44,159,248	357.011	1.488.243	1,352,200	1,222,935	1,593,676
Employee benefit programs	109,561,360	1,417,072	1,703,701	1,751,669	1,782,684	2,524,330
Net loss, noncapital assets	21,121,222	6.183,434	401,508	177.041	179,449	230,578
Other deductions		36,546,553	95,040,065	73,394,673	67,917,246	76,208,507
Total receipts less total deductions	390,267,875	2,118,163	1,508,725	1,716,460	1,847,736	3,780,658
related foreign corporations	35,100,199	1,372,300			*482	*3
Net income (less deficit)	389,010,675	3,309,326	1,470,913	1,704,326	1,834,208	3,741,666
Net income (less deficit), Form 1120-A	-284,700	-36,598	-287,949	36,439	3,404	•3
Net income (less deficit), Form 1120-S 3	32,469,877	37,778	3,088,456	908,333	1,162,593	1,505,018
Net income (less deficit), Form 1120-F	-130,658	-226,975	*59	*43		
Net income	556,333,401	13,704,199	13,295,911	10,124,776	9,729,492	11,959,073
Deficit	167,321,725	10,394,873	11,824,998	8,420,450	7,895,285	8,217,408
Statutory special deductions, total.4	124,182,714	3,476,044	2,158,940	1,642,015	1,297,733	1,612,928
Net operating loss deduction	43,188,453	2,496,696	2,131,737	1,604,242	1,204,711	1,503,498
Dividends received deduction	13,647,756	528,322	12,138	37,773	65,151	87,584
Public utility dividends paid deduction	53,367	-	-	-		-
Income subject to taxs	371,054,512	9,002,168	2,450,519	4,024,342	4,476,413	5,569,072
Income tax before credits, total.	127,754,021	3,127,585	403,434	685,181	867,233	1,291,371
Regular tax	123,236,461	3,006,033	400,466	678,687	854,695	1,265,997
Personal Holding Company tax	25,618		*873	*499	*4,134	*357
Tax from recapture of investment and	35,5,5				.,	1
low-income housing credits.7	354.889	3,445	1,409	632	770	2.026
Alternative minimum tax	3,540,918	76,188	*743	4,152	6.123	22,175
Environmental tax	471,779	8,763	*33	•77	*50	*73
Adjustments to total tax		-5,852	*-96	*6	*101	*39
Foreign tax credit	·	846.445	(8)	*3,123	*794	4,915
U.S. possessions tax credit		77,112	102	121	104	723
Orphan drug credit					-	-
Nonconventional source fuel credit		*20				*29
General business credit	3,882,728	43,033	17,539	19,866	33,565	41,998
Prior year minimum tax credit	836.681	15,539	*11	*1,643	*748	3,097
Total Income tax after credits	96.147,206	2,145,436	385,782	660,429	832,021	1,240,609

Table 2.--Balance Sheets, Income Statements and Tax Items, by Asset Size--Continued

All figures are estimates based on samples-money	amounts are in tho	usanos oi dollars)		· · · · · · · · · · · · · · · · · · ·		<u> </u>	
	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,00
Item	under	under	under "	under	under	under	or
	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
· · · · · · · · · · · · · · · · · · ·	(7)	(8)	(9)	(10) -	(11)	(12)	(13)
Number of returns	261,895	38,236	24,810	10,781	7,276	5,604	5,450
otal assets	548.078.126	265,542,278	386,563,232	379,638,611	515,157,094	883,741,291	14,205,296,834
Cash	51,205,608	20,826,497	27,867,520	23,806,748	29,367,887	41,696,333	559.298.723
Notes and accounts receivable		59.826.810	94,249,443	104,565,218	143,458,644	213,022,139	3,384,309,339
Less: Allowance for bad debts	1,803,425	1,095,276	2,068,103	2,349,702	3,617,362	6,031,305	86,169,956
Inventories	121,028,446	53,786,899	61,100,815	39,733,865	38,920,683	57,087,612	431,943,25
Investments in U.S. Government obligations		3,318,341	16,211,553	28,146,638	44,537,281	67,777,286	764,115,24
Other current assets	1,153,714	1,087,506	2,900,423	5,595,262	12,501,721	18,248,757	291,630,93
Tax-exempt securities		15,072,958	21,330,273	20,304,548	22,793,495	41,485,022	854,171,059
Loans to stockholders		2,600,532	2,197,120	1,914,696	1,939,030	3,779,772	43,123,69
Mortgage and real estate loans		2,884,475	6,593,380	16,650,390	43,087,736	101,969,731	1,427,487,074
Other Investments		22,332,537	43,504,493	48,347,392	78,470,951	166,374,027	3,555,920,902
Depreciable assets	258,714,112	114,622,588	143,463,767	107,807,191	111,721,547	171,829,115	2,854,271,29
Less: Accumulated depreciation	134,182,071	54,259,296	64,402,888	45,469,922	45,667,121	65,289,123	1,120,332,307
Depletable assets	1,654,817	1,797,603	2,883,227	2,849,036	3,263,133	4,608,638	116.030.19
Less: Accumulated depletion	579,496	858,751	1,359,155	1,256,285	1,188,725	1,641,663	49,018,528
Land	31,194,838	11,878,037	13,530,447	9,689,178	8,778,893	12,532,112	77,557,193
Intangible assets	9,888,585	6,214,308	8,495,991	9,706,181	14.329.273	28,139,959	349,688.510
Less: Accumulated amortization	3,568,401	2,116,664	2,352,944	2,131,839	3,063,988	4,771,139	
Other assets	16,675,546	7,643,175	12,417,871	11,930,019	15,524,018	32,924,017	59,472,395 810,762,603
tal liabilities	548,078,126	265,542,278	386,563,232	379,638,611	515,157,094	883,741,291	14.205.296.834
Accounts payable	83,557,271	37,140,194	44,205,902	31,453,258	31,784,197	48,300,878	749,009,969
Mortgages, notes and bonds payable in		07,140,104	47,200,002	01,400,200	0,,,,,,,,,,,		
less than 1 year	92,512,137	46,043,894	54,095,478	35,093,861	38.399.530	55.508.671	1,224,681,333
Other current liabilities	47.840.703	28,169,231	73,208,412	121,864,960	203,445,831	331,376,250	4.297.958.156
Loans from stockholders	34,791,759	10,401,347	9,790,551	5,855,640	5,496,930	8,407,002	98,165,269
Mortgages, notes and bonds payable in	54,757,755	10,401,047	0,730,001	0,000,040	3,430,330	0,407,002	90,100,208
1 year or more	114,687,888	55,914,498	74,066,487	65,079,106	71,485,805	130,419,606	1,876,317,098
Other liabilities	19,522,314	11,164,630	18,497,824	19,902,868	25,718,198	55,858,716	2,307,278,469
Capital stock	37,056,350	17,509,610	23,503,602	20,884,373	27,208,420	62,969,883	1,233,232,280
Paid-in or capital surplus	48,969,054	26,748,972	47,009,337	51,781,625	81,151,329	150,242,841	2,143,518,843
Retained earnings, appropriated	1,145,057	450,134	678,003	823,163	1,552,873	2,911,312	66,279,007
Retained earnings, unappropriated	45,802,517	14,712,730	19.526,630	16,999,925	24,524,109	45,586,787	1,131,104,128
Other retained earnings (Form 1120S)	36,940,093	21,599,240	27,222,193	13,756,754	10,674,766	7,747,425	4,750,482
Less: Cost of treasury stock	14,747,015	4,312,201	5,241,168	3,856,921	6,284,892	15,588,078	926,998,200
tal receipts	1,169,509,547	505,641,183	558,213,868	385,450,722	368,918,334	567,476,613	5,833,146,057
Business receipts	1,136,097,227	487,998,253	532,518,636	357,251,897	328,755,631	497,836,861	4,674,749,638
Interest on State and local Government			11111				
obligations	129,607	124,689	360,263	679,346	1,368,959	2,612,934	30,764,827
Other interest	5,090,175	3,182,969	8,142,764	13,512,758	23,762,164	42,428,678	750,013,985
Rents	5,186,669	2,564,540	3,185,838	2,237,324	2,197,230	4,241,180	76,875,601
Royalties	503,621	132,809	379,687	364,618	641,187	981,981	23,123,434
long-term capital loss	155,266	89,295	196,760	296,379	421,095	947,326	8,344,444
Net long-term capital gain reduced by net	'	'	:	1	I	. [
short-term capital ioss	2,012,958	1,124,956	1,463,407	1,543,398	1,595,394	2,866,516	45,948,315
Net gain, noncapital assets	2,329,063	1,064,573	1,387,618	822,884	1,131,386	1,322,011	22,794,886
Dividends, domestic corporations	355,811	218,449	279,912	339,719	364,277	564,836	12,417,194
Dividends, foreign corporations	38,215	44,660	124,415	165,379	351,252	846,201	31,144,638
Other receipts	17,610,935	9,095,990	10,174,568	8,237,041	8,329,760	12,828,088	156,969,095

Table 2.--Balance Sheets, Income Statements and Tax Items, by Asset Size--Continued

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

Total deductions	Item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Total deductions. Cost of sales and operations. (2) 1,156,548,054 (2) 2,176,057 (2) 36,057,062 (2) 36,057,062 (2) 36,057,062 (2) 36,057,062 (2) 36,057,062 (2) 36,057,062 (2) 36,057,062 (3) 37,015,06 (3) 37,015,								(13)
Cost sales and operations. 282, 178, 674 37, 354, 850 Compensation of officers. 37, 354, 850 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 518, 845 Repairs. 5, 710, 710, 710, 710, 710, 710, 710, 710					 			
Compensation of officers								
Repairs								
Bad debits	Compensation of officers					.,,		
Part on business property	Repairs	. 5,918,845	2,124,237	2,316,936	1,716,132	1,712,161		60,907,485
Taxes paid.	Bad debts	. 3,701,506	1,584,996	2,015,609	1,942,108	2,052,918	3,004,665	47,518,558
Interest paid. 19,928,178 9,899,418 14,323,081 15,318,548 21,848,315 33,195,183 620,789,4 Contributions or gifts 224,905 9,479 152,041 13,083,498 1,159,657 143,383 274,799 3,5558,667 23,505,568 15,776,1 19,945,191 1,100,191 1,100 1,108,498 1,159,657 2,350,566 15,776,1 19,945,191 1,100,191 1,100,191 1,100 1,108,498 1,159,657 2,350,566 15,776,1 19,945,191 1,100,191	Rent on business property	17,285,146	5,850,511	6,662,009	4,653,052	5,259,064	7,676,433	79,813,603
Interest paid.	Taxes paid	22,690,694	8,837,803	10,270,152	6,506,784	6,737,642	10,253,966	130,177,180
Contributions or gifts			9,839,418	14.323,081	15,318,546	21,846,315	38,195,183	620,798,443
Amonization								3,555,898
Depreicition								15,776,176
Depletion			,					227,021,822
Advertising								7,557,304
Pension, profit sharing, stock bonus and anutry plans					,			
annuity plans		10,470,120	4,170,032	4,500,050	0,020,110	0,0,0,000	0,414,401	, 0,002,,01
Employee benefit programs		2 720 760	1 204 000	1 642 600	1 0/6 507	1 105 805	1 850 045	27 455 461
Net loss, noncapital assets. 607,300 322,535 84,847,13 376,419 451,938 703,021 11,003,2 01,005,005 85,005,305								
Other deductions								
Total receipts less total deductions								
Constructive taxable income from related foreign corporations. *50,935 *51,152 *69,936 *95,206 *231,785 *676,756 *32,551,6 *32,50,6 *32,50,6 *32,50,6 *32,50,6 *32,50,6 *32,50,6 *32,50,	Other deductions	. 177,787,923	69,507,905	82,075,573	57,417,121	60,016,695	91,094,270	
related foreign corporations		12,961,493	7,302,806	10,226,208	9,301,940	12,455,854	21,207,287	305,840,547
Net income (less deficit), Form 1120-A Net income (less deficit), Form 1120-S Net income (less deficit), Form 1120-S Net income (less deficit), Form 1120-F Net income (les deficit), Form 1120-F Net income (les deficit), Form 1120-F Net income (les deficit), Form 1120-F Net income (les deficit), Form 1120-F Net income (les deficit), Form 1120-F Net income (les deficit), Fore income (les deficit), 10,683,331 Net income (les deficit), 10,	related foreign corporations	*50,935	51,152	69,936	95,206	231,785	676,756	32,551,644
Net income (less deficit), Form 1120-S 2 7,833,992			7,229,251	9,910,703	8,717,560 	11,318,118 	19,269,427 	307,627,364
Net income (less deficit), Form 1120-F			4 244 311	5.371.665	3.180.800	2.562.633	1,609,296	965,002
Net income								2,799
Deficit. 20,176,152 8,455,582 10,317,341 7,577,591 7,336,977 10,669,734 56,035,33 55,035,33 3,574,840 1,729,158 2,839,367 3,017,652 4,195,602 8,944,757 89,693,67 1,936,997 1,824,845 1,890,738 2,919,569 21,171,60 2,715 2,73,159 363,367 552,286 11,053,447 2,919,569 21,171,60 2,73,159 363,367 552,286 11,053,447 2,919,569 21,171,60 2,746,28,65 2,746,28	, , , , , , , , , , , , , , , , , , , ,	1		00 000 045	16 005 150	10.055.005	00 000 161	000 000 000
Statutory special deductions, total.*								
Net operating loss deduction			8,455,582	10,317,341	7,577,591	7,336,977	1 ' '	
Dividends received deduction	Statutory special deductions, total.4	3,574,840	1,729,158	2,839,367	3,017,652	4,195,602	8,944,757	89,693,578
Dividends received deduction. 250,659 166,968 256,857 273,159 363,367 552,286 11,053,44 734 78 78 78 78 78 78 78 7	Net operating loss deduction	3,163,336	1,341,079	1,936,397	1,824,845	1,890,738	2,919,569	21,171,605
Public utility dividends paid deduction *34 *8 510 107 52,71 Income subject to taxs			166,968	256,857	273,159	363,367	552,286	11,053,494
Income tax before credits, total. A,433,038			-	*34	*8	510	107	52,708
Income tax before credits, total. A,433,038	Income subject to tax5	14 494 429	7 099 013	9 718 570	9.212.350	11.333.669	19.045.354	274,628,612
Regular tax								
Personal Holding Company tax								
Tax from recapture of investment and low-income housing credits." 7,433 6,260 6,272 6,079 4,930 8,286 307,3 Alternative minimum tax. 111,029 69,373 104,474 97,086 114,456 194,169 2,740,9 111,029 69,373 104,474 97,086 114,456 194,169 2,740,9 111,029 69,373 104,474 97,086 114,456 194,169 2,740,9 114,16								
low-income housing credits.7		5,992	333	340] '/"	2,310] 333	10,040
Alternative minimum tax		7 400		0.070	0.070	4 000	0.006	207 249
Environmental tax		1						
Adjustments to total tax								
Foreign tax credit								
U.S. possessions tax credit	Adjustments to total tax	ا. 3,114	2,988	744	3,731	2,528	/,504	14,743
U.S. possessions tax credit	Foreign tax credit	24,414	31,670	62,599	67,829	194,479	406,474	22,354,079
Orphan drug credit							331,159	1,713,123
Nonconventional source fuel credit			1	,,,,,	1			14,190
General business credit			+200	*611	*1 420	799	506	79,275
Prior year minimum tax credit								
The year management tax eventual and the second sec								
	Prior year minimum tax credit Total income tax after credits		2.313.921	3,130,176	21,042	3,429,556	5,801,878	69,079,540

¹ Excludes Foreign Sales Corporations (Form 1120-FSC) and Interest-Charge Domestic International Sales Corporations (Form 1120 IC-DISC).

² Zero assets class includes returns of liquidating or dissolving corporations which had disposed of all assets, final returns of merging corporations whose assets were included in the returns of the acquiring corporations, part-year returns (except those of newly incorporated businesses), returns of foreign corporations with income "effectively connected" with a U.S. trade or business (except foreign insurance companies providing separate data for U.S. branches, assets for which are included in the appropriate size class).

³ Net income of S Corporations was taxed (with few exceptions) through their shareholders. Therefore, the net income of these corporations is excluded from the statistics on income subject to tax. (In general, income subject to tax equals net income minus statutory special deductions on returns with both net income and income tax.)

⁴ Also includes deductions for dividends paid allowed regulated investment companies and real estate investment trusts. These deductions are not shown separately.

⁵ See footnote 3.

For purposes of the statistics, all of the taxes shown below plus certain others not shown, are included in both income tax before and after credits. By law, tax credits could only offset regular tax.

⁷ There were no sample returns showing tax from recapture of low-income housing credit; the amount of this tax is considered to be minor as a result.

⁸ 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.

by John Latzy and Randy Miller

or 1988, the 7,500 largest foreign corporations controlled by large multinational firms held \$958 billion in assets and generated business receipts of \$823 billion. These amounts increased from 1986 (the last previous year for which statistics are available) by 29 percent and 40 percent, respectively. Increases were also shown in foreign income taxes, subpart F income, and earnings and profits after taxes.

Almost 41 percent of the Controlled Foreign Corporations (CFC's) were primarily engaged in manufacturing activities, a slight decline from 1986. Another 27 percent were primarily engaged in finance, insurance or real estate activities. These latter CFC's held 43 percent of all assets and generated 21 percent of positive earnings and profits after taxes. Although manufacturing CFC's held only 36 percent of all assets, they generated 59 percent of business receipts and 56 percent of positive earnings and profits after taxes.

- CFC's were incorporated in over 100 different countries. However, twenty countries accounted for 83 percent of the largest CFC's (see Figure A). Over half of the 7,500 largest CFC's were incorporated in Europe, a slight increase from 1986. Only 10 and 12 percent were incorporated in Asia and Latin America, respectively.

This article is based on the information returns filed for the 7,500 largest CFC's (as determined by asset size) owned by U.S. multinational corporations having \$500 million or more in assets. Therefore, CFC's that are categorized as one of the largest 7,500 for 1988 may not have been included in the 1986 data. These 7,500 CFC's accounted for 95 percent of the assets and 92 percent of the business receipts of all CFC's "controlled" by large U.S. multinational corporations.

Background

U.S. direct investment in foreign countries may take several forms, including foreign branches, partnerships, and "noncontrolled" and "controlled" corporations. This article deals with foreign corporations controlled by U.S. corporations. Under the Internal Revenue Code, a foreign corporation is controlled if U.S. shareholders own more than 50 percent of the outstanding voting stock, or more than 50 percent of the value of all outstanding stock. A "noncontrolled" foreign corporation is any foreign corporation which fails to meet either of the above tests. For purposes of determining control, a U.S. shareholder is any U.S. person who owns 10 percent or more of the outstanding voting stock of a foreign corporation. Herein,

John Latzy and Randy Miller are economists with the Foreign Returns Analysis Section. This article was prepared under the direction of Chris Carson, Chief.

Figure A

Distribution of the 7,500 Largest CFC's, by Selected Country of Incorporation, 1986 and 1988

[Money amounts are in billions of dollars]

Selected country		ber of CFC's	Business receipts		
	1986	1988	1986	1988	
	(1)	(2)	(3)	(4)	
All countries	7,500	7,500	590	823	
United Kingdom	1,058	1,159	97	136	
Canada	840	870	103	142	
West Germany	512	496	69	92	
France	447	439	41	54	
Netherlands	338	365	24	36	
ustralia	321	347	18	25	
taly	332	337	27	- 35	
Brazil	279	292	21	30 ,	
3ermuda	311	279	10	11	
lapan	195	259	28	55	
Switzerland	225	220	22	32	
Switzerland	205	210	15	21	
Spain	. 177	210	11	19	
Netherlands Antilles	250	182	7 1	3	
long Kong	145	154	6	10	
ooixeN	150	118	7.	9	
Mexico	156	107	7	8 .	
Singapore	80 .	- 86	5	6	
ayman Islands	69	75	1 1	. 2	
reland	81	74	3	4	
Puerto Rico	. 70	69	1 1	۵1	

CFC's are defined more narrowly: a foreign corporation is controlled only if one U.S. corporation satisfies either of the above 50 percent ownership requirements.

Distinguishing between controlled and noncontrolled foreign corporations is vital for U.S. tax purposes. Shareholders of controlled foreign corporations face different tax provisions than do those of noncontrolled foreign corporations.

U.S. shareholders of foreign corporations generally are not taxed on their foreign source income until such income is repatriated to the United States. Thus, these shareholders can conduct their foreign operations in a low tax country, and by retaining their overseas earnings, defer U.S. taxation. As U.S. direct investment abroad has grown, so has concern over the potential use of tax deferral privileges available to U.S. persons earning foreign source income.

The first attempt to restrict tax deferral came in 1937 with the passage of the "foreign personal holding company" provisions. These provisions attempted to curtail efforts by U.S. persons to defer U.S. taxation of their foreign source earnings by setting up foreign companies in low tax countries to hold "passive" income. Until 1962, no further attempts were made to prevent international tax avoidance strategies. In fact, the tax deferral privileges were viewed as a means to entice U.S. persons to increase their investments in foreign countries [1]. In 1962, Con-

gress, concerned about the revenue losses and balance of trade effects resulting from the increased use of tax deferral strategies, enacted the subpart F provisions of the Internal Revenue Code [2,3]. These provisions required that certain income, called "subpart F" income, be included in U.S. persons' gross income, subject to U.S. taxation, even if it had not been repatriated.

The 1962 legislation included more widespread provisions to reduce tax deferral of overseas income, since it was believed that the main reason for certain investment abroad was the avoidance of U.S. taxation. Congress believed that favorable foreign tax structures were increasingly skewing the investment decisions of U.S. persons in favor of overseas investment. Thus, resources which might have otherwise been invested in the United States were being invested abroad, instead.

Originally, subpart F income included certain passive income, certain sales and services income, and income from the insurance of U.S. risks. Since 1962, the definition of subpart F income has been expanded to include many more types of income (see the Subpart F Income section of this article). Additionally, many exceptions to the original subpart F provisions have been eliminated or more strictly defined. The result has been a large increase in the amount of subpart F income reported, and possibly a significant reduction in the tax deferral benefits of conducting business abroad.

Controlled Foreign Corporation Activity by Industry

For 1988, about 3,060 of the largest 7,500 CFC's listed manufacturing as their principal business activity, down from 3,341 for 1986. These CFC's reported \$484 billion in business receipts on assets of \$343 billion. While the number of top 7,500 manufacturing CFC's declined from 1986, manufacturing activity increased substantially. Assets rose 27 percent, while business receipts increased by 35 percent. Almost 84 percent of manufacturing CFC's reported positive pre-tax earnings and profits (E&P), totalling nearly \$52 billion. Over \$16 billion of foreign taxes were paid on these earnings [4]. The remaining 16 percent of manufacturing CFC's recorded E&P deficits of over \$2 billion.

CFC's which mainly produced chemicals, non-electrical machinery, petroleum and coal products, or motor vehicles accounted for most of the financial activity of all manufacturing CFC's. CFC's in these industrial groups generated 64 percent of business receipts and 63 percent of pre-tax E&P, while holding 65 percent of all manufacturing assets. These CFC's, however, represented only 44 percent of all manufacturing CFC's. Figure B compares

financial information for 1986 and 1988 by selected industrial groups.

For 1988, over 27 percent of the largest 7,500 CFC's were classified mainly in finance, insurance or real estate activities. These CFC's held 43 percent of all top 7,500

Manufacturing
CFC's accounted
for over 40
percent of the
largest CFC's.

assets, more than companies in any other industrial division (Figure C). Their assets increased 29 percent from 1986 to nearly \$415 billion. Finance subsidiaries alone held more than \$354 billion in assets, more than half of which were held by banks and credit agencies. Subsidiaries classified in finance, insurance and real

estate activities reported nearly \$15 billion of positive pre-tax E&P, while paying almost \$2 billion in foreign income taxes.

CFC's in every industrial division except construction and mining recorded increases in economic activity, as indicated by pre-tax E&P. CFC's classified in construction and mining were the only ones whose pre-tax E&P decreased from 1986 levels. The assets of CFC's in the construction industry rose by only 3 percent. This was the smallest growth in total assets for any of the industrial divisions. While the business receipts of construction CFC's increased by 40 percent from 1986, their pre-tax E&P actually declined by more than 6 percent. Mining CFC's showed the largest increase in total assets, at 47 percent, but were the only ones to report an aggregate decrease in business receipts, 5 percent. This decrease is wholly attributable to a decline in the business receipts of CFC's classified in the oil and gas extraction group. In fact, CFC's in every other industrial division recorded double-digit percentage increases in business receipts. The positive pre-tax E&P for total mining fell by 24 percent from 1986.

Controlled Foreign Corporation Activity by Country of Incorporation

For 1988, over 63 percent of these large CFC's were incorporated in Europe and Canada, a 3-percentage point increase from 1986. The United Kingdom, West Germany and Canada were "homes" to one-third of the largest 7,500 CFC's [5]. Compared to all of the largest 7,500, CFC's in these three countries generated 45 percent of all business receipts, held 47 percent of total assets, and paid 43 percent of the foreign income taxes (a 7-percentage point decline from 1986).

Manufacturers represented 47 percent of all large

Figure B

Industrial Distribution of the 7,500 Largest CFC's, 1986 and 1988

[Money amounts are in millions of dollars]

	Nu	mber of largest C	FC's	Total assets				, _, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Selected industrial group	1986	1988 >	Percentage increase	1986	1988	Percentage increase	. 1986	1988	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial groups	7,500	7,500	N/A	740,396,	958,113	. 29	589,885	822,975	40 🖽
Agriculture, forestry and fishing	25	31	24	597	808	35	560	1,236	121
Mining	217	216	[(r)	27,005	39,623	47	14,791	14,070	· -5
Construction	95	≥ a 86	.9	3,903	4,022	3	4,398	6,164	40
Wanutacturing Chemicals and allied products Petroleum (including integrated)	3,341 882	3,060 803	. . 9	270,162 51,073	343,318 66,898	27 31	357,503 55,666	484,236 83,021	: 35 49
and coal products	65 376 472 183	63 305 379 179	-3 -19 -20 -2	29,356 45,550 32,461 42,380	41,973 64,398 27,669 49,081	43 41 -15 16	47,130 39,879 45,116 76,687	55,940 65,726 42,151 106,803	19 65 -7 39
ransportation and public utilities	226 5 190	194 150	-14 -21	17,155 10,140	18,459 10,424	8 3	7,098 4,471	11,681 7,061	65 58
Wholesale and retail trade	1,156 980	1,271 1,125	10 15	76,134 64,226	106,225 92,174	40 44	151,984 128,391	224,169 196,882	47 53
Finance, insurance and real estate Banking Credit agencies other than banks	1,911 253 460	2,061 229 479	8 -9 4	322,820 90,773 88,245	414,856 94,749 113,861	29 4 29	41,286 8,526 —-10,592	62,053 10,580 14,293	50 24 35
Insurance	332	319	-4	39,003	44,388	14	9,738	13,674	40
holding companies	629	713	13	75,477	92,306	22	8,417	13,306	58
ervices	519	568	9	22,386	30,103	34	12,218	18,759	54
ature of business not allocable	10	13	30	233	700	200	· 46	606	1,217

Less than 0.5 percent.

Canadian CFC's, held 42 percent of Canadian CFC assets, and generated 68 percent of business receipts and 69 percent of net earnings and profits before taxes. More than one-half of the West German CFC's were manufacturers. These CFC's held 50 percent of West German CFC assets, generated 71 percent of receipts, and accounted for 77 percent of net earnings and profits before taxes.

Other Western European countries with over half of their CFC's engaged primarily in manufacturing included France (59 percent), Spain (56 percent), Denmark (54 percent) and Italy (53 percent). Western European countries in which a significant portion of CFC's were engaged in finance, insurance or real estate activities included Luxembourg (55 percent), United Kingdom (39 percent), Switzerland (36 percent) and the Netherlands (34 percent).

There was a 5-percent decline from 1986 to 1988 in the number of large manufacturing CFC's that reported the United Kingdom as the country of incorporation. However, the number of finance, insurance and real estate CFC's incorporated in the United Kingdom jumped 24 percent from 1986. This increase in finance-related CFC's can be attributed to the 38-percent rise in holding and other investment companies that call the United Kingdom their home. This helped account for a 50-percent increase

in assets, a 57-percent increase in business receipts, and a 40-percent increase in pre-tax net earnings and profits for the finance-related industry.

Western Hemisphere countries outside of Canada and Latin America, where finance-related CFC's have been common due to the favorable tax climate, lost over 16 percent of large CFC's between 1986 and 1988. This can be attributed to tax law changes in 1984 enabling U.S. corporations to borrow foreign money elsewhere at less cost [6]. The effects of these changes are seen in countries such as Bermuda and the Netherlands Antilles, which saw 10 and 26 percent declines, respectively, in the number of finance-related CFC's between 1986 and 1988.

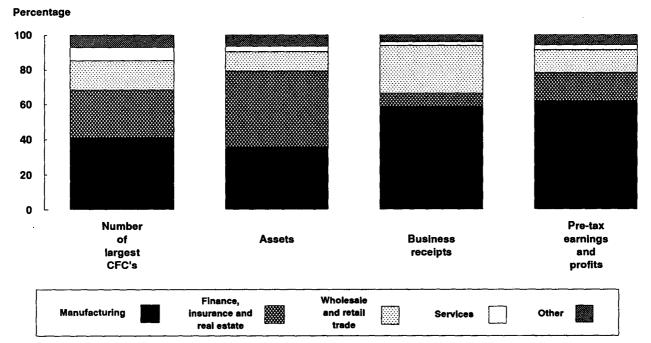
Other geographic areas where the number of large CFC's declined were Africa and Latin America. For Africa, CFC's declined by 35 percent, and their assets and business receipts fell by 22 and 12 percent, respectively. Two countries where the loss was most dramatic were South Africa, where the number of large CFC's fell 50 percent, and Liberia, where the number dropped by 30 percent. For South Africa, manufacturing industrial groups showed a decrease in total assets of 36 percent, in business receipts of 32 percent and in pre-tax net earnings and profits of 10 percent. This could be due in part to: (1) changes in U.S. tax law that forbid the crediting of foreign taxes paid to South Africa, (2) the uncertain political

N/A - Not applicable.

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



Selected Data for the 7,500 Largest CFC's, by Industrial Division, 1988



situation, and (3) limited foreign divestment that occurred in the latter part of the 1980's [7]. In Liberia, transportation and public utilities CFC's declined 27 percent, with assets falling 34 percent. However, business receipts, and earnings and profits before taxes increased 46 percent and 97 percent, respectively.

The 5,978 CFC's reporting profits paid \$24 billion of foreign income tax on \$87 billion of pre-tax earnings and profits, resulting in an effective tax rate of 28 percent. This was 3 percent lower than the 1986 rate. Effective tax rates varied by country. In addition, the rate for a given country may have varied from the statutory tax rate because: (1) certain earnings and profits, and the associated foreign taxes paid, were applicable to income from operations in countries other than the country in which the CFC was incorporated; (2) earnings and profits were computed according to U.S. tax law and do not necessarily equal the tax base upon which the foreign tax was imposed; and (3) many countries taxed various types of income at different rates.

The overall effective tax rate for profitable CFC's decreased for CFC's reporting positive earnings and profits from 31 percent to 28 percent. This was due, in part, to a lower effective tax rate in three major "homes"

to CFC's: the United Kingdom, Canada and West Germany. The United Kingdom tax rate dropped from 33 to 28 percent; Canada, from 37 to 30 percent; and West Germany, from 45 to 32 percent. Of all the geographic areas shown in Figure D, "Other Western Hemisphere" countries had the lowest effective tax rate (9 percent), primarily due to Bermuda and the Netherlands Antilles. Other regions or countries with low effective tax rates were Liberia (0.05 percent), Saudi Arabia (1 percent), Cayman Islands (2 percent), Ireland (2 percent), Singapore (6 percent), Panama (7 percent), and Switzerland (9 percent).

Subpart F Income

U.S. shareholders of CFC's must include in their gross income their share of certain undistributed CFC earnings. These earnings consist primarily of subpart F income and increases in earnings invested in U.S. property. Subpart F income tends to be "income which is easily movable from a high tax region to a low tax region" [8]. Passive income, therefore, is more likely to fall under the subpart F provisions than is the income from certain manufacturing operations. The amount of subpart F income generally cannot be greater than the CFC's current E&P.

Figure D

Effective Tax Rates of the 7,500 Largest CFC's With Positive Earnings and Profits, by Selected Area and Country of Incorporation, 1988

[Money amounts are in millions of dollars]

Selected country	Earnings and	Foreign	Effective
or	profits	income	tax
geographic area	before taxes	taxes	rate
	(1)	(2)	(3)
All geographic areas	86,885	24,064	28
Canada	13,412	4,083	30
Latin America	9,721	2,099	22
Brazil	4,734	1,180	25
Panama	1,035	70	7
All other Latin America	3,952	841	21
Other Western Hemisphere	4,129	373	9
Bahamas	381	82	21
Bermuda	2,356	208	8
Netherlands Antilles	1,261	76	6
All other Western Hemisphere	130	6	5
Europe	44,685	11,948	27
Austria	320	127	40
Belgium	1,843	454	25
Denmark	276 <i></i> _	112	41
France	3,743	1,349	36
Italy	3,400	1,278	38
Netherlands	4,691	996	21
Spain	2,409	568	24
Sweden	402	204	51
Switzerland	4,554	400	9
United Kingdom	13,878	3,862	28
West Germany	7,221	2,306	32
Africa	1,084	384	35
Liberia	157	(1)	(²)
South Africa	308	138	45
Asia	10,548	4,202	40
Hong Kong	1,450	. 195	13
Japan	6,476	3,622	56
Singapore	774	. 48	6
Oceania	2,786	885	32
Australia	2,594	830	32

¹ Less than \$0.5 million.

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

Specifically, subpart F income consists of "foreign base company income," certain insurance income, "international boycott income," bribes and other illegal payments to foreign government officials, and the income from any country whose government the United States does not recognize or with which the United States has severed relations [9]. Foreign base company income is the most significant category of subpart F income [10]. It refers to certain income which is held by a foreign subsidiary or base company, normally incorporated in a low tax country. Subpart F provisions generally apply when the income of the foreign base company is generated from activities outside the CFC's country of incorporation [11].

Because a large number of CFC's will generate some foreign base company income, the Internal Revenue Code provides an exception to the subpart F provisions. If the foreign base company income is below the lesser of \$1 million or 5 percent of a CFC's gross income, then the subpart F provisions will not apply. However, if foreign base company income and certain insurance income amount to more than 70 percent of gross income, then all of the CFC's gross income will be considered foreign base company income, and thus subpart F income. Additionally, if the foreign base company income and insurance income is subject to a foreign tax rate equal to or greater than 90 percent of the highest applicable U.S. tax rate, the income will escape classification under the subpart F provisions [12].

Also includable in the taxable income of U.S. share-holders are previously excluded subpart F income with-drawn from qualified investments in less developed countries and foreign base company shipping operations, factoring income and any increases in investments in U.S. property. In this article, all these amounts are regarded as subpart F income [13].

The subpart F changes in the Tax Reform Act of 1986 resulted in a significant reduction in the tax deferral benefits of certain overseas activities (measured by the amount of subpart F income reported and the ratio of this subpart F income to after-tax E&P). This means that an increasing amount of the undistributed earnings of CFC's are now subject to current U.S. taxation. The largest 7,500 CFC's reported over \$12 billion in subpart F income for 1988. This represents an increase of almost \$8 billion, or nearly triple the amount from 1986. The number of large CFC's with subpart F income nearly doubled from 826 for 1986 to 1,635 for 1988. Thus, almost 22 percent of the largest 7,500 CFC's generated subpart F income, compared to 11 percent for 1986. Subpart F income as a percentage of after-tax E&P rose to over 19 percent, up 10 percentage points from 1986. Figure E displays subpart F information by selected country of incorporation.

The Tax Reform Act of 1986 significantly decreased the ability of U.S. shareholders to defer U.S. taxation of their foreign earnings by isolating income in "tax haven" countries. For 1986, CFC's incorporated in tax haven countries reported over \$3 billion in subpart F income on after-tax E&P of \$12 billion. For 1988, subpart F income increased to \$7 billion on \$16 billion of positive after-tax E&P. For these same CFC's, subpart F income as a percentage of E&P increased to 40 percent, up 14 percentage points from 1986.

For 1988, five countries (Switzerland, Bermuda, Netherlands Antilles, Netherlands and Panama) accounted for over \$5 billion, or 81 percent, of the nearly \$7 billion of tax haven subpart F income. CFC's incorporated in Switzerland reported more subpart F income (almost \$2 billion) than CFC's in any other country. For 1988, CFC's in the Netherlands Antilles, which alone accounted for 29

² Less than 0.5 percent.

Figure E

Subpart F Income of the 7,500 Largest CFC's, by Selected Country of Incorporation, 1986 and 1988

[Money amounts are in millions of dollars]

Selected country	Number of largest CFC's generating subpart F income			Subpart F income			Subpart F income as a percentage of positive earnings and profits after tax	
	1986	1988	Percentage increase	1986	1988	Percentage increase	1986	1988
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All countries	826	1,635	98	4,223	12,101	187	10	19
Total, selected countries Switzerland	554 76 53 142 32	833 96 192 179 102	50 26 262 26 219	3,223 624 238 510 171	7,586 1,942 1,322 1,155 982	135 211 455 126 474	14 30 3 30 30	24 47 13 54 10
Netherlands Antilles Netherlands Panama	168 34 49	135 77 52	-20 126 6	1,214 71 402	838 789 558	-31 1,011 39	76 3 28	71 21 58

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

percent of all subpart F income for 1986, reported the highest ratio of subpart F income to after-tax E&P (71 percent).

For 1988, almost half of the largest 7,500 CFC's earning subpart F income were incorporated in tax haven countries. Over 46 percent of all top 7,500 CFC's incorporated in tax haven countries reported subpart F income, an increase of 15 percentage points from 1986. More than 74 percent of the CFC's incorporated in the Netherlands Antilles earned subpart F income. Also, 64 percent of the CFC's in Bermuda and almost 59 percent of those in the Cayman Islands earned subpart F income. While the number of tax haven CFC's reporting subpart F income increased, the number of top 7,500 tax haven CFC's actually decreased.

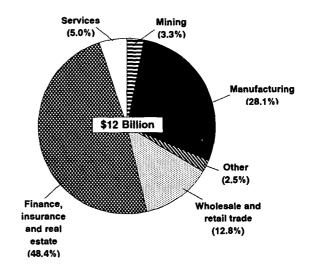
The subpart F changes in the 1986 Act also significantly affected U.S. shareholders of non-tax haven CFC's. This is in part due to the more objective test used after 1986 to exempt certain CFC's from the subpart F provisions [14]. For 1988, CFC's incorporated in non-tax haven countries earned nearly \$6 billion in subpart F income, an increase of 461 percent from 1986. For 1988, CFC's in the United Kingdom earned more than \$1 billion of subpart F income, and CFC's in Canada earned nearly this amount. CFC's in the United Kingdom and Canada accounted for 41 percent of all non-tax haven subpart F income. However, the ratio of subpart F income to after-tax E&P for these two countries was rather low (13 percent for the United Kingdom and 10 percent for Canada).

Of the \$12 billion in subpart F income reported for 1988, nearly \$11 billion, or 89 percent, was accounted for by CFC's in three industrial divisions: finance, insurance and real estate; wholesale and retail trade; and manufac-

turing (Figure F). CFC's engaged in finance, insurance and real estate activities accounted for almost \$6 billion in subpart F income, or 48 percent of the total. At 45 percent, these CFC's reported the highest ratio of subpart F income to after-tax E&P. This ratio was also quite high (30 percent) for CFC's engaged primarily in services. Construction and manufacturing CFC's had the lowest ratios of subpart F income to after-tax E&P, at 7 and 10 percent, respectively.

Figure F

Subpart F Income for the 7,500 Largest CFC's, by Industrial Division, 1988



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

CFC's in every industrial division except agriculture, forestry and fishing generated significant increases in subpart F income from 1986 to 1988. Subpart F income for CFC's classified in services more than tripled. CFC's primarily involved in trade and manufacturing experienced similarly large increases, nearly three times and two-and-one half times their 1986 levels, respectively. In the aggregate, subpart F income as a percentage of after-tax E&P increased by 10 percentage points for the 7,500 largest CFC's. This ratio increased for every industrial division except agriculture and construction. The ratio of subpart F income to after-tax E&P fell 16 percentage points for CFC's in agriculture and 12 percentage points for those in construction.

Controlled Foreign Corporations and the Merchandise Trade Balance

The merchandise trade balance transactions between the 7,500 CFC's and their "U.S. parent groups" (the U.S. corporations and their domestic affiliates) resulted in a net surplus (exports in excess of imports) of \$18 billion for 1988, a \$4 billion increase from 1986. CFC purchases of

stock in trade (i.e., purchases of merchandise in the ordinary course of business) totaled \$81 billion, while sales of stock in trade to the U.S. parent groups were \$62 billion. In contrast, the U.S. merchandise trade deficit (imports in excess of exports) was \$121 billion, down from \$153 billion in 1986 [15]. This was the first reduction of the merchandise trade deficit since 1980.

Even though the United States was faced with a trade deficit with Japan of \$52 billion, U.S. corporations reported an increase in the trade surplus with their 195 largest Japanese CFC's. The Japanese surplus almost tripled from \$1.2 billion for 1986 to \$3.2 billion for 1988.

Large trade surpluses were reported by U.S. parent groups and their major CFC's in Europe and Asia (see Figure G). Deficits between U.S. parent groups and their CFC's were reported with Latin America, where a 1986 surplus of \$1.9 billion turned into a \$0.8 billion deficit for 1988. This was due in part to huge deficits between U.S. corporations and their largest Mexican subsidiaries in the motor vehicles and equipment industrial group [16]. A large deficit (\$1.5 billion) was also present with Bermuda. This deficit can be partly attributed to large sales of stock

Figure G

Purchases and Sales of Stock In Trade Between the 7,500 Largest CFC's and Their U.S. Parent, Groups, and the U.S. Merchandise Trade Balance, by Selected Area and Country of Incorporation, 1988

Money	amounts	are in	millions o	f dollars]

	U.S. paren	t group merchandise tr	ade balance	U.S.	merchandise trade bai	ance 1
Selected country or geographic area	CFC purchases from U.S. parent group (exports)	CFC sales to U.S. parent group (imports)	Surplus or deficit (-)	Exports	Imports	Surplus or deficit (-)
	(1)	(2)	(3)	(4)	(5)	(6)
All geographic areas	80,537	62,435	18,102	320,385	441,282	-120,897
Canada	28,715	29,244	-529	69,233	80,921	-11,688
Latin America	4,682 790 2,559 300	5,528 1,250 3,077 760	- 846 -460 -518 -460	40,077 4,289 20,643 633	48,914 9,324 23,277 266	-8,837 -5,035 -2,634 -367
Other Western Hemisphere	2,428 663 473 (²)	2,712 36 2,008 19	-284 627 -1,535 -19	3,845 741 286 432	2,358 411 7 411	1,487 330 279 21
Europe	28,832 3,106 3,103 3,837 3,194 6,396 5,804	12,323 1,345 662 1,193 1,114 5,357 1,360	16,509 1,761 2,441 2,644 2,080 1,039 4,444	91,645 10,133 6,785 10,095 4,221 18,404 14,331	102,673 12,228 11,611 4,587 4,657 18,042 26,503	-11,028 -2,095 -4,826 5,508 -436 -382 -12,172
Africa	269 (*) 129 12,543 2,099 4,956 273	613 241 2 9,781 1,396 1,789	344 -241 127 2,762 703 3,167	7,431 68 1,690 99,705 5,691 37,732	10,863 108 1,530 190,729 10,243 89,802	-3,432 -40 160 -91,024 -4,552 -52,070
Taiwan	680	502 943	-229 -263	11,290 12,130	20,189 24,804	-8,899 -12,674
Oceania	2,549 2,333	304 263	2,245 2,070	8,242 6,981	4,824 3,511	3,418 3,470

¹ U.S. Department of Commerce, Bureau of the Census, Highlights of U.S. Export and Import Trade, FT 990, monthly.

² Less than \$0.5 million.

NOTE: Selected detail may not add to totals because of rounding.

in trade to related U.S. corporations by Bermudan subsidiaries engaged in wholesale trade activities relating to petroleum and petroleum products.

Conceptual differences in the statistics should be recognized. The U.S. Bureau of the Census data credit U.S. imports to the country of origin, while CFC sales are based on the CFC's country of incorporation. Another difference is that CFC data may include goods that were not necessarily imported for consumption purposes but were re-exported. This could explain why Panamanian CFC's, for example, reported \$760 million in sales to U.S. parent groups, but only \$266 million are reflected in Census data for imports from Panama. Also, Census data are for Calendar Year 1988. CFC data, on the other hand, reflect business activities for parent corporations whose accounting periods ended between July 1988 and June 1989 and those CFC's which had accounting periods ending therein. However, 90 percent of CFC's had accounting periods ending between July and December 1988.

Recent Incorporations

Thirty percent of the top 7,500 CFC's were incorporated during the 1980's (see Figure H). These "newest" CFC's held 28 percent of total assets. Of these CFC's, 41 percent were in finance, insurance and real estate activities; holding 67 percent of the total assets of CFC's incorporated in the 1980's [17]. Forty-five percent of all financial CFC's were incorporated in the 1980's, reflecting a more global economy where worldwide financing is sought.

In the past, it was common for U.S. companies to set up financial subsidiaries in tax haven countries in order to facilitate borrowing from foreign countries. These companies were set up to take advantage of a favorable tax climate in the haven country. Tax haven benefits may include banking and financial secrecy, low or zero corporate tax rates, and no withholding tax on payments to foreigners. In an effort to remove the advantage of borrowing through tax haven countries, the United States exempted from withholding tax all interest payments on obligations issued after July 1984. This enabled U.S. corporations to more cheaply borrow foreign money from anywhere in the world.

The effects of this change are seen in the slowdown of incorporations in Panama and the Netherlands Antilles. Only 3.7 and 7.1 percent of their respective CFC's were incorporated after 1984, compared to the 15.0 percent total for all CFC's worldwide (see Figure I). The number of Netherlands Antilles CFC's may also have been affected by the cancellation of the United States-Nether-

Figure H

Number and Total Assets of the 7,500 Largest CFC's, by Year of Incorporation, 1988

[Money amounts are in millions of dollars]

Year of incorporation	Number of largest CFC's	1988 total assets
All years 1	7,500	958,113
1985-1989, total 2	1,126	134,657
1988-1989 2	180	30,632
1985-1987	946	104,025
1980-1984	1,128	135,330
1975-1979	811	79,221
1970-1974	907	113,709
1965-1969	725	74,512
1960-1964	716	84,234
1955-1959	489	48,385
1950-1954	320	55,240
1945-1949	214	16,725
Prior to 1945	911	205,011

¹ Includes CFC's whose year of incorporation is unknown or not stated.

lands Antilles tax treaty in 1988 which eliminated the exemption of withholding for dividends and royalties [18].

Summary

For 1988, the 7,500 largest CFC's generated \$823 billion in business receipts on assets of \$958 billion. Business receipts increased nearly 40 percent from 1986, while assets increased by almost 30 percent.

More than 40 percent of the largest 7,500 CFC's were primarily engaged in manufacturing. These CFC's held 36 percent of total assets and accounted for 59 percent of business receipts. Over 27 percent of the largest 7,500 CFC's were involved primarily in finance, insurance and real estate activities. These CFC's held 43 percent of total assets.

For 1988, about 63 percent of the large CFC's were incorporated in Canada and Europe. More specifically, one-third were incorporated in the United Kingdom, West Germany and Canada.

The largest 7,500 CFC's generated over \$12 billion in subpart F income, nearly tripling from 1986. More than half of this subpart F income was earned in tax haven countries.

Merchandise trade balance transactions between the 7,500 largest CFC's and their U.S. parent groups resulted in a net surplus of \$18 billion, up \$4 billion from 1986.

Almost 30 percent of the 7,500 CFC's were incorporated during the 1980's. Over 40 percent of the newly incorporated CFC's were primarily engaged in finance, insurance or real estate activities.

² For 1989, includes only CFC's incorporated between January and June. NOTE: Detail may not add to totals because of rounding.

Data Sources and Limitations

The statistics in this article were derived from all U.S. corporation income tax returns with total assets of \$500 million or more and with accounting periods ending July 1988 through June 1989, and from attached Form(s) 5471, Information Return with Respect to a Foreign Corporation.

The 7,500 largest CFC's were chosen based on size of total assets. Historical data show that these largest CFC's represent over 90 percent of all financial information for all CFC's. However, caution should be used in comparing these statistics to pre-1986 statistics since small and inactive CFC's were included in these earlier statistics.

Also, large CFC's tend to be engaged primarily in manufacturing or finance, insurance and real estate. Therefore, the 7,500 largest CFC's show a bias towards these industrial divisions. The statistics, based on the largest 7,500 CFC's, are therefore not altogether representative of the entire population of CFC's and should be used with caution when making comparisons with, or estimates of, the larger group.

When noting the rise or decline in the number of (or percentage of) CFC's in a particular group, it is very possible that certain foreign corporations that were among the top 7,500 companies for 1986, may still exist. However, these corporations may no longer be among the top 7,500. Therefore, changes in CFC activity from 1986 to 1988 may reflect differences in the mix of top 7,500

CFC's for a particular country or industry, but may not be reflective of the entire population of controlled foreign corporations.

Not all of the information regarding CFC transactions (e.g., transactions with unrelated parties) is available from Statistics of Income data. Total business receipts, earnings and profits, foreign taxes and transactions between CFC's and related parties (U.S. parent corporations and their domestic and foreign subsidiaries) are reported as part of the parent corporation's U.S. income tax return and are included in this article.

U.S. parent corporations were classified by the principal business activity reported on the corporation income tax return. Many returns were filed by corporations with diversified activities, and therefore included significant receipts, profits, and other items related to activities other than the principal business activity.

Controlled Foreign Corporations were also classified by their principal business activity as reported on Form 5471. As such, certain receipts, profits and transaction items may have been related to secondary business activities. It is not possible to measure the extent of these secondary operations.

When U.S. corporations filed consolidated Forms 5471 with aggregated data for several foreign companies, follow-up requests were made in cases where large money amounts were reported, in an attempt to obtain the CFC information on a disaggregated basis. Almost 100 percent

Figure I

All 7,500 Largest CFC's Compared With the Largest CFC's Incorporated After 1984, by Selected Country of Incorporation, 1988

į	Total, lar	gest CFC's	Largest CFC's incorporated after 1984				
Selected country		Total		Total	Percentage of largest CFC's		
	Number assets Number	Number	assets	Number	Total assets		
	(1)	(2)	(3)	(4)	(5)	(6)	
All countries	7,500	958,113	1,126	134,657	15.0	14.1	
nited Kingdom	1,159	205,412	195	34,779	16.8	16.9	
anada	870	160,350	147	15,496	9.7	9.7	
est Germany	496	82,478	72	8,514	14.5	10.3	
ance	439	42,330	69	4,542	15.7	10.7	
therlands	365	41,033	58	6,667	15.9	16.2	
stralia	347	37,770	52	7,166	15.0	19.0	
ly	337	31,976	54	2,177	16.0	6.8	
azil	292	23,650	51	2,905	17.5	. 12.3	
rmuda	279	27,195	34	4,679	12.2	17.2	
pan[259	44,845	57 ·	4,017	22.0	9.0	
vitzerland	220	37,899	18	10,777	8.2	28.4	
elgium	210	23,689	34	2,914	16.2	12.3	
pain	210	17,566	29	1,716	13.8	9.8	
otherlands Antilles	182	35,266	13	3,198	7.1	9.1	
ng Kong	154	16,876	21	965	13.6	5.7	
xico	118	7,550	- B	392	6.8	5.2	
nama	107	12,931	4	129	3.7	1.0	
gapore	86	6,148	15	1,245	17.4	20.3	
yman islands	75	10,683	20	5,960	26.7	55.8	
eland	74	9,144	-8	4,728	10.8	51.7	

of these requests were successful. Where no information was received, the data were left consolidated under the industry and country in which they were originally reported. Less than 2 percent of the CFC's included in these statistics contain financial information for a consolidated group of CFC's.

The 1988 data are based on returns filed by U.S. corporations with \$500 million or more in assets and with full-year accounting periods; generally, part-year returns were deleted from the sample to avoid double counting of financial data. According to Internal Revenue Service regulations, a U.S. corporation had to submit a Form 5471 for any Controlled Foreign Corporation with an accounting period ending with or within the U.S. parent's accounting period. Therefore, CFC accounting periods may have ended as early as August 1987 (and, thus, began in September 1986) or as late as June 1989. However, most CFC activity did occur in Calendar Year 1988.

Increases in monetary amounts can be partially attributed to the declining value of the U.S. dollar. Between 1986 and 1988, the dollar depreciated 23 percent against the Japanese yen, 20 percent against the British pound, and 14 percent against the Canadian dollar. For example, 1 million pounds in business receipts reported by a British company in 1986 would be worth \$1.428 million. But, in 1988, if the British company again had 1 million pounds in business receipts, it would be worth \$1.790 million [19].

Explanation of Selected Terms

Business Receipts of Controlled Foreign Corporations. — Business receipts were, in general, gross receipts or gross sales less returns and allowances reported for CFC's on Forms 5471. In the finance, insurance and real estate industries, business receipts were generally the total income or receipts of the CFC and may have included other types of income such as interest, rents, royalties and other investment income. This definition differs from that used for the business receipts statistics for domestic parent corporations, which generally excludes investment income.

Earnings Invested in U.S. Property. — Generally, these are earnings repatriated back to the United States in non-dividend form. "U.S. property" includes most types of tangible and intangible property located in the United States, such as stocks of U.S. corporations and patents.

Factoring Income. — Factoring income is income derived from the acquisition of a trade or service receivable from a related person.

Foreign Income Taxes Paid by Controlled Foreign

Corporations. — These were foreign income, war profits and excess profits taxes paid or accrued by CFC's to foreign countries or U.S. possessions (including Puerto Rico). Also included were taxes imposed by other countries (including the United States) in cases in which the CFC had business operations in countries other than the one in which it was incorporated.

Net Earnings and Profits (E&P). — Positive current earnings and profits less deficits.

Tax Haven. — A tax haven is a country which imposes income taxes at a lower rate than the countries whose taxpayers utilize it. In addition, financial and commercial information is frequently kept confidential. Tax haven countries include the following:

Antigua and Barbuda Leeward Islands
Aruba Liberia
Austria Liechtenstein
Bahamas Luxembourg
Bahrain Monaco
Barbados Netherlands
Belize Netherlands Antilles

Bermuda Panama
Cayman Islands Singapore
Costa Rica Switzerland

Gibraltar Turks and Caicos Islands Hong Kong Windward Islands

U.S. Person. — A U.S. person is a domestic corporation, partnership, estate or trust, or any citizen or resident of the United States.

Notes and References

- [1] Mulroney, Michael, Subpart F Background, Basic Concepts, and Terminology, Tax Management Inc., Bureau of National Affairs, 1990, p. A-2.
- [2] Mulroney, op. cit., p. A-6.
- [3] The subpart F provisions apply to shareholders of Controlled Foreign Corporations. Shareholders of noncontrolled foreign corporations face a different set of anti-deferral provisions, called the PFIC (passive foreign investment company) rules. These rules are contained in sections 1291-1297 of the Internal Revenue Code.
- [4] U.S. persons may be eligible to claim foreign tax credits for foreign taxes which they have paid or are deemed to have paid, to reduce their U.S. tax liability on their foreign source earnings (see Daronco, Karla M. and Veletto, Kimberly A., "Corporate Foreign Tax Credit, 1988: An Industry Focus," Statistics of

- Income Bulletin, Summer 1992, Volume 12, Number 1).
- [5] The term "homes" refers to the CFC's country of incorporation, not necessarily the principal place where business is conducted. Almost 5 percent of the largest 7,500 CFC's conducted business in places other than the country of incorporation.
- [6] For a more detailed explanation of this tax law change and its effects, see Lewis, Margaret P., "Foreign Recipients of U.S. Income, and Tax Withheld, 1986," Statistics of Income Bulletin, Winter 1988-1989, Volume 8, Number 3.
- [7] For a more detailed explanation of tax law changes pertaining to South Africa, see sections 402 and 403 of the Comprehensive Anti-Apartheid Act of 1986.
- [8] Doernberg, Richard, *International Taxation*, West Publishing Company, 1988, p. 175.
- [9] These countries include Afghanistan, Albania, Angola, Cambodia, Cuba, Iran, Libya, North Korea, People's Republic of Yemen, Syria, and Vietnam.
- [10] Doernberg, op. cit., p. 175.
- [11] Doernberg, op. cit., p. 179.
- [12] Prior to the Tax Reform Act of 1986, CFC's which passed a "significant purpose" test were exempt from the subpart F provisions. This was a subjective test exempting U.S. shareholders of CFC's who

- were viewed as not attempting to avoid or defer U.S. taxation. The more stringent 90 percent rule was effected by the 1986 Act.
- [13] For 1988, the top 7,500 CFC's recorded \$1.3 billion of increases in earnings invested in U.S. property. Previously excluded subpart F income amounted to \$2.8 million, while factoring income totaled \$20.2 million.
- [14] See footnote 12.
- [15] U.S. Department of Commerce, Bureau of the Census, *Highlights of U.S. Export and Import Trade*, FT 990, monthly.
- [16] For a more detailed account of the auto industry in Mexico, see Karmokolias, Ioannis, "Prospects for the Automotive Industry in Lesser Developed Countries," Finance & Development, September 1990, Volume 27, Issue 3, pp. 47-49.
- [17] Some corporations incorporated during the 1980's may just be reorganizations of older corporations.
- [18] Casna, Richard (editor), *International Tax Report*, October 1987.
- [19] U.S. Department of the Treasury, General Ledger Branch. Reporting rates of exchange for December, 1986, and December 31, 1988, were used for comparison.

Table 1.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Industrial Group of Controlled Foreign Corporation

	i i		7	,500 largest Controlle	d Foreign Corporation	ns	
Selected industrial group	Number of	Number			Current	with current	orporations earnings and before taxes
of 7,500 largest Controlled Foreign Corporations	U.S. corporation returns ¹	of foreign corporations	Total assets	Business receipts	earnings and profits (less deficit) before taxes	Number of foreign corporations	Cuurent earning and profits (+) before taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	744	7,500	958,113,019	822,975,169	79,811,427	5,978	86,885,973
Agriculture, forestry and fishing	13	31	807,867	1,235,993	78,031	23	110,394
Aining	· 72	216	39,622,679	14,070,239	2,824,664	· 125	3,228,144
Construction	21	86	4,021,876	6,164,121	304,964	61	396,280
Aanufacturing	418	3,060	343,317,903	484,236,296	49,370,100	2,560	51,602,241
Food and kindred products	51 103	302 803	21,810,681 66,897,662	39,130,257 83,020,854	3,274,616 11,038,332	246 685	3,545,348 11,468,720
coal products		63 186	41,972,843 7,307,196	55,939,805 9,387,094	3,500,814 946,381	54 162	3,627,779 987,617
Fabricated metal products	67 74	305	64,398,388	65,726,099	10,171,060	245	10,540,724
Electrical and electronic equipment	85	379	27,668,873	42,150,919	3,414,244	314	3,708,935
Motor vehicles and equipment	30 .	179	49,080,891	106,802,626	6,847,965	145	7,016,715 1,502,800
Transportation and public utilities Transportation	72 55	194 150	18,458,833 10,423,924	11,680,656 7,061,425	1,322,159 347,097	146 109	519,995
Communication	7	13	3,452,679	1,761,562	497,996	11	501,086
Electric, gas and sanitary services	13	31	4,582,231	2,857,670	477,066	26	481,719
Wholesale and retail trade		1,271	106,224,942	224,169,456 196,882,270	10,384,105 9,311,681	1,023 916	12,221,129 11,008,098
Wholesale trade	235 461	1,125 2,061	92,173,682 414,855,910	62,052,583	13,010,572	1,587	14,964,351
Finance, insurance and real estate Banking	401	2,061	94,748,709	10,580,241	980,468	180	1,288,827
Credit agencies other than banks	145	479	113,860,645	14,292,986	2,773,273	400	3,076,357
Security, commodity brokers and services	34 48	140 84	53,286,950 9,545,085	5,788,057 1,935,643	263,346 352,798	96 62	539,937 363,770
Holding and other investment companies,		•		l ' '			
except bank holding companies	290	, 713	92,306,133	13,306,470	6,702,910	514	7,458,364
Services	198	568	30,103,216	18,759,361	2,304,892	443	2,647,405
Nature of business not allocable	13	13	699,792	606,465	211,940	10	213,229
			7,500 largest Cor	trolled Foreign Corpo	rationsContinued		
	Foreign corpo-						
			Foreign income taxes				ſ
Selected industrial aroun	rations with	Current			Current	Actual	[
Selected industrial group of 7,500 largest	current earnings and profits (+)	Current earnings and	on current	come taxes eamings and ess deficit)	Current earnings and	Actual distributions	Subpart F
	current earnings and profits (+) before taxes	earnings and profits deficit (-)	on current	earnings and	earnings and profits (+)	distributions in current	Subpart F income
of 7,500 largest	current earnings and profits (+) before taxes —Continued	eamings and	on current of profits (le	earnings and ess deficit)	earnings and	distributions	
of 7,500 largest	current earnings and profits (+) before taxesContinued Foreign income	earnings and profits deficit (-)	on current	earnings and	earnings and profits (+)	distributions in current	
of 7,500 largest	current earnings and profits (+) before taxes Continued Foreign income taxes (net)	eamings and profits deficit (-) before taxes	on current of profits (le	eamings and less deficit) Taxes (+)	earnings and profits (+) after taxes	distributions in current year	income
of 7,500 largest Controlled Foreign Corporations	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8)	eamings and profits deficit (-) before taxes (9)	on current of profits (le	Taxes (+)	eamings and profits (+) after taxes	distributions in current year (13)	income
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8)	earnings and profits deficit (-) before taxes (9) 7,074,546	on current profits (le Net taxes (10) 23,929,652	Taxes (+) (11) 24,454,944	eamings and profits (+) after taxes (12) 63,122,159	distributions in current year (13) 45,524,746	(14) 12,101,074
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068	earnings and profits deficit (-) before taxes (9) 7,074,546 32,363	on current of profits (let Net taxes (10) 23,929,652 21,385	Taxes (+) (11) 24,454,944 21,385	earnings and profits (+) after taxes (12) 63,122,159 89,499	distributions in current year (13) 45,524,746 60,051	(14) 12,101,074 17,693
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480	on current of profits (let Net taxes (10) 23,929,652 21,385 1,120,944	Taxes (+) (11) 24,454,944 21,385 1,217,866	earnings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704	(13) 45,524,746 60,051 2,146,376	(14) 12,101,074 17,693 396,584
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744	earnings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317	on current of profits (let Net taxes (10) 23,929,652 21,385 1,120,944 145,626	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689	earnings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521	(13) 45,524,746 60,051 2,146,376 175,126	(14) 12,101,074 17,693 396,584 17,607
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750	earnings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390	earnings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186	(13) 45,524,746 60,051 2,146,376	(14) 12,101,074 17,693 396,584
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744	earnings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317	on current of profits (let Net taxes (10) 23,929,652 21,385 1,120,944 145,626	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689	earnings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603	(14) 12,101,074 17,693 396,584 17,607 3,402,003
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238	(13) 45,524,746 60,051 2,148,376 175,126 25,600,603 2,219,182 4,617,443	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129	earnings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829	(13) 45,524,746 60,051 2,148,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750	(13) 45,524,746 60,051 2,148,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,226,644 5,115,750 1,111,455 444,759	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334	(13) 45,524,746 60,051 2,148,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090 4,653 1,837,024	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,226,644 5,115,750 1,111,455 444,759	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090 4,653 1,837,024 1,696,417	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,064 3,811,147 3,378,617	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500 318,880 6,196,010	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320 25,504
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810 1,852,144 256,377	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,093 4,693 1,837,024 1,696,417 1,953,779 308,359	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,064 3,811,147 3,378,617 1,816,449 256,529	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486 3,429,889 1,957,503 267,945	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854 7,628,408 13,145,525 1,033,212	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500 318,880 6,196,010 5,675,125 10,214,487 245,651	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320 25,504 1,544,415 1,519,625 5,853,288 545,753
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810 1,852,1444 256,377 565,134	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090 4,653 1,837,024 1,696,417 1,953,779 308,359 303,084	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,084 3,811,147 3,378,617 1,816,449 256,529 550,661	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486 3,429,889 1,957,503 267,945	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854 7,628,408 13,145,525 1,033,211 2,523,141	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 90,540 119,500 318,880 6,196,010 5,675,125 10,214,487 245,651 1,183,753	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320 25,504 1,544,415 1,519,625 5,853,288 545,753
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810 1,852,144 256,377	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,093 4,693 1,837,024 1,696,417 1,953,779 308,359	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,064 3,811,147 3,378,617 1,816,449 256,529	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486 3,429,889 1,957,503 267,945	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854 7,628,408 13,145,525 1,033,212	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500 318,880 6,196,010 5,675,125 10,214,487 245,651	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320 25,504 1,544,415 1,519,625 5,853,288 545,753
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,650,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810 1,852,144 256,377 565,134 128,328 79,988	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090 4,653 1,837,024 1,696,417 1,953,779 308,359 303,084 276,591 10,972	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,064 3,811,147 3,378,617 1,816,449 256,529 550,661 122,131 79,610	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486 3,429,889 1,957,503 267,945 573,390 133,035 80,976	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 6534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854 7,628,408 13,145,525 1,033,212 2,523,141 412,559 288,727	(13) 45,524,746 60,051 2,148,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500 318,880 6,196,010 5,675,125 10,214,487 245,651 1,183,753 43,231 66,688	(14) 12,101,074 17,693 396,584 17,607 3,402,003 109,942 502,653 319,784 7,274 530,995 322,207 736,197 264,533 235,709 25,504 1,544,415 1,519,625 5,853,288 545,753 1,688,070 111,085 113,718
of 7,500 largest Controlled Foreign Corporations All Industries	current earnings and profits (+) before taxes —Continued Foreign income taxes (net) (8) 24,064,632 21,068 1,169,581 147,744 16,034,750 1,028,298 3,850,451 937,151 300,919 4,020,298 889,056 1,907,893 391,366 75,257 178,752 137,357 3,836,940 3,394,810 1,852,144 256,377 565,134	eamings and profits deficit (-) before taxes (9) 7,074,546 32,363 403,480 91,317 2,232,140 270,732 430,387 126,965 41,236 369,665 294,691 168,749 180,641 172,897 3,090 4,653 1,837,024 1,696,417 1,953,779 308,359 303,084 276,591	on current profits (le Net taxes (10) 23,929,652 21,385 1,120,944 145,626 16,008,560 1,021,721 3,654,847 941,812 301,355 4,010,231 879,757 1,903,709 393,398 76,591 178,743 138,064 3,811,147 3,378,617 1,816,449 256,529 550,661 122,131	Taxes (+) (11) 24,454,944 21,385 1,217,866 151,689 16,202,390 1,041,825 3,682,771 944,484 305,129 4,101,204 894,157 1,916,623 396,576 78,001 178,752 139,823 3,877,486 3,429,889 1,957,503 267,945 573,390 133,035	eamings and profits (+) after taxes (12) 63,122,159 89,499 2,234,704 251,521 35,630,186 2,520,799 7,831,238 2,690,658 691,829 6,534,521 2,826,644 5,115,750 1,111,455 444,759 322,334 344,362 8,401,854 7,628,408 13,145,525 1,033,212 2,523,141 412,559	(13) 45,524,746 60,051 2,146,376 175,126 25,600,603 2,219,182 4,617,443 1,814,052 305,307 6,248,891 2,165,400 3,155,430 528,920 90,540 119,500 318,880 6,196,010 5,675,125 10,214,487 245,651 1,183,753 43,231	(14) 12,101,074 17,693 396,584 17,607 3,402,003 319,784 7,274 530,995 322,207 736,197 264,533 235,709 3,320 25,504 1,544,415 1,519,625 5,853,288 545,753 1,688,070 111,085

Table 1.--U.S. Corporation Returns with Total Assets of \$500 Million or More and their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Industrial Group of Controlled Foreign Corporation--Continued

į			7,500 large	est Controlled For	eign Corporations	sContinued			
Selected industrial group		Receipts by foreign	corporations from	-		Payments by foreign	n corporations to-		
of 7,500 largest Controlled Foreign Corporations	All related persons, total	U.S. corporation filing return and its domestic subsidiaries	Any foreign corporation controlled by U.S. corporation filing return	All other related persons	Ail related persons, total	U.S. corporation filing return and its domestic subsidiaries	Any foreign corporation controlled by U.S. corporation filing return	All other related persons	
·	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
All industries	199,617,859	75,534,182	123,815,388	268,289	247,684,297	135,676,987	111,841,708	165,602	
griculture, forestry and fishing	. 332,184	9,044	323,140	-	208,088	115,773	92,315	_	
lining	2,418,720	1,484,795	925,910	8,014	3,323,836	2,464,123	859,713	-	
onstruction	568,271	160,645	407,626	· -	776,451	361,847	414,604	_	
lanufacturing	135,642,784 6,134,399 18,933,364	55, 423,537 608,895 3,649,124	80,009,372 5,525,231 15,284,240	209,875 273	156,297,407 7,407,630 24,121,839	91,630,689 2,935,212 11,364,825	64,637,473 4,472,418 12,756,677	29,24 5	
and coal products	7,729,775 1,267,431 31,354,976 15,299,177 37,546,416	2,849,788 289,903 9,258,524 6,455,418 26,300,859	4,879,987 977,500 22,091,625 8,843,702 11,245,557	29 4,827 57	9,793,087 1,506,208 38,014,328 17,207,179 38,720,982	6,834,038 704,291 19,015,825 10,899,876 29,234,042	2,959,049 801,665 18,997,319 6,305,148 9,486,940	252 1,184 2,157	
ansportation and public utilities	1,258,234	843,152	415,081	(2) (2):	1,084,025	373,337	703,475	7,214	
Transportation	1,136,093— 38,870 83,270	778,778 — 33,624 30,750	357,314 5,247 52,520	——(2)— — —	510,556 302,635 270,835	207,825 75,733 89,779	297,918 224,501 181,055	4,813 2,401	
nolesale and retall tradeWholesale trade	38,025,629 36,415,467	10,476,886 10,045,559	27,504,329 26,368,666	44,414 1,242	64,065,867 59,813,837	28,319,224 26,980,704	35,632,447 32,718,937	114,196 114,196	
ance, insurance and real estate	17,352,666 1,337,576 4,109,740	6,073,881 865,663 2,222,552	11,272,799 471,910 1,887,189	5,986 3 	18,364,623 1,700,665 4,278,933	10,737,125 1,020,698 1,846,250	7,612,551 679,966 2,432,683	14,94	
Security, commodity brokers and services Real estate	1,514,016 213,936	986,511 79,465	525,728 134,471	1,776	1,002,581 280,811	341,584 115,866	658,249 164,945	2,74	
except bank holding companies	8,427,157	986,610	7,436,774	3,773	9,609,455	6,653,910	2,943,347	12,199	
vices	3,983,172	1,057,465	2,925,707	-	3,456,275	1,643,699	1,812,576	· -	
ture of business not allocable	36,199	4,777	31,422	_	107,725	31,171	76,554		

² Less than \$500.

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

Table 2.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation

[Money	amounts are	in thousands	of dollars)

			7	500 largest Controlle	d Foreign Corporatio	ns	
Selected country of incorporation	Number of U.S.	Number of	Total	Business	Current earnings	Foreign c with current	orporations earnings and pefore taxes
of 7,500 largest Controlled Foreign Corporations	corporation returns*	foreign corporations	assets	receipts	end profits (less deficit) before taxes	Number of foreign corporations	Current earning and profits (+) before taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All geographic areas	744	7,500	958,113,019	822,975,169	79,811,427	5,978	86,885,973
Canada	460	870	160,349,675	142,278,931	12,821,136	708	13,412,942
atin America, total	278	871	67,791,225	63,592,127	8,502,464	680	9,721,089
Mexico	81	118	7,549,625	9,428,139	1,223,219	86	1,347,689
Central America, total	71	132	13,601,105	9,589,600	987,204	104	1,134,345
Belize		-	l			_	
Costa Rica	5	8	181,205	294,683	-7,663	6	7,771
El Salvador	4	4	80,774	123.307	-7,659	3	7.077
Honduras	5	8	291,488	471,101	40,544	7	40,646
Nicaragua		i ii			•	••	
Panama	65	107	12,931,180	8,422,601	918,236	83	1,035,105
Caribbean countries, total	75	95	11,962,326	3,528,601	1,032,758	77	1,214,169
Cayman Islands (British) Dominican Republic	58	75 **	10,683,328	2,364,132	763,442	60 **	880,232
Haiti	3	 3	300,500	216,126	187,109	-3	187,109
JamaicaTrinidad and Tobago	3	**	300,500	210,126	107,109	**	107,109
Other Caribbean countries	12	13	521,983	761,209	-3,681	10	60,940
South America, total	197	526	34.678.168	41.045.788	5,259,283	413	6.024.887
Argentina	53	61	3,454,110	3,304,597	42,182	36	172,129
Brazil	158	292	23,649,760	29,707,456	4,148,887	222	4,734,357
Chile	26	52	2,537,341	1,603,207	259,305	47	270,990
Colombia	30	33	1,149,221	2,381,653	229,782	29	256,117
Ecuador	••		1 :			**	
Paraguay	7	7	259.670	284,217	16,417	5	16,776
Peru Uruguay	7	l 's	285,390	113,202	16,586	7	17.546
Venezuela	49	67	3,246,629	3,545,661	543,303	63	547,442
Other South American countries			-	-	· -	-)
ther Western Hemisphere, total	287	520	70,826,154	28,839,412	3,800,307	440	4,129,649
Bahamas	33	51	7,216,918	5,105,804	255,669	39	381,090
Bermuda	187	279	27,194,960	11,201,506	2,208,736	227	2,356,004
Netherlands Antilles	136	182	35,265,866	3,648,369	1,208,818	167	1,261,714
Other British West Indies	6	8	1,148,411	8,883,732	127,085	7	130,841
All other Western Hemisphere			547,000,01	450 005 004	40.744.074	0.006	44 605 677
urope, total European Economic Community, total	510 500	3,830 3,427	517,229,914 465,708,398	452,905,964 404,738,731	40,741,074 35.162.397	2,996 2.684	44,685,677 38,879,110
Belgium	130	210	23,689,202	20,831,428	1,736,111	180	1,843,478
Denmark	35	46	2,803,728	2,737,016	228,694	30	276,964
France (including Andorra)	232	439	42,329,635	54,149,744	3,360,754	335	3,743,833
Greece	19	20	495,332	1,204,668	41,812	16	50,104
Ireland	51	74	9,143,757	3,589,958	783,181	61	828,838
Italy (including San Marino)	196	337	31,975,821	34,926,624	2,372,433	269	3,400,807
Luxembourg	21	33 365	6,845,366	1,851,947	237,212	28 294	281,913
Netherlands	188 32	365 38	41,032,710 1,936,335	35,838,811 2,483,132	4,473,699 244,001	294 32	4,691,383 252,431
Portugal	32 136	210	17,565,699	18,995,888	2.316,063	185	2,409,304
United Kingdom	399	1,159	205,412,482	135,953,877	12,601,876	877	13,878,068
West Germany	258	496	82,478,332	92,175,639	6,766,559	377	7,221,987

Table 2.-U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

	Į· ,	T .		,500 largest Controll	led Foreign Corporatio	ns	
A STATE OF THE STA	Number				[· · · · ·	-	orporations earnings and
Selected country of incorporation	· of	Number		ľ	Current earnings		perore taxes
of 7,500 largest	U.S.	· of	Total	Business	and profits		
Controlled Foreign Corporations	corporation	foreign	assets	receipts	(less deficit)	Number of	Current earnings
	returns¹	corporations			before taxes	foreign	and profits (+)
] .	1	İ	1	1	corporations	before taxes
		<u> </u>	 	<u> </u>	, ,		
	(1)	(2)	(3)	(4)	(5)	(6)	. (7)
Other West European countries, total	. 170	. 402	51,223,880	48,122,548	5,561,070	311 ·	5,788,960
Austria		. 48	4,130,108	4,094,415	297,822	37	. 320,904
Finland	20	21	1,421,673	2,186,383	175,832	16	185,875
Liechtenstein	5) 8	278,042	231,941	30,272	5	31,664
Monaco		•	**		1 / "	**	. **
Norway		36	2,753,565	3,177,344	173,917	22	221,923
Sweden		55	3,957,487	6,027,776	355,464	40	402,235
Switzerland		220	37,898,892	31,584,268	4,477,469	180	4,554,214
Turkey	9	9 ,	354,834	677,523	23,309	. 7	44,236
All other West European countries	**	i "	· •		"	- + 5to - **** •	**
East European countries, total		· ·	1 **		j "	***	**
East Germany	_	_	,	<u>'</u> -	-	-	
Rumania	:	<u>- , </u>	_ t	! - -			
Union of Soviet Socialist Republics			-		- I		-
Other East European countries	***		**			**	. ••
Africa, total		164	10.025,716	9,354,837	946,646	130	1.084.108
North Africa, total		15	342,625	668.063	38.953	13	42 797
Algeria			**	100,000	1	**	***
Egypt] , 7 , .	139,541	274,479	19,237	5	23,081
Libya		i		1 , ,			- 20,001
Morocco		4	103,476	120.582	11,631	4	11,631
Other North African countries	**	**	100,170	120,002	1.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	** :	**
East Africa, total	6	7.	273,619	329,402	41,434	5	45 604
Ethiopia			2/3,019	329,402	41,434	5	45,691
Kenya	***		l	l:	1 . 1	-	√. .
		,	·				
Tanzania Uganda			l :		· .	-	
Other East African countries	**	. **	-	} : 	1	**	••
			7 004 005	0.000.445	404007		
West and Central Africa, total	40	88	7,091,825	3,986,415	494,397	63	581,143
Gabon		**		1		**	
Ghana	30		5 000 407	4 070 040	00000		457.000
Liberia	9	62 9	5,230,427	1,972,648	90,932	44	157,223
Nigeria	3	4	1,177,665	1,007,387	249,186	6	263,955
Zaire	3	4	117,676	113,582	14,170	4	14,170
Other West and Central African	6	10	300.875	533.360	8.356	6	14 044
countries	_	, -		533,360			14,041
Southern Africa, total	42	54 #	2,317,647	4,370,956	371,862	49	414,478
Malawi			005 700	F00 000	00.500		00 500
Zimbabwe	6	8 44	325,720	520,392	93,563	8	93,563
South Africa (including Namibia)	39	44	1,922,000	3,752,771	265,427	39	308,043
Zambia Other Southern African countries					(
1					-		
Asia, total	256	749	82,384,554	92,511,270	10,030,986	622	10,548,704
Middle East, total	25	40	2,119,365	1,651,218	247,789	31	272,520
Bahrain	3	3	154,757	98,396	33,057	3	33,057
Iran			-	-	i - I	- 1	-
raq	-	[-	I I	1	
Israel	8	17	592,479	527,913	72,187	14	74,993
Kuwait	**		**	**	·	" 1	••
Lebanon	**	**	**	•		*	**
Qatar	-		-		i i	1	
Saudi Arabia	9	13	1,020,021	509,767	121,861	9	143,367
United Arab Emirates	•	**	**	••		* [**
Other Areas of Arabian Peninsula Other Middle East countries	<u></u>	' .		<u></u>	- 1	<u>, , l</u>	= '
						**	**

Table 2.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued [Money amounts are in thousands of dollars]

		7,500 largest Controlled Foreign Corporations							
Selected country of incorporation of 7,500 largest	Number of U.S.	Number of	Total	Business	Current earnings and profits (less deficit)	Foreign corporations with current earnings and profits (+) before taxes Number of Current earnin			
Controlled Foreign Corporations	corporation returns ¹	foreign corporations	assets	receipts	before taxes	foreign corporations	Current earning and profits (+) before taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Southern and Southeastern Asia, total Bangladesh	97	197	11,858,965	15,404,957	1,153,213	173	1,432,558		
India	8	8	344,123	485,638	56,692	8	56,692		
Indonesia	8	9	394,293	166,028	25,612	5	29,526		
Malaysia	20	32	1,577,814	3,700,117	274,915	31	277,336		
Pakistan	**) 	•	•		**	•		
Philippines	24	25	1,613,616	1,941,837	121,444	23	129,185		
Singapore	65	86	6,147,659	6,452,025	508,512	69	773,782		
Srl Lanka		-		-	i - i		-		
Thailand	27	32	1,569,343	2,558,151	149,747	32	149,747		
Vietnam		ł -	} -	-		••	-		
Other Southern and Southeastern		1		i			1		
Asian countries	**	,	•	•] **]	**	J **		
East Asia, total	226	512	68,406,223	75,455,095	8,629,984	418	8,843,626		
China	7	8	155,065	60,967	-1,022	3	1,915		
Taiwan	42	50	3,177,774	5,618,883	642,125	48	643,811		
Hong Kong	110	154	16,875,530	9,795,690	1,387,688	126	1,450,530		
Japan	160	259	44,845,347	55,446,061	6,355,070	214	6,476,919		
South Korea, Republic of Other Eastern Asian countries	32 	41 -	3,352,507	4,533,494 	246,123 	27 	270,452		
ceania, total	204	412	41,660,798	28,467,370	2,467,117	325	2,786,107		
Australia	200	347	37,769,546	25,434,709	2,329,597	278	2,594,987		
New Zealand	38	62	3,807,131	2,924,763	126,533	44	180,133		
Other countries of Oceania	**	•	•			**	1 **		
uerto Rico and U.S. Possessions,				ł	1 1		l		
total	50	84	7,844,982	5,025,259	501,697	77	517,697		
Puerto Rico	38	69	6,481,722	1,457,509	236,589	62	252,589		
U.S. Possessions, total	12	15	1,363,261	3,567,750	265,108 	15 	265,108		
Guam	5	5	144,963	397,575	37,490	5	37,490		
U.S. Virgin Islands Other U.S. Possessions	7	10	1,218,298	3,170,175 	227,618	10 	227,618		
PEC countries (included above)	64	107	6,001,047	5,380,131	961,652	91	1,007,261		
ax haven countries (included above)	465	1,706	214,122,391	132,736,116	17,027,006	1,388	18,428,995		

Table 2.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts	are in thousands	of dollars]
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	L		7,500 largest Cor	ntrolled Foreign Corpo	orationsContinued		
Selected country of incorporation of 7,500 largest Controlled Foreign Corporations	largest and profits (+) earnings and profits deficit (-) before taxesContinued before taxes		on current	come taxes earnings and uss deficit) Taxes (+)	Current earnings and profits (+) after taxes	Actual distributions in current year	Subpart F income
	Foreign income taxes (net)		1401 18205	1800 (+)			
·	(8)	(9)	(10)	(11)	· (12)	(13)	(14)
All geographic areas	24,064,632	7,074,546	23,929,652	24,454,944	63,122,159	45,524,746	12,101,074
anada	4,083,768	591,807	3,999,207	4,108,810	9,362,980	6,750,034	982,015
atin America, total	2.099.866	1,218,626	2,125,600	2.144.797	7,652,313	3,112,610	1.632.221
Mexico	411,187	124,470	419,855	421,719	948,575	297,183	96.900
Central America, total	122,946	147,141	126,377	129,725	1,017,664	404,635	560,972
Belize	,5-0	1-77,1-41	120,077	120,720	1,017,004	404,000	300,572
Costa Rica	2,708	15,434	2,708	2,799	5,164	1,658	-
El Salvador	**	· ••]	**		**	**	•
_ Guatemala	2,295	14,736	344	2,295	4,783	3,309	1,386
Honduras	18,015	- 1	18,015	18,015	22,631	11,694	1,283
Nicaragua		**	. **		**	*	••
Panama	70,357	116,869	75,739	77,045	964,769	375,258	557,918
Caribbean countries, total	40,707	181,411	46,099	46,105	1,173,462	920,741	360,434
Cayman Islands (British)	20,688	116,790	25,080	25,086	859,545	848,269	314,973
Dominican Republic							
Haiti						-	
Jamaica	1,312	<u> </u>	1,312	1,312	185,797	648	574
Trinidad and Tobago Other Caribbean countries	8,047	64,621	9,047	0047	50,000	40.504	44.546
		, i	•	9,047	52,892	48,504	44,543
South America, total	1,525,025	765,603	1,533,269	1,547,248	4,512,613	1,490,052	613,915
Argentina Bolivia	42,554	129,947	43,995	45,153	130,360	125,044	28,261
Brazil	1,180,249	585,469	1,189,886	1,191,831	3,559,652	1,040,497	513,761
Chile	13,425	11,685	13,566	13,566	257,565	61,929	42,846
Colombia	67,483	26,335	62,905	67,570	190,257	85,727	6,892
Ecuador	**	••	**		**	**	**
Paraguay	**)	**)	**	**	• 1	•• }	**
Peru	16,195	359	17,661	206,688	. 5,365	4,537	
Uruguay	2,709	960	2,709	2,709	14,837	4,578	8,510
Venezuela	200,565	4,139	200,478	206,688	346,891	162,972	13,645
Other South American countries	-		•				· -
ther Western Hemisphere, total	373,392	329,341	372,194	376,138	3,756,694	3,333,649	2,170,387
Bahamas	82,348	125,421	82,623	82,623	298,742	218,335	96,007
Bermuda	208,451	147,268	206,032	209,814	21,477,948	1,661,114	1,154,631
Netherlands Antilles	76,178	52,896	77,124	77,286	1,185,577	1,003,069	837,696
Other British West Indies	. 6,415	3,757	6,415	6,415	124,426	451,131	82,053
All other Western Hemisphere		*		-	-		••
urope, total	11,948,260	3,944,603	11,875,496	12,233,787	32,953,714	26,979,203	5,756,405
European Economic Community, total	11,103,139	3,716,713	11,038,884	11,369,563	27,985,876	22,185,571	3,734,502
Belgium	454,823	107,367	457,266	462,266	1,392,858	853,589	352,823
DenmarkFrance (including Andorra)	112,126 1,349,942	48,270	111,957	115,800	165,616	146,002	9,272
Greece	1,349,942	383,079 8,291	1,344,497 15,800	1,362,864	2,398,908 34,977	1,494,267	186,950
Ireland	18,616	45,657	18,800	15,812 18.883	810,274	4,670 565,492	5,643
Italy (including San Marino)	1.278.697	1,028,373	1,268,774	1,289,802	2,130,436	1,406,853	106,893 246,491
Luxembourg	70.696	44,701	70,704	70,730	211,217	108,615	22,705
Netherlands	996.448	217,684	975,831	101,587	3,705,609	2,501,120	788,834
Portugal	68,235	8,430	68,120	68,549	184,215	128,730	23,466
Spain	568,540	93,241	568,866	569,112	1,842,374	973,982	154,316
United Kingdom	3,862,904	1,276,192	3,824,438	3,965,856	10,183,188	9,451,604	1,321,853
West Germany	2,306,528	455,428	2,314,351	2,419,303	4,926,205	4,550,647	515,256

Table 2.—U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

			7,500 largest Con	trolled Foreign Corpo	rations-Continued		
Selected country of incorporation of 7,500 largest Controlled Foreign Corporations	Foreign corporations with current earnings and profits (+) before taxesContinued Foreign Current earnings and profits deficit (-) before taxes		Foreign inc on current e profits (le:	amings and	Current earnings and profits (+) after taxes	Actual distributions in current year	Subpart F income
	Foreign income taxes (net)	5010.0 122.00	Net taxes	Taxes (+)		,	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other West European countries, total	843,262 127,284	227,890 23,081	834,753 125,020	862,366 128,106	4,952,089 194,251	4,785,002 300,172	2,009,667 16,689
Finland	50,251	10,043	50,915	51,083	135,936	118,258	4,160
Liechtenstein	2,376	1,392	2,494	2,494	29,288	15,312	19,353
Norway	40,796	48,006	39,815	45,491	181,127	87,134	6,568
Sweden	204,454	46,772	199,292	205,959	199,385	123,815	4,349
Switzerland	400,494	76,745	399,611	411,624	4,157,563	4,109,934	1,942,244
Turkey	16,760	20,926	16,760	16,760	27,476	8,735	2,727
All other West European countries							l
East European countries, total East Germany	-		-		<u></u>	-	-
Rumania	-	-	-	-	i -	-	1 -
Union of Soviet Socialist Republics Other East European countries		**	 **	**	-		-
frica, total	384,379	137,461	390,703	392,070	699,735	538,900	176,882
North Africa, total	13,206	3,843	13,651	13,651	29,597 **	18,492	3,947
EgyptLibya	4,854 	3,843 	5,299	5,299	18,227	13,790 	3,947
Morocco Other North African countries	5,210 •••		5,210	5,210	6,429	3,685	-
East Africa, total	21,034	4,256	20,339	21,034	24,656	10,086	2,969
EthiopiaKenya	<u></u>						
Tanzania			-	-	-	·	-
Uganda Other East African countries	<u></u>			 **	=		-
West and Central Africa, total	166,339	86,746	173,585	173,585	414,803	360,244	76,474
Ghana	**	**	**	**	**	**	¦
Liberia	93	66,292	93	93	157,130	39,874	73,734
Nigeria	95,262	14,769	102,504	102,504	168,694	254,608	۔۔۔۔
Zaire Other West and Central African	5,583		5,583	5,583	8,587	4,980	2,741
countries	4,279	5,685	4,282	4,282	9,762	6,726	l
Southern Africa, total	183,800	42,616 **	183,129	183,800	230,678	150,078	93,492
Zimbabwe	39,706	_	39,706	39,706	53,857	20,891	
South Africa (including Namibia) Zambia	138,921	42,616 **	138,250	138,921	169,122	125,969	90,197
Other Southern African countries	-			-	-	-	-
sia, total	4,202,511	517,718	45,208,069	4,216,075	6,357,625	4,097,972	983,865
Middle East, total	26,371 3	24,730 	26,592 3	26,592 3	249,592 33,054	340,066	77,210 1,847
Iran	-		<u>.</u>				_
Israel	19,331	2,805	19,424	19,424	59,088	8,656	=
Lebanon	**	**	**	**	**	••	•
QatarSaudi Arabia	866	21,506	970	970	142,518	328,808	75,363
United Arab Emirates Other Areas of Arabian Peninsula	- I						
Other Middle East countries	**	**	**	**	**	**_	i

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			7,500 largest Con	trolled Foreign Corpo	orations-Continued		
Selected country of incorporation of 7,500 largest	Foreign corporations with current earnings and profits (+) ' before taxesContinued	Current earnings and profits deficit (-) before taxes	on current (come taxes earnings and ss deficit)	Current earnings and profits (+) after taxes	Actual distributions in current	Subpart F income
	Foreign income taxes (net)	-	Net taxes	Taxes (+)		,	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Southern and Southeastern Asia, total Bangladesh	204,533	279,345	206,420	209,761	1,232,541	865,382	158,191
IndiaIndonesia	23,533 7,442	3,914	23,533 7,524	23,533 7,524	33,159 22,084	9,792 13,803	1,765
Malaysia Pakistan	30,481	2,421	30,481	30,841	247,107	150,032	17,842
Philippines Singapore Sri Lanka	45,417 47,656	7,740 265,270	43,397 51,482	45,417 52,444	87,872 726,126	50,862 608,241	9,408 122,256
ThailandVietnam	43,134	-	43,134	43,134	106,772	28,671 	4,685
Other Southern and Southeastern Asian countries		, 🕶	· · · · · · · ·	•	••	**.	••
East Asia, total	3,971,608 477	213,642 2,936	3,975,057 ————477——	3,979,722 ————477	4,875,492 1,438	2,892,525	748,464
Taiwan Hong Kong	72,921 :195,287	1,686 62,842	72,914 194,558	73,696 197,556	570,889 1,255,285	107,322 873,584	39,799 434,105
JapanSouth Korea, Republic of	3,622,841 80,081	121,848 24,330	3,626,960 80,148 	3,627,844 80,148	2,857,169 190,711 	1,850,972 60,646 	261,270 13,290
Oceania, total	885,930 830,639	318,990 265,390	871,855 815,555	896,739 838,008	1,907,928 1,765,358	611,983 548,448	385,101 371,270
New Zealand Other countries of Oceania	53,034	53,600	54,043	56,474	1,333,839	50,511	13,830
Puerto Rico and U.S. Possessions, total	86,527	16,000	86,527	86,527	431,169	100,394	14,198
Puerto RicoU.S. Possessions, total	63,153 23,374	16,000	63,153 23,374	63,153 23,374	189,435 241,734	47,537 52,857	14,198
American Samoa	6,090	: -	6,090	6.090		·	-
U.S. Virgin Islands Other U.S. Possessions	17,284		17,284 	17,284 	31,400 210,333	31,604 21,253 	
OPEC countries (included above)	310,741	45,610	318,269	324,480	696,552	767,366	89,007
Tax haven countries (included above)	2,314,669	1,401,989	2,303,703	2,362,892	16,130,076	13,181,029	6,521,116

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[Money amounts are in thousands of dollars]

			.,	est Controlled For	1			
Selected country of incorporation of 7.500 largest		Receipts by foreign	ocorporations from-	-		Payments by fore	ign corporations to	
Controlled Foreign Corporations		U.S. corporation				U.S. corporation		
1	All related	filing return	corporation	Ail other	All related	filing return	corporation	All other
ļ	persons,	and its	controlled by	related	persons,	and its	controlled by	related
	total	domestic subsidiaries	U.S. corporation filing return	persons	total	domestic subsidiaries	U.S. corporation filing return	persons
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ill geographic areas	199,617,859	75,534,182	123,815,388	268,289	247,684,297	135,676,987	111,841,708	165,602
anada	37,206,929	30,066,847	7,092,202	47,880	42,222,392	36,986,642	5,225,493	10,257
atin America, total	12,210,198	6,792,967	5,374,060	43,172	12,372,477	8,506,412	3,863,550	2,514
Mexico	3,587,378	3,130,159	457,219	-	3,724,733	3,080,324	644,394	15
Central America, total	2,081,106	1,013,208	1,024,726	43,172	1,161,717	863,877	297,840	
Belize	· · · ·	-	' -		' -	-] -]	-
Costa Rica	154,878	3,573	151,306		39,831	28,239	11,592	
El Salvador	**		1	**			"	**
Guatemala	65,064	2,262	62,801		11,864	9,356	2,508	
Honduras	104,992	73,615	31,377		91,915	62,046	29,868	
Nicaragua	1,647,790	931,676	672,942	43.172	1,004,475	757,404	247,071	
Panama		I						2,401
Caribbean countries, total	874,719 746 224	280,392	594,326 544,310		1,344,055 1,232,859	1,127,551 1,055,550	214,103 177,309	2,401
Cayman Islands (British) Dominican Republic	746,334	202,025	544,310		1,232,039	1,055,550	177,308	
Haiti	_	ĺ _	1 _ 1	_	ĺ	· .	i I	
Jamaica	826	87	739		6,351	6,351		
Trinidad and Tobago	**		· · · ·	**	**	**		**
Other Caribbean countries	127,242	77,964	49,278		69,358	64,485	2,472	2,401
South America, total	5,666,995	2,369,207	3,297,788	-	6,141,972	3,434,660	2,707,214	98
Argentina	725,153	167,940	557,213		617,275	467,869	149,308	98
Bolivia	·	-	l ' l		ì -	-	-	
Brazil	4,514,012	2,030,212	2,483,801	••	4,016,489	1,971,778	2,044,711	
Chile	96,967	46,641	50,326		269,938	185,908	84,031	-
Colombia	167,324	87,485	79,839		354,589	232,790	121,799	••
Ecuador	**			**	! <u>"</u>		"	**
Paraguay	**	l			1		40.005	
Peru	8,200	5,685	2,515 222		42,794 19,427	23,899 18,145	18,895 1,282	
Uruguay	837	616	1	-				
Other South American countries	137,948	29,515	108,432	-	803,680	516,764	286,916	_
								00.000
other Western Hemisphere, total	8,395,548	5,660,320	2,734,765	463	8,797,072	5,866,398 962,698	2,836,974 387.867	93,699 841
Bahamas	262,967 4,283,380	91,717 2,640,320	171,251 1,642,626	434	1,351,406 3,371,125	2,250,059	1,121,066	041
Netherlands Antilles	2,607,464	2,256,450	351,014		1,298,610	1.046.618	251,992	
Other British West Indies	1,241,736	671,833	569,874	29	2,775,931	1,607,024	1,076,049	92,858
All other Western Hemisphere		o,o.o	-				.,,,,,,,,,,	
urope, total.	115,519,992	18,346,084	97,156,844	17,064	150,146,833	60,832,511	89,293,946	20,376
European Economic Community, total	102,287,692	16,061,725	86,209,579	16,388	129,950,744	51,975,350	77,955,532	19,862
Belgium	7,185,327	516,694	6,668,634	-	5,746,972	2,115,804	3,631,168	,
Denmark	535,401	74,959	460,442		1,015,537	355,023	658,893	1,621
France (including Andorra)	12,862,361	1,763,916	11,098,445	**	17,076,045	5,737,571	11,338,475	
Greece	47,178	2,462	44,716		143,430	38,175	105,255	-
Ireland	1,899,524	178,346	1,721,178		1,540,968	859,854	681,113	
Italy (including San Marino)	5,095,169	840,368	4,253,299	1,502	12,057,926	4,934,022	7,123,107	796
Luxembourg	1,088,698	248,337	840,361		612,027	198,168	413,859	
Netherlands	13,911,044	1,654,206	12,256,564	273	17,985,787	6,956,638	11,028,897	252
Portugal	492,022	17,587	474,436		805,256	293,524	511,732	
Spain	3,428,709	242,870	3,185,839	14610	5,768,113	1,866,500	3,901,613	17 100
United Kingdom[32,717,094	7,819,377	[24,883,108 [14,610	40,400,313	17,339,217	23,043,903	17,193

Table 2.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation--Continued

[Money amounts are in thousands of dollars]									
			L						
			i i						

			7,500 large	est Controlled Fo	reign Corporations	Continued		
Selected country of incorporation of 7,500 largest	,	Receipts by foreign	corporations from	.		Payments by fore	ign corporations to-	
Controlled Foreign Corporations	All related persons, total	U.S. corporation filing return and its domestic subsidiaries	Any foreign corporation controlled by U.S. corporation filing return	All other related persons	Ali related persons, total	U.S. corporation filing return and its domestic subsidiaries	Any foreign corporation controlled by U.S. corporation filing return	All other related persons
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Other West European countries, total Austria	13,232,290 870,889 42,804 149,917	2,284,349 92,160 7,599 52,169	10,947,265 778,729 35,205 97,748	676 	20,188,790 1,562,288 613,150 40,427	8,850,249 493,873 217,905 22,110	11,338,028 1,068,415 395,244 18,317	514
Monaco Norway Sweden Switzerland	450,184 1,834,669 9,839,938	208,997 284,392 1,601,647	241,187 1,549,601 8,238,291	 676 	982,769 1,984,169 14,821,991	550,058 484,445 7,044,486	432,711 1,499,210 7,777,505	514
Turkey All other West European countries East European countries, total	40,932	37,060 **	3,873	**	158,635	19,977	138,658	
East Germany Rumania Union of Soviet Socialist Republics	 	=	-	<u>.</u>			=	
Other East European countries		<u> </u>			[—— –		**	
Africa, total	1,763,252 10,166	1,002,311 2,627	735,789 7,539	25,152	1,589,416 40,755	791,516 21,659	792,757 19,096	5,143
Algeria Egypt	924	126	799	-	22,573	15,751	6,822	
MoroccoOther North African countries	7,025	357	6,668	 	13,790	3,711	10,080	. <u>-</u>
East Africa, total	61,023	16,560	44,463	-	69,092	64,966	4,126	· _
Ethiopia Kenya		••	-	••	<u> </u>	-	:	••
Tanzania Uganda Other East African countries	 **		-	- -		 		
West and Central Africa, total	1,147,867	980,394	142,320	25,152 **	600,350	441,125	154,082	5,143
Ghana Liberia Nigeria	757,960 132,485	625,517 1,248,862	132,443 7,622	•• • — , •	143,527 278,059	41,851 271,208	101,676 6,850	
Zaire Other West and Central African countries	1,032	969 316	63 2,153		9,541 51,366	7,277 10,941	2,264 40,425	-
Southern Africa, total	544,197	2,729	541,467	-	879,219 **	263,765	615,454	-
Zimbabwe	7,728 536,371	2,631	7,728 533,740		34,396 841,536	7,888 255,539	26,508 585,997	 **
Asia, total	19, 757,608 524,458	11,1 73,491 274,555	8,581,730 249,903	2,387 	25,634,785 538,348	18 ,476,870 379,280	7,134,217 159,069	23,698
Bahrain Iran Iraq	68,054 	62,903 	5,151	 	15,370	1,646 	13,724	
Israel Kuwait	318,196	207,897	110,299	-	134,145	46,555 **	87,591	••
Lebanon	 131.492	2,799	128,693	 	364,304	312,852	51,452	•• •
United Arab EmiratesOther Areas of Arabian Peninsula	**	**	-		304,344	**	**	
Other Middle East countries				**	<u> </u>			

Table 2.-U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income and Total Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation--Continued

loney amounts are in thousands of dollars]								
			7,500 large	est Controlled For	eign Corporations	-Continued		
Selected country of incorporation of 7,500 largest	,	Receipts by foreign	corporations from-	-		Payments by forei	ign corporations to-	
Controlled Foreign Corporations	All related persons, total	U.S. corporation filing return and its domestic subsidiaries	Any foreign corporation controlled by U.S. corporation filing return	All other related persons	All related persons, total	U.S. corporation filing return and its domestic subsidiarles	Any foreign corporation controlled by U.S. corporation filing return	All other related persons
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Southern and Southeastern Asia, total Bangladesh	7,705,654	5,189,069	2,516,528	57	8,033,617	5,613,580	2,419,978	60
IndiaIndonesia	18,932 11,713 2,576,257	12,900 3,106 1,747,278	6,032 8,607 828,979	- - -	14,417 56,009 2,261,009	11,053 21,889 1,629,544	3,364 34,120 631,466	- - -
Pakistan Philippines Singapore	425,129 3,826,448	196,853 2,750,466	228,276 1,075,981	-	648,491 3,427,307	245,723 2,581,932	402,769 845,375	- -
Sri Lanka Thailand Vietnam	842,858 	478,463 -	364,338 	57	1,620,230	1,120,369	499,801 	60
Other Southern and Southeastern Asian countries	**	**		**				••
East Asia, total	11,527,495 11,082	5,709,867 578	5,815,298 10,504	2,330	17,062,819 12,449	12,484,011 6,161	4,555,171 6,288	23,638
TaiwanHong Kong	1,287,722 2,766,680	972,515 1,603,820	315,207 1,161,065	 1,795	1,058,521 4,515,588	803,533 2,896,495	254,987 1,617,128	- 1,965
JapanSouth Korea, Republic of	6,776,132 685,880	2,618,341 514,613	4,157,255 171,267	536 	10,893,184 583,077	8,396,178 381,643	2,475,332 201,435	21,673
Australia	2,244,173 2,042,147 200,649	480,375 425,282 55,092	1,631,627 1,484,693 145,557	132,172 132,172	5,884,437 5,077,509 767,420	3,498,119 3,142,999 352,674	2,376,404 1,924,595 414,746	9,914 9,914
uerto Rico and U.S. Possessions, total	2,520,160 155,562	2,011,787 151,274	508,372 4,288	_	1,036,885 356,217	718,519 344,996	318,366 11,221	-
U.S. Possessions, total	2,364,598	1,860,513	504,084 	- -	680,667	373,522	307,145	-
GuamU.S. Virgin islands	68,642 2,295,955	47,196 1,813,317	21,446 482,638 	- -	339,367 341,300	319,161 54,361 	20,206 286,939 	-
PEC countries (included above)	416,985	163,540	253,445	_	1,522,429	1,142,395	380,034	_
ax haven countries (included above)	44,354,378	15,567,110	28,741,566	45,702	54,287,945	28,023,747	26,168,282	95,916

Number of returns are not additive since some U.S. corporations have Controlled Foreign Corporations in more than one country.
 Data deleted to avoid disclosure of information on specific corporations.
 NOTE: Detail may not add to totals because of rounding.

Table 3.—U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign-Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Selected Country of Incorporation and Industrial Division of Controlled Foreign Corporation

i				• • •	, 7,500 largest	Controlled Foreign	Corporations			
·	Number					Foreign co	orporations earnings and			
Selected country of incorporation and	of	Number	l. •	' '	Current earnings	profits (+) b	efore taxes	Foreign income	Actual	ľ
industrial division of 7,500 largest	U.S.	of	Total	Business	and profits			taxes (net) on	distributions	Subpart
Controlled Foreign Corporations	corporation	foreign	assets	receipts	(less deficit)	Current earnings	Foreign income	current earnings	i In	income
	returns 1	corporations		1	before taxes	and profits (+)	taxes	and profits	current	1
					I	before taxes	(net)	(less deficit)	year	1
				, , , .			,y	, ,	, ,	1
	.41	(2)		1	 				 	
· ·	· (1)	(2)	' (3)	(4)	(5)	· (6)	(7)	(8)	(9)	(10)
ALL GEOGRAPHIC AREAS			;	l	[]		,	
					l '					.
All industries 2	744	7,500	958,113,019	822,975,169	79,811,427	86,885,973	24,064,632	23,929,652	45,524,748	12,101,07
Agriculture, forestry and fishing	13	31	807,867	1,235,993	78,031	110,394	21,068	21,385	60,051	17,69
Mining	72	216	39,622,679	14,070,239	2,824,664	3,228,144	1,169,581	1,120,944	2,146,376	396,58
Construction	21	86	4,021,876	6,164,121	304,964	396,280	147,744	145,626	175,126	17,60
Manufacturing	.418	3,060	343,317,903	484,236,296	49,370,100	51,602,241	16,034,750	16,008,560	25,600,603	3,402,00
Transportation and public utilities	72	194	18,458,833	11,680,656	1,322,159	1,502,800	391,366	393,398	528,920	264,53
Wholesale and retall trade	265	. 1,271	106,224,942	224,169,456	10,384,105	12,221,129	3,836,940	3,811,147	6,196,010	1,544,41
Finance, insurance and real estate	461	2,061	414,855,910	62,052,583	13,010,572	14,964,351	1,852,144	1,816,449	10,214,487	5,853,28
Services	198		30,103,216	18,759,361	2,304,892	2,647,405	604,249	605,350	602,213	604,95
1		568	30,100,210	10,738,501	[2,500,002	2,07,703	U,2-19	1, 000,000	. 002,213	004,95
CANADA	·		ļ .	I	l i		1 1			
All Industries *	460	· 870	160,349,675	142,278,931	12,821,136	13,412,942	4,083,768	3,999,207	6,750,034	982,01
Agriculture, forestry and fishing	**		3 ***		,,	***	.,,	-1-00/201	-,,,,	
Mining	· 41	. 60	22,754,157	5,508,732	532,606	687,557	241,137	175,930	205 570	. 40.00
Construction	**		22,107,107	3,500,752	1 352,000	007,007	241,137	1/5,830	305,572	19,02
	280	***	07 700 070							i
Manufacturing		408	, 67,782,373	96,624,689	8,860,798	8,997,108	2,758,205	2,757,032	4,252,907	618,711
Transportation and public utilities	27	37	6,099,899	3,914,072_	566,026	570,167	223,896	225,271	123,506	14,86
-Wholesale and retail trade	96	110	11,904,423	25,005,973	982,393	1,049,482	409,773	408,920	406,489	24,29
Finance, insurance and real estate	101	, 177	47,826,383	8,068,003	1,649,763	1,783,941	316,218	299,994	1,599,659	286,22
Services	54	66	3,573,992	2,257,177	177,222	267,435	.109,852	106,716	18,399	18,89
BRAZIL			7 .		,	,	· .			, ,
	1				1		1		i	ı
Il industries 2	158	292	23,649,760	29,707,456	4,148,887	4,734,357	1,180,249	1,189,886	1,040,497	513,76
Agriculture, forestry and fishing	3	. 4	119,073	146,882	17,847	17,847	1,074	1,074	, 14,442	12,453
Mining	. 4	5	121,397	85,388	11,182	12,566	526	1,013	2,500	· .
Construction	••	**		**	. **		, 	**		
Manufacturing	118	164	13,425,823	16,054,589	2,700,716	3,139,721	930,835	936,862	722,575	339,337
Transportation and public utilities	**	. **	••	•	•	**	•	•	••	
Wholesale and retail trade	28	. 37	2,407,715	7,128,619	523,733	559,946	95,892	96,011	142,065	4,999
Finance, insurance and real estate	. , 36	51	5,000,214	3,953,813	424,750	528,578	62,259	64,375	113,292	117,894
Services	21	25	1,889,261	1,733,070	327,990	333,029	30,934	31,037	4,080	
		{	1,000,201	1,700,070	. 021,000	, 000,025	30,334	31,037	4,000	39,07
MEXICO	ŀ						1			
Il industries 2	81	118	7,549,625	9,428,139	1,223,219	1,347,689	411,187	419.855	297,183	96,900
Agriculture, forestry and fishing					,,,	.,,	,	,	20.,.00	4 50,500
Mining		••			(
Construction					· 🔐				· <u> </u>	-
Manufacturing	62	80	E 800 000	6 424 720	4 070 077	457550	*			
		∾ !	5,830,026	8,131;730	1,079,977	1,157,552	364,992	370,145	212,702	58,952
Transportation and public utilities	.: 1					, "	-	- 1	[-
Wholesale and retail trade	17	19	679,420	747,698	75,688	87,542	20,326	21,297	24,526	2,851
Finance, insurance and real estate	10	13	936,840	449,602	63,816	92,073	24,956	27,499	54,016	35,083
Services	-	**	**		••	*	•	••	••	**
PANAMA	j	i		٠, ١	i		-]	I		•
	[_ 1	ì	- 1 · · · ·	1	· i	1	1	1	
I industries *	65	107	12,931,180	8,422,601	918,236	1,035,105	70,367	75,739	375,258	557,918
Agriculture, forestry and fishing	• 1	- i	~)	*)	- 1	. "))	•• j	1	•
Mining	7	12 "	451,067	121,740	-656	14,950	4,709	6,205	4,214	55,013
Construction	1	,.]		•	•• 4	, * 2 m			**	
Manufacturing	15	19	2,702,974	1,398,302	388,272	.391,483	24,144	25,815	59,949	170,891
Transportation and public utilities	8	20	1,961,760	1,099,836	139,433	142,176	17,625	18,236	7,647	
Wholesale and retail trade	16	18	2,072,990	5,068,817	226,017	251,180				107,914
Finance, insurance and real estate	21	27	5,211,624	525,976	150,887	251,180	11,484 5,387	11,534	164,951 135,581	148,898
	61 1			323.970	100.007	211.5//	5.38/	6,164	135 583	66,722

Table 3.—U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Selected Country of Incorporation and Industrial Division of Controlled Foreign Corporation—Continued

(Money amounts are in thousands of dollars)

					7,500 largest	Controlled Foreign	Corporations			
	Number					Foreign co with current	emings and	_		
Selected country of incorporation and industrial division of 7,500 largest Controlled Foreign Corporations	of U.S. corporation returns ¹	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Foreign income taxes (net)	Foreign income taxes (net) on current earnings and profits (less deficit)	Actual distributions in current year	Subpart f
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BAHAMAS		1		ŀ	}	}	}		1	
III industries *	33	51	7,216,918	5,105,804	255,669	381,090	82,348	82,623	218,335	96,00
Agriculture, forestry and fishing	-	- 1	·		.				[[
Mining	5	7	756,513	273,101	144,205	121,213	40,979	40,979	95,325	28,47
Construction	-	<u> </u>		۱ :		i ::				
Manufacturing Transportation and public utilities	**	[-	
Wholesale and retail trade	6	10	639,996	2,397,795	87,306	87,306	10,591	10,591	20.921	12.27
Finance, insurance and real estate	17	19	3,385,012	285,675	32,994	50,078	161	161	43,197	22,34
Services	4	7	782,000	456,975	41,547	53,070	17,225	17,225	14,902	17,93
BERMUDA				ľ	l]	
All industries 3	187	279	27,194,960	11,201,506	2,208,736	2,356,004	208,451	206,032	1,661,114	1,154,63
Agriculture, forestry and fishing,	 7		4 040 400	4 000 400	515,743	550,766	130,032	130,275	581,027	91,27
Mining Construction	, , , , , , , , , , , , , , , , , , ,	13	1,218,439	1,036,189	515,743	550,760	130,032	130,275	561,027	81,27
Manufacturing	9	10	1,888,994	825,537	323,505	324,838	2,880	2,939	108,262	27,85
Transportation and public utilities.,	9	12	512,279	478,799	5,531	12,403	1,237	1,237	40,934	6,25
Wholesale and retail trade	13	15	2,297,495	3,799,754	160,781	163,975	12,212	12,212	48,521	84,20
Finance, insurance and real estate	167	221	20,968,778	4,955,837	1,183,084	1,283,930	57,227	54,506	866,047	941,31
Services	8	8	308,973	105,390	20,092	20,092	4,864	4,864	16,322	3,72
NETHERLANDS ANTILLES	136	182	35,265,866	3,848,369	1,208,818	1,261,714	76,178	77,124	1,003,069	837,69
All industries 1	136	162	35,265,866	3,546,369	1,200,015	1,201,714	/0,1/0	77,124	1,003,009	031,08
Agriculture, forestry and fishing Mining			••			j				
Construction	**			-				••		
Manufacturing	**	-	••	} - -	-			**		
Transportation and public utilities	••	••	•		-	-		**		
Wholesale and retail trade	••	•		-		-		••		•
Finance, insurance and real estate	128	172	34,419,642	3,347,785	1,132,398	1,185,155	74,606	75,247	1,003,069	819,96
Services	5	5	645,087	162,240	56,101	56,101	1,356	1,356	-	16,17
FRANCE				[{	(i '		[
(INCLUDING ANDORRA)		1								400.05
All industries *	232	439	42,329,835	54,149,744	3,360,754	3,743,833	1,349,942	1,344,497	1,494,267	186,95
Agriculture, forestry and fishing				-					:	
Mining				}				**		
Construction	156	261	25,173,886	38,957,767	2,570,888	2,759,401	1,020,187	1,017,847	1,241,827	43,75
Transportation and public utilities	**	[20,170,000	55,557,757	-,0,0,		.,020,1.0.	**	, , , ,	,-
Wholesale and retail trade	69	88	6,860,894	11,134,941	438,887	540,584	217,559	214,729	114,712	4,97
Finance, insurance and real estate	33	48	8,551,011	1,505,006	233,843	294,763	48,983	49,046	82,778	136,83
Services	26	33	1,216,566	1,137,418	64,539	92,643	35,705	35,377	36,221	1,32
ITALY				ł	l	i			(
(INCLUDING SAN MARINO)										
All industries 2	196	337	31,975,821	34,926,624	2,372,433	3,400,807	1,278,697	1,268,774	1,406,853	246,49
Agriculture, forestry and fishing		i : !		ı ::	1 -	1 :			1 1	
Mining	-			1	1 -		🖫	**]	
Construction	117	180	18,135,265	25,123,926	2,597,980	2,673,611	1,053,365	1,042,757	1,105,057	172,78
Manufacturing Transportation and public utilities	117	,∾,	10,133,205	23,123,320	2,037,300	2,073,011	1,000,000	1,072,737	1,100,007	1,2,10
Wholesale and retail trade	63	75	4,833,303	7,379,348	-541,441	383,621	155,754	155,734	67,422	3,45
Finance, insurance and real estate	37	48	7,606,337	1,190,985	227,103	239,456	31,254	31,687	199,947	65,74
Services	19	24	712,309	677,594	74,931	79,240	30,601	30,874	12,489	4,51

Table 3.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Selected Country of Incorporation and Industrial Division of Controlled Foreign Corporation—Continued

•	Ī	L		<u> </u>	7,500 largest	Controlled Foreign	Corporations		_	
		{	,	1		Foreign oc				
	Number	1	1	ı	l	with current	earnings and		,	
Selected country of incorporation and	of	Number	i .	}	Current earnings	profits (+) to	efore taxes	Foreign income	Actual	ŀ
industrial division of 7,500 largest	U.S.	of .	Total	Business	and profits			taxes (net) on	distributions	Subpart i
Controlled Foreign Corporations	corporation	foreign	assets	receipts	(less deficit)	Current earnings	Foreign income	current earnings	In I	income
	returns 1	corporations	1	1 '	before taxes	and profits (+)	taxes	and profits	current	
		1		})	before taxes	(net)	(less deficit)	year	
		L		<u> </u>		<u> </u>				
i	(1)	(2)	(3)	(4)	(5)	(6)	n	(8)	(9)	(10)
NETHERLANDS			i	ľ		ł				
All industries 2	188	365	41,032,710	35,838,811	4,473,699	4,691,383	996,448	975,831	2,501,120	788,834
Agriculture, forestry and fishing	**	-			-	, · · · -	· ••			•
Mining	4	5 ,	276,178	97,560	18,067	18,067	5,789	5,789		
Construction	••	•		-	-	-		**		
Manufacturing	87	126	16,014,733	23,140,146	2,914,566	3,039,920	733,754	733,934	1,441,789	90.282
Transportation and public utilities	7	8	317,659	111,728	49,059	49,059	18,238	18,238		13,747
Wholesale and retail trade	50	65	5,310,985	8,961,253	552,350	577,449	127,819	129,353	492,772	162,565
Finance, Insurance and real estate	82	123	14,879,115	2,135,701	585,899	635,099	70,378	49,424	447,717	253,628
Services	24	33	4,089,337	1,191,827	332,440	350,471	31,806	30,429	109,174	268,612
SWITZERLAND			ļ					, i		
All industries *	127	220	37,898,892	31,584,268	4,477,469	4,554,214	400,494	399,611	4,109,934	1,942,244
Agriculture, forestry and fishing	-			01,004,200		4,004,214	400,484	388,011	4,109,834	1,942,244
Mining				l		٠ ــ				
Construction	3	10	282,077	259,226	6,586	15,531	1,705	1,831	2,820	
Manufacturing	. 37	46	5,322,538	5,405,276	1,084,145	1,087,637	116,397	116,399	1,474,875	308,540
Transportation and public utilities	3	3	198,811	67,113	831	1,284	39	2,505	35,000	12,108
Wholesale and retail trade	50	63	8,053,397	21,516,575	958,860	988,981	165,163	161,049	766,857	
Finance, insurance and real estate	53	80	_23,091,129_	3,950,222	2,363,901	2,393,396	105,902	106,424	1,821,083	1,156,099
Services	14	18	950,938	385,856	63,146	67,385	11,289	11,401	9,299	19,821
UNITED KINGDOM				1]		·	
All industries 2	399	1,159	205,412,482	135,953,877	12,601,876	13,878,068	3,862,904	3,824,438	9,451,604	1,321,853
Agriculture, forestry and fishing	**	•	**		***		**	.,,	**	**
Mining	25	43	8,254,297	4,111,937	970,533	1,047,325	553,393	565,907	628,449	141,664
Construction	10	16	532,969	915,086	7,428	37,903	18,557	14,417	7,656	2,364
Manufacturing	219	386	48,140,128	76,857,996	6,812,697	7,129,945	1,935,617	1,908,465	4,976,198	342,992
Transportation and public utilities	••	••	**	•	**	**	**	**	1,0,0,,00	- TE,50E
Wholesale and retail trade	87	121	17,826,118	34,267,804	2,055,060	2,195,564	736,554	733,247	1,119,980	101,650
Finance, insurance and real estate	177	452	124,089,989	14,062,313	2,305,318	2,898,248	492,349	476,191	2,548,666	682,854
Services	79	123	5,604,720	5,010,045	396,603	499,698	. 115,502	115,315	142,116	38,220
WEST GERMANY			0,007,720	0,0,0,0	000,000	400,000	. 110,002	110,013	142,710	50,220
All industries 2	258	496	82,478,332	92,175,839	6,766,559	7,221,987	2,306,528	2,314,351	4.550,647	515,256
Agriculture, forestry and fishing		-	,,		-,,,,,,,,,	.,22.,30.	2,000,010		4,000,047	010,200
Mining		**	•• ,		•					**
Construction	5	6	316,530	549,129	18,960	25,208	10,258	10,258	15,427	
Manufacturing	158	264	41,557,779	65,118,557	5,186,131	5,417,293	1,804,368	1,801,668	3,338,038	210,481
Transportation and public utilities			41,001,770	00,110,007	. 0,100,101	0,417,200	1,004,000	1,001,000	3,336,036	210,401
Wholesale and retail trade	83	101	8,834,067	20,800,381	747,733	830,919	247,197	245.444	746,184	82,984
Finance, insurance and real estate	53	75	28,880,129	3,238,575	634.763	724.354	138,598	245,414 145,957	746,184 316,594	211,106
Services	33	41	1,895,698	1,488,326	97,686	137,105	60,035	64,655	35,186	1,848
LIBERIA					1		}	1	,	.,540
Il Industries	30	62	5,230,427	1,972,648	90,932	157,223	93	93	39,874	73,734
Agriculture, forestry and fishing	30 m	**	94	.,	,53E	101,223	83	93	30,074	. /3,/34
Mining	{				••					
Construction				-		-				• -
Manufacturing		- 1		1	Ì	- 1	- 1	- 1	4 1	-
Transportation and public utilities	21	40	2,493,168	1,470,881	75,984	86,183	77	77	28,838	66,329
Wholesale and retail trade	- 1	}	• 1	- }	• i	i	}	•• [•• 1	••
Finance, insurance and real estate	10	15	2,011,652	61,259	-29,790	18,145	3	3	10,286	4,966
Services								- 1		.,500

Table 3.-U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Selected Country of Incorporation and Industrial Division of Controlled Foreign Corporation--Continued

		<u> </u>			7,500 largest	Controlled Foreign	Corporations			
Selected country of incorporation and	Number of	Number			Current earnings	Foreign co with current a profits (+) b	ernings and	Foreign income	Actual	
industrial division of 7,500 largest Controlled Foreign Corporations	U.S. corporation returns ¹	of foreign corporations	Total assets	Business receipts	and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Foreign income taxes (net)	taxes (net) on current earnings and profits (less deficit)	distributions in current year	Subpart I income
	(1)	(2)	(3)	(4)	(5)	(6)	(C)	(8)	(9)	(10)
SOUTH AFRICA (INCLUDING NAMIBIA)										
il industries ²	39	44	1,922,000	3,752,771	265,427	308,043	138,921	138,250	125,969	90,19
Agriculture, forestry and fishing		- '	_	-	1 -	_	- 1	-	-	
Mining	=	l :] =	1 =	} =		<u>.</u>		
Construction	26	29	934,275	1,473,030	173,235	176,669	75,794	75,483	69,186	38,69
Transportation and public utilities	20		357,275	1,473,030	173,255	170,000	73,754	70,400	05,100	30,00
Wholesale and retail trade	9	10	913,641	2,152,684	79,881	118,655	57,422	57,062	54,904	51,05
Finance, insurance and real estate	**	-	-		-		**	•	-	
Services	••	-	-	-	· -	-		-	-	
HONG KONG				}	Į.					
ll industries 2	110	154	16,875,530	9,795,690	1,387,688	1,450,530	195,287	194,558	873,584	434,10
Agriculture, forestry and fishing	-		-	-		- 1	-	-	-	
Mining	_		-				_	_		
Manufacturing	34	39	1,574,042	2,750,962	177,046	201,919	26,650	26,444	137,963	38,37
Transportation and public utilities			.,	-,,	,		,	,-		
Wholesale and retail trade	37	41	2,006,422	4,153,431	420,424	433,459	40,234	39,595	244,436	210,46
Finance, insurance and real estate	32	51	10,093,512	1,773,474	454,319	463,829	73,389	73,506	241,385	146,44
Services	13	14	567,977	242,284	69,335	72,024	7,124	7,124	27,162	38,97
JAPAN]]				
All industries * Agriculture, forestry and fishing	160	259	44,845,347	55,446,061	6,355,070	6,476,919	3,622,841	3,626,960	1,850,972	261,27
Mining			=	i			= 1	-	1	
Construction	92	126	29.698,242	32,462,600	4,584,718	4,629,432	2,611,650	2,612,772	1,444,768	214,99
Transportation and public utilities	92	120	29,030,242	32,402,000	4,304,710	7,028,432	2,011,000	2,012,112	1,,/00	217,55
Wholesale and retail trade	60	86	10,311,196	20,131,251	1,533,236	1,584,891	885,273	887,384	351,366	11,72
Finance, insurance and real estate	12	20	3,466,619	1,002,451	106,673	125,517	60,021	60,907	34,605	22,87
Services	14	20	1,013,092	1,077,292	107,808	108,452	47,207	47,207	13,866	11,67
AUSTRALIA										
Il industries *	200	347	37,769,546	25,434,709	2,329,597	2,594,987	830,639	815,555	548,448	371,27
Agriculture, forestry and fishing	9	9	1,196,005	329,298	29,406	54,694	2,070	13	24,867	1,17
Mining	•		1,180,005	325,250	20,400	<i>5</i> −7,05≠	2,070	13	27,507	1,17
Manufacturing	110	131	10,229,941	12,767,839	1,519,430	1,552,869	554,003	552,574	314,156	53,69
Transportation and public utilities	4	6	227,261	309,819	-16,136	2,492	· ·	-1,326		•
Wholesale and retail trade	47	54	4,493,822	8,101,734	300,646	384,105	114,446	102,910	67,120	45,39
Finance, insurance and real estate	61	114	20,469,027	3,189,420	456,427	547,892	143,866	145,758	123,265	270,91
Services	20	29	995,918	573,245	44,908	48,468	16,254	16,225	19,039	9

¹ Number of returns are not additive since some U.S. corporations have Controlled Foreign Corporations in different countries and in different industrial divisions. Moreover, data for only selected countries are shown.

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

*** Data deleted to avoid disclosure of information on specific corporations.

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

Table 4.—U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation

					/,500 large.	st Controlled Foreig	n Corporations			
Industrial division and year of incorporation of 7,500 largest Controlled Foreign Corporations	Number of U.S. corporation returns 1	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign of with current	orporations earnings and before taxes	Foreign income taxes (net) on current earnings and profits (less deficit)	Actual distributions in current year	Subpart F Income
All to do a t	(1)	(2)	(3)	(4)	(5)	(6)	0	(8)	(9)	(10)
Il industries ²	744	7,500	958,113,019	822,975,169	79,811,427	86,885,973	24,064,632	23,929,652		(10)
1985-1987	113 301	180 946	30,632,293	12,447,188	636,850	767,554	130,300	123,232	45,524,748 225,958	12,101,074
1900-1904	405	1,128	104,024,573	44,550,143 69,841,156	4,642,124	5,733,433	1,178,566	1,155,120	1,931,586	227,216 1,474,279
19/5-19/9	351	811	79,220,800	48,782,649	8,774,080 5,808,243	9,987,585	1,869,737	1,844,671	5,721,664	1,681,294
1970-1974 1965-1969.:	349	907	113,709,282	87,079,425	8,275,564	6,348,808 8,989,749	1,222,978 2,070,267	1,177,268	4,445,716	1,000,805
1960-1964	314 285	725	74,512,362	76,159,799	6,711,290	7,166,843	1,666,764	2,060,854 1,663,064	4,073,485	1,340,039
1900-1909	285 226	· 716	84,234,293	88,062,400	8,815,495	9,331,347	3,206,521	3,218,136	3,084,852 4,921,490	1,148,932
1950-1954	172	320	48,384,875 55,240,428	65,727,521 52,744,642	7,777,593	8,068,931	2,220,284	2,220,514	5,296,586	1,318,838 1,472,828
1945-1949	128	214	16,725,303	17,351,973	4,055,588 1,652,126	4,195,903	1,435,321	1,436,799	1,727,302	689,595
Prior to 1945	265	911	205,010,965	253,243,313	22,232,471	1,805,124 23,906,933	515,122	507,859	610,946	134,818
Year not reported	84	153	11,088,085	6,984,959	430,000	583,783	8,407,295 141,478	8,377,263	13,293,161	1,554,377
griculture, forestry and fishing	13	31	807,867	1,235,993	78,031	110,394		144,873	192,001	58,054
1988-1989 * 1985-1987				••	1	110,354	21,068	21,385	60,051	17,693
1980-1984			1				- 1	**		-
1975-1979	4	. 4	141,297	173,648		-		••		**
18/0-19/4	4	6	149,132	129,447	1,994 19,424	16,771	11	45	16,726	16,139
1900-1909	4	4	117,876	219,149	3,012	19,435 5,983	1,517	1,800	393	118
1960-1964 1955-1959		••	-		5,5,1	3,363	, 1,228	1,228	684	, -
1950-1954				<u> </u>						**
1945-1949		••			=	•		**		
Prior to 1945			٠	1	~	-	-			••
Year not reported	- 1				- 1	= 1	-			-
ning	72	216	39,622,679	14,070,239	2,824,664	3,228,144	4 400 504		· -	-
1988-1989 ³	24	**	•		. • 1	3,220,144	1,169,581	1,120,944	2,146,376	396,584
1980-1984	27	32 40	2,193,082	1,389,911	491,892	550,393	143,564	142,690	562,495	00.405
1975-1979	22	- 3o ∣	3,084,270 6,024,059	1,258,559 1,488,277	353,836	412,717	130,016	119,418	147,034	92,435 585
1970-1974	16	24	2,091,144	1,927,410	277,743 157,020	399,833	113,037	71,284	393,582	47.813
1965-1969 1960-1964	15	20	2,275,019	1,041,949	265,226	202,003 294,566	205,328	202,028	283,247	21 986
1955-1959	16 8	25 12	8,954,080	2,484,700	413,569	448,613	101,522 146,913	92,082 168,255	246,880	7,547
1950-1954	ا ۋ	11	1,550,597 7,144,055	985,666	173,388	173,654	46,603	43,167	278,732 104,071	171,616
1945-1949			7,144,035	1,542,243	273,515	283,172	144,213	144,720	34,893	34,759 7,735
Prior to 1945	13	14	5,458,302	1,568,861	. 346,906	377,694	24 200			7,7.00
ear not reported	ı	- 1				377,094	91,632	90,547	39,756	3,251
988-1989 ^a	21	86	4,021,876	6,164,121	304,964	396,280	147,744		:	-
985-1987	<u> </u>		* **		*	330,200	147,744	145,626	175,126	17,607
980-1984	в	10	354,476		*		-			
975-1979	6	ıš	172,558	559,049 267,001	9,712	22,125	1,732	-1,174		2,364
9/0-19/4	8	9	254,820	845,232	6,546 18,730	12,145	842	974	2,311	713
965-1969 960-1964	8	9	747,829	1,021,209	71.840	25,358 89,012	9,595 23,742	10,102	10,259	1,204
955-1959	6	9	364,227	612,025	28,635	42,799	20,559	22,743 20,123	37,067	11,391
950-1954	5	9	308,618 489,269	598,470	28,196	35,480	17,786	17,725	21,508 8,057	73
945-1949	** .	- <u></u>	409,209	681,709	35,538	44,422	21,461	22,238	38,382	-
NOT TO 1945	6	14	1,065,869	1,214,603	55.898	69,336	. 20.514			••
ear not reported	- 1.	-	- 1			USD,330	33,514	33,454	43,374	1,862
ufacturing	418	3,060	343,317,903	484,236,296	49,370,100	51,602,241	16,034,750	40.000.00		-
985-1987I	40 136	46	4,154,025	7,389,187	238,606	272,767	55,958	16,008,560	25,600,603	3,402,003
80-1984	163	294 293	17,626,118 27,926,183	21,949,525	1,931,675	2,244,528	645,752	54,272 651,679	18,558 625,299	18,462 230,797
773-1979	143	233	22,937,994	33,596,517 26,056,143	3,803,548	4,139,834	904,649	905,545	2,046,515	230,797 156,424
70-1974	174	298	30,419,476	49,918,159	3,040,990 4,495,981	3,132,417	530,946	530,153	2,572,478	287,060
65-1969 60-1964	181	319	27,936,210	44,444,644	3,958,076	4,626,067 4,148,411	1,219,471 912,055	1,220,471	1,949,709	342,754
55-1959	189 150	368	31,812,956	43,953,270	4,822,506	5,086,403	1,913,873	915,587 1,909,466	1,684,677	514,942
DU-1954	113	274 175	23,789,915	36,603,426	5,081,481	5,265,189	1,783,525	1,784,274	3,136,306 2,590,890	417,377
45-1949	83	126	19,082,837 7,711,168	26,790,601 10,716,186	2,314,161	2,412,304	856,269	847,370	704,245	187,922 191,577
or to 1945	183			178,224,201	1,250,750 18,157,966	1,289,665	384,246	385,495	444,275	90,567
ar not reported	44	67				18,623,075	6,733,212	6,708,343	9,765,979	

Table 4.--U.S. Corporation Returns with Total Assets of \$500 Million or More and Their 7,500 Largest Controlled Foreign Corporations: Number, Total Assets, Receipts, Earnings, Taxes, Distributions and Subpart F Income, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation--Continued

[Money amounts are in thousands of dollars] 7,500 largest Controlled Foreign Corporations Foreign corporations rofits (+) before taxes Foreign income taxes (net) on current earnings Numbe Actual distribution Subpart F Number Industrial division and year of U.S. of foreign Total in current income incorporation of 7,500 largest Controlled Foreign Corporations Current earnings Foreign inc receipts corporation returns 1 and profits (+) vear before taxes (10) (9) (7) (8) (6) (4) (5) (3) (2) (1) 264,533 393,398 528,920 1,502,800 391,366 1,322,159 11,680,656 18,458,833 194 72 11,838 46,778 22,884 17,150 14,702 73,321 14,705 1.351 35,052 211,707 165,121 51.512 318.580 73,596 23,929 162,890 148,836 11,959 23 43 32 29 17 20 20 21 3,610,469 2,033,264 1,714,369 577,455 1,591,313 1,362,703 309,487 174,056 1.586.594 24,659 10,103 1980-1984 1,017,699 989,975 622,204 8,373 4,306 8,859 62,067 28,586 163,580 1975-1979 78,978 10,087 23,338 43,239 23,819 117,998 2,945 8,890 8,604 53,665 42,984 170,348 11 7 9 1,074,233 1,645,821 1,437,358 1965-1969 16,345 1,119 10 7 9 11.070 1960-1964 32,126 1955-1959 1950-1954 127,822 129,451 1,075,660 6,601 95,095 193,184 192,878 507,458 501,403 1945-1949 2,470,341 5.481.207 17 24 Prior to 1945 6,196,010 1,268 182,200 1,544,415 3,679 255,529 Year not reporte 3,811,147 12,221,129 3,836,940 10.384,105 106,224,942 224,169,456 1.271 11,293 160,534 265 17 76 99 83 101 13 071 Wholesale and retail trad 2,741,233 11,358,739 13,071 158,588 332,712 289,319 296,316 370,718 607,688 1,367,614 799,821 1988-1989 1985-1987. 182,200 870,884 314,581 399,467 571,143 869,121 935,565 132 168 138 165 171 740.313 7 160 009 59.634 332,982 288,494 299,034 1,481,662 872,781 8,391,286 8,060,533 18 603 023 60,970 1980-1984 11,757,980 1975-1979 1.101.433 9,130,940 11,396,930 14,384,448 7,357,921 1,101,433 1,223,629 2,270,574 1,002,709 572,910 284,328 2,574,369 152,924 370,263 95,987 397,135 181,497 22,874 20.504,416 855,483 229,561 167,675 86 74 62 36 33 54 13 2,207,515 986,766 559,752 231,240 846,905 20,504,416 33,102,207 22,432,127 18,657,994 1965-1969 230,294 167,675 77,042 1960-1964. 1955-1959. 1950-1954. 6,314,358 3,557,629 28,745,786 85,832 1,013,797 21,991 5,467,005 59,377,838 590,194 229,070 1.307.822 1,006,956 1,461,020 56,675 1945-1949 131 7 529 60,253 403,629 10,214,487 150,446 543,767 2,368,732 912,020 14,964,351 333,002 1,790,791 2,962,851 1,219,905 5,853,288 1,852,144 15,832 156,171 303,713 Year not repo 1.816.449 13.010.572 196,217 747,546 1,169,175 414,855,910 62,052,583 461 55 139 10,811 127,706 291,455 163,853 2,061 Finance, insurance and real estate 1,720,480 7,495,837 279,248 1,262,637 2,373,399 23,422,384 71,848,107 376 472 10,994,772 5,221,398 9,447,986 550,801 856,935 321,521 85,958,128 35,957,372 303,713 167,260 246,217 171,910 189,792 87,218 172,162 226 178 149 86 69 43 38 23 73 27 1980-1984 1.013.495 241,697 174,337 193,548 1,241,669 416,494 549,792 294 290 138 110 55 50 28 121 40 1975-1979 2,143,021 990,496 1,053,378 2,460,062 65,772,298 27,358,276 24,887,483 11,879,504 1,071,200 1,089,000 1,420,501 463,313 823,632 297,162 6 340 493 5,191,055 2,155,008 1965-1969 1,576,452 284,461 35,421 2,018,089 87,565 181,137 1960-1964 1,378,212 704,314 712,849 144,908 1,657,750 20,505,444 21,377 361,705 3,103,244 21,485 312,864 1950-1954 715,333 8,878,052 112,382 315,242 7,338 1945-1949 1,630,565 43,904 37,325,615 7.518 101,532 4,913,583 788 925 69,426 **604,249** 4,501 42,019 605,350 1,585 43,786 602,213 604,952 Year not reporte 2,647,405 18,759,361 150,410 2,304,892 30,103,216 198 10 568 12 76 97 70 86 56 43 42 16 9,320 282,632 578,742 4,228,253 5,915,621 20,885 318,998 668,208 337,541 476,413 291,059 135,563 135,563 245,469 14,424 16,692 116,789 52,474

1,647,623 2,951,891 2,578,040

4,244,517 1,965,736 1,501,468

1,306,227 453,848 156,938

644 327

319,172

448,201

268 690

94,989

14 797

4,102,787

2,140,895

2,116,149 608,952 144,246

865,047

Includes Nature of business in acceptance of the properties incorporated by For 1989, includes only Controlled Foreign Corporations incorporated by Data deleted to avoid disclosure of information on specific corporations.

1985-1987

1980-1984 1975-1979

1970-1974

1960-1964

1955-1959 1950-1954

Prior to 1945

119,409 97,048 80,066

82.063

66,019 46,230 19,873 5,624

28,296 15,350

124,781 85,181

176,781 117,819

22,137 5,657

13,035

10,504

119,614 97,067

79,002 83,099 66,047 46,798 19,876 5,624 28,156

211,963 138,383 39,787

16,901

Year not reported 1 Number of returns are not additive since some U.S. corporations have Controlled Foreign Corporations incorporated in different years

ess not allocable," not shown separately.

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

International Boycott Participation, 1990

Data Release

or tax year 1990, 1,210 corporations, 65 partnerships and 6 individuals reported operations in countries known to participate in unsanctioned international boycotts. Roughly one-fifth of these persons, 256, were requested to participate in boycotts, but only 71, less than 6 percent, actually agreed to participate. Forty-one persons, mostly corporations, lost tax benefits as a result of their boycott participation.

Since the Tax Reform Act of 1976, U.S. persons with business operations in countries known to participate in unsanctioned international boycotts must report these operations to the Internal Revenue Service. Those persons who agree to participate, or cooperate with, an international boycott can be penalized, having their U.S. tax benefits reduced by the extent to which benefits relate to boycott income. The benefits which can be reduced are the foreign tax credit, deferral of taxation on the earnings of Controlled Foreign Corporations, deferral of income from an Interest-Charge Domestic International Sales

Corporation (IC-DISC), and tax exemption of foreign trade income of a Foreign Sales Corporation (FSC). (The Department of Commerce can also fine the participating person.)

A person is considered to have participated in an international boycott if:

- (1) as a condition of business with the boycotting country, the person agrees to refrain from:
- (a) doing business in the boycotted country (Type 1 request, as shown in Table 1);
- (b) doing business with any U.S. person in the boycotted country (Type 2);
- (c) doing business with any company owned or managed by a particular nationality of the boycotted country (Type 3); and
- (d) employing any person of a certain nationality, race or religion (Type 4), and
- (2) as a condition of the sale of a product to a boycotting country, the person refrains from using a shipper or insurer that does not participate in an international boycott

as defined above (Type 5).

For purposes of this determination, "country" includes governments, nationals or companies of the boycotting or boycotted country. A "person" could be a corporation, a partnership, an individual, an estate, a trust or other entity. A person refraining from importing or exporting products to the boycotted country, however, is not penalized.

The Treasury Department maintains a list of countries known to participate in an international boycott. All of the countries on the current list are Arab nations which boycott Israel. There are others that participated in unsanctioned boycotts in 1990, most notably Bangladesh, Iran and Pakistan. While all three boycotted Israel, Pakistan also maintained a boycott of India and Iran boycotted Iraq. (See Table 2.)

The participating person computes the loss of tax benefits with either the "international boycott factor method" or the "specifically attributable income and taxes method". (See Table 3.) With the former, the taxpayer computes the ratio of purchases, sales and payroll attributable to boycotting countries to the overall foreign purchases, sales, and payroll and reduces each tax benefit by this ratio. With the specifically attributable method, income and taxes attributable to operations related to boycott participation are disallowed as a portion of the tax benefits. For example, the taxpayer would have to lower the foreign taxes available for the foreign tax credit by the amount of foreign taxes paid to boycotting countries. Likewise, foreign trade income of a FSC from these countries would lose its tax exempt status.

With either method, the taxpayer converts a portion of its undistributed income from its controlled foreign corporations to subpart F income, thereby increasing the income subject to U.S. tax. IC-DISC boycott income is made taxable to its shareholders.

The statistics reported in the following tables were derived from all Forms 5713, *International Boycott Report*, filed during 1991 with an accounting period ending in 1990.

International Boycott Participation, 1990

Table 1.-Boycott Requests and Agreements, by Type

Requests and agreements	Number of persons or requests	Number of persons or agreements	Percentage
	(1)	(2)	(3)
Number of persons receiving requests and agreeing to participate	256	71	28
Total requests and agreements	9,932 3,786	3,122 952	31 25
Туре 2	1,545	746	48
Type 3		43	<u>7</u>
Type 4		23 1,358	7 37

NOTE: Types of requests and agreements are described in the text.

Table 2.-Operations, Requests and Agreements, by Boycotting Country

Country	•	ns with operations boycotting	Number of	Number of
•	Israel	Others	requests	agreements
	(1)	(2)	(3)	(4)
All countries	1,449	220	9,932	3,122
reasury listed countries, total	1,269	67	9,527	3,082
Bahrain	631		517	264
Iraq	444	5	829	182
Jordan	588		318	160
Kuwait	782	28	1,618	751
Lebanon	455		217	115
Libya	230		244	48
Oman	532	4	748	267
Qatar	504		587	198
Saudi Arabia	1,077	14	1,934	373
Syria	393		424	32
United Arab Emirates	811	11	1,960	682
Yemen, Republic of	329		131	10
Middle East, not allocable	11	5]	
Ionlisted countries, total	180	174	405	40
Bangladesh	27	15	35	14
Iran	49	(¹)	48	8
Pakistan	64	41	103	5
Other countries	214	l (¹)	219	13

¹ Data deleted to avoid disclosure of information about specific taxpayers.

Table 3.--Loss of Income and Tax Benefits, by Method

[Money amounts are in thousands of dollars]

Method	Number of returns	Foreign tax credit reduction ¹	Subpart F boycott income	FSC boycott income ²
	(1)	(2)	(3)	(4)
Boycott factor method	15	960	6,111	3
Specifically attributable method	26	1,371	4,553	66

¹ For the boycott factor method, this amount is the reduction of foreign taxes available for credit.

² Foreign Sales Corporation foreign trade income.

NOTE: No returns reported loss of benefits related to income from Interest-Charge Domestic International Sales Corporations for 1990.

Foreign Recipients of U.S. Partnership Income, 1990

Data Release

nder the Tax Reform Act of 1986, U.S. partnerships are required to withhold income tax on "effectively connected taxable income" deemed allocable to foreign partners. The U.S. partnership must file a Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, for each foreign partner. This form identifies the partner by name, address and type of partner (individual, corporation, partnership, or other), as well as the income attributable to that partner, and the tax withheld on that income by the partnership. The 1990 withholding rate for income allocable to foreign corporate partners was 34 percent. The 1990 withholding rate for income allocable to all other foreign partners was 28 percent. The U.S. partnership must file a Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), for itself. This form lists the income attributable to foreign partners as a whole, and the tax withheld from that income. Data from Form 8804 are not included in this data release.

Table 1 shows the number of Forms 8805 filed for Calendar Year 1990, as well as the taxable income attribut-

able to the partners, tax withheld, Internal Revenue Code section 1445 credit taken, and net tax withheld under Internal Revenue Code section 1446. The table shows totals for all types of foreign partners, with separate totals for individual partners and corporate partners.

The Internal Revenue Code section 1445 credit refers to the withholding on amounts realized on the disposition of a U.S. real property interest. When a U.S. partnership disposes of a U.S. real property interest, a withholding tax is imposed on any gain from that disposition that is allocable to a foreign person. The partnership, when computing the amount to be withheld from the foreign partner's allocable income for the particular year, may deduct any amount already withheld on the allocable gain from the distribution of the U.S. real property interest.

The term "effectively connected taxable income" refers to the taxable income of the partnership which is effectively connected with the conduct of a trade or business in the United States (see Internal Revenue Code section 1446(c) for further explanation).

This data release was written by Kimberly Veletto, an economist with the Foreign Returns Analysis Section, under the direction of Chris Carson, Chief.

Foreign Recipients of U.S. Partnership Income, 1990

Table 1.--Foreign Recipients of U.S. Partnership Income: U.S. Income and Tax Withheld as Reported on Form 8805, by Selected Type of Recipient and Country of Residence [Money amounts are in whole dollars]

				U.S. tax withheld	
Country	Number of Forms 8805 filed	Taxable income	Total	Code section 1445 credit	Net tax withheld
	(1)	(2)	(3)	(4)	(5)
ALL RECIPIENTS 1					
All countries	30.645	429,255,092	140,701,926	3,436,031	137.265.895
Bermuda	23	9,984,330	3,206,285	· · ·	3,206,285
British Virgin Islands	32	5,749,318	1,965,049		1,965,049
Canada	2,883	64,362,602	22,453,072	348,529	22,104,543
France	144	30,489,949	10,562,827	195,433	10,367,394
Japan	1,354	61,756,886	22,037,939	634	22,037,305
Mexico	381	3,448,891	1,110,383	426	1,109,957
Netherlands	795	16,407,809	5,272,436	1,725,348	3,547,088
Switzerland	623	5,751,713	1,967,227	35,531	1,931,696
United Kingdom	434	36,559,963	12,397,892	255,480	12,142,411
West Germany	21,683	96,386,860	33,050,108	557,363	32,492,745
Other countries	2,293	98,356,771	26,678,708	317,286	26,361,422
INDIVIDUALS					
III countries	27,848	159,038,702	45,843,312	1,966,585	43,876,727
Bermuda	3	70,962	19,888		19,888
British Virgin Islands	10	4,137	1,460		1,460
Canada	2,198	10,115,556	2,998,163	172,385	2,825,778
France	104	12,753,852	3,599,730	195,433	3,404,297
Japan	990	3,782,654	1,112,840	192	1,112,648
Mexico	326	3,114,803	996,794	426	996,368
Netherlands	536	6,527,792	1,930,439	914,182	1,016,258
Switzerland	444	4,337,072	1,382,218	35,531	1,346,687
United Kingdom	322	9,673,419	2,958,403	10,892	2,947,511
West Germany	21,271	71,535,598	23,188,409	402,416	22,785,993
Other countries	1,644	37,122,858	7,654,967	235,127	7,419,840
CORPORATIONS					
All countries	2,286	217,399,834	76,243,155	536,392	75,706,763
Bermuda	14	144,132	50,041]	50,041
British Virgin Islands	17	5,458,477	1,866,110	I	1,866,110
Canada	542	40,548,376	13,891,454	128,714	13,762,740
France	39	17,734,559	6,962,666		6,962,666
Japan	344	51,819,557	19,201,790	442	19,201,348
Mexico	11	119,063	59,194		59,194
Netherlands	240	7,000,876	2,533,304	80,488	2,452,816
Switzerland	164	1,329,392	553,193		553,193
United Kingdom	98	26,826,287	9,401,117	244,588	9,156,529
West Germany	257	18,749,658	6,762,421		6,762,421
Other countries	560	47,669,458	14,961,865	82,160	14,879,706

¹ Includes "persons" other than individuals and corporations, not shown separately.

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

Data Release

rivate foundations experienced a strong year for 1989 as both total revenues and total assets increased markedly from 1988. Total foundation revenues increased by 22 percent, to \$19.9 billion, thereby reversing the trend of declining revenues from 1986 to 1988. Increasing revenues resulted largely from significant increases in the amount of contributions received, 32 percent, and net gains from sales of assets, 30 percent. Decreases in these two items contributed to the declining revenues for the 2 previous years. Total foundation assets increased from 1988 to 1989 at the highest annual rate of the past decade, 18 percent, to \$151.7 billion. Assisted by a relatively strong stock market in 1989, the value of investments in securities, which represented 80 percent of total assets, increased by 22 percent. Likewise, foundations realized rates of total return on assets that increased from the 1988 rates of return [1]. The very largest foundations, those holding \$100 million or more in assets, realized a rate of return of 12.7 percent.

Foundations maintained relatively consistent levels of charitable giving for 1989, with the amount of their contributions and grants increasing by 10 percent over 1988, to \$8.1 billion. Likewise, foundation payout rates remained relatively constant as well, ranging from 10.9 percent for the very smallest to 5.0 percent for the very largest foundations. (The term, "payout rate," refers to the amount of a foundation's charitable distributions, plus or minus certain allowable adjustments, divided by its net investment assets. Since 1982, the required annual payout requirement has been set at 5.0 percent.)

Charitable Trusts

For the first time since 1979, Statistics of Income has collected and published data on charitable trusts included under Internal Revenue Code section 4947(a)(1). These trusts have exclusively charitable interests. They currently file the Form 990-PF, Return of Private Foundation.

Other charitable trusts, which receive the majority of their support from public, rather than private sources, file the Form 990, Return of Organization Exempt from Income Tax. And, split-interest trusts, which have both charitable and noncharitable beneficiaries, file the Form 5227, Split-Interest Trust Information Return. The trusts examined here, like private foundations, are considered tax-exempt organizations and are subject to the same charitable distribution and excise tax requirements as foundations. However, they are not required to formally apply for tax-exemption with the Internal Revenue Service.

For 1989, there were over 2,600 charitable trusts filing Form 990-PF. They held \$2.9 billion in total assets and realized \$404.6 million in total revenues. The trusts, which paid out charitable dollars at a slightly lower rate than the foundations, distributed a total of \$143.7 million in contributions and grants for 1989. From 1979 to 1989 the number of charitable trusts filing Form 990-PF increased by over 25 percent. On a book value basis, total assets increased by over 50 percent in constant dollars from 1979 to 1989, approximately half the rate of increase in private foundation assets over the same time period.

Summary Statistics

Tables 1 and 2 provide summary statistics for 1989 for both private foundations and charitable trusts. The data are separated to show the different sizes of foundations (and trusts), grouped by fair market value of assets. More extensive data and analyses will be included in the upcoming article, "Private Foundations and Charitable Trusts, 1989," by Alicia Meckstroth. The article will be included in a later issue of the *Statistics of Income Bulletin*.

Notes and References

[1] Rates of total return take into account both realized and unrealized gains on investments.

This data release was written by Alicia Meckstroth, an economist with the Foreign Special Projects Section, under the direction of Michael Alexander, Chief.

Table 1.--All Private Foundations: Balance Sheets and Income Statements, by Size of Fair Market Value of Total Assets

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

1		<u> </u>	Size of fair market v	alue of total assets	
ltem	Total	Assets	\$1	\$100,000	\$1,000,000
		zero or	under	under	under
		unreported	\$100,000	\$1,000,000	\$10,000,000
	(1)	(2)	(3)	(4)	(5)
lumber of returns	38,773	946	14,352	14,799	7,049
	•	*62.466		4.982.084	•
Total assets (book value)	116,202,994	*48,822	476,009 249,857	1,525,192	18,081,031
Cash, total	13,496,423				3,379,093
Non-interest bearing accounts	1,230,791	*35	64,128	267,955	438,837
Savings and temporary cash investments	12,265,632	*48,787	185,729	1,257,237 23,786	2,940,256
Accounts receivable, net	618,639	! -	4,026		89,578
Piedges receivable, net	130,630	1 -		*27,194	26,272
Grants receivable	47,059 118,490	! -	*3.023	*5,516 *5,909	*15,028 45,763
Receivables due from disqualified persons		*38		96,497	230,948
Other notes and loans receivable	891,024	30	5,070 *1,247	*12,909	
Inventories	83,416	*6,000	945	6,728	4,715
Prepaid expenses and deferred charges	111,387	*5.655	194.997	3,060,828	14,980 13,389,373
Investments (non-cash), total	96,814,483			2,767,526	12,398,927
Securities	89,777,246	*5,655	181,817		
Land, buildings and equipment (less accumulated depreciation)	2,410,339	1 -	*2,739	101,776	369,134
Mortgage loans	449,201	i -	*3,799	60,093	155,064
Other investments	4,177,697	l -	6,643	131,433	466,247
Charitable-purpose land, buildings and equipment (less		Í	i i	40	
accumulated depreciation)	2,212,993	1	8,711	161,778	609,068
Other assets	1,678,447	*1,950	8,132	55,745	276,212
otal liabilities.	4,360,399	105,924	41,906	102,469	561,353
		•			_
let worth	111,842,594	-43,458	434,103	4,879,614	17,519,678
otal revenue	19,916,920	136,027	330,392	1,272,296	4,165,432
Contributions, gifts and grants received	6,936,870	135,100	276,419	763,946	2,125,079
Interest on savings and temporary cash investments	1,455,676	843	17,079	124,108	321,298
Dividends and interest from securities	5,969,519	*272	13,855	220,056	864,010
Gross rents	203,827	l " <u>"</u>	*1,044	13,018	54,004
Net gain (less loss) from sale of assets	4,738,242	*-419	10,765	128,612	662,770
Gross profit (less loss) from business activities	64,602	1 712	2,340	4,009	12,369
Other income.	548,179	*230	8,889	18,545	125,899
	•		1 '	· ·	
otal expenses	10,734,604	159,420	343,434	885,351	2,141,205
Contributions, gifts and grants paid	8,481,867	156,866	285,936	701,678	1,688,000
Compensation of officers	217,404	455	4,099	16,213	51,349
Other salaries and wages	420,678	*53	9,023	46,828	78,374
Pension plans and employee benefits	110,998	l 	714	4,060	11,586
Legal fees	67,323	528	1,907	9,415	18,448
Accounting fees	53,484	375	3,499	10,297	17,619
Other professional fees	304,809	1 *117	5,564	11,253	48,250
Interest	52,659	[*1	298	4,216	19,761
Taxes	221,145	83	1,600	13,538	42,083
Depreciation and depletion	103,465	l -	849	6,732	22,994
Occupancy	121,679	*192	3,778	14,163	22,237
Travel, conferences and meetings	58,529	*50	4,669	3,452	8,140
Printing and publications.	32,780	28	3,170	1,928	5,419
Other expenses	487,779	670	18,327	41,575	106,944
·		1	· ·	·	•
xcess of revenue (less loss) over expenses	9,182,315	-23,392	-13,043	386,945	2,024,226
Excess of revenue	10,344,434	*46	66,407	567,730	2,300,422
Loss	1,162,120	23,438	79,450	180,785	276,196
otal assets (fair market value)	151,694,261) -	455,836	5,500,624	21,242,040
Cash, total	13,464,610	ĺ -	249,685	1,528,516	3,383,919
Non-interest bearing accounts	1,239,869	٠	63,947	274,118	441,780
Savings and temporary cash investments	12,224,741	l	185,738	1,254,398	2.942,139
Accounts receivable, net.	635,050	J	4,026	23,623	99,955
	130,151	l	7,020	*27,194	*25,344
Ptedges receivable, net	47,059	l] []	*5,516	*15,028
	400.040	l	*2,672	*5,909	E4 044
Receivables due from disqualified persons	128,346 952,477	ļ	5,070	95,910	229,007
Other notes and loans receivable			*881	*13,867	4,720
Inventories	84,253	ļ <u> </u>	937	7,261	14,949
Prepaid expenses and deferred charges	152,162				
Investments (non-cash), total	130,420,912	ļ -	173,772	3,547,169	16,255,286
Securities	121,393,974	-	160,407	3,207,334	15,067,879
Land, buildings and equipment (less accumulated depreciation)	3,296,273	-	*2,456	123,002	510,337
Mortgage loans	458,691	-	*3,157	60,093	169,339
Other investments	5,271,974	, -	7,752	156,740	507,731
Charitable-purpose land, buildings and equipment (less		l	.		
accumulated depreciation)	2,856,022	l -	9,254	178,049	800,900
Other assets	2,823,217) -	9,539	67,609	357,991
	105,953,876	29,031	496,440	4,605,854	16,112,783
otal beginning-of-year assets (book value)					

Table 1.--All Private Foundations: Balance Sheets and Income Statements, by Size of Fair Market Value of Total Assets-Continued

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

. Item	\$10,000,000	\$25,000,000	850,000,000	1	
ltem	under	under	\$50,000,000 under	\$100,000,000 or more (9)	
<u> </u>	\$25,000,000	\$50,000,000	\$100,000,000		
	(6)	(n)	(8)		
lumber of returns	912	329	196	189	
otal assets (book value)	11,650,413	9,668,966	11,275,587	60,006,437	
Cash, total	1,461,366	1,127,027	1,176,664	4,528,402	
Non-interest bearing accounts	129,802	113,559	43,606	172,869	
Savings and temporary cash investments	1,331,564	1,013,468	1,133,058	4,355,533	
Accounts receivable, net	38,638	42,985	30,707	388,919	
Pledges receivable, net	11,955 17,392	53,323	11,366	520	
Receivables due from disqualified persons	3,624	6,466 39,041	20,559	2,658 570	
Other notes and loans receivable.	106.714	124,825	71,327	255,605	
Inventories	9.505	43,647	8.080	3,312	
Prepaid expenses and deferred charges	28,260	5,497	4,918	44,058	
Investments (non-cash), total	9,524,751	7,849,777	9,482,807	53,306,294	
Securities	8,855,268	7,425,401	8,909,752	49,232,899	
Land, buildings and equipment (less accumulated depreciation)	146,495	187,538	163,394	1,439,262	
Mortgage loans	59,990	44,061	. 50,311	75,883	
Other investments	462,997	192,777	359,351	2,558,250	
Charitable-purpose land, buildings and equipment (less	***	1 :			
accumulated depreciation)	326,499	253,117	309,378	544,442	
Other assets	121,708	123,260	159,781	931,658	
otal liabilities	258,224	481,660	224,159	2,584,703	
et worth	11,392,189	9,187,306	11,051,427	57,421,734	
otal revenue	2,240,661	1,676,996	1,821,957	8,273,159	
Contributions, gifts and grants received	927,043	612,788	434,364	1,662,130	
Interest on savings and temporary cash investments	183,638	138,579	138,758	531,373	
Dividends and interest from securities	601,816	479,026	600,991	3,189,493	
Gross rents	21,912	25,792	8,302	79,755	
Net gain (less loss) from sale of assets	418,521	343,714	571,892	2,602,386	
Gross profit (less loss) from business activities	18,368	11,088	14,352	2,075	
Other income	69,361	66,010	53,298	205,946	
otal expenses	1,182,517	934,125	879,903	4,208,649	
Contributions, gifts and grants paid	928,758	712,869	659,642	3,348,118	
Compensation of officers	29,105	23,751	22,521	69,909	
Other salaries and wages	46,038	42,671	41,597	156,093	
Pension plans and employee benefits	9,156	9,252	10,238	65,991	
Legal fees	5,914	5,443	6,388	19,279	
Other professional fees.	6,414 33,610	4,650 27,272	4,288 31,700	6,343	
Interest	2,996	14,522	1,859	147,043 9,006	
Taxes	27,093	18,801	21,925	96,022	
Depreciation and depletion	17,863	14,657	12,992	27,377	
Occupancy	12,290	10,914	9,736	48,369	
Travel, conferences and meetings	4,830	2,721	4,503	30,163	
Printing and publications	3,195	1,300	3,939	13,800	
Other expenses	55,253	45,300	48,575	171,134	
cess of revenue (less loss) over expenses	1,058,143	742,871	942,054	4,064,510	
Excess of revenue	1,168,050	847,613	989,107	4,405,059	
Loss	109,906	104,742	47,053	340,549	
tal assets (fair market value)	14.086.317	11,554,315	13,615,696	85,239,432	
Cash, total	1,464,713	1,128,820	1,174,736	4,534,221	
Non-interest bearing accounts	127,744	113,058	42,953	176,269	
Savings and temporary cash investments	1,336,968	1,015,762	1,131,783	4,357,952	
Accounts receivable, net	42,213	43,425	32,892	388,915	
Pledges receivable, net	11,955	53,323	11,814	520	
Grants receivable	17,392	6,466		2,658	
Receivables due from disqualified persons	4,654	39,041	20,559	570	
Other notes and loans receivable	107,365	120,352	71,295	323,478	
Inventories	9,504	43,647	8,080	3,553	
Prepaid expenses and deferred charges	14,524	5,542	4,702	104,248	
Investments (non-cash), total	11,818,869 11,029,294	9,626,317	11,785,351	77,214,149	
Land, buildings and equipment (less accumulated depreciation)	11,029,294 211,280	8,997,526 333,132	10,931,558 318,579	71,999,978	
Mortgage loans	54,512	333,132 44,076	318,579 50,280	1,797,487	
Other investments	523,783	251,583	484,935	77,233 3,339,450	
Charitable-purpose land, buildings and equipment (less	. 020,700	201,000	404,000	- 0,000,400 p j.	
accumulated depreciation)	457,306	354,461	333,533	722,519	
Other assets	137,822	132,919	172,735	1,944,602	
tal beginning-of-year assets (book value)	10,506,034	8,840,285	10,204,143	55,159,307	

^{*}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.

Table 2.--All Internal Revenue Code Section 4947(a)(1) Charitable Trusts Treated as Foundations: Balance Sheets and Income Statements, by Size of Fair Market Value of Total Assets

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

l		Size of fair market value of total assets					
Item	Total	Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000		
	(1)	(2)	(3)	(4)	(5)		
Number of returns	2,634	*21	942	1,155	478		
Total assets (book value)	2,267,350	_	30,869	374,843	1,090,623		
Cash, total	270,200	· ••	4,977	46,071	128,106		
Non-interest bearing accounts	31,106		1,451	7,294	18,380		
Savings and temporary cash investments	239,095	••	3,526	38,778	109,726		
Accounts receivable, net	6,607		-	*5,630	949		
Pledges receivable, net	*58				58		
Receivables due from disqualified persons	*575		•69	*428	78		
Other notes and loans receivable	5.672		*383	1,597	3,179		
Inventories	*11,668	-	-	*128			
Prepaid expenses and deferred charges	240	-	*23	*34	45		
Investments (non-cash), total	1,905,618		23,763	309,788	937,905		
Securities	1,722,125	-	23,337	291,791	885,374		
Land, buildings and equipment (less accumulated depreciation)	19,675	` 	*16	6,105 1,884	7,067 6,639		
Mortgage loans	16,517 147,301	-	*410	10,008	38,824		
Other investments	147,001	-	""	10,000	55,524		
accumulated depreciation)	31,467			5,318	12,261		
Other assets	35,244	-	1,652	5,848	8,041		
Fotal liabilities	13,754		45	5,493	3,857		
	•	İ	30,823		1,086,766		
Net worth	2,253,596	·		369,350			
Total revenue	404,571	*3,783	4,299	56,682	204,232		
Contributions, gifts and grants received	86,254	*3,633	1,071	8,443	49,800 12,462		
Interest on savings and temporary cash investments Dividends and interest from securities	29,589 127,828	12 112	643 1,733	4,393 22,584	64,215		
Gross rents	6,464	112	1,755	1,510	2,628		
Net gain (less loss) from sale of assets	132,869	27	361	12,915	70,321		
Gross profit (less loss) from business activities	*48		*30	_	44		
Other income	21,518		407	6,836	4,762		
Total expenses	184,191	3,910	5.627	39,247	75,633		
Contributions, gifts and grants paid	143,547	3,885	4,859	27,113	60,654		
Compensation of officers	13,894	*21	396	3,350	6,565		
Other salaries and wages	3,328		-	*2,705	440		
Pension plans and employee benefits	876	-	- 1	*799	52		
Legal fees	1,483	*3	19	312	826		
Accounting fees	1,423	*1	128	423	614		
Other professional fees	3,078 427		53 *30	1,004 89	714 166		
Interest	4.885		45	924	2,113		
Depreciation and depletion	847		- -	262	463		
Occupancy	668	••	*39	*136	337		
Travel, conferences and meetings	264	-	[- !	*90	43		
Printing and publications	153		11	122	15		
Other expenses	9,317	**	47	1,917	2,632		
Excess of revenue (less loss) over expenses	220,380	*-127	-1,328	17,435	128,598		
Excess of revenue		*4	1,052	21,656	133,115		
Loss	14,915	*131	2,381	4,221	4,517		
Total assets (fair market value)	2,888,063	-	34,229	440,615	1,338,228		
Cash, total	270,264	-	5,047	46,094	128,077		
Non-interest bearing accounts	31,124		1,520	7,253	18,370		
Savings and temporary cash investments	239,140		3,527	38,841	109,707		
Accounts receivable, net	6,629 *58	-	-	*5,802	800 58		
Pledges receivable, net	"56	-	"				
Grants receivable	*598	-	•97	*423	 78		
Other notes and loans receivable	5,670	_	*383	1,597	3,177		
nventories	*18,172			*128			
Prepaid expenses and deferred charges	1,588	-	*23	*34	1,387		
Investments (non-cash), total	2,455,900	-	26,806	372,472	1,179,753		
Securities	2,233,339		26,397	351,295	1,110,143		
Land, buildings and equipment (less accumulated depreciation)	47,881	•		8,319	18,493		
Mortgage loans	16,214		*16	1,861	6,681		
Other investments	158,466		*393	10,997	44,435		
Charitable-purpose land, buildings and equipment (less accumulated depreciation)	47,108			7,681	15,679		
Other assets	82,075	••	1,872	6,384	9,219		
Total beginning-of-year assets (book value)	2,021,071	*175	31,133	355,124	949,484		

Table 2.—All Internal Revenue Code Section 4947(a)(1) Charitable Trusts Treated as Foundations: Balance Sheets and Income Statements, by Size of Fair Market Value of Total Assets—Continued

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

<u> </u>		Size of fair market value of	total assets-Continued	, 	
item	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	
,	under	under	under	or more	
	\$25,000,000	\$50,000,000	\$100,000,000		
	(6)	(7)	(8)	(9)	
umber of returns	26	5	., 6	1	
otal assets (book value)	313,297	108,614	239,400	109,704	
Cash, total	38,877	10,246	19,533	22,389	
Non-interest bearing accounts	2,923	2	1,056	\ -	
Savings and temporary cash investments	35,954	10,244	18,477	22,389	
Accounts receivable, net	27	-		!	
Pledges receivable, net	-	- 1	: -	-	
Grants receivable	-	- 1	: ~	ļ - '	
Other notes and loans receivable	487	- I	25	<u>-</u>	
Inventories	11,540	1 - 1	: 25		
Prepaid expenses and deferred charges.	133	_	. 4	l <u> </u>	
investments (non-cash), total	247,996	98,365	200.486	87,315	
Securities	218,545	95,744	122,937	84,395	
Land, buildings and equipment (less accumulated depreciation)	3,558	2,621	- ·	324	
Mortgage loans	5,383	· · ·		2,596	
Other investments	20,510	1 - 1	77,549	-	
Charitable-purpose land, buildings and equipment (less] _ 1			
accumulated depreciation)	13,853	3	32	-	
Other assets	383	, - I	19,319	-	
tal liabilities	2,757	74	308	1,219	
t worth	310,540	108,540	239,092	108,485	
•				• • •	
tal revenue	57,874	15,098	28,085	34,520	
Contributions, gifts and grants received	21,813	1,460		35	
interest on savings and temporary cash investments	3,474	336	6,166	2,104	
Dividends and interest from securities	17,143	8,262 920	8,892	4,888	
Net gain (less loss) from sale of assets	1,311 8,907	4,112	8,773	40 27,454	
Gross profit (less loss) from business activities	0,907	4,112	-26	21,404	
Other income	5,226		4,280	· •	
	•	1 . 1	·		
tal expenses	27,546	10,847	13,637	7,743	
Contributions, gifts and grants paid	19,334 2,192	9,215	11,540 334	6,946	
Compensation of officers	2,192	728 37	334 54	- 310	
Pension plans and employee benefits	14	3"	9	· -	
Legal fees	249	1 11.	64		
Accounting fees	185	19	53		
Other professional fees	458	128	700	22	
nterest	21	_ ' '		122	
Taxes	836	123	532	313	
Depreciation and depletion	77	24	6	14	
Occupancy	90	1	66		
Travel, conferences and meetings	- 58	3 [70		
Printing and publications	2	3		"	
Other expenses	3,940	554	209 .	18	
cess of revenue (less loss) over expenses	30,328	4,251	14,447	26,777	
Excess of revenue	32,018	6,227	14,447	26,777	
.oss	1,690	1,976	·	-	
al assets (fair market value)	404,982	148,399	401,111	120,499	
Cash, total	38,877	10,246	19,533	22,389	
Non-interest bearing accounts.	2,923	2	1,056	,	
Savings and temporary cash investments	35,954	10,244	18,477	22,389	
counts receivable, net	27	- 1.	-	-	
Pledges receivable, net	-	- 1	- i	_	
Grants receivable	-	- 1	- , -	, -	
Receivables due from disqualified persons		-	· · · · · ·	, · -	
Other notes and loans receivable	487	- I:	25	-	
repaid expenses and deferred charges.	18,044	- I			
repaid expenses and deterred charges	139 323,250	138,150	317,359	~^`98.110	
Securities.	284,386	130,135	236,195	94,787	
Land, buildings and equipment (less accumulated depreciation)	12,327	8,015	230,195	727	
Mortgage loans	5,061	0,515		2,596	
Other investments.	21,477		81,163	, 2,000	
Charitable-purpose land, buildings and equipment (less		1	,		
accumulated depreciation)	23,714	3	32		
Other assets	443	<u>-</u> 1	64,158		
al beginning-of-year assets (book value)	281,515	99,462		70 274	
	-	· ·	224,608	79,571	
estments in securities, beginning of year (book value)	215,272	89,736	115,525	71,263	

*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

ince 1921, the United States has utilized the tax laws to encourage employment-producing companies to locate in U.S. possessions [1]. This has been accomplished primarily through the possessions tax credit. Under section 936 of the Internal Revenue Code, a domestic corporation may elect to be treated as a U.S. possessions corporation to claim a tax benefit. In general, the term "possessions corporation" refers to all active corporations which have filed the election (Form 5712, Election to be Treated as a Possessions Corporation Under Section 936). Once the election has been made, the possessions corporation may take a tax credit equal to that portion of its U.S. tax attributable to activity in the U.S. possessions. To qualify for this benefit, a corporation must receive 80 percent or more of its gross income from sources within a possession and 75 percent from the active conduct of a trade or business within the U.S. possession. If these requirements are met, the corporation may credit the portion of its U.S. tax attributable to the active conduct of a trade or business within a U.S. possession and to "qualified possessions source investment income" (QPSII) received [2].

Usage of the possessions tax credit provisions for 1989 was similar to that for 1987, the most recent year for which detailed statistics were compiled. The amount of the credit increased roughly 1 percent from 1987, while the number of corporations claiming the possessions tax credit declined slightly. The trend throughout the 1980's was toward a larger credit utilized by fewer corporations. For 1989, approximately \$2.8 billion was claimed as possessions tax credit on U.S. corporation income tax returns. This amount represented nearly 99 percent of the income taxes before credits of the possessions corporations. After a larger decrease from 1985 to 1987, the total number of possessions corporations remained relatively stable, falling from 516 to 513. The continued decline in the number of possessions corporations may be a result of recent proposals to scale back the benefits provided under section 936, or to replace them with a wage-based tax

The vast majority of possessions corporations conducted business in Puerto Rico, which has offered incentives of its own to companies which locate there. Other eligible possessions include the U.S. Virgin Islands, American Samoa and Guam. For 1989, nearly 95 percent of all U.S. possessions corporations operated in Puerto Rico and virtually all of the total possessions tax credit was claimed by these companies.

This data release was written by John Bradford, an economist with the Foreign Returns Analysis Section, under the direction of Chris Carson, Chief.

The estimated reduction in the U.S. tax liability due to the possessions tax credit was almost \$2.5 billion [3]. This amount was less than the total possessions tax credit because possessions corporations could not claim certain other benefits that would have otherwise been available to them in the absence of section 936. For example, taxes paid to possessions governments would have been eligible for credit under the foreign tax credit provisions.

Table 1 includes balance sheet and income statement information for all active possessions corporations. Approximately 85 percent of these corporations claimed a possessions tax credit. As with past years, manufacturing companies claimed the bulk of the credit. These corporations represented 403 of the 513 possessions corporations and claimed nearly 97 percent of the total credit. Corporations primarily engaged in chemical and allied products manufacturing claimed the largest share of the credit, more than 54 percent, while representing fewer than 17 percent of all possessions corporations. These companies were primarily drug manufacturers. Electrical and electronic equipment manufacturers remained the second largest industrial classification, with 17 percent of the companies. These corporations claimed approximately 17 percent of the total possessions credit.

Table 2 presents tax benefit, employment, and compensation information classified by industrial group for manufacturing corporations located in Puerto Rico for which Federal unemployment tax data (Form 940) were available [4]. For the first time, the tax benefits which companies received as a result of the possessions tax credit were higher than the compensation the companies paid their employees. On a per worker basis, companies received \$22,375 in tax benefits, while paying \$20,540 in compensation. Chemical manufacturers claimed the largest amount of benefits per worker, receiving more than \$64,000 in tax benefits for each of their employees and paying less than \$30,000 in compensation per employee.

Notes and References

- [1] For more information on the background of the possessions tax credit, see Bradford, John J., "U.S. Possessions Corporation Returns, 1987," Statistics of Income Bulletin, Summer 1991, Volume 11, Number 1.
- [2] QPSII amounts include income attributable to the investment of funds derived from the active conduct of business in the same possession.
- [3] The estimated reduction in U.S. tax liability was calculated by obtaining the "qualified taxable

income" of each possessions corporation. This amount was found on the Form 5735, Computation of Possessions Corporation Tax Credit Allowed under Section 936. If the corporation did not file a Form 5735 then "taxable income" from the Form 1120, U.S. Corporation Income Tax Return, was used as a proxy. These figures were then multiplied by the applicable tax rate. Credits for taxes paid to possessions governments (such as Puerto Rican income

- taxes and the "tollgate" tax on dividends paid to foreign shareholders) were estimated and subtracted from the tax liability.
- [4] Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, contains information on the total payments for services of employees, a figure used as an estimate of compensation of employees.

Table 1.—Returns of Active U.S. Possessions Corporations: Balance Sheets, Income Statements, Tax, and Distributions to Stockholders, by Selected Industrial Group

···		1	.			Manufar		Apparel
			Agriculture,			Food and	Textile	and
ltem .	Number	Alf	forestry	Construction	Total	kindred	mill	other
	of returns	industries	and		100m	products	products	textile
			fishing			россия	J	products
				(4)	(5)	(6)	(n)	(8)
	(1)	(2)	(3)	(4)	403	26	5	60
umber of returns	-	513	4	6		3,602,276	13,618	739,461
otal assets	502	34,676,835	49,168	31,458 355	27,165,225 6,187,115	1,946,685	3,009	22,810
Cash	449	6,493,481	135	7,961	5,429,055	572,066	7,663	365,219
Notes and accounts receivable	460	7,977,231	477 21	7,001	24,568	13,073	100	442
Less: Allowance for bad debts	150 427	63,266 2,629,190	22,319	1,346	2,439,102	253,015	2,227	113,639
Ending inventories	27	340,620		· +	153,065	30,320		1,190
Investment in U.S. Government obligations	26	241,875	-	_	207,159		14 63	902 32,205
Other current assets	308	1,095,679	12,178	2,108	998,255	70,751	63	3,420
Loans to stockholders	26	326,064	- '	19	323,753 622,867	2,730		1,062
Mortgage and real estate loans	15	1,895,477		11,528	6,066,001	215,982	-	100,029
Other investments	167	7,029,177	3,980 14,203	5,258	5,606,598	508,920	1,223	140,518
Depreciable assets	464 455	7,749,900 2,761,508	4,116	2,383	2,081,912	181,112	607	61,184
Less: Accumulated depreciation	455 7	18,549	٦,,,,,		8,595	1,049	-	-
Depletable assets	. 6	4,086	_	-	2,704	780	-	-
Less: Accumulated depletion	166	146,675	1 -	-	96,331	14,441		849
Landtntangible assets (amortizable)	56	263,924	ļ -	i -	249,531	30,658	105 54	14,637 2,206
Less: Accumulated amortization	38	104,257	l -		101,548	7,610	54 75	6,812
Other assets	354	1,402,111	13	5,267	988,509	160,235		739,461
otal liabilities	502	34,676,835	49,168	31,458	27,165,225	3,602,276	13,618 270	140,804
Accounts payable	466	3,042,621	2,026	3,714	2,740,368	408,142	2/0	,-10,604
Mortgages, notes and bonds payable					562,311	31,939	_	47,753
in less than 1 year	143	1,107,528	16,104	704 1,574	724,278	104,204	261	15,246
Other current liabilities	432	4,703,319	1,888 716	1,5/4	98,635	76	219	6,584
Loans from stockholders	32	114,498	/"	_	33,333			
Mortgages, notes and bonds payable	95	885,524	134	425	376,539	40,072	-	8,544
in 1 year or more	145	793,619	158	1,546	396,273	49,848	475	5,404
Other liabilities	487	483,939	13,051	113	380,272	68,995	96	30,288
Paid-in or capital surplus	274	2,656,563	-	211	1,297,690	166,130	-	18,048
Retained earnings, appropriated	- 6	753	l -		413	405	12,296	470,887
Retained earnings, unappropriated	495	20,950,086	15,115	23,171	20,637,430 46,983	2,735,272 809	12,290	4,07
Less: Cost of treasury stock	25	61,613	-	1			11,489	870,234
fotal receipts *	507	23,480,564	84,270	73,389	20,551,029	2,740,668 2,223,614	11,369	882,650
Business receipts	434	18,863,875	81,889	64,346	17,192,235	2,223,014	, ,,,,,,,	****
Interest on State and local Government			1	1	22,909	l _	116	606
obligations	40	26,117	123	524	963,683	161,554	(1)	3,105
Other interest	337	1,429,037 631,816	123	37	5,551	675	1 -	
Rents	38	6,375	1 -	i -	6,375	-	-	
Royalties	1 7	,,,,,	1		1	1	1	
Net short-term capital gain reduced by net long-term capital loss	7	11,536	-	8,275	2,725	-		l '
Net long-term capital gain reduced by net	ŀ	1	i			52	_	1:
short-term capital loss	22	31,868	500	1 =	4,823	18	4	2
Net gain, noncapital assets	45	25,580	-	8	17,193 62,475	8,742	1]	8
Dividende	23	64,168		199	2,273,059	346,013	_	3,75
Other receipts	310	2,390,193	1,758			1,793,847	9,520	732,66
Total deductions *	474	15,048,817	76,035	59,940	12,380,684	1,514,283	7,702	687,69
Cost of sales and operations	415	10,581,221	66,745	50,096	9,320,083 11,492	2,758	100	1,90
Compensation of officers	. 80	21,294	507	193 1,629	264,634	45,202	386	6,78
Salaries and wages not deducted elsewhere	312	608,029	17	1,029	39,284	11,012	33	"8
Renaira	219	104,232 46,791	76	264	4,113	1,160	46	37
Bad debts	117 240	68,602	278	296	32,732	3,215	l . <u></u>	1,78
Rents paid	_	271,378	3,251	956	224,700	22,590	451	18,50
Taxes paid		444,456	1,472	179	63,745	8,327	44	3,38
Interest paid		3,103	3	8	2,923	482	1 21	1 '6
Amortization	. 72	20,750	3	4	14,598	197 29.662	119	8,19
Depreciation	365	367,883	500	1,756	204,863	18,531	\ ' <u>'</u>	24
Advertising	. 143	71,447	1 4	30	36,216	10,55		
Pension, profit-sharing, stock bonus and	1	27,843	1 -	267	12,617	1,584	5	60
annuity plans	113	111,767	151	407	73,220	14,662	118	2,75
Employee benefit programs	. 218 55	6,677	"-	I -	6,033	329	_ =	16
Net loss, noncapital assets	1	2,316,092	3,031	3,699	2,084,029	120,050	515	22,08
Other deductions	513	8,431,747	8,235	13,449	8,170,345	946,822	1,969	137,57
Total receipts less total deductions		8,405,630	8,235	13,449	8,147,435	946,822	1,853	138,96
Net income (less deficit)		8,463,043	8,235	13,886	8,177,292	948,645	1,853	137,95
Net income		57,413	-	436	29,857	1,823	ı -	96
Deficit	440	8,388,870	7,731	13,886	8,109,975	942,414	1,790	134,6
Income subject to tax			2,632	4,721	2,760,944	320,600	610	45,7
U.S. taxes before credits, total 3	_ 443	2,855,757 2,851,992	2,632	4,721	2,757,274	320,420	610	45,7
Income tax	. 440 . 434	2,851,992	2,619	4,716	2,726,548	318,323	610	45,6
U.S. possessions tax credit	. 434	524		-	524	-	1 .=	1 .
Foreign tax credit	_	288	9	14	975	61	12	1 1
Other credits. U.S. taxes after credits 3		34,689	13	5	33,841	2,277	· -	1 '
	"I '''	1	1		1	1		1
Reduction in U.S. tax liability due to U.S. possessions tax credit	437	2,454,919	2,352	4,234	2,373,438	273,536	546	39,7
						546,357		60,15

Table 1.--Returns of Active U.S. Possessions Corporations: Balance Sheets, Income Statements, Tax,

and Distributions to Stockholders, by Selected Industrial Group--Continued [Money amounts are in thousands of dollars] Manufacturing-Continu Chemicals and Printing Paper and ailled products (including and Stone, clay and and leather and class products publishing Drugs and coal plastics products products (9) (10)(11) (12) (13) (14)(15)(16) 57 17 Total assets 89,208 302,626 44,884 225,044 31,764 32,735 33,880 22,200 2.092.979 2,027,263 2,438,417 16,983 134,939 604 15.527 2,705,277 82.077 68,671 292 Less: Allowance for bad debts 3.478 Ending Inventoria 323 4,470 1,700 828,715 89,535 682,501 85,339 373,202 24.024 65.540 investment in U.S. Government obligations 3,003 593 22 616 172 11,404 12,885 Tax-exempt securities. 15,500 107,319 137,856 84,089 107,819 15.000 1,109 182,970 256,986 314,178 50,945 604 4,070 648 Loans to stockholders. 1,051 Mortgage and real estate loans. Other investments..... 312,828 4,243,367 3,052 14,647 4,495,778 2,922,527 32,023 34.028 19,950 Depreciable assets 481,790 256,833 2,725,885 Less: Accumulated depreciation...... 20,794 17.223 3,926 6,200 945.084 46.551 10,819 2,009 5,214 1,048 Less: Accumulated depletion. 853 707 3,385 476 39,472 90,520 37,129 7,170 390 123 413 1,502 Intangible assets (amortizable) 26,837 22,605 90,155 47,891 1.011 48,106 506 293,064 282,378 8,290 8,865 912 755 Total liabilities. 34,948 13,423,387 12.325.646 865,255 144,388 302,626 13,283 32,735 1,922 1,531,161 1,450,550 30.415 in less than 1 year. Other current liabilities 231,107 225,231 7,269 6.284 2 253 1,835 209,768 3.878 6 936 5,597 Loans from stockholders. 8,273 3.843 3,428 6,997 Mortgages, notes and bonds payable in 1 year or more.. 1,591 40,184 39.949 162,425 555 Other liabilities 267 242,449 291 234 5.201 622 242 161,729 33 693 Paid-in or capital surplus 5,433 5.977 427.872 416,332 165,195 34,919 Retained earnings, appropriated. 39,136 13,281 Retained earnings, unappropriated... Less: Cost of treasury stock...... 19,401 71,145 10,520,063 9,606,784 264,310 214,064 179,033 9,730 5,818 34,448 Total receipts 2.. 37,813 52,007 47,898 6,857,466 4,923,574 **293,678** 281,855 Business receipts.... 202,619 37,497 5,538,127 2,177,145 Interest on State and local Government 40,155 14,061 Other interest... 3,742 481,331 450,069 12,713 6,041 3,858 7.101 311 33 12 5,834 5.834 Net short-term capital gain reduced by net long-term capital loss.. 2,630 2,630 16 Net long-term capital gain reduced by net short-term capital loss... 4,275 Net gain, noncapital assets. (1) 18 2.877 48,000 Other receipts.... 253 161 1,548,383 1.453.713 154 7,106 3,554 2,322 Total deductions 2. 33 326 32,038 2,994,765 2,703,015 2,063,133 140,930 35,551 Cost of sales and operations 29,336 19,079 1,437,444 1,805 1,660,631 116,219 25.555 Salaries and wages not deducted elsewhere 2,739 4,266 1,797 26 12,797 12,276 376 217 Rents paid 10 71 263 771 447 9.669 8,769 6,773 365 915 2,915 1,908 10 659 Interest paid. 1,591 14,001 13,616 23,290 1.188 737 20 28 282 993 1,594 923 15 Amortization. 928 820 195 77,297 11,672 3,951 775 5,509 Pension, profit-sharing, stock bonus and 15 48 annuity plans.... 2.780 42 553 Employee benefit programs 236 590 21,644 1,058 2.617 487 592 Other deductions. (¹) 7,712 718 5,609 1,093,097 1,051,012 28,870 9,817 1.528 Total receipts less total deductions. **4,487** 4,487 19,969 19,769 4,154,451 4,140,390 4,140,533 4,603,387 174,967 44,929 Net income (less deficit).. 7,255 4,589,295 4,589,490 Net income.. 61:689 43.874 7,255 4,591 104 20,131 362 62,752 1,063 174,928 44,397 Deficit, 7,255 194 523 income subject to tax 4,591 20,131 4.586.845 4,137,888 126,928 62,491 44,069 7,255 U.S. taxes before credits, total * 1,561 1,5**59,993** 1,559,514 1,407,361 1,406,882 6.837 **43**,160 21,247 14,999 14,995 2,467 2,467 6,837 21,247 21,238 U.S. possessions tax credit 6,260 1.536,633 1,385,081 Foreign tax credit. 14.393 2411 16 157 U.S. taxes after credits 3 496 22,937 22,021 151 606 Reduction in U.S. tax liability due to U.S. possessions tax credit

1.326.624

2,427,428

1,076

1.191.259

2,356,007

33,193

241,024

17,645

68,380

12,809

13,320

2.046

5,300

Distributions to stockholders

Table 1.—Returns of Active U.S. Possessions Corporations: Balance Sheets, Income Statements, Tax, and Distributions to Stockholders, by Selected Industrial Group—Continued

	Manufacturing-Continued									
	Miscellaneous									
Item	Fabricated	Machinery,	Electrical		Instruments	manufacturing	and public			
non:	metal	except	and electronic	Transportation	and related	and	utilities			
	products	electrical	equipment	equipment	products	manufacturing				
	process					not allocable				
	(17)	(18)	(19)	(20)	(21)	(22)	(23)			
		7	69	5	43	22				
umber of returns	22				2,141,176	303,933	1,515,65			
tel assets	366,609	820,349	3,969,009	70,723 958	749,947	41,140	28,77			
Cash	23,777	529,192	640,689	23,288	294,753	90,162	122,38			
Notes and accounts receivable	63,915	13,389	932,307	23,200	590	334	10,52			
Less: Allowance for bad debts	264	247	3,209	10,288	142,677	50,233	50,68			
Ending inventories	50,541	73,385	417,228	10,200	142,077	15,380				
Investment in U.S. Government obligations	-	2,447		-	52,094	10,000				
Tax-exempt securities	-		2,750	1	73,436	9,664	6,86			
Other current assets	116,217	108,676	314,755	1,882	33,446	1,805	, ,,,,			
Loans to stockholders		-	20,109	4,150	573	,,				
Mortgage and real estate loans	-		307,053	23,000	335,875	14,634				
Other investments	27,173	1,801	746,725		327,330	84,946	1,722,60			
Depreciable assets	140,304	133,488	573,354	11,205	90,436	33,623	584,46			
Less: Accumulated depreciation	62,506	74,544	279,049	4,050	90,436	33,023	9.02			
Depletable assets	-	-	-	_	_	-	1,21			
Less: Accumulated depletion	-	-	-	_		٠	16,93			
Land	2,478	1,506	11,159	11	8,478	5,233	10,93			
Intangible assets (amortizable)	4,905	-	49,114	-	19,806	611	l			
Less: Accumulated amortization	624	l -	3,375	-	15,548	189				
Other assets	691	31,275	239,401	106	209,334	24,269	154,60			
		820,349	3,969,009	70,723	2,141,176	303,933	1,515,65			
otal liabilities	366,609	20,124	255,469	1,427	119,308	11,567	75,57			
Accounts payable	33,091	20,129	235,405	,,,,,,	1	1	1			
Mortgages, notes and bonds payable	0.570	581	63,062	485	120,092	1,066	9,16			
in less than 1 year	2,576		96,458	1,604	215,792	17,076	79,7			
Other current liabilities	7,256	1,234		1,004	-10,732	572	1			
Loans from stockholders	87	i -	10,718	I -	i	1	1			
Mortgages, notes and bonds payable					22,873	9.769	165,8			
in 1 year or more	561	3,045	21,748	299	14,048	4,498	8,20			
Other liabilities	218	1,874	68,423	61	36,898	1,967]			
Capital stock	9,780	3,193	4,600		52,678	36,105	1,209,26			
Paid-in or capital surplus	24,081	4,189	269,925	752	52,076	30,100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Retained earnings, appropriated	-	-	7		4 500 454	221,313	32,10			
Retained earnings, unappropriated	289,192	786,108	3,180,925	66,096	1,560,151	221,313	32,11			
Less: Cost of treasury stock	234	-	325	_	664	_	1			
	272,141	820,812	3,440,034	74,665	1,310,594	274,003	655,9			
otal receipts *	262,295	781,574	3,087,114	73,890	1,070,976	242,525	32,6			
Business receipts	202,233	701,011	***************************************	1						
Interest on State and local Government		1 _	1,163	-	3,654	1,976	1			
obligations	7.898	38,424	172,339	522	61,115	4,826	3,8			
Other interest		30,424	40	I	692	-	583,0			
Rents	21	I -	400	1 _	141	l -	1			
Royalties	-	-	1	1	1		Į.			
Net short-term capital gain reduced by net		i	i	ł	1	1 -	i			
long-term capital loss	-	-	79	1 -						
Net long-term capital gain reduced by net	1	i	٠		133	l -	1			
short-term capital loss	141	1 .	209		'~	46				
Net gain, noncapital assets	64	192	16,379	-	1,193	1 ~~	1			
Dividends	-	-	1,581			24,630	36,2			
Other receipts	1,723	623	160,729	253	172,687					
		589,303	2,295,356	56,671	737,743	182,453	505,4			
otal deductions 2		433,026	1,728,960	49,372	428,802	156,151	1			
Cost of sales and operations		,	1,468	1 -	760	384	1			
Compensation of officers		32.356	69,820	1,000	17,660	4,310	178,7			
Salaries and wages not deducted elsewhere	4,593	32,356 4,426	6,223	88	1,646	39	54,6			
Repairs	1,299	163	185	122	59	933	13,5			
Bad debts	83		5,248	120	1,396	795	8,2			
Rents paid	862	1,403	26,677	933	8,276	1,462	12,9			
Taxes paid	5,276	7,277	3,371	٠	416	413	17,1			
Interest paid	. 331	429	3,371	16	220	10	1			
Contributions	12	764	2 283	I ''	8,418	331	5,0			
Amortization	. 5 \		2,244	873	11,707	1,817	131,9			
Depreciation	8,4//	13,151	25,346		212	2,365	5,1			
Advertising	. 29	28	767	(1)	1 ""		1			
Pension, profit-sharing, stock bonus and	i			~~4	1,180	104	12,1			
annuity plans	89	2,554	2,903	234		1,002	28,			
Employee benefit programs	. 1,823	556	17,192	2,048	3,356 649	1,002	1 207			
Net loss, noncapital assets	.] 15	-	9	1		12,661	42,			
Other deductions		93,169	405,192	1,864	261,406					
	57,790	231,509	1,144,678	17,994	572,850	91,549	150,4			
Total receipts less total deductions	1	231,509	1,143,515	17,994	569,196	89,574	150,4			
Net income (less deficit)		231,613	1,159,653	17,994	569,451	97,870	161,0			
Net income		104	16,137	-	255	8,296	11,			
Deficit		l l		47.00#	568,446	97,870	161,			
income subject to tax	. 57,785	229,781	1,156,873	17,994						
U.S. taxes before credits, total 3		78,129	393,748	6,118	193,696	33,267	54,			
		78,129	393,338	6,118	193,270	33,267	54,9			
Income tax		78,113	390,600	6,003	192,562	32,987	54,			
U.S. possessions tax credit		1 ,,,,,,		1 -	34	3	1			
Foreign tax credit		16	161	12	108	51	1			
Other credits	. 51	16	3,149	115	1,093	277	1			
U.S. taxes after credits 3	2,173	l ""	3,148	1	1	1	1			
Reduction in U.S. tax liability due to	1	1			171,354	27,524	45,			
U.S. possessions tax credit	17,538	103,256	321,355	5,077		94,392	158,			
			1,362,058	13,900	140,341					

Table 1.--Returns of Active U.S. Possessions Corporations: Balance Sheets, Income Statements, Tax, and Distributions to Stockholders, by Selected Industrial Group—Continued
[Money amounts are in thousands of dollars]

	<u> </u>	holesale and retail t	rade	Finance, insurance and real estate				
Item			Credit Holding and			Other		
1441	Total	Wholesale trade	Retail trade	Total	agencies	other investment	finance,	Servic
	'	***************************************	THOUSE U BLUE	1 1000	other	companies, except	Insurance	
	i .			ľ	than banks	bank holding	laer bns	
	(24)	(25)	men			companies	estate	
Number of returns			(26)	(27)	(28)	(29)	(30)	(31)
Total assets	32	24	7	30	14	4	12	
·	- 540,037	306,731	232,193	5,066,623	3,059,890	17,715	1,989,018	287,44
Cash Notes and accounts receivable		32,376	32,246	169,353	119,854	10,027	39,472	42,4
Less: Allowance for bad debts	. 99,847 . 3,017	94,853	2,936	2,246,247	918,755	220	1,327,272	71,12
Ending inventories.	102,878	3,005 61,466	12	22,698	15,704	i -	6,994	2.43
Investment in U.S. Government obligations		01,400	41,412	187.535		-	-	7,76
Tax-exempt securities	505	505		34,211	50,858	-	136,677	1
Other current assets	. 9,812	4,920	4,873	54,199	34,177 46,527	7,401	34	
Loans to stockholders	. 2,208	2,195	_		-0,527	7,401	270	12,14
Mortgage and real estate loans	.] -	- 1	-	1,272,610	1,263,648		8,763	
Other investments	. 26,478	947	25,525	880,958	511,721	_	369,237	28,00
Depreciable assets.	205,698	103,347	102,318	85,453	44,969	20	40,464	104,63
Less: Accumulated depreciation	. 27,488	11,587	15,894	31,407	16,024		15,383	26,92
Depletable assets	· -	-	-	618	618	-		
Less: Accumulated depletion			-	167	167	_		1
Intangible assets (amortizable)		899	11,691	7,659	1,695	-	5,964	13,16
Lass: Accumulated emortization.	.] 3	3	- 1	-	-	-	-	14,39
Other assets	45,892	18,793	27,000	400.00			_	2,71
otal liabilities.			27,098	182,051	98,762	46	83,244	25,75
Accounts psyable	. 540,037 108,242	306,731 66,430	232,193	5,066,623	3,059,890	17,715	1,989,018	287,40
Mortgages, notes and bonds payable	100,242	66,439	40,921	68,053	2,744	10	65,300	44,63
in less than 1 year	48,648	42,659	5.303	464 507	444.000			l
Other current liabilities	102,127	80,124	21,931	454,597 3,768,644	444,985 2,180,008	436	9,176	15,95
Loans from stockholders	2,354	1,726	627	13,892	2,100,008	19	1,588,616	24,01
Mortgages, notes and bonds payable		.,,.20	~ ·	10,002	-		13,892	9
In 1 year or more	151,521	29,337	122,184	123,065	118,721		4,344	
Other liabilities	23,052	992	22,060	358,800	144,152	3,773	210,875	68,01 5,58
Capital stock	19,442	19,301	77	70,004	27,762	54	42,188	1,04
Paid-in or capital surplus	31,855	14,365	17,490	80,731	32,857	999	46,875	36,61
Retained earnings, appropriated	1 1		- 1	340	208	- 1	132	1
Retained earnings, unappropriated	55,821	50,922	4,493	139,321	113,143	12,423	13,755	92,22
Less: Cost of treasury stock	3,026	134	2,892	10,824	4,689	-	6,135	78
tal receipts 2	1,323,553	657,614	654,817	513,055	302,165	3,590	207,300	263,71
Business receipts	1,306,038	644,055	650,926	40,411	27,412	-,	12,999	131,48
Interest on State and local Government	1 1			Į.			,	101,40
obligations	l l	-		3,208	2,600	607	1	
Other Interest	3,736	3,196	476	450,439	261,086	629	188,724	5,79
Rents	3,591	2,126	1,465	376	255		121	39,18
Net short-term capital gain reduced by net	-		- 1	-	-		-	
long-term capital loss				i				
Net long-term capital gain reduced by net		- 1	-	-	- 1	-]	-	538
short-term capital loss	4,869	4,851	18	762	·	i		
vet gain, noncapital assets	7	2	5	8,327	4,317	20	742	20,913
Dividends	1		ര്	1,692	1,689	3	4,010	46
Other receipts	5,312	3,385	1,927	7,841	4,807	2,331		
al deductions :	1,305,890	649,980	644,835	484,547		· · · · · · · · · · · · · · · · · · ·	703	65,762
cost of sales and operations	1,061,048	538,213	512,162	4,116	290,305	483	193,759	227,158
ompensation of officers	2,757	759	1,751	5,896	5,714	_ [4,116	70,758
alaries and wages not deducted elsewhere	78,974	29,094	49,879	37,214	18,591	276	182	957
epairs	4,588	2,057	2,531	2,758	1,767	2/6	18,347 982	44,276
ad debts	1,573	880	647	21,503	10,867	<u>.</u> 1	10,635	2,768 5,671
ents paid	11,255	2,734	8,509	5,668	2,693	45	2,929	5,671 10,166
exes paid	18,286	6,341	11,921	6,978	4,901	32	2,046	4,189
terest paid	23,532	9,066	14,454	328,531	196,971	Ö	131,561	9,847
ontributions	73	55	18	37	37	~ I		58
mortization	144	131	13	139	55	- 1	83	784
epreciationdvertising	15,015	7,601	7,413	8,100	4,945	25	3,131	5,636
ension, profit-sharing, stock bonus and	19,212	13,609	5,603	5,433	2,610	[2,823	5,349
annuity plans	769	209	560	44	!	l	1	
mployee benefit programs	3,570	642	2,922	1,138	1,052	17	69	867
et loss, noncapital assets	9	~ <u>~</u>	2,922	4,564 396	1,978	13	2,573	1,332
her deductions	65,229	38,711	26,462	52,216	395 37,784	(')		(1)
receipts less total deductions	17,663	7,635	9,982			65	14,366	65,284
ncome (less deficit)	17,663	7,635	9,982	28,508	11,860	3,107	13,541	36,560
et income	26,302	18,115	10,140	25,300 31,045	9,261	2,501	13,539	36,560
eficit	8,639	8,480	158	5,745	12,957	2,504	15,584	38,117
me subject to tax	26,234				3,696	-3	2,045	1,557
taxes before credits, total 3		16,048	10,140	27,068	12,762	2,501	11,804	35,811
come tax	8,883	5,423	3,462	9,258	4,332	893	4,032	12,145
possessions tax credit	8,882 8,780	5,423	3,452	9,166	4,329	844	3,992	12,145
ign tax credit	0,700	5,422	3,351	8,698	3,952	838	3,908	11,721
r credits	75	56	ا ټ	<i>-</i> 1	<i>- 1</i>	-	- 1	-
taxes after credits 3	103	1	16 101	70	33	9	28	77
action in U.S. tax liability due to		'	101	559	379	55	125	424
S. possessions tax credit	7 745	4=- 1					1	
	7,745	4,759	2,973	8,865	4,274	762	3,829	10,512
ibutions to stockholders	7,624	6,195	1,429	6,807	1,764	i	5,043	1,733

Table 2.—Returns of Active Manufacturing U.S. Possessions Corporations Conducting Business in Puerto Rico: Tax Benefits, Employment and Compensation of Employees, by Selected Industrial Group
[Money amounts are in thousands of dollars, except as noted]

Selected manufacturing industries	Number of returns	Gross number of workers	Gross compensation ¹	Compensation per worker (whole dollars)	Benefits per worker (whole dollars)	Ratio of benefits per worker to compensation per worker
	(1)	(2)	(3)	(4)	(5)	(6)
All manufacturing industries	380	105,511	2,167,244	20,540	22,375	108.9
Food and kindred products	24	11,828	222,883	18,843	22,673	120.3
Textile mill products	5	329	3,689	11,203	1,659	14.8
Apparel and other textile products	54	19,611	223,420	11,393	1,995	17.5
Men's and boys' clothing	12	5,653	68,103	12,047	2,731	22.7
Women's and children's clothing	22	6,722	72,795	10,829	1,773	16.4
Hats, caps and other accessories	10	3,814	44,621	11,698	1,825	15.6
All other textile products	10	3,421	37,901	11,078	1,405	12.7
Paper and allied products	6	185	3,761	20,364	7,528	37.0
Chemicals and allied products	84	20,599	610,151	29,620	64,349	217.2
Industrial chemicals, plastics materials and synthetics	11	1,151	30,774	26,732	86,679	324.2
Drugs	55	18,011	548,381	30,447	66,081	217.0
Soap, cleaners and tollet goods	10	881	18,674	21,197	26,978	127.3
All other chemical and allied products	8	556	12,322	22,155	21,242	95.9
Petroleum (including integrated) and coal products	5	939	37,921	40,369	35,336	87.5
Rubber and miscellaneous plastics products	17	6,475	209,289	32,321	2,725	8.4
Leather and leather products	14	4,466	51,463	11,522	2,868	24.9
Footwear, except rubber	11	3,829	43,591	11,384	2,269	19.9
All other leather products	3	637	7,872	12,353	6,466	52.3
Fabricated metal products	22	2,333	40,511	17,364	7,517	43.3
Machinery, except electrical	7	3,303	85,695	25,943	31,260	120.5
Electrical and electronic equipment	64	21,256	389,000	18,301	15,018	82.1
Radio, television and communication equipment	12	3,821	69,007	18,059	15,296	84.7
Electronic components	27	5,575	106,015	19,017	8,623	45.3
All other electrical and electronic equipment	25	11,860	213,977	18,042	17,934	99.4
Transportation equipment	4	989	16,716	16,900	4,998	29.6
nstruments and related products	42	8,483	175,823	20,727	20,200	97.5
Scientific equipment.	11	1,338	33,571	25,087	51,711	206.1
All other instruments and related products	31	7,145	142,252	19,910	14,298	71.8
Miscellaneous manufacturing and manufacturing		1		·	, and the second	
not allocable	21	3,263	54,557	16,717	8.434	50.5

Gross compensation of employees is computed by multiplying total wages (from Form 940) by 1.235. The additional 23.5 percent represents employer-paid non-payroll costs such as social security payments.

An Economic Perspective on the Government's Statistical Efforts

An Invited Paper by Gene Steuerle

The following article originally appeared as a three-part series in Tax Notes:

The Need for Gathering Better Statistics

For a variety of reasons, many experts believe the nation's system of delivering economic statistics has deteriorated in recent years. The reasons offered are many, diffuse, and sometimes contradictory. Sometimes the failures are emphasized while the successes are ignored, and no one

Even with all the caveats, however, it almost goes without saying that the government's statistical efforts should be improved over time.

really knows how to "prove" that certain types of data must be developed and analyzed.

Even with all the caveats, however, it almost goes without saying that the government's statistical efforts should be improved over time. No private firm is going to rely upon 20-year old data or 10-year old techniques, and neither should a nation if it wishes to understand its own economic and

social conditions. Policymakers make billion and hundred-billion dollar decisions based upon data. Monetary policy responds to the way in which conditions in the economy are measured, even when those measures are incomplete or inaccurate. Legislators enact new welfare, unemployment, and health laws based upon measures of the needs of citizens, while the tax laws are changed regularly to respond to data on the activities of taxpayers and the distribution of tax burdens. Private firms use public data to determine how changes in the economy are likely to affect demand for their products. That better knowledge brings about better ideas — if not immediately, then eventually — is one of the fundamental tenets of belief in the possibility of progress itself.

Dr. Martin Fleming, serving in the role of chairman of the Statistics Committee of the National Association of Business Economists (NABE), in March 1991 decided not to mince words in putting forward the case for improving government statistics. "This diminished ability [of the statistical system to measure economic activity]," he stated, "has put at risk effective economic decision making in both the public and private sector." A 1989 Office of Technology Assessment Report, which he cites, concluded that "the price paid for public policy mistakes that

Gene Steuerle is a senior fellow at the Urban Institute and an economic consultant to Tax Notes. This article is reprinted with the special permission of Tax Analysts, copyright 1992. It originally appeared in Tax Notes, May 11, 1992, pp. 847-848; May 18, 1992, pp. 995-996; and May 25, 1992, pp. 1139-1140.

stem from defects in national statistics can be many times higher than the entire national statistical budget."

According to NABE, core economic programs have not kept pace with the growth in the economy. Over the 15 years from 1977 to 1991, spending by major statistical agencies has grown at one percentage point less than the rate of growth in nominal GNP. During the 1980's alone, their share in total federal budget authority declined by nearly 10 percent.

Michael Boskin, chairman of the Council of Economic Advisers, has been concerned with these problems since the beginning of his appointment in the Bush administration. On Valentine's Day, February 14, 1991, he set forth an initiative to improve the quality of economic statistics. This initiative called for a modest increase in funding of statistical data collection by the Bureau of Labor Statistics, the Bureau of Economic Analysis, the Census Bureau, and the National Agricultural Statistics Service. It also called for a new Center for Survey Methods. Initially, the total cost of the initiative would have been \$230 million over the five years from 1992 to 1996.

Congress approved about 60 percent of the request last year. Budget authority for programs other than the 1990 Decennial Census was raised from \$863 million (actual) in 1991 to \$975 million for fiscal 1992. The president's latest budget requests a further increase in budget authority to \$1,170 million for fiscal 1993 — partly to provide fuller funding for the Boskin initiative and partly to enhance other statistical efforts in the fields of education and health.

Given recent declines in funding for the gathering of statistics, at least relative to the size of our economy, I applaud the Boskin initiative and related efforts. Still, more money is only a part of the answer to how government statistics can be improved. The 1990 Census provides examples, not only of creativity, but of how additional money can be wasted. By the time it is finished,

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some have estimated that this effort alone involves costs in excess of \$3 billion. Large sums were devoted simply to attempts to obtain a better count of individuals living within each jurisdiction, even when gains in knowledge were quite marginal.

The impossible and wasteful goal of obtaining perfect counts is driven by congressional desires to make marginal improvements in how to allocate federal funds by formula. Even

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if these counts could be done for free, this is already a zero-sum game. One jurisdiction's gain is another's loss. With money being fungible, moreover, it is not even clear that a jurisdiction even "wins" when it does obtain a better count. Other jurisdictions, failing to get as much as they want, might respond by having their representatives vote against continuing programs at current expenditure levels.

Even if increases in funding for statistical programs are approved for the future, therefore, the "more is better" approach to improvement of statistics must be supple-

No one is really in charge of allocating the statistical dollar more efficiently.

mented and complemented by the "better is more" method.

The "better is more" method argues for more efficiency in the way that the statistical dollar is allocated. It is here, however, that progress is even harder to obtain. It is not that we don't know what to do or that good suggestions are scarce. Jack

Triplett, Chief Economist of the Bureau of Economic Analysis, for instance, argues that emerging data needs can be met better by merging data sets across agencies and the development of professional advisory groups. The Boskin initiative made clear the importance of other efforts, including the training of those in government agencies.

The major hurdle to further quality improvement, however, is organizational. Each statistical agency builds up a clientele or constituency that both uses and services the data of that agency. Each of these clienteles is often quite aware of the conditions and needs of its favorite statistical agency, but not necessarily of other agencies. Within the Executive Branch, the Office of Management and Budget (OMB) has some oversight over diverse statistical efforts, but there is little staff to back up this effort. To make matters worse, the Office of the Chief Statistician within OMB is made part of the Office of Information and Regulatory Affairs — an arrangement that the National Association of Business Economists criticizes because the job of setting standards for data collection and publication should not be considered part of the regulatory process. Within Congress, in turn, the funding of statistics comes about through separate authorization of departments and agencies. A statistical agency often competes less with other statistical agencies for funds and more with other parts of its own department.

What this implies is that no one is really in charge of allocating the statistical dollar more efficiently. Return to our example of the 1990 Census. If some of the money spent on trying to count the homeless (or many other subgroups) would have been spent better on determining their characteristics, we might better know how to deal with their problems.

Even if moneys are distributed wisely within an agency such as Census, there are few ways currently in which choices can be made across agencies. Some Census dollars, for instance, might have been spent better on improving the quality of data on foreign capital flows. Or on measuring productivity in the service sector. Or on measuring employment changes in new service industries. These alternatives were goals of the Boskin initiative, whose costs were modest relative to the cost of the Census. That such rechanneling is so difficult merely reflects the larger expenditure problem — the limited ability of government to do anything that cuts across traditional budgetary lines of authority.

Tax and Other Administrative Data

Seldom does government make tradeoffs properly among different agencies of government. In its effort to develop statistics on economic conditions, the government separates functions and finances agencies in ways that deter the efficient use of tax and other administrative data.

When a ranking of the government's top statistical agencies is made, it is usually on the basis of amount of direct funding received. According to the Council of Professional Associations on Federal Statistics, in the Fiscal Year 1993 budget Census sits at the top with \$138 million for current programs and about \$200 million for periodic programs, while the Bureau of Labor Statistics is ranked next at \$334 million. Far down at the bottom of the list falls the Statistics of Income Division of the Internal Revenue Service, with \$24.2 million.

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There is, however, another way of performing this arithmetic. Which agencies have the most data? Here, the Statistics of Income Division in the Internal Revenue Service (IRS) would probably rank right at the top of the list, while Social Security and many social welfare programs would also rank much higher. Think about it. Every time a taxpayer fills out a federal tax form, he or she provides data to the government. Multiply these efforts by millions of taxpayers and participants in other government programs, by

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hundreds of forms, and by dozen of lines per form. The amount of administrative data is almost mind-boggling.

A principal distinction here is between survey data and "administrative" data. Survey data involve contact with individuals and firms primarily for information gathering itself — not regulating, taxing, or making government expenditures. Administrative data are those generated in the process of administering some program. Even though

Quality in government statistical agencies comes not simply from the data, but from becoming 'customer driven' in how the data are assembled, analyzed, and released.

developed primarily to assess tax on income, pay out unemployment compensation, or other purpose, administrative data are enormously helpful in assessing the state of the economy, the distribution of income, the rate at which individuals are becoming unemployed, and so forth. Administrative data, moreover, are a cost-effective means of examining many economic issues, because much of the cost — the cost of supplying the information - has already been "paid" by the taxpayer or citizen in complying with the tax or other

program. With survey data, new questionnaires must be developed, and survey officials must make additional efforts to interview individuals.

Neither administrative nor survey data can be considered automatically superior to the other. Each has distinct advantages. In some cases, administrative data are more accurate. Interest, dividends, and other property income, for instance, are reported more accurately on tax returns than on most surveys. One reason for this greater accuracy is that there are penalties applied for false tax information, but not for answering a survey incorrectly. Administrative data are also at times backed up by organizational information. For financial information, for instance, the taxpayer usually turns to data provided by a payor — an employer or bank — rather than his or her own memory. As an example, tax return data on interest received by taxpayers depend upon special forms (1099's) issued by financial institutions.

The advantage of survey data, on the other hand, is that items to be measured can often be chosen without regard to the needs of administrators of some particular program. The IRS, for instance, will collect almost no information if it is unrelated to what is required to collect taxes. Census, on the other hand, may ask personal information about the activities and habits of the household. In addi-

tion, surveys can take advantage of administrative data if respondents are asked to consult tax returns and other program data before answering questions.

In practice, of course, one cannot define which data are "best" or most relevant without knowledge of the questions that are to be asked. For many analyses, sources of information must be combined. Analysts at the Bureau of Economic Analysis will use a variety of both administrative and survey data sources to try to measure income and product in the economy, as will revenue estimators at Treasury and the Congressional Budget Office in trying to predict future receipts of the government. In assessing changes in unemployment levels in the economy, the Bureau of Labor Statistics found that administrative data on unemployment compensation were insufficient because dates of filing or processing for claims often did not represent the dates at which unemployment occurred. Survey efforts were necessary to complement the claims data.

For analyzing tax changes, the Treasury Department for years has used a data file in which tax records are merged statistically — that is, approximate matches are made — with Census records. The Transfer Income Maintenance Model (TRIM) maintained by the Urban Institute starts out in the opposite direction — Census files are augmented by estimates of various items reported on tax returns. Both these files are supplemented further by imputations of health insurance benefits and a variety of other factors that may be important for particular studies.

Fritz Scheuren, director of the Statistics of Income Division at the Internal Revenue Service, argues that quality in government statistical agencies comes not simply from the data, but from becoming "customer driven" in how the data are assembled, analyzed, and

released. I believe he is right.
An agency cannot produce just for itself, but needs some conception of ultimate objectives — why it should feel compelled to perform certain functions.
Customers help define those objectives.

No agency can be "customer driven," however, without customers. The success of some agencies in attracting funding and releasing studies comes partly from having the support of private research organizations, corporations, and other users of their data. The difficulty

The IRS is usually so busy with immediate tax concerns...that it is unaware of -- and often pays too little attention to -- the vital national purposes served through tax statistics.

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for those agencies generating administrative data, on the other hand, is that doorways to potential customers are more likely to be closed.

The reason is fairly straight-forward. Administrative data are even more likely than survey data to be confidential. Our tax records are not open to the public, nor are our Social Security records. In reality, however, there are difficult but viable ways of protecting confidentiality and still allowing useful economic and social research to be performed on administrative data for which taxpayers have already paid most of the cost of collection. Some data can be masked by removing identification numbers, combining records, and so forth. When this fails, researchers can be given access in a number of other ways. Some census data, for instance, are also confidential, but individuals are brought into Census as temporary employees. Government researchers can also join in collaborative efforts with outside researchers. Researchers are not interested in knowing or reporting data on particular individuals; instead, they usually want to examine aggregate or summary relationships among different pieces of information — relationships that impose no threat of loss of confidentiality.

Perhaps a more serious problem for the developers of administrative data is that their few customers with access have limited roles and objectives. At the Internal Revenue Service, for instance, the Statistics of Income Division must provide information to the IRS itself and to the Treasury Department. This information is useful for internal tax administration and policy issues. Making the information available to outsiders, on the other hand, often does little to help the internal processes — and, indeed, may even assist opponents of the policy and administrative practices of a given administration.

The IRS, in turn, is usually so busy with immediate tax concerns such as audits, taxpayer service, and tax forms, that it is unaware of — and often pays too little attention to — the vital national purposes served through tax statistics. IRS data, for instance, are used constantly to measure changes in GNP and in the distribution of income. Often the agency comes to regret its negligence only when it comes time to testify on issues such as activities of tax-exempt organizations or pension plans and finds that further work on data development and analysis would have allowed it to be much more informed.

Throwing Away All That Data

One of the difficulties of large, modern government is its inability to make tradeoffs among different functions and agencies. This incapacity carries over to the government's One cannot imagine many private businesses generating data that they did not use, or developing forms without first having a plan on how those forms would be used.

statistical efforts and to the use it makes of the data it generates.

While government imposes numerous reporting requirements on individuals and firms, it literally throws away much of the data generated without ever examining them. Those who perform audits to enforce tax, labor, environmental, or other governmental policy sometimes want this data to be reported just in case they get around to auditing any of the filers. Researchers usually disagree. Janet Norwood, a former Commis-

sioner of Labor Statistics and now a senior fellow at the Urban Institute, contends that no regulatory authority for the filing of information by citizens or business establishments should be approved unless there is a plan for processing and use of the data.

One cannot imagine many private businesses generating data that they did not use, or developing forms without first having a plan on how information from those forms would be pulled together and analyzed. The lack of a statistical plan of action usually indicates a certain level of incompetence — an incompetence that may be due less to the agency than to governmentwide lack of coordination. The purpose of a Norwood-type rule is to force the government to recognize and overcome the sources of failure.

If ranked by the amount of data collected on the economic and social conditions of individuals and firms, the Internal Revenue Service might be recognized as the premier data collection agency in the U.S. government — far ahead of Census and other agencies with budgets that are many times larger.

One difficulty with large amounts of data and limited funding, however, is that the IRS does its share of throwing away or neglecting many vital pieces of information. Some of the fault is internal: those involved in administering the law or writing regulations sometimes have insufficient understanding of the importance of research and statistics to their mission. Much of the fault is external: the data are needed to gain an understanding of important economic and social conditions, or even to develop better tax policy. Other agencies, therefore, should be providing the funding necessary to insure these analyses are performed. The issue is complicated by the need to protect confidentiality, which often requires restricted access.

Whatever the reasons for failure, following are some of the issues and analyses that could be researched easily

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with taxpayer data, but are not. Remember that most of the costs of these studies has already been paid by taxpayers by filing the information in the first place.

Pension Data

Most large pension plans report information on net worth, assets, liabilities, portfolio allocations, participants, and other measures of activity to the IRS and the Labor Department. For one year only, the IRS attempted to pull this information together. It found that pension wealth was several hundred billion dollars greater than had previously been estimated through such sources as a survey conducted by the Securities and Exchange Commission.

Employers and pension plans file these data, but then the information is not assembled properly for further study. The Labor Department for years has also "intended" to develop the same information. For awhile it was going to pay IRS to perform the basic statistical work.

Dividend and Portfolio Behavior

Many studies of portfolio behavior could be performed using data filed with the IRS. Among the issues that could be analyzed include: whether higher-income individuals tend to own low-dividend paying stock because of a preference for capital gains; the rates at which individuals are liable to realize capital gains out of one type of stock versus another; the types of interest-bearing assets held by individuals of different characteristics; and the portfolio shifts of taxpayers during periods of significant changes in tax rates.

Medical Payments

Individuals with high out-of-pocket expenses for medical care usually file for deductions on their individual income tax returns. What are the characteristics of these individuals? Some preliminary analysis that I performed years ago indicated that the expenses were associated with fees for many, many health providers. The data, however, have not been developed systematically.

Charitable Giving

Tax returns are a rich source of information on charitable giving and on the charitable sector. IRS could devote a modest amount of resources to distinguishing individual income and estate tax deductions by type of donee organization — museums, hospitals, educational institutions, and so forth. These types of breakdowns would be especially valuable if performed over time.

The activities of charitable organizations could also be better understood if IRS would devote some compliance resources to requiring filers to complete information better. That is, many organizations fail to file properly, but there is no consistent pattern of following up on returns in a way that would allow information to be fed into statistical programs — or into the audit function, for that matter. One source of confusion is that the forms themselves are enormously complex, so that a broad statistical plan would need to be coordinated both with forms simplification and more open admission that parts of the law might need to be changed to achieve simplification.

Mergers and Divestitures

The reorganization of the business world can be followed partly through corporate, partnership, and other business tax returns. While business "demographics" are not easy to trace, the gains from such analyses could be enormously helpful in understanding how the business sector is becoming reorganized over time.

Administrative Data as Input Into Survey Files

Fritz Scheuren, director of the IRS Statistics of Income Division, has been one of the leaders of the statistical community in attempting to find ways to use administrative data to help determine samples for surveys and to cross-check on the accuracy of survey data. If the opportunities for use of administrative data were to be applied to the next decennial Census, as he suggests, it might be possible to generate future files that on average are more accurate, yet cost taxpayers hundreds of millions of dollars less to develop.

Wealth and Income Data

Partly under my direction while at the Treasury Department, the IRS has put together two matches of estate and income tax returns. A third match is now being completed. These unique matches provide information simultaneously on the wealth of individuals at death, and on their income and certain activities in the years before death. Some of these matches have further followed heirs in the years before and after inheritance.

Although a couple of studies have been produced with these data, for the most part they lay unattended. Not even the basic data have been published. Such files, however, provide an enormous opportunity for examining such behavioral questions as the relationship of charitable giving and capital gains activity to wealth and income, labor and savings behavior in response to inheritances, and changes in the distribution of income and wealth among top wealthholders.

Further matches of decedents with heirs — both for income and estate tax purposes — could also give us a better understanding of the intergenerational transmission of wealth.

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Panel Files

Here is another case where not only have the data been submitted by taxpayers, but actual panel files have been developed within IRS. The capital gains behavior of individuals is analyzed, on occasion, internally to Treasury, but these panel files are rich in information on charitable giving over time, the relationship between borrowing and other portfolio behavior, changes in activities that accompany changes in the tax laws, such as the Tax Reform Act of 1986, and so forth.

Capital Gains Files

Capital gains files are panel files that place special emphasis on the higher-income individuals who are likely to recognize capital gains. For at least one year, there is a breakdown of the distribution of gains by type of asset.

Here is merely one of the issues that could be analyzed with these files, except that resources have never been provided:

Purchases and sales of commodities futures are listed on these files. Excluding commissions, such sales are zero-sum games. That is, for every dollar of "winnings" there is a dollar of "loss," and a purchaser should gain what the seller loses, or vice versa. If the market were "efficient," the probability of obtaining a loss could not be predicted by knowing the characteristics of the taxpayer. Even a random investor would be protected and receive a rate of return about equal to the average (which is zero in this market). Preliminary data, however, imply that while individuals show about as many losses as gains, the losses

are concentrated at the bottom of the income distribution and the gains at the top. (Income here excludes income from capital transactions.) This implies further that low-income individuals may be disadvantaged in this market, and that some upper-income individuals do have special knowledge on how to manipulate this market.

Conclusion

Anyone who sees these data being thrown away — or being partially developed, then neglected - cannot help but be saddened at the waste involved. The organizational problem for the government does not derive from a lack of goodwill, but from an inability to make choices and to reallocate across departments and agencies. Many of the economic and social questions that could be answered with administrative data, for instance, are not of interest to the IRS in its efforts to collect taxes, so it suffers few consequences from the waste. The Securities and Exchange Commission should be interested in the portfolio data, the Commodities Futures Trading Commission in information about commodity futures, and Census in using administrative records to improve the decennial Census. Cross-funding, however, is difficult to achieve although it is beginning to grow a bit due to heroic efforts of a few individuals. For policy makers, finally, there are few political gains: much of the data won't even be available until the next administration, and new information may even make current policy decisions appear unwise in retrospect.

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Notice: The data on the following pages are the lastest 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 based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All setume	74,279,831		93,902,469	 		 	1
All returns	74,279,831	82,229,332		101,660,287	109,708,280	112,135,673	113,717,138
Form 1040 returns	74,279,831 N/A	54,527,726	57,122,592 36,779,877	67,006,425	71,359,242	71,563,456	69,270,236
Form 1040EZ returns	N/A	27,701,606 N/A	N/A	18,124,702 16,529,160	19,066,165 19,282,873	20,478,063	25,917,288
4				1	19,202,073	20,094,154	18,529,614
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
Salaries and wages:					ľ]
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:				l			
Number of returns	32,630,355	40,378,240	. 49,019,575	64,526,434	69,421,338	69,881,648	70,369,662
Amount Tax-exempt interest; 2	22,021,267	43,433,554	102,009,444	182,109,194	186,981,636	220,015,823	227,083,888
Number of returns	n.a.	n.a.	n.a.	n.a.	3,514,401	3.730.291	2010000
Amount	n.a.	, n.a.	n.a.	n.a.	32,811,274	37,589,693	3,916,925 40,228,405
Dividends in AGI: 3				l ""	GE,011,274	07,000,000	40,220,403
Number of returns	7,729,939	8,853,491	10,738,982	15,527,579	22,903,155	23,079,592	22,904,441
Amount	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:		, .					,
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:		4 84			1 1 2 2 2 2 2 2 2	1	1
Number of returns	1,332,921	1,807,685	2,575,325	3,259,640	3,079,4604	3,143,1514	3,415,6664
Amount	2,988,636	5,440,145	11,865,856	20,002,986	19,194,505*	19,678,6974	20,227,0594
Net capital gain in AGI: ⁵ Number of returns	5.488.224	5.798.724	6 079 090	0.001.000	0.670.500	10 700 540	0 227 222
Amount	10,655,553	5,798,724 16,034,430	6,973,930 32,723,298	, 9,991,808 72,183,321	9,678,528 161,874,539	10,722,512 153,513,725	9,217,141
Net capital loss in AGI;	10,033,333	10,004,430	32,723,230	12,103,321	101,074,539	193,513,725	123,783,047
Number of returns	2,474,439	2,513,399	1 955 544	2,667,409	4,630,707	4,337,150	5,070,741
Amount	1,648,870	1,727,272	3,063,698	3,905,541	8,106,330	7,882,795	9,551,854
Pensions and annuities in AGI: 6	.,,	.,,	3,000,000	5,000,011	1,	1,002,100	0,001,004
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						i ' '	
Number of returns	N/A	N/A	1,798,210	4,771,546	6,974,262	7,175,322	8,014,136
Amount	N/A	N/A	2,028,456	6,355,539	11,626,600	12,095,062	15,453,147
Social security benefits in AGI:	l						
Number of returns	N/A	N/A	N/A	2,956,073	4,024,093	4,675,100	5,082,575
Amount	. NA	NA	N/A	9,594,182	14,361,470	17,347,058	19,686,539
Number of returns	3,595,041	3.737.264	3,653,996	3,541,964	3,722,828	3,766,547	0.000.000
Amount	4,884,370	8,053,918	13,664,671	16,340,908	21,139,837	23,912,182	3,933,823 25,886,388
Rent net loss:8	4,004,010	0,000,010	10,004,011	10,040,000	21,103,037	20,312,102	25,000,300
Number of returns	2,456,606	2,834,547	3,809,821	5,390,750	5,157,554	5,245,122	5,163,186
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			1			,,	,,
Number of returns	473,160	547,192	707,018	960,701	1,066,348	1,104,224	1,170,627
Amount	877,106	1,867,085	. 4,213,345	7,243,748	3,804,387	4,047,260	4,534,436
Royalty net loss:9			·				
Number of returns	32,691	24,809	37,297	77,189	83,318	61,368	49,133
Amount	70,741	97,700	308,361	385,360	91,684	. 99,096	125,855
Partnership and S Corporation net income:	1		•				
Number of returns	2,200,000 10	2,500,000 10	3,200,000 10	2 477 450	2,902,129	2 000 005	0.040.004
Amount	12,637,912 10	12,811,091 10	10,099,346	2,477,459 48,477,552	100,918,463	3,098,635 107,373,738	3,210,384
Partnership and S Corporation net loss:	12,007,512	12,011,091	10,033,340	40,477,332	100,910,403	107,373,736	112,029,507
Number of returns	(10)	~ (10)	(10)	3,010,212	2,997,094	2,829,653	2.767.074
Amount	(10)	· (10)	(10)	51,004,143	43,838,237 11	44,281,682 11	45,007,276 1
Estate or trust net income:	`.' [` ′			,	,,,	10,207,270
Number of returns	573,700	676,691	865,381	1,075,119	529,013	470,841	444,953
Amount	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:							
Number of returns	41,473	56,990	40,916	73,534	67,540	81,656	74,127
Amount	84,521	186,410	414,096	652,621	464,811	543,568	467,976
Farm net income:							
Number of returns	1,792,438	1,340,485	1,123,085	891,562	992,432	1,029,336	996,360
Amount	5,688,226	10,112,147	9,938,950	6,493,117	11,241,087	11,498,065	11,395,305
Number of returns	1,234,092	1,414,556	1,485,345	1,729,299	1,375,095	1,330,382	1,324,793
Amount	2,899,513	6,548,822	11,731,416	18,498,600	12,417,624 11	11,712,004 11	11,829,067
Total statutory adjustments:	.=,555,515	0,0-0,022	,, 51,410	.0,400,000	12,717,027	11,712,004 11	11,023,007
Number of returns 12	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				, -, -		,	
Number of returns	N/A	1,211,794	2,564,421	16,205,846	6,361,421	5,824,914	5,223,737
Amount	N/A	1,436,443	3,430,894	38,211,574	11,881,754	10,828,694	9,858,219
Self-employed retirement plans:	ŀ	ļ		·			
Number of returns	591,655	595,892	568,936	675,822	814,586	822,353	824,327
Amount	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:							
Number of returns	N/A	N/A	N/A	24,835,278	N/A	. NA	N/A
Amount	N/A	N/A I	N/A I	_ 24,614,983	N/A I	N/A	N/A

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

ttem .	1970	1975	1980	1985	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Evametian a.				- '''		<u>-</u>	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Exemptions:	204.126.402 14	212,202,596 14	227,925,098 ¹⁴	244,180,202 14	221,884,006	223,756,252	227,549,246
Number of exemptions, total Number, age 65 or over	8,904,331	9,937,208	11,847,168	16,748,810	221,864,666 N/A	N/A	N/A
Amount	127,531,202 14	159,140,845 14	227,569,280 14	253,720,447 14	430,771,177	447,129,806	465,985,366
otal deductions:	,			, .	i ' '		ľ
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	120,040,100	200,701,770	0.0,000,000	00 1,700,700	000,000,000	, , , , , , , , , , , , , , , , , , , ,	
Number of returns, total	38,432,401	55,511,480	59,540,969	57,000,442	76,471,827	79,338,895	80,620,774
Amount	32,371,271	100,921,181	127,972,016	149,709,998	289,564,223	309,431,034	331,456,520
Returns with additional standard	1						
deductions for age 65 or blindness:							
Number of returns	N/A	N/A	N/A	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:							
Number of returns!7	35,430,047	26,074,061	28,950,282	39,848,184	31,902,985	31,972,317	32,174,938 458,485,055
Amount 17 Medical and dental expense: 18	88,178,487	122,260,601	218,028,139	405,023,525	395,216,456	430,977,999	430,400,030
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:	, ,						l '
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
Amount	32,014,673	44,141,289	69,404,275	128,084,618	120,628,182 ¹⁹	131,299,652 ¹⁹	140,011,461
Interest paid:	29,205,679	23,385,461	26,676,836	36,286,822	29,631,009 ²⁰	29,437,522 ²⁰	29,394,600
Number of returns	29,205,679 23,929,477	38,885,282	91,187,006	180,094,578	179,737,720 20	193,186,034 20	208,354,360
Contributions:	20,028,7//	30,000,202	5.,.57,000	.00,000,000	, 3,,, 20		
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						-	
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	50 500 755	05 054 704	70 40E 040	05 004 046	90,218,979	92,246,065	93,089,368
Number of returns	59,596,755 84,156,695 ²³	65,854,734 132,452,044	76,135,819 256,294,315	85,994,216 332,165,333	418,889,165	438,240,138	453,127,579
Amount	04,150,095 20	132,432,044	250,254,315	332,100,330	410,003,103	450,240,100	450,127,570
otal tax credits:							l
Number of returns 24	n.a.	n.a.	19,674,483	20,995,285	14,099,023	12,034,697	12,483,535 6,831,187
Amount, 24	396,610	8,069,846	7,215,839	10,248,044	7,047,140	6,131,134	0,031,107
Child care credit: Number of returns	n.a.	n.a.	4,230,757	8,417,522	9.023.458	6,028,094	6,143,590
Amount	n.a.	n.a.	956,439	3,127,702	3,812,849	2,439,471	2,549,004
Credit for the elderty and disabled:					, ,		
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:	A1/A	N/A			N/A	N/A	N/A
Number of returns	N/A N/A	N/A	n.a. 562,141	n.a. 811,675	NA NA	N/A	N/A
Foreign tax credit:	140	IWA	302,141	011,075	' "	100	
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					,ne.		
Number of returns	n.a.	n.a.	n.a.	(25) (25)	(25) (25)	(25) (25)	N/A N/A
Amount	30,554	1,593,150	3,288,415	(40)	(20)	(20)	, N/A
Number of returns	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:					i i		· ·
	59,314,011	61,483,928	73,840,395	82,762,130	87,120,969	89,162,747	89,844,225
Number of returns	83,787,323	124,382,197	249,078,475	321,917,289	411,842,025	432,109,004	446,296,392
	35,. 57,020	,,.,	,,				
otal income tax: 26	E0 017 074	61 400 707	73,906,244	82,846,420	87,135,332	89,178,355	89,862,434
Number of returns	59,317,371 83,909,311	61,490,737 124,526,297	73,906,244 250,341,440	82,846,420 325,710,254	412,869,909	432,939,998	447,126,703
	00,000,011	127,020,207	200,071,440	525,. 10,254	1,2,000,000		
verpayments, total: ²⁷							
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: 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		40000			07.455.455	00.044.440	00 000 040
Number of returns	16,478,813	15,842,400	21,755,516	21,210,194	27,185,438	28,044,448	26,986,948
Amount	8,725,671	14,208,747	32,843,576	39,091,228	61,507,880	60,156,928	56,561,150

See notes following Table 20.

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 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)
UNITED STATES		_ ·- ·			1			
lumber of returns	114,788,071	47,164,910	29,031,054	21,318,600	10,798,871	3,318,953	2,314,843	840.84
lumber of exemptions.	248,768,074	71,394,048	65,755,975	58,252,266	33,060,287	10.323.232	7,292,090	2,690,17
djusted gross income (less deficit)	3,398,138,737	273.881.513	630,562,337	829,121,728	649,007,632	282,754,644	304,191,423	428.619.46
Salaries and wages:	0,000,100,707	270,001,010	000,502,007	020,121,720	043,007,002	202,734,044	304,181,423	420,018,40
Number of returns	96,578,514	36.577.024	25.018.261	19,384,275	9,932,142	3,001,186	1,982,524	683,10
Amount	2,593,337,270	251,940,428	504,125,217	690,255,811	536,753,160	220,678,605	201,477,582	
nterest income:	2,383,337,270	231,840,420	304,123,217	090,233,811	536,753,160	.220,010,003	201,477,362	188,106,46
Number of returns	70,658,526	20,104,937	17.405.950	16.970.083	9,897,267	. 0407.000	0.050.000	200.00
Amount	228,422,837	20,104,937 36,497,157	17,405,950 41,061,813	40,618,580	9,897,267 31,297,765	3,187,268	2,259,996	833,02
	220,422,637	30,487,137	41,001,013	40,618,580	31,297,765	15,619,763	21,484,213	41,843,54
Ovidends:	00 007 440	. 700 070	4 507 700					
Number of returns	22,867,142	4,780,673	4,507,709	5,418,332	4,226,973	1,754,339	1,511,015	688,10
Amount	80,422,372	7,101,794	9,054,726	11,344,086	10,710,948	6,580,380	10,840,363	24,790,07
let capital gain (less loss):								
Number of returns	12,216,411	2,293,441	2,272,957	2,666,630	2,180,808	1,062,158	1,135,442	604,97
Amount	111,751,611	6,838,869	3,292,789	5,910,694	7,781,243	6,512,860	15,087,130	68,328,02
axable pensions and annuities:	* 1 <u>1 11 11 11 11 11 11 11 11 11 11 11 1</u>							
Number of returns	16,970,993	5,105,261	4,879,637	3,653,573	2,074,479	662,780	450,260	145,00
Amount	158,385,225	26,099,841	42,865,358	38,802,763	26,091,824	10,235,878	8,751,087	5,538,47
nemployment compensation:							'	
Number of returns	8,031,121	2,735,550	2,544,729	1,906,094	670,492	119,857	48,021	6,37
Amount	15,293,765	4,633,984	5,176,211	3,707,878	1,363,776	268,961	121,849	21,10
otal itemized deductions:	1				ľ			
Number of returns	33,418,580	2,308,281	5,798,520	10,726,687	8,532,193	3,025,871	2,204,840	822,18
_Amount	474,043,752 ⁻	26,219,593	51,234,301	107,626,910	111,711,953	54,358,282	58,974,218	63,918,49
axable income:	*							•
Number of returns	93,350,753	26,459,915	28,406,718	21,240,588	10,780,813	3,313,642	2,310,123	838,95
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
otal tax liability:	· ` · .	٠.						
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	103,146,98
Average (whole dollars)	4,960	585	2,035	4,521	8,364	14,102	26,225	122,80
arned income credit:								
Number of returns	12,856,425	9,280,630	3,575,795				٠ ــ	
Amount	7,627,513	6,672,322	955,191			_	- 1	
Excess earned income credit: 3	1						i	·′.
Number of returns	8,789,468	8,117,979	671,489	_	_	· -		
Amount	5,347,107	5,186,688	160,419	_	1		_ 1	

See notes following Table 20.

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

	L				f adjusted gross in		A	0000 000
State and item	Ali retums	Under	\$15,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
		\$15,000 1	under \$30,000		(5)	(6)	(7)	(8)
-	(1)	(2)	(3)	(4)	(3)			
ALABAMA				****	404.044	34,488	20,858	7.8
lumber of returns	1,711,765	797,757	425,224	290,950	134,611 423,103	109,025	66,616	26,0
lumber of exemptions	3,880,293	1,341,253	1,065,202	848,996	8,045,444	2,925,512	2,732,130	3,747,5
djusted gross income (less deficit)	43,145,901	5,247,737	9,172,223	11,275,353	8,045,444	2,823,312	2,702,100	0,141,0
alaries and wages:					405.000	31,422	17,602	6,5
Number of returns	1,489,365	659,644	378,158	270,316	125,686		1,664,185	1,607,8
Amount	34,088,681	4,547,468	7,594,964	9,661,340	6,762,249	2,250,619	1,004,163	1,007,0
nterest income:		1			119,449	32,595	20,208	7,7
Number of returns	843,486	240,855	211,181	211,402	,		204,967	339,9
Amount	2,327,541	421,572	452,829	426,359	325,090	156,725	204,507	
ividends:					60,000	18,411	13,997	6,3
Number of returns	241,217	45,897	46,506	60,030	50,008		101,487	193,6
Amount	689,370	59,445	72,159	97,987	101,581	62,865	101,407	,,,,,,
let capital gain (less loss):					04.007	10,901	10,579	5.0
Number of returns	125,383	22,458	23,171	28,372	24,207			445,
Amount	919,346	87,800	39,310	63,392	82,160	61,515	140,030	440,
axable pensions and annuities:							ا ا	1.3
Number of returns	242,612	75,448	70,109	52,707	29,674	8,512	4,824	
Amount	2,309,911	413,301	648,129	579,978	389,048	144,417	100,278	34,
Inemployment compensation:								
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	
otal itemized deductions:						l	,	_
Number of returns	413,820	28,892	84,298	139,259	103,237	30,688	19,660	7,
Amount	4,656,177	243,469	665,139	1,256,468	1,162,667	460,990	427,999	439,
	-,000,111	_,,,,,,	,		l	l		
Taxable income:	1.310.501	404,004	418,344	290,491	134,506	34,462	20,829	7,
Number of returns	27,288,896	1,302,923	4,882,498	7,567,356	5,874,945	2,230,049	2,170,928	3,260
Amount	27,200,000	1,002,020	1,000,100			1		
Total tax liability :	1,335,549	429,335	417,944	290,550	134,535	34,475	20,838	7,
Number of returns	5,432,772	236,384	781,418	1,253,762	1,136,323	505,452	578,783	940,
Amount		551	1,870	4,316	8,447	14,662	27,776	119,
Average (whole dollars)	4,068	551	1,070	4,5.0	1 -,		1 1	
Earned Income credit:		244 900	74,641	_		_		
Number of returns	319,441	244,800	20,636	-		i		
Amount	199,942	179,307	20,636	-		1		
Excess earned income credit: 3			40.400	_			- 1	
Number of returns	235,104	221,635	13,469	_				
Amount	147,867	144,670	3,197			<u> </u>	لحسيك	
					of adjusted gross i			4000.00
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,00
Julio 272 11711		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mo
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALASKA	!					44 007	8,181	1
Number of returns	313,610	146,094	57,272	50,484	35,047	14,927	26,191	5
Number of exemptions	539,741	104,448	121,262	129,607	106,118	47,012	1,038,516	902
Adjusted gross income (less deficit)	9,008,782	421,628	1,257,035	1,978,198	2,136,701	1,274,164	1,030,510	502
Salaries and wages:							7 000	-1
Number of returns	223,597	70,800	51,040	46,174	32,895	14,081	7,322	
Amount	6,872,072	445,361	997,801	1,613,965	1,781,402	1,051,234	721,196	261
Interest income:	•		I				1	
Number of returns	170,341	52,921	29,810	35,323	29,228	13,664	7,816	1
Amount	309,702	33,454	34,588	52,196	55,649	36,492	43,419	53
Dividends:	1	1	i	1	1	1		
Number of returns	66,798	19,083	10,895	12,778	11,316	6,622	4,866	1
Amount	130,027	16,117	13,985	18,410	19,066	13,686	17,436	31
	1	1	I	1	1	1		
Net capital gain (less loss):	28,556	4,136	3,612	5,723	6,331	4,011	3,598	1
Number of returns	350,369	5,937	4,684	9,776	17,334	17,497	43,829	251
Amount	350,369	J.,50,	1	1	1	1		
Taxable pensions and annuities:	20.740	4,139	6,419	7,477	6,405	3,178	1,842	ł
Number of returns	29,742		64,101	104,901	102,731	55,957	41,078	10
Amount	402,802	23,390	04,101	'~,,,,,	.52,757	1	1	i
Unemployment compensation:				7,959	4,686	1,244	263	1
Number of returns	31,683	8,456	9,062			2,760	581	l
Amount	71,337	16,055	20,828	19,821	11,257	2,700	1 ~ '	l
Total itemized deductions:	1	1			20.000	44.000	7,168	١ ,
Number of returns	73,427	3,786	8,324	18,793	22,021	11,889		57
Amount		39,118	68,257	180,683	259,438	171,500	137,592	i °
Taxable income:	1	1		l .	1			
Number of returns	282,541	116,166	56,249	50,393	35,024	14,925	8,179	
	6,649,210	239,723	748,949	1,393,237	1,598,152	991,897	843,085	834
				1	i		1 .	l
Amount		1			1 05 005	1 44000	8,180	1
Amount	1	120,958	56,630	50,423	35,035	14,926		
Arnount	287,757		56,630 127,398	50,423 256,879	35,035	227,997	224,004	
Amount Total tax liability: Number of returns	287,757 1,448,055	44,110	127,398	256,879				
Amount	287,757 1,448,055				328,795	227,997	224,004	
Amount	287,757 1,448,055 5,033	44,110 365	127,398 2,250	256,879	328,795	227,997	224,004	
Amount Total tax liability: Number of returns Amount Average (whole dollars)	287,757 1,448,055 5,033	44,110 365 10,787	127,398 2,250 6,121	256,879 5,095	328,795	227,997 15,276	224,004	
Amount	287,757 1,448,055 5,033	44,110 365	127,398 2,250	256,879 5,095	328,795 9,385 	227,997 15,276	224,004	
Amount Total tax liability: Number of returns Arrount Average (whole dollars) Eamed income credit: Number of returns Amount Excess eamed income credit: 3	287,757 1,448,055 5,033 . 16,908 8,586	44,110 365 10,787 7,028	127,398 2,250 6,121 1,558	256,879 5,095 	328,795 9,385 	227,997 15,276 	224,004	238 148
Amount Total tax liability: Number of returns Amount Average (whole dollars) Eamed income credit: Number of returns Amount	287,757 1,448,055 5,033 . 16,908 8,586	44,110 365 10,787	127,398 2,250 6,121	256,879 5,095	328,795 9,385 	227,997 15,276	224,004	

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

	ľ			Size	of adjusted gross	Income		
State and Item	Ali returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
· · · · · · · · · · · · · · · · · · ·	(1)	\$15,000 '	under \$30,000	under \$50,000	under \$75,000	1	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ARIZONA	·		i	ł			ĺ	
Number of returns	1,602,781 3,697,698	691,808	412,815	283,929	138,609	39,814	26,542	9,264
Adjusted gross income (less deficit)		1,196,703 3,870,636	1,008,596 8,916,174	816,565	435,330	125,356	84,700	30,448
Salaries and wages:	10,200,000	3,070,000	0,910,174	11,013,437	8,317,629	3,386,739	3,485,808	4,218,479
Number of returns	1,324,277	548,080	343,333	248,664	122,923	34,565	21,511	7,201
Amount	32,595,515	3,849,627	6,858,632	8,774,968	6,586,954	2,509,169	2,147,579	1,868,587
Interest income:					_,,		-,,	1,555,557
Number of returns	922,762	263,781	243,080	219,104	124,164	37,757	25,724	9,152
Amount	3,241,184	541,427	644,514	613,394	457,388	226,354	313,121	444,987
Number of returns	310.953	69,639	70,580	74.075	50.005			
Amount	1,157,834	129,936	174,137	74,275 200,091	53,005 167,607	20,385 93,670	16,325	6,744
Net capital gain (less loss):	1,101,001	120,000	"",""	200,031	107,007	\$3,070	137,080	. 255,312
Number of returns	208,304	.43,844	45,549	46,893	34,811	15,386	14,852	6,969
Amount	1,468,802	170,775	41,872	88,447	128,310	101,480	242,051	695,865
Taxable pensions and annuities:								
Number of returns	272,191	78,817	82,483	60,688	32,665	9,728	6,050	1,760
AmountUnemployment compensation:	2,848,807	426,120	789,648	752,860	492,328	173,829	137,040	76,981
Number of returns	82,388	35.858	24,845	15,110	5,085	1 .007	44.4	
Amount	137,892	57,863	42,963	25,449	8,767	1,037 1,899	414	39
Total itemized deductions:		,	,000	20,740	3,767	1,099	849	103
Number of returns	527,655	51,942	115,638	171,363	116,900	36,956	25,698	9,158
Amount	6,881,442	512,095	1,001,222	1,744,132	1,549,002	665,561	700,112	709,319
Taxable income:	4 600 100							
Number of returns	1,255,461	359,248	399,736	282,789	138,314	39,706	26,457	9,211
Amount	27,484,544	1,237,761	4,748,188	7,139,549	5,810,325	2,466,319	2,624,721	3,457,682
Number of returns	1,280,791	382,967	400.939	283,032	100 004	00.700		
Amount	5,559,170	225,101	765,159	1,212,146	138,384 1,121,561	39,739 554,889	26,497 687,547	9,233
Average (whole dollars)	4,341	588	1,909	4,283	8,105	13,964	25,949	992,767 107,524
Earned Income credit:			,		-,	,	20,545	107,324
Number of returns	216,122	160,141	55,981		·	·		
Amount	130,285	115,237	15,047	- -	-	1		
Excess earned income credit: 3			1					
	450,000 1							
Number of returns	158,238	144,503	13,735	- 1				·
	158,238 98,128	144,503 94,705	13,735 3,422			·-		-
Number of returns				Size o	f adjusted gross in	·		-
Number of returns		94,705 Under	3,422 \$15,000	\$30,000	f adjusted gross in \$50,000	 ncome \$75,000	\$100,000	\$200,000
Number of returns	98,128 All returns	94,705 Under \$15,000 ¹	\$15,000 under \$30,000		f adjusted gross in	Income	\$100,000 under \$200,000	\$200,000 or more
Number of returns	98,128	94,705 Under	3,422 \$15,000	\$30,000	f adjusted gross in \$50,000	 ncome \$75,000		
Number of returns	98,128 All returns	94,705 Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	f adjusted gross in \$50,000 under \$75,000	*75,000 under \$100,000	under \$200,000	or more
Number of returns	98,128 All returns	94,705 Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000		under \$200,000 (7)	or more (8)
Number of returns	98,128 All returns (1)	94,705 Under \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000	f adjusted gross in \$50,000 under \$75,000	*75,000 under \$100,000 (6)	under \$200,000 (7) 9,655	or more (8) 3,681
Number of returns	98,128 All returns (1) 965,282	94,705 Under \$15,000 1 (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000 (5)		under \$200,000 (7)	or more (8)
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751	94,705 Under \$15,000 ¹ (2) 469,518 833,241 2,952,773	3,422 \$15,000 under \$30,000 (3) 257,602 674,855 5,540,903	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061	13,298 41,879 1,130,424	under \$200,000 (7) 9,655 30,791	or more (8) 3,681 11,990
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038	3,422 \$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550	5000me \$75,000 under \$100,000 (6) 13,298 41,879 1,130,424 11,260	9,655 30,791 1,280,390 7,721	3,681 11,990 1,781,450
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751	94,705 Under \$15,000 ¹ (2) 469,518 833,241 2,952,773	3,422 \$15,000 under \$30,000 (3) 257,602 674,855 5,540,903	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061	13,298 41,879 1,130,424	9,655 30,791 1,280,390	3,681 11,990 1,781,450
ARKANSAS iumber of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443	\$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727	\$75,000 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	3,681 11,990 1,781,450 3,054 747,852
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824	3,422 \$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083	\$75,000 under \$100,000 (6) 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
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443	\$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727	\$75,000 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	3,681 11,990 1,781,450 3,054 747,852
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892	3,422 \$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083	\$75,000 under \$100,000 (6) 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
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581	\$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395	\$30,000 under \$50,000 (4) 154,473 482,645 5,938,751 138,613 4,830,239 114,908 301,240	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955	\$75,000 under \$100,000 (6) 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	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172	94,705 Under \$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 150,824 308,581 31,892 41,665	\$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669	f adjusted gross in \$50,000 under \$75,000 (5) 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 7,440	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
Number of returns	98,128 All 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	94,705 Under \$15,000 ' (2) 469,518 833,241 2,952,773 373,038 2,574,443 160,824 308,581 31,892 41,665 22,351	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732	13,298 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 5,424	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 466,172	94,705 Under \$15,000 1 (2) 469,518 833,241 2,952,773 373,038 2,574,443 150,824 308,581 31,892 41,665	\$15,000 under \$30,000 (3) 257,602 674,855 5,540,903 221,220 4,381,639 137,168 353,395 33,722 52,011	\$30,000 under \$50,000 (4) 154,473 462,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423	f adjusted gross in \$50,000 under \$75,000 (5) 57,055 179,316 3,387,061 50,550 2,610,727 51,083 203,955 22,050 49,732	\$75,000 under \$100,000 (6) 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 3,645 177,723 2,966 193,730
Number of returns	98,128 All 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	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566	f adjusted gross in \$50,000 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	\$75,000 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	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
Number of returns	98,128 All 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	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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	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 1,853	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492
Number of returns	98,128 All 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	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566	f adjusted gross in \$50,000 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	\$75,000 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	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
Number of returns. ARKANSAS Number of returns. ARMANSAS Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount. axable pensions and annutities: Number of returns. Amount.	98,128 All 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	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672	f adjusted gross in \$50,000 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	\$75,000 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,	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	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492
Number of returns	98,128 All 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	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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	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	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	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,548,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 5,938,751 138,613 4,830,239 114,908 301,240 35,669 59,423 22,097 59,566 28,129 310,672	f adjusted gross in \$50,000 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	\$75,000 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,	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	3,681 11,990 1,781,450 3,054 747,852 3,645 177,723 2,966 193,730 2,682 220,492
Number of returns	98,128 All 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 79,697 118,653 194,221	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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	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	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	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,548,128 140,234 466,172 94,863 549,421 134,118 1,186,738 79,697 118,653	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 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	f adjusted gross in \$50,000 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	\$75,000 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	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	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	98,128 All 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 79,697 118,653 194,221 2,291,353	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 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	f adjusted gross in \$50,000 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	\$75,000 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 5554 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	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 468,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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	\$75,000 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	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 3,678
Number of returns	98,128 All 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 79,697 118,653 194,221 2,291,353	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 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	f adjusted gross in \$50,000 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	\$75,000 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 5554 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	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,463,217	94,705 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 154,473 482,645 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	f adjusted gross in \$50,000 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	\$75,000 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 5554 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 29 3,641 262,058 3,678 1,497,946
Number of returns	98,128 All returns (1) 965,282 2,234,717 22,011,751 805,456 16,581,270 489,668 1,546,128 140,234 468,172 94,863 549,421 134,118 1,186,738 79,697 118,653 194,221 2,291,353 724,578	94,705 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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	\$75,000 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	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 29 3,641 262,058 3,678 1,497,946
Number of returns	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,463,217 750,835	94,705 Under \$15,000 ¹ (2) 469,518 833,241 2,952,773 373,038 2,574,443 180,824 308,581 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	\$15,000 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 43,488 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237	\$30,000 under \$50,000 (4) 154,473 482,645 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	f adjusted gross in \$50,000 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	7,440 26,734 41,799 47,199 47,199 47,199 47,199 47,199 47,199 47,199 12,639 47,199 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,	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	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 3,678 1,497,946 3,678 429,907
Number of returns. Amount. State and item ARKANSAS 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. Amount. Amount. Amount. Amount. Amount. Author of returns. Amount. Amount. Amount. Author of returns. Amount. Author of returns. Amount. Author of returns. Amount. Awerage (whole dollars). amed income credit:	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,463,217 750,835 2,679,929 3,570	94,705 Under \$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	\$15,000 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	\$30,000 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 3,974,160 154,250 684,907	f adjusted gross in \$50,000 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	\$75,000 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	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 29 3,641 262,058 3,678 1,497,946
Number of returns	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929 3,570 175,524	94,705 Under \$15,000 t (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	\$15,000 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	\$30,000 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 3,974,160 154,250 684,907	f adjusted gross in \$50,000 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	7,440 26,734 41,799 47,199 47,199 47,199 47,199 47,199 47,199 47,199 12,639 47,199 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,	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	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 3,678 1,497,946 3,678 429,907
Number of returns	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,463,217 750,835 2,679,929 3,570	94,705 Under \$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	\$15,000 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 43,488 42,941 380,062 28,238 42,851 41,269 399,139 253,351 2,897,237 253,528 476,758 1,881	\$30,000 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 3,974,160 154,250 684,907	f adjusted gross in \$50,000 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	7,440 26,734 41,799 47,199 47,199 47,199 47,199 47,199 47,199 47,199 12,639 47,199 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,	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	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 3,678 1,497,946 3,678 429,907
Number of returns	98,128 All 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 79,697 118,653 194,221 2,291,353 724,578 13,483,217 750,835 2,679,929 3,570 175,524	94,705 Under \$15,000 t (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	\$15,000 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	\$30,000 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	f adjusted gross in \$50,000 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 57,013 2,471,068 57,017 487,332 8,548	7,440 26,734 41,799 47,199 47,199 47,199 47,199 47,199 47,199 47,199 12,639 47,199 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,199 12,639 47,199 47,	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	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 3,678 1,497,946 3,678 429,907

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

i	Mone	etruores v	are in	thousands	of dollars.	exce	ot where	indicated

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)
CALIFORNIA							[
lumber of returns	13,734,942	5,428,291	3,338,905	2,496,794	1,426,014	525,610	384,310	135,01
lumber of exemptions	30,892,464	9,421,893	7,661,808	6,436,658	4,203,914	1,586,075	1,164,769	417,34
djusted gross income (less deficit)	452,648,452	29,110,134	72,747,801	97,248,843	86,328,234	44,881,908	50,425,211	71,906,32
salaries and wages:								
Number of returns	11,503,665	4,248,884	2,848,734	2,220,286	1,288,672	470,540	322,147	104,40
Amount	339,033,306	30,867,536	58,444,294	79,741,704	70,493,175	35,239,002	33,166,695	31,080,90
nterest income:	ľ	i	ì					
Number of returns	8,189,333	2,030,004	1,912,345	1,944,452	1,291,745	502,880	374,237	133,67
Amount	30,876,758	3,973,550	4,510,060	5,022,591	4,328,709	2,437,634	3,608,863	6,995,35
Olvidends:								
Number of returns	2,541,631	456,417	456,556	573,138 1,358,420		243,130 820,319	224,328 1,358,031	97,35 3,104,06
Amountlet capital gain (less loss):	9,806,526	815,441	1,069,018	1,350,420	1,201,232	020,318	1,356,031	3,104,00
Number of returns	1.514.960	239,302	244,923	312,543	284,518	159,204	180,809	93,66
Amount	21,515,451	1,286,628	384,524	855,719	1,313,644	1,242,986	3,171,273	13,260,67
axable pensions and annuities:	21,515,451	1,200,020	554,524	000,710	1,010,044	1,242,000	5,7,1,275	.0,200,0
Number of returns	1,785,230	437,453	487,453	405,041	265,382	98,399	69,893	21,60
Amount	19,162,271	2,406,890	4,633,605	4,796,212	3,581,698	1,514,062	1,341,072	888,73
nemployment compensation:	10,,02,2	2, 100,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,100,212	5,231,631	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•
Number of returns	1,026,446	431,194	287,276	187,104	86,469	22,097	10,870	1,43
Amount	1,746,675	682,304	530,518	321,224	147,991	39,822	21,416	3,40
otal itemized deductions:							'''	• • •
Number of returns	4,670,161	364,444	765,931	1,355,820	1,176,094	496,976	376,942	133,95
Amount	88,675,102	5,479,381	8,667,337	17,285,454	19,695,221	11,179,088	12,721,169	13,647,45
axable income:						i i	1	
Number of returns	10,832,525	2,718,450	3,183,759	2,469,357	1,419,733	523,770	382,889	134,50
Amount	292,785,110	9,596,696	39,802,377	62,430,461	57,303,063	30,491,776	35,501,889	57,658,84
otal tax ilability :	1	İ						
Number of returns	11,078,906	2,933,917	3,201,146	2,478,716	1,422,237	524,528	383,539	134,8
Amount	63,366,834	1,844,856	6,517,566	11,159,909	11,300,898	6,828,197	9,263,862	16,451,5
Average (whole dollars)	5,720	629	2,037	4,503	7,946	13,018	24,154	122,0
arned income credit:	i						i	
Number of returns	1,755,297	, 1,347,347	407,950	-	-	-	-	
Amount	1,090,602	980,986	109,616		-	-	- 1	
Excess earned income credit: 3		Ì						
Number of returns	1,330,510	1,207,378	123,132		_		- 1	
L								
Amount	845,754	814,657	31,097		<u> </u>			
Amount				Size o	of adjusted gross in	ncome		
AmountState and item		814,657 Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	845,754	814,657	31,097			\$75,000 under \$100,000	\$100,000 under \$200,000	or more
	845,754	814,657 Under	\$15,000	\$30,000	\$50,000	\$75,000		
State and item	845,754 All returns	814,657 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 COLORADO	845,754 All returns (1)	814,657 Under \$15,000 1 (2)	\$15,000 under \$30,000	\$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 COLORADO	845,754 All returns (1) 1,564,022	Under \$15,000 1 (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 297,667	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 46,371	under \$200,000 (7) 31,342	or more (8)
State and item COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856	814,657 Under \$15,000 ' (2) 631,326 881,667	\$15,000 under \$30,000 (3) 393,013 871,070	\$30,000 under \$50,000 (4) 297,667 811,202	\$50,000 under \$75,000 (5) 154,568 472,913	\$75,000 under \$100,000 (6) 46,371 144,431	under \$200,000 (7) 31,342 99,572	or more (8) 9,73 31,00
State and item COLORADO umber of returns umber of exemptions djusted gross income (less deficit)	845,754 All returns (1) 1,564,022	Under \$15,000 1 (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 297,667	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 46,371	under \$200,000 (7) 31,342	9,73 31,00
State and item COLORADO tumber of returns umber of exemptions dusted gross income (less deficit)	845,754 All returns (1) 1,564,022 3,311,856 45,371,583	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175	31,342 99,572 4,101,365	9,7: 31,00 4,745,65
COLORADO tumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909	814,657 Under \$15,000 ' (2) 631,326 881,667 3,140,961 497,800	\$1,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054	under \$200,000 (7) 31,342 99,572 4,101,365 26,927	9,73 31,00 4,745,69
State and item COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175	31,342 99,572 4,101,365	9,7: 31,00 4,745,6:
COLORADO tumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,563 1,326,909 34,907,915	814,657 Under \$15,000 ' (2) 631,326 881,667 3,140,961 497,800 3,405,036	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880	under \$200,000 (7) 31,342 99,572 4,101,365 26,927	9,7: 31,00 4,745,6: 7,7: 1,768,2:
COLORADO Iumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635	31,342 99,572 4,101,365 26,927 2,655,276 30,650	9,7: 31,00 4,745,6: 7,7: 1,766,2:
COLORADO lumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,563 1,326,909 34,907,915	814,657 Under \$15,000 ' (2) 631,326 881,667 3,140,961 497,800 3,405,036	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880	31,342 99,572 4,101,365 26,927 2,655,276	9,7: 31,00 4,745,6: 7,7: 1,766,2:
COLORADO tumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635	31,342 99,572 4,101,365 26,927 2,655,276 30,650	9,73 31,00 4,745,63 7,73 1,766,23 9,64 483,73
COLORADO Iumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,563 1,326,909 34,907,915 1,011,693 2,765,412	814,657 Under \$15,000 ' (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041	31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119	9,7: 31,00 4,745,6: 7,7: 1,766,2: 9,6(483,7:
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841	31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214	9,7: 31,00 4,745,6: 7,7: 1,766,2: 9,6(483,7:
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841	31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214	9,77 31,00 4,745,64 1,766,22 9,66 483,7;
COLORADO iumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474	11,342 99,572 4,101,385 26,927 2,655,276 30,650 271,119 21,214 142,798	9,77 31,00 4,745,61 7,71 1,766,2: 9,64 483,77 260,64
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474	17,861	9,77 31,00 4,745,61 7,71 1,766,2: 9,64 483,77 260,64
COLORADO Iumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474	17,861	9,77 31,00 4,745,61 7,77 1,768,2: 9,64 483,7: 260,61 7,44
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326	9,77 31,00 4,745,61 7,77 1,768,2: 9,64 483,7: 260,61 7,44
COLORADO tumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221	9.77 31,0 4,745,6 7,77 1,766,2 9,66 483,7; 7,7; 260,6 7,4 1,044,7 1,5
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	17,861 223,326 6,016 122,221 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798	9,77 31,00 4,745,61 7,77 1,766,22 9,64 483,7; 260,64 7,44 1,044,74
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221	9,77 31,00 4,745,61 7,77 1,766,22 9,64 483,7; 260,64 7,44 1,044,74
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832	9,71 31,00 4,745,61 1,766,21 9,60 483,71 7,71 260,60 7,44 1,044,70
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344	9,7% 31,00 4,745,65 7,7% 1,766,22 9,66 483,72 7,7% 260,66 7,44 1,044,76 1,55 46,06
COLORADO tumber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832	or more
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635	9,77 31,00 4,745,61 7,71 1,768,21 9,66 483,71 7,72 260,61 7,44 1,044,71 1,57 46,00
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,938	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297	9,77 31,00 4,745,61 7,77 1,766,22 9,66 483,72 260,61 7,44 1,044,74 1,55 46,01
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,131,708	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635	9,77 31,00 4,745,61 7,77 1,766,2: 9,66 483,7: 260,60 7,44 1,044,70 1,57 46,00
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842	9,77 31,00 4,745,61 7,77 1,766,21 9,66 483,71 7,72 260,66 7,44 1,044,71 1,51 46,00
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,191,708 1,293,077 30,226,480 1,319,449	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683	\$1,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318	9,77 31,00 4,745,61 7,77 1,768,22 9,66 483,7; 260,61 7,44 1,044,7(1,57 46,00 9,51 729,3(9,71 4,036,5(
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890	31,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	9.77 31.00 4,745,61 7,77 1,766,22 9,61 483,77 7,72 260,61 7,41 1,044,77 1,55 46,00 9,51 729,34 9,71 4,036,5;7 1,155,05
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 1,047,245 221,077 1,729,459 225,693 2,366,917 69,745 132,163 550,316 7,191,708 1,293,077 30,226,480 1,319,449	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 43,985 121,611 58,993 327,806 22,825 39,526 42,513 406,028 369,741 1,240,890 394,683	\$1,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 42,039 46,249 64,955 634,576 23,970 47,124 107,545 915,681 384,664 4,791,460 385,876	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 50,206 81,412 53,620 641,247 16,281 31,407 184,420 1,845,804 296,936 7,595,813	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 40,839 114,482 30,851 435,263 5,344 10,534 132,456 1,733,467 154,408 6,510,899 154,452	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318	9.77 31.00 4,745,61 7,77 1,766,22 9,61 483,77 7,72 260,61 7,41 1,044,77 1,55 46,00 9,51 729,34 9,71 4,036,5;7 1,155,05
COLORADO umber of returns	845,754 All returns (1) 1,584,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 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	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 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	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,848 270,848 9,583,284 245,430 493,260 88,188 160,755 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	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	9.77 31,0 4,745,6 7.7 1,766,2 9.6 483,7 7.7 260,6 7,4 1,044,7 1,5 46,0 9,5 729,3 9,7 4,036,5 9,7 1,155,0
COLORADO umber of returns	845,754 All returns (1) 1,584,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 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	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 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	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,848 270,848 9,583,284 245,430 493,260 88,188 160,755 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	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 17,861 223,326 6,016 122,221 377 832 30,344 745,635 31,297 3,157,842 31,318 834,141	9.77 31.00 4,745,61 7,77 1,766,22 9,61 483,77 7,72 260,61 7,41 1,044,77 1,55 46,00 9,51 729,34 9,71 4,036,5;7 1,155,05
COLORADO umber of returns	845,754 All returns (1) 1,564,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 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	\$1,097 \$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 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	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,846 270,848 9,583,284 245,430 493,260 88,188 160,755 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	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 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	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 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	9.77 31.00 4,745,61 7,77 1,766,22 9,61 483,77 7,72 260,61 7,41 1,044,77 1,55 46,00 9,51 729,34 9,71 4,036,5;7 1,155,05
COLORADO Umber of returns	845,754 All returns (1) 1,584,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 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	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 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	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,848 270,848 9,583,284 245,430 493,260 88,188 160,755 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	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 48,342 654,727 14,129	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 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	9.77 31.00 4,745,61 7,77 1,766,22 9,61 483,77 7,72 260,61 7,41 1,044,77 1,55 46,00 9,51 729,34 9,71 4,036,5;7 1,155,05
COLORADO umber of returns	845,754 All returns (1) 1,584,022 3,311,856 45,371,583 1,326,909 34,907,915 1,011,693 2,765,412 358,884 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	814,657 Under \$15,000 1 (2) 631,326 881,667 3,140,961 497,800 3,405,036 288,620 453,135 75,722 113,903 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	\$15,000 under \$30,000 (3) 393,013 871,070 8,556,181 339,204 6,812,998 249,518 479,854 70,878 128,144 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	\$30,000 under \$50,000 (4) 297,667 811,202 11,591,848 270,848 9,583,284 245,430 493,260 88,188 160,755 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	\$50,000 under \$75,000 (5) 154,568 472,913 9,289,398 142,325 7,638,219 143,178 391,283 68,305 151,490 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	\$75,000 under \$100,000 (6) 46,371 144,431 3,946,175 42,054 3,046,880 44,635 193,041 26,841 89,474 18,680 97,616 9,684 159,710 913 1,952 43,448 755,731 46,325 2,893,051 48,342 654,727 14,129	under \$200,000 (7) 31,342 99,572 4,101,365 26,927 2,655,276 30,650 271,119 21,214 142,798 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	9,77 31,00 4,745,61 7,77 1,766,22 9,66 483,72 260,61 7,44 1,044,74 1,55 46,01

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	\$75,000	\$100,000	\$200,000
		ا \$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)
CONNECTICUT							· · · · · · ·	
umber of returns	1,658,349	542,177	403,772	341,467	215,651	75,686	50.040	
umber of exemptions	3,292,004	621,702	752,876	812,004			56,848	22,7
djusted gross income (less deficit)	63,964,603	2,885,404			623,918	229,641	178,468	. 73,3
alaries and wages:	03,804,003	2,865,404	8,911,592	13,382,937	13,028,754	6,460,318	7,538,499	11,757,0
						l .		
Number of returns	1,387,362	390,273	346,294	308,857	200,426	70,660	51,246	19,60
Amount	49,684,718	2,548,404	7,052,191	11,004,889	10,990,449	5,405,106	5,660,129	7,023,55
iterest income:	ľ	ſ						,,020,00
Number of returns	1,257,743	319,697	280,409	298,250	206,352	74,265	56,152	
Amount	4,364,685	615,471	729,816	860,353	678,856			22,6
Mdends:	1 .,	010,471	120,010	000,333	0/0,030	289,167	382,751	808,27
Number of returns	460,938	00.000	70.400					
Amount		93,966	79,406	101,640	88,575	40,254	38,156	18,94
	1,754,989	137,279	178,308	266,704	257,090	141,171	246,212	528,22
et capital gain (less loss):		1	ſ					
Number of returns	207,898	33,254	30,414	42,305	39,253	20,945	25,847	15,88
Amount	1,703,065	82,803	21,793	58,706	94,202	89,306	239,819	1,116,43
exable pensions and annuities:				,	5 1,202	00,000	235,015	1,110,43
Number of returns	266,752	70,868	70,468	59,674	39,117	40,000		
Amount	2,389,331	325,552	538,804			13,069	9,660	3,89
nemployment compensation:	2,000,001	323,332	330,004	562,352	420,510	173,004	178,061	191,04
Number of returns	132,019	30,530	42,054	35,988	18,503	3,258	1,441	24
Amount	340,217	76,702	113,891	91,915	43,466	8,164	4,199	1,88
otal itemized deductions:			Į I		i i		,,	, ,,,,
Number of returns	560,153	32,567	74,269	154,370	155,044	66,879	54,524	22,50
Amount	9,303,813	436,508	749,271	1,696,483	2,081,547	1,169,933		
exable income:				.,550,700	2,001,047	1,109,533	1,497,950	1,672,12
Number of returns	1,461,960	357,720	204 000	200 000	0.5 455			_
Amount			394,839	339,362	215,077	75,539	56,704	22,71
	45,880,980	1,206,774	5,538,861	9,299,347	9,414,861	4,792,022	5,684,540	9,944,57
tal tax liability :								
Number of returns	1,476,724	369,103	397,333	339,963	215,226	75,597	56,768	22,73
Amount	10,080,457	214,960	900,242	1,678,225	1,875,501	1,084,328	1,491,795	2,835,40
Average (whole dollars)	6,827	583	2,266	4,937	8,715	14.344	26,279	
med income credit:	_,,,_,			4,007	0,713	. 19,399	20,2/9	124,72
Number of returns	77,810	48,395	20.445					
Amount			29,415			1	- 1	* 1
	40,889	33,382	7,507	-		·- [[
Excess earned income credit: 3		,						٠.
Number of returns	43,590	39,520	4,070	- 1	- 1	- 1		
Amount	24,080	23,162	· 918		, _	- 1	!	
							1	
	•			Size of	f adjusted gross in	come		
State and Item	All returns	Under	\$15,000	\$30,000	f adjusted gross in \$50,000		\$100,000	\$200,000
State and Item	All returns			\$30,000	\$50,000	\$75,000	\$100,000 under \$200,000	\$200,000
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	All returns			\$30,000	\$50,000	\$75,000		
		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
DELAWARE	(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)	ûnder \$200,000 (7)	or more
DELAWARE Imber of returns	(1)	\$15,000 ¹ (2) 121,479	(3) 82,801	\$30,000 under \$50,000 (4) 64,930	\$50,000 under \$75,000 (5) 37,296	\$75,000 under \$100,000	under \$200,000	or more (8)
DELAWARE imber of returns	(1) 328,496 686,087	\$15,000 ¹ (2) 121,479 162,333	under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	7,761	or more (8)
DELAWARE imber of returns	(1)	\$15,000 ¹ (2) 121,479	(3) 82,801	\$30,000 under \$50,000 (4) 64,930	\$50,000 under \$75,000 (5) 37,296 113,524	\$75,000 under \$100,000 (6) 12,042 37,682	7,761 24,382	or more (8) 2,18 6,89
DELAWARE imber of returns	(1) 328,496 686,087	\$15,000 ¹ (2) 121,479 162,333	(3) 82,801 172,442	\$30,000 under \$50,000 (4) 64,930 168,834	\$50,000 under \$75,000 (5) 37,296	\$75,000 under \$100,000 (6) 12,042	7,761	or more (8) 2,18 6,89
DELAWARE imber of returns imber of exemptions justed gross income (less deficit) larfes and wages:	328,496 686,087 10,416,903	\$15,000 1 (2) 121,479 162,333 814,206	82,801 172,442 1,791,316	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165	7,761 24,382 1,009,491	or more (8) 2,18 6,89 989,33
DELAWARE imber of returns	328,496 686,087 10,416,903 282,037	(2) (2) 121,479 162,333 814,206 96,746	82,801 172,442 1,791,316 71,720	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119	7,761 24,382 1,009,491 6,853	or more (8) 2,18 6,89 989,33
DELAWARE Imber of returns Imber of exemptions Justed gross income (less deficit) laries and wages: Number of returns	328,496 686,087 10,416,903	\$15,000 1 (2) 121,479 162,333 814,206	82,801 172,442 1,791,316	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165	7,761 24,382 1,009,491	or more (8) 2,18 6,89 989,33
DELAWARE imber of returns	326,496 686,087 10,416,903 282,037 8,066,393	\$15,000 1 (2) 121,479 162,333 814,206 96,746 667,844	03) 82,801 172,442 1,791,316 71,720 1,434,294	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527	7,761 24,382 1,009,491 6,853 697,750	or more (8) 2,18 6,89 989,33
DELAWARE Imber of returns	328,496 686,087 10,416,903 282,037 8,086,393 204,459	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125	82,801 172,442 1,791,316 71,720 1,434,294 47,009	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119	7,761 24,382 1,009,491 6,853	or more (8) 2,18 6,89 989,33 1,73 437,21
DELAWARE Imber of returns	326,496 686,087 10,416,903 282,037 8,066,393	\$15,000 1 (2) 121,479 162,333 814,206 96,746 667,844	03) 82,801 172,442 1,791,316 71,720 1,434,294	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527	7,761 24,382 1,009,491 6,853 697,750	or more (8) 2,18 6,89 989,33 1,73 437,21
DELAWARE Imber of returns	326,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125	82,801 172,442 1,791,316 71,720 1,434,294 47,009	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589	7,761 24,382 1,009,491 6,853 697,750	or more (8) 2,18 6,89 989,33 1,73 437,21
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Number of returns Number of returns Amount Amount Amount Amount Amount Amount Mumber of returns	328,496 686,087 10,416,903 282,037 8,086,393 204,459	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125	82,801 172,442 1,791,316 71,720 1,434,294 47,009	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177	7,761 24,382 1,009,491 8,853 697,750 7,587 56,530	or more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23
DELAWARE Imber of returns	326,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070	or more (8) 2.18 6.89 989.33 1.73 437.21 2.17 82,23
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Number of returns Number of returns Amount Amount Amount Amount Amount Amount Mumber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027	\$15,000 t (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177	7,761 24,382 1,009,491 8,853 697,750 7,587 56,530	or more (8) 2.18 6.89 989.33 1.73 437.21 2.17 82,23
DELAWARE imber of returns justed gross income (less deficit) laries and wages: Number of returns Amount erest income: Number of returns Admount Admount Admount Adamount Adamount Amount Amount L capital gain (less loss):	282,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698	\$15,000 t (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 67,818 18,412 43,972	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718	2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30
DELAWARE Imber of returns justed gross income (less deficit) laries and wages: Number of returns Amount arrest income: Number of returns Amount fidends: Number of returns Amount t capital gain (less loss): Number of returns	(1) 328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870	2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30
DELAWARE Imber of returns justed gross income (less deficit) laries and wages: Number of returns Amount Number of returns Amount Mounder of returns Amount Logital gain (less loss): Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Number of returns Number of returns	282,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698	\$15,000 t (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 67,818 18,412 43,972	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718	2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30
DELAWARE Imber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106	\$15,000 t (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241	47,009 15,245 29,097 4,987 6,322	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870	2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30
DELAWARE Imber of returns justed gross income (less deficit) laries and wages: Number of returns. Amount with the second of returns. Amount idends: Number of returns Amount it capital gain (less loss): Number of returns Amount amount tapital gain (less loss): Number of returns Amount able pensions and annuities: Number of returns	(1) 328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	2.18 6.89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62:
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Amount Prest income: Number of returns Amount Amount Amount Arount Arount Arount Arount Arount Arount Arount Lapital gain (less loss): Number of returns Amount Lapital pain (less loss): Number of returns Amount Able pensions and annuities: Number of returns Almount Able pensions and annuities: Number of returns Number of returns Number of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106	\$15,000 t (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241	47,009 15,245 29,097 4,987 6,322	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62 127,08
DELAWARE Imber of returns justed gross income (less deficit) laries and wages: Number of returns. Amount with the second of returns. Amount idends: Number of returns Amount it capital gain (less loss): Number of returns Amount amount tapital gain (less loss): Number of returns Amount able pensions and annuities: Number of returns	(1) 328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199	03) 82,801 172,442 1,791,316 71,720 1,434,294 47,009 106,121 15,245 29,097 4,987 6,322 15,330	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404	\$75,000 under \$100,000 (6) 12,042 37,682 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848	7,761 24,382 1,009,491 6,853 697,750 7,587 56,530 6,070 50,718 3,870 45,756	2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62 127,08
DELAWARE Imber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371	47,009 15,245 29,097 4,987 4,987 47,099 106,121 15,245 29,097 4,987 6,322 15,330 141,375	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219	\$75,000 under \$100,000 (6) 12,042 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	7,761 24,382 1,009,491 6,853 697,750 7,567 56,530 6,070 50,718 3,870 45,756 1,827 38,283	0f more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62 127,08 444 18,415
DELAWARE Imber of returns Imber of exemptions Justed gross income (less deficit) Iarles and wages: Amount Amount Income: Number of returns Amount Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns Income: Number of returns	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514	47,009 15,245 29,097 4,987 6,322 15,330 141,375 5,548	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126	7,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 44i 18,415
DELAWARE mber of returns. mber of exemptions usted gross income (less deficit) artes and wages: Vumber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 382,698 31,930 242,106 55,148 563,132	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371	47,009 15,245 29,097 4,987 4,987 47,099 106,121 15,245 29,097 4,987 6,322 15,330 141,375	\$30,000 under \$50,000 (4) 64,930 168,834 2,538,216 59,263 2,109,355 50,724 108,703 20,828 41,192 6,725 14,446 12,529 141,342	\$50,000 under \$75,000 (5) 37,296 113,524 2,249,174 34,603 1,888,406 34,255 87,818 18,412 43,972 6,423 21,404 8,071 105,219	\$75,000 under \$100,000 (6) 12,042 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	7,761 24,382 1,009,491 6,853 697,750 7,567 56,530 6,070 50,718 3,870 45,756 1,827 38,283	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 44i 18,415
DELAWARE mber of returns mber of exemptions justed gross income (less deficit) aries and wages: vumber of returns vumber of returns vumber of returns vumount ideads: vumber of returns vumount ideads: vumount id	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 37,882 1,025,165 11,119 831,527 11,589 45,177 7,977 29,915 3,599 18,848 2,743 43,126	7,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 44i 18,415
DELAWARE mber of returns. mber of exemptions. usted gross income (less deficit). aries and wages: umount. rest income: umount of returns. umount. umber of returns. umount. capital gain (less loss): tumber of returns. umount. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. umber of returns. umount. al Itemized deductions: tumber of returns.	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514	47,009 15,245 29,097 4,987 6,322 15,330 141,375 5,548	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	7,761 24,382 1,009,491 6,853 697,750 7,567 56,530 6,070 50,718 3,870 45,756 1,827 38,283	or more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62 127,08: 444 18,41:
DELAWARE mber of returns mber of exemptions justed gross income (less deficit) arties and wages: Amount arties income: Amount Amoun	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62: 127,08: 44i 18,41:
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Lapital gain (less loss): Number of returns Amount Lapital gain (less loss): Number of returns Amount able pensions and annuities: Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns Number of returns	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 96,746 667,844 51,125 ,83,998 14,600 20,496 4,701 8,241 14,199 75,371 4,514 7,222	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	7,761 24,382 1,009,491 6,853 697,750 7,567 56,530 6,070 50,718 3,870 45,756 1,827 38,283	07 more (8) 2,18 6,89 989,33 1,73 437,210 2,177 62,230 1,899 167,300 1,629 127,080 446 18,416
DELAWARE Imber of returns	328,496 686,087 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	7,761 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	0f more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62: 127,08: 444 18,418 (6) 2,173 182,368
DELAWARE mber of returns mber of exemptions justed gross income (less deficit) arties and wages: Amount rest income: Wumber of returns Amount idends: Wumber of returns Amount capital gain (less loss): Wumber of returns whount capital gain (less loss): who arties and annutiles: who arties and annutiles: who are returns where returns who are returns where returns where returns are returns where returns	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	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	or more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62 127,08: 444 18,41: 45 2,17: 182,366
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Lapital gain (less loss): Number of returns. Amount Lable pensions and annuities: Number of returns. Lamount Amount All temized deductions: Number of returns. Number of returns	328,496 686,087 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	7,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 44i 18,41: 6 15 2,173 182,366
DELAWARE Imber of returns	328,496 686,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 37,882 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	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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62 127,08 446 18,416 6 15 2,173 182,366
DELAWARE Imber of returns Justed gross income (less deficit) Jarles and wages: Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Lapital gain (less loss): Number of returns. Amount Lable pensions and annuities: Number of returns. Lamount Amount All temized deductions: Number of returns. Number of returns	328,496 686,087 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	7,761 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	0f more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62: 127,08: 44(18,41: 45 2,17; 182,366 2,175 795,136
DELAWARE Imber of returns justed gross income (less deficit) laries and wages: Number of returns Amount who of returns Amount ddends: Number of returns Amount t capital gain (less loss): Number of returns Amount t capital gain (less loss): Number of returns Amount who of returns Amount able pensions and annuities: Number of returns	(1) 328,496 636,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 37,882 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	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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62: 127,08: 44i 18,41: 6,11 2,173 182,366 2,175 795,136
DELAWARE Imber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 322,698 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 82,23 1,89 167,30 1,62: 127,08: 44i 18,41: 6,11 2,173 182,366 2,175 795,136
DELAWARE Imber of returns	(1) 328,496 636,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 37,882 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	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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 18,418 18,418 2,173 182,366 2,175 795,136
DELAWARE Imber of returns Justed gross income (less deficit) Jarfes and wages: Amount Justed gross income (less deficit) Jarfes and wages: Amount.	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 322,698 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 18,418 18,418 2,173 182,366 2,175 795,136
DELAWARE Imber of returns	328,496 686,087 10,416,903 282,037 8,066,393 204,459 570,586 85,027 322,698 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	07 more (8) 2.18 6.89 989.33 1.73 437.21 2.17 62.23 1.89 167,30 1.62 127,086 444 18,415 6 15 2.173 182,366 2.179 795,136
DELAWARE Imber of returns	(1) 328,496 686,087 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 18,418 18,418 2,173 182,366 2,175 795,136
DELAWARE Imber of returns	328,496 636,087 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	\$15,000 ¹ (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	07 more (8) 2,18 6,89 989,33 1,73 437,21 2,17 62,23 1,89 167,30 1,62: 127,08: 18,418 18,418 2,173 182,366 2,175 795,136
DELAWARE Imber of returns	(1) 328,496 686,087 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	\$15,000 t (2) 121,479 162,333 814,206 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	under \$30,000 (3) 82,801 172,442 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	\$30,000 under \$50,000 (4) 64,930 168,834 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	\$50,000 under \$75,000 (5) 37,296 113,524 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	\$75,000 under \$100,000 (6) 12,042 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	1,761 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	or more

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]

			A		d adjusted gross in		4.00.000	
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)
				149	- 19/	- 10/	 	(9)
DISTRICT OF COLUMBIA	318,036	116,372	103,372	53,408	23,145	9,147	8,872	3,720
umber of returns	588,035	178,028	200,043	103,049	23,145 50,729	21,982	23,335	10,869
umber of exemptions		692,695	2,235,184	2,043,768	1,399,543	782,999	1,185,549	1,861,810
djusted gross income (less deficit)	10,201,548	092,093	2,235,104	2,043,766	1,399,343	702,888	1,100,049	1,001,010
alaries and wages: Number of returns	268,034	90,811	92,148	47,264	19,922	7.880	7,348	2,661
Amount	7,384,341	700,394	1,911,463	1,679,113	1,082,646	589,649	772,843	628,234
terest income:	7,304,341	700,554	1,511,400	1,070,110	1,002,040] 300,010	,,,,,,,	020,20
Number of returns	159,776	34,518	45,851	38,313	20,247	8,591	8,582	3,674
Amount	610,736	61,705	60,491	79,355	75,251	46,585	79,508	207,84
lvidends:					· ·			
Number of returns	51,483	7,963	8,816	11,519	9,023	4,872	6,116	3,17
Amount	350,344	14,307	17,697	30,046	36,081	28,190	64,088	159,93
et capital gain (less loss):)	}	
Number of returns	25,919	3,125	3,224	4,873	4,677	2,879	4,310	2,83
Amount	502,057	70,540	2,090	6,143	14,235	13,850	46,984	348,21
Caxable pensions and annuities:			1					
Number of returns	47,545	12,185	14,358	10,353	5,591	2,218	2,063	77
Amount	780,050	92,631	194,829	189,188	136,000	61,841	68,028	37,53
Unemployment compensation:							ì Ì	
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	2
Total itemized deductions:					22.125	0.700		3,69
Number of returns	97,871	6,450	20,701	29,477	20,105	8,739 176,221	8,702	400,85
Amount	1,698,604	71,782	176,253	305,968	288,252	1/0,221	279,276	400,83
Taxable income:	265,593	65,968	101.803	53,124	23,039	9,117	8,839	3,70
Number of returns	6,936,794	256,972	1,352,827	1,446,510	1,003,481	564,973	862,843	1,449,18
Amount	0,530,754	. 230,872	1,352,027	1,440,510	1,003,401	304,073	002,040	1,445,10
Number of returns	264,157	65,660	100,593	53,146	23,062	9,124	8.858	3,71
Amount	1,512,356	42,077	206,569	265,452	212,758	133,331	230,892	421,27
Average (whole dollars)	5,726	641	2,054	4,995	9,226	14,614	26,066	113,43
Earned income credit:	5,725		,	.,,,,,	-,		_,,,,,,	
Number of returns	44,782	29,312	15,470		_			
Amount	25,383	21,284	4,099	- 1]	
Excess earned income credit: 3								
Number of returns	29,878	26,665	3,213	-		-		
Amount	17,824	17,065	760		-	-		-
				Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	1	\$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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLORIDA								
Number of returns	6,141,001	2,700,305	1,636,730	1,021,587	473,476	144,369	111,887	52,64
Number of returns Number of exemptions	6,141,001 13,390,165	2,700,305 4,457,984	1,636,730 3,787,915	1,021,587 2,774,487	473,476 1,419,064	144,369 441,163	111,887 345,529	52,64 164,02
Number of returns Number of exemptions	6,141,001	2,700,305	1,636,730	1,021,587	473,476	144,369	111,887	52,64
Number of returns	6,141,001 13,390,165 176,297,385	2,700,305 4,457,984 16,366,149	1,636,730 3,787,915 35,128,543	1,021,587 2,774,487 39,533,613	473,476 1,419,064 28,405,488	144,369 441,163 12,311,453	111,887 345,529 14,902,518	52,64 164,02 29,649,62
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663	2,700,305 4,457,984 16,366,149 2,059,453	1,636,730 3,787,915 35,128,543 1,324,106	1,021,587 2,774,487 39,533,613 856,587	473,476 1,419,064 28,405,488 396,597	144,369 441,163 12,311,453 116,793	111,887 345,529 14,902,518 83,360	52,64 164,02 29,649,62 37,76
Number of returns	6,141,001 13,390,165 176,297,385	2,700,305 4,457,984 16,366,149	1,636,730 3,787,915 35,128,543	1,021,587 2,774,487 39,533,613	473,476 1,419,064 28,405,488	144,369 441,163 12,311,453	111,887 345,529 14,902,518	52,64 164,02 29,649,62 37,76
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098	2,700,305 4,457,984 16,366,149 2,059,453 14,772,760	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239	1,021,587 2,774,487 39,533,613 856,587 29,689,553	473,476 1,419,064 28,405,488 396,597 20,789,240	144,369 441,163 12,311,453 116,793 8,231,332	111,887 345,529 14,902,518 83,360 8,079,086	52,64 164,02 29,649,62 37,76 9,899,90
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235	2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474	144,369 441,163 12,311,453 116,793 8,231,332 136,862	111,887 345,529 14,902,518 83,360 8,079,066 108,549	52,64 164,02 29,649,63 37,74 9,899,90
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098	2,700,305 4,457,984 16,366,149 2,059,453 14,772,760	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239	1,021,587 2,774,487 39,533,613 856,587 29,689,553	473,476 1,419,064 28,405,488 396,597 20,789,240	144,369 441,163 12,311,453 116,793 8,231,332	111,887 345,529 14,902,518 83,360 8,079,086	52,64 164,02 29,649,63 37,74 9,899,90
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646	2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474	144,369 441,163 12,311,453 116,793 8,231,332 138,862 1,156,282	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532	52,64 164,02 29,649,63 37,77 9,899,90 52,11 3,989,00
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	2,700,305 4,457,984 16,366,149 2,059,453 14,772,780 1,079,694 2,605,831 316,491	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444 317,516	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999	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	52,64 164,02 29,649,63 37,74 9,899,94 52,13 3,989,04 41,94
Number of returns	6,141,001 13,390,165 176,297,385 4,874,663 117,421,098 3,560,235 17,984,646	2,700,305 4,457,984 16,366,149 2,059,453 14,772,760 1,079,694 2,605,831	1,636,730 3,787,915 35,128,543 1,324,106 25,959,239 969,542 3,198,444	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530	144,369 441,163 12,311,453 116,793 8,231,332 138,862 1,156,282	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532	52,64 164,02 29,649,63 37,74 9,899,94 52,13 3,989,04 41,94
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	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	1,636,730 3,787,915 35,128,543 1,324,108 25,959,239 969,542 3,198,444 317,516 949,654	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810	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	52,64 164,0; 29,649,6; 37,7; 9,899,9; 52,1; 3,989,0; 41,9; 2,180,4;
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	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	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	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999	144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972	52,64 164,0; 29,649,6; 37,74 9,899,90 52,1; 3,989,04 41,9- 2,180,4;
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	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	1,636,730 3,787,915 35,128,543 1,324,108 25,959,239 969,542 3,198,444 317,516 949,654	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307	144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738	52,64 164,0; 29,649,6; 37,74 9,899,90 52,1; 3,989,04 41,9- 2,180,4;
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. Number of returns. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Amount. Taxable pensions and annutities:	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	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	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	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,265,530 198,999 944,810 128,307	144,369 441,163 12,311,453 116,793 8,231,332 136,862 1,156,282 78,920 557,095	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,728,532 74,556 919,972 64,738	52,64 164,02 29,649,63 37,77 9,899,96 52,12 3,989,06 41,9 2,180,43 40,56 6,450,66
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. Set capital gain (less loss): Number of returns. Amount. Texable pensions and annuities: 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	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	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	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	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	144,369 441,163 12,311,453 116,739 8,231,332 136,862 1,156,282 78,920 557,095 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	52,64 164,0; 29,649,6; 37,7; 9,899,9; 52,1; 3,989,0; 41,9- 2,180,4; 40,5; 6,450,6;
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: 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. Taxable pensions and annuities: 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	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	1,636,730 3,787,915 35,128,543 1,324,108 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985	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	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	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 8,079,086 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397	52,64 164,0; 29,649,6; 37,7; 9,899,9; 52,1; 3,989,0; 41,9- 2,180,4; 40,5; 6,450,6;
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. Number of returns. Amount. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annuitiles: 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	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	1,636,730 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	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	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	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 37,763 738,919	111,887 345,529 14,902,518 83,360 8,079,086 108,549 1,728,532 74,556 919,972 64,738 1,129,702 27,397	52,64 164,02 29,649,62 37,76 9,899,90 52,13 3,989,09 41,94 2,180,45 40,56 6,450,60 11,55 589,56
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Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Lexable pensions and annuities: Number of returns. Amount. Unemployment compensation: 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	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	1,636,730 3,787,915 35,128,543 1,324,108 25,959,239 969,542 3,198,444 317,516 949,654 180,902 143,985 336,731 3,197,404 78,779	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 176,371 381,777 235,369 3,053,089	473,476 1,419,064 28,405,488 396,597 20,789,240 424,474 2,285,530 198,999 944,810 128,307 575,373 124,145 2,020,886	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 37,763 738,919	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,726,532 74,556 919,972 64,738 1,129,702 27,397 670,017	52,64 164,02 29,649,63 37,76 9,899,90 52,11 3,989,06 41,9- 2,180,43 40,56 6,450,60 11,5- 589,56
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.	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	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	1,636,730 3,787,915 35,128,543 1,324,108 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	1,021,587 2,774,487 39,533,613 856,587 29,689,553 788,976 3,040,937 297,503 1,092,290 176,371 381,777 235,369 3,053,089	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	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 37,763 738,919 3,164 7,422	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,726,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277	52,64 164,02 29,649,63 37,76 9,899,90 52,11 3,989,06 41,9- 2,180,43 40,56 6,450,60 11,5- 589,56 49,21
Number of returns. Adjusted gross income (less deficit). Salarles 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. Unemployment compensation: Number of returns. Amount. Unemployment of returns. Amount. Unemployment of returns. Amount. Unemployment of returns. Amount. Unemployment of returns. Amount. Unemployment of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Number of returns. Amount. Itaxable pensions and annuitles: Itaxable pensions and annuitles: Number of returns. Itaxable pensions and annuitles: Itaxable pensions annuitles: Itaxable pensions annuitles: It	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	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 1,649,602 100,589 168,665	1,636,730 3,787,915 35,128,543 1,324,108 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	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	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	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	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	52,64 164,02
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Interest income: Number of returns. Amount. Interest particular income: Number of returns. Amount. Interest particular income: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Interest particular incomes	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	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	1,636,730 3,787,915 35,128,543 1,324,108 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	1,021,587 2,774,487 39,533,613 858,587 29,689,553 788,976 3,040,937 297,503 1,092,290 176,371 381,777 235,369 3,053,089 47,055 94,374	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	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 37,763 738,919 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	52,64 164,0; 29,649,6; 37,77, 9,899,9; 52,1; 3,989,0; 41,9 2,180,4; 40,5; 6,450,6; 11,5; 589,5; 49,2; 3,471,8;
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Interest income: Number of returns. Amount. Interest particular income: Number of returns. Amount. Interest particular income: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Interest particular incomes	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	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	1,636,730 3,787,915 35,128,543 1,324,108 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	1,021,587 2,774,487 39,533,613 858,587 29,689,553 788,976 3,040,937 297,503 1,092,290 176,371 381,777 235,369 3,053,089 47,055 94,374	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	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 37,763 738,919 3,164 7,422	111,887 345,529 14,902,518 83,360 8,079,066 108,549 1,726,532 74,556 919,972 64,738 1,129,702 27,397 670,017 1,421 3,622 97,277	52,64 164,0; 29,649,6; 37,77, 9,899,9; 52,1; 3,989,0; 41,9 2,180,4; 40,5; 6,450,6; 11,5; 589,5; 49,2; 3,471,8;
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Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Dividends: Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Number of returns. Amount. Ieaxable pensions and annuities: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Otal itemized deductions: Number of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest of returns. Amount. Interest 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	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 1,71,363 1,993,898	1,636,730 3,787,915 35,128,543 1,324,108 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	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	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	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 37,763 738,919 3,164 7,422 116,689 1,918,283	111,887 345,529 14,902,518 83,360 8,079,086 108,549 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	52,6-164,0; 29,649,6; 37,77 9,899,9; 52,1; 3,989,0; 41,9-2,180,4; 40,5; 589,5; 2; 8; 49,2; 3,471,8; 52,4*
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. Inexable pensions and annutities: Number of returns. Amount. Inexable pensions and annutities: Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Interployment compensation: 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	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 1,71,363 1,993,898	1,636,730 3,787,915 35,128,543 1,324,108 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	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	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	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 37,763 738,919 3,164 7,422 116,689 1,918,283	111,887 345,529 14,902,518 83,360 8,079,086 108,549 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	52,6-164,0: 29,649,6: 37,77 9,899,9: 52,1: 3,989,0: 41,9- 2,180,4: 40,5-6,450,6: 11,5-5,589,5: 20,44,2: 3,471,8: 52,4-26,105,5: 52,5-5,5-5,5-5,5-5,5-5,5-5,5-5,5-5,5-5,5
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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. Taxable pensions and annuitiles: 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. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: 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 4,982,173 25,642,979	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	1,636,730 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	1,021,587 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	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	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 37,763 738,919 3,164 7,422 116,689 1,918,283 143,947 9,433,144	111,887 345,529 14,902,518 83,360 8,079,086 108,549 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	52,64 164,02 29,649,63 37,76 9,899,90 52,11 3,989,06 41,9- 2,180,43 40,56 6,450,60 11,5- 589,56 49,21
Number of returns. Adjusted gross income (less deficit). Salarles 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 annuffles: 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. Total tax liability: Number of returns. Amount. Amount. Total tax liability: Number of returns. Amount. Amount. Average (whole doliars).	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	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	1,636,730 3,787,915 35,128,543 1,324,108 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	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 28,952,566 1,018,019 4,616,512	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	144,369 441,163 12,311,453 116,793 8,231,332 138,862 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	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	52,6-164,0:29,649,6:37,7/ 9,899,9:52,1:3,989,0:41,9-2,180,4:40,5:6,450,6:450,6
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. Inexeste pensions and annuities: Number of returns. Amount. Inexeste pensions and annuities: Number of returns. Amount. Inexeste pensions and annuities: Number of returns. Amount. Inexeste pensions and annuities: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total ax liability: Number of returns. Amount. Total ax liability: Number of returns. Amount. Total ax liability: Number of returns. Amount. Average (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 25,642,979 5,147	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	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	1,021,587 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 28,952,566 1,018,019 4,616,512	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	144,369 441,163 12,311,453 116,793 8,231,332 138,862 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	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	52,6-164,0:29,649,6:37,7/ 9,899,9:52,1:3,989,0:41,9-2,180,4:40,5:6,450,6:450,6
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	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 1,649,602 100,589 168,665 171,363 1,993,898 1,477,784 5,252,459 1,579,994 969,104 614	1,636,730 3,787,915 35,128,543 1,324,108 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	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 28,952,566 1,018,019 4,616,512	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	144,369 441,163 12,311,453 116,793 8,231,332 138,862 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	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	52,6 164,0 29,649,6 37,7 9,899,9 52,1 41,9 2,180,4 40,5 6,450,6 11,5 589,5 2 8 49,2 3,471,8 52,4 26,105,5 52,5 7,443,5
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. 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 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. Average (whole dollars). Earned 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 1,568,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979 5,147 762,327	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	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	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	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	144,369 441,163 12,311,453 116,793 8,231,332 138,862 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	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	52,6 164,0; 29,649,6; 37,7; 9,899,9 52,1; 41,9 2,180,4; 40,5; 54,50,6; 11,5; 589,5; 2; 8,471,8; 49,2; 3,471,8; 52,4; 26,105,5; 52,5; 7,443,5;
Number of returns. Adjusted gross income (less deficit). Salarles 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. Total temployment 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 text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: Number of returns. Amount. Total text [ability: 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 1,568,273 21,568,597 4,876,675 120,077,338 4,982,173 25,642,979 5,147 762,327	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	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	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	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	144,369 441,163 12,311,453 116,793 8,231,332 138,862 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	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	52,6 164,0; 29,649,6; 37,7; 9,899,9 52,1; 41,9 2,180,4; 40,5; 54,50,6; 11,5; 589,5; 2; 8,471,8; 49,2; 3,471,8; 52,4; 26,105,5; 52,5; 7,443,5;

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

State and Item] . !				of adjusted gross i			
	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 mon
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GEORGIA	ľ		i			I		
lumber of returns	2,881,979	1,222,355	741,245	508,239	259,127	79,099	53,638	18,2
lumber of exemptions		1,891,849	1,688,916	1,398,070	791,714	247,145	170,864	59,4
djusted gross income (less deficit)		7,522,797	15,990,222	19,743,141	15,583,032	6,737,267	7,036,856	8,833,4
Salaries and wages:	0.11.10,100	.,,	10,000,222	1 .0,, 10,	.0,000,002	. 0,707,207	,,000,000	0,000,
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	13,223,970	5,437,521	4,873,608	3,925,6
nterest income:	1	1,2.1,020	10,00	10,000,000	10,220,0,0	5,107,521	4,070,000	0,525,0
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
tvidends:	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	1 00.,	, , , , , ,	, 550,550	1 300,200	. 420,000	,
Number of returns	454,439	75,837	77,624	110,276	98,268	42,493	35,327	14.
Amount	1,432,951	104,018	126,070	182,391	191,657	127,164	216,241	485,
et capital gain (less loss):	1,102,551	104,010	, 120,070	102,551	181,007	1 127,104	210,241	465,
Number of returns	237,978	37,780	39,125	51,165	46,847	23,978	25,868	40
Amount	2,516,163	210,209	74,154					13,
xable pensions and annuities:	2,310,103	210,209	74,134	122,691	172,491	141,660	325,044	1,469,
	057.400	. 05 500						_
Number of returns	357,102	85,596 453,607	99,941	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.
nemployment compensation:		70 000					l l	
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	
tal 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,
xable 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,
tal tax liability :							ľ	
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.
med income credit:	i I		••	- '	•			,
Number of returns	. 451,038	333,018	118,020		٠ ــ		[
Amount	274,952	242,672	32,280		_	_		
Excess earned income credit: 3	,		V2,200	1		· 1		
Number of returns	318,618	298,003	20,615				i i	
Amount	196,913	192,063	4,849				- 1	
		102,000	1,010					
	1			Size o	f adjusted gross ir	come		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,00
	<u></u> l	. \$15,000 ¹	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or mon
,	(1)	(2)	(3)	(4)	(6)			
1					(3)	(6)	(7)	(8)
HAWAII			,		(5)	(6)	(7)	(8)
			,		(5)	(6)	(7)	(8) <u>.</u>
mber of returns	555,488	206,399	152,346	101,995	58,877	(6) 19,035	(7)	
	555,488 1,145,166	206,399 262,986	152,346 315,620					4,
mber of exemptions				101,995	58,877	19,035 59,597	12,340 37,986	4, 13,
mber of exemptionsusted gross income (less deficit)	1,145,166	262,986	315,620	101,995 271,480	58,877 183,660	19,035	. 12,340	4, 13,
mber of exemptions usted gross income (less deficit)	1,145,166 17,462,616	262,986 1,080,887	315,620 3,299,330	101,995 271,480 3,974,169	58,877 183,660 3,560,820	19,035 59,597 1,617,371	12,340 37,986 1,628,512	4, 13, 2,301,
mber of exemptions	1,145,166 17,462,616 472,901	262,986	315,620	101,995 271,480 3,974,169 92,198	58,877 183,660 3,560,820 54,211	19,035 59,597 1,617,371 17,268	12,340 37,986 1,628,512 10,433	4, 13, 2,301,
mber of exemptions	1,145,166 17,462,616	262,986 1,080,887 160,771	315,620 3,299,330 134,600	101,995 271,480 3,974,169	58,877 183,660 3,560,820	19,035 59,597 1,617,371	12,340 37,986 1,628,512	4, 13, 2,301, 3,
mber of exemptions. lusted gross income (less deficit)	1,145,166 17,462,616 472,901	262,986 1,080,887 160,771	315,620 3,299,330 134,600 2,707,945	101,995 271,480 3,974,169 92,198 3,199,491	58,877 183,660 3,560,820 54,211 2,835,143	19,035 59,597 1,617,371 17,268 1,202,410	12,340 37,986 1,628,512 10,433	4, 13, 2,301, 3, 752,
mber of exemptions. lusted gross income (less deficit)	1,145,166 17,462,616 472,901 12,771,514	262,986 1,080,887 160,771 1,143,904	315,620 3,299,330 134,600 2,707,945 113,273	101,995 271,480 3,974,169 92,198 3,199,491	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	12,340 37,986 1,628,512 10,433 929,731 12,165	4, 13, 2,301, 3, 752,
mber of exemptions. usted gross income (less deflicit)	1,145,166 17,462,616 472,901 12,771,514 407,671	262,986 1,080,887 160,771 1,143,904	315,620 3,299,330 134,600 2,707,945	101,995 271,480 3,974,169 92,198 3,199,491	58,877 183,660 3,560,820 54,211 2,835,143	19,035 59,597 1,617,371 17,268 1,202,410	12,340 37,986 1,628,512 10,433 929,731	4, 13, 2,301, 3, 752,
mber of exemptions. usted gross income (less deficit)	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460	262,986 1,080,887 160,771 1,143,904 112,239 128,302	315,620 3,299,330 134,600 2,707,945 113,273 159,127	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	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	4, 13, 2,301, 3, 752, 4, 173,
mber of exemptions	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635	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	4, 13, 2,301, 3, 752, 4, 173,
mber of exemptions	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460	262,986 1,080,887 160,771 1,143,904 112,239 128,302	315,620 3,299,330 134,600 2,707,945 113,273 159,127	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	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	4, 13, 2,301, 3, 752, 4, 173,
mber of exemptions. laties and wages: Number of returns. Amount. rest income: Number of returns. Amount. Identify the service of the s	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025	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	4, 13, 2,301, 3, 752, 4, 173, 3,
mber of exemptions. lusted gross income (less deficit)	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025	58,877 183,660 3,560,820 54,211 2,835,143 56,472 154,368 22,795 52,480 11,595	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91,
mber of exemptions. justed gross income (less deficit)	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91,
mber of exemptions. laties and wages: Number of returns. Amount. rest income: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. All pensions and annuttles:	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777	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. 3, 752., 4, 173. 3, 91.5
mber of exemptions. usted gross income (less deficit)	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	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987 23,927	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	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	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 3,068	4,13,2,301,3,752,4,173,3,91,5
mber of exemptions. usted gross income (less deficit)	1,145,166 17,462,616 472,901 12,771,514 407,671 968,460 115,057 345,781 57,317 1,199,686	262,986 1,080,887 160,771 1,143,904 112,239 128,302 21,159 27,181 8,454 57,581	315,620 3,299,330 134,600 2,707,945 113,273 159,127 23,155 36,720 9,450 16,987	101,995 271,480 3,974,169 92,198 3,199,491 90,377 177,330 26,635 52,025 12,241 33,777	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	4,13,2,301,3,752,4,173,3,91,5
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	4,4,13,4,13,4,13,4,13,4,13,4,13,4,13,4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	4,4,13,4,13,4,13,4,13,4,13,4,13,4,13,4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	4,13,12,301,13,752,14,173,173,173,173,173,55,6
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	4,13,12,301,13,752,14,173,173,173,173,173,55,6
mber of exemptions. Justed gross income (less deficit)	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	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	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	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	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	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 68,370 163 376	4,4,13,4,13,4,13,4,13,4,13,4,13,4,13,4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91, 3, 785, 1,0
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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 68,370 163 376	4, 13, 2,301, 3, 752, 4, 173, 3, 91, 3, 785, 1,0
mber of exemptions. Justed gross income (less deficit)	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	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	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	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	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	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	4,13,2,301,3,752,4,173,3,91,3,785,1,0,35,6
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,738 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	4, 13, 2,301, 3,752, 4, 173, 3, 91, 785, 1, 1, 35, 68, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91, 35, 1, 35, 4, 368, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91, 785, 1,0 35,0
mber of exemptions. usted gross income (less deficit) aries and wages: umber of returns umount usted income: umber of returns umount umount umber of returns umount able pensions and annuities: umber of returns umount able pensions and annuities: umber of returns umount al itemized deductions: umber of returns umount al itemized deductions: umber of returns umount al itemized mount umber of returns umount al itemized mount al itemized returns umount al al at al itemized al at at itemized it	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	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	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	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	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	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,738 4,426 86,504 396 734 17,846 336,612 19,011 1,158,657	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	4, 13, 2,301, 3, 752, 4, 173, 3, 91, 35, 4, 368, 4, 4, 1,908, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,
mber of exemptions. usted gross income (less deficit)	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	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	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	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	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	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 68,370 163 376 11,906 367,086 12,311 1,221,530	4, 13, 2,301, 3,752, 4, 173, 3,91, 35,0 4,4,4,968,4,4,4,538,6
mber of exemptions. Justed gross income (less deficit)	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	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	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	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	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	19,035 59,597 1,617,371 17,268 1,202,410 18,677 77,042 10,070 32,721 6,038 63,738 4,426 86,504 396 734 17,846 336,612 19,011 1,158,657	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	4, 13, 2,301, 3,752, 4, 173, 3,91, 35,0 4,4,4,968,4,4,4,538,6
imber of returns imber of returns iljusted gross income (less deflict) ilaries and wages: Number of returns Amount erest income: Number of returns Amount idends: Number of returns Amount it capital gain (less loss): Number of returns Amount xable pensions and annuities: Number of returns Amount xable pensions and annuities: Number of returns Amount tal itemized deductions: Number of returns Amount tal Itemized deductions: Number of returns Amount xable income: Number of returns Amount tal tax liability : Number of returns Amount tal tax liability : Number of returns Amount Amount tal tax liability : Number of returns Amount Average (whole dollars) med income credit: Number of returns	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	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	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	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	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	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 68,370 163 376 11,906 367,086 12,311 1,221,530	(8) 4, 13,4 2,301,3 752,6 4,4 173,3 3,91,5 3,2 785,1 1,0 35,0 4,4 1,908,7 4,4 538,9

17,742 10,360

See notes following Table 2

Excess earned income credit: 3 Number of returns.....

04-4	A 11 ara	l la dec	615.000	\$30,000	f adjusted gross in		\$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)
IDAHO								
Number of returns	427,628	188,465	113,674	79,936	31.030	7.339	5,304	1,88
Number of exemptions	1,039,872	309,928	313,151	262,192	104,908	24,908	18,449	6,33
Adjusted gross income (less deficit)	10,634,431	1,016,109	2,475,637	3,084,794	1,843,584	624,970	702,175	887,16
Salaries and wages:	10,004,401	1,010,100	2,470,007	3,551,751	1,010,001	02.1,0.0	1,	307,10
Number of returns	355,941	148,268	96,349	72,016	27,696	6,156	4,042	1,41
Amount	7,820,953	982,657	1,897,266	2,489,025	1,404,507	397 184	338,189	312,12
nterest income:			}				ł	
Number of returns	257,003	83,391	68,564	62,609	28,357	7,023	5,186	1,87
Amount	719,115	148,858	160,477	139,473	93,366	42,482	58,749	75,70
Dividends:					·) l	
Number of returns	78,629	18,393	18,212	20,186	12,822	4,134	3,432	1,4
Amount	218,181	25,637	31,921	35,939	28,095	15,465	23,286	57,8
Net capital gain (less loss):			1	1))	
Number of returns	61,005	14,357	14,533	14,357	9,473	3,552	3,289	1,44
Amount	451,074	35,496	37,814	49,862	54,885	34,416	67,219	171,3
Taxable pensions and annuities:								
Number of returns	61,950	20,302	19,382	13,455	6,089	1,501	924	29
Amount	541,615	102,911	171,132	140,500	75,018	22,303	17,239	12,5
Unemployment compensation:				l		·]	
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	
Total itemized deductions:			[_	l l	
Number of returns	120,453	9,997	25,812	45,005	26,061	6,710	5,027	1,8
Amount	1,397,058	85,637	204,884	418,166	319,927	110,348	123,985	134,1
Taxable income:							l l	
Number of returns	338,908	103,244	110,376	79,783	31,004	7,333	5,291	1,8
Amount	6,581,566	318,976	1,261,972	1,964,922	1,289,985	463,017	541,627	741,0
Total tax liability :								
Number of returns	349,265	113,029	110,965	79,756	31,001	7,335	5,300	1,8
Amount	1,329,668	63,159	212,099	333,353	254,351	108,688	146,296	211,7
Average (whole dollars)	3,808	559	1,912	4,180	8,205	14,818	27,604	112,6
Earned Income credit:							1	
Number of returns	52,881	36,077	16,804	-	-	-	1 - 1	
Amount	30,776	26,390	4,386				-	
Excess earned income credit; 3								
Number of returns,		30,463	3,532	- 1	-		! - }	
Amount	20,559	19,704	855					
				Size o	f adjusted gross in			
	1 1					1ÇOME		
State and Item	All returns	Linder	\$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	All returns			\$30,000	\$50,000	\$75,000		
		\$15,000 1	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
ILLINOIS	(1)	\$15,000 1	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)
ILLINOIS	(1) 5,357,997	\$15,000 ¹ (2) 2,086,804	under \$30,000 (3) 1,322,530	\$30,000 under \$50,000 (4) 1,045,649	\$50,000 under \$75,000 (5) 565,756	\$75,000 under \$100,000 (6)	(7) 120,574	or more (8) 46,9
ILLINOIS Number of returns	(1) 5,357,997 11,538,370	\$15,000 ¹ (2) 2,086,804 2,981,326	under \$30,000 (3) 1,322,530 2,883,219	\$30,000 under \$50,000 (4) 1,045,649 2,845,570	\$50,000 under \$75,000 (5) 565,756 1,756,478	\$75,000 under \$100,000 (6) 169,747 533,651	120,574 384,548	or more (8) 46,9 153,5
ILLINOIS Number of returns	(1) 5,357,997 11,538,370	\$15,000 ¹ (2) 2,086,804	under \$30,000 (3) 1,322,530	\$30,000 under \$50,000 (4) 1,045,649	\$50,000 under \$75,000 (5) 565,756	\$75,000 under \$100,000 (6)	(7) 120,574	or more (8) 46,9 153,5
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371	\$15,000 ¹ (2) 2,086,804 2,981,326 12,311,484	1,322,530 2,883,219 28,840,488	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444	120,574 384,548 15,889,535	68) 46,9 153,5 23,864,2
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438	\$15,000 ¹ (2) 2,086,804 2,981,326 12,311,484 1,589,837	1,322,530 2,883,219 28,840,488 1,139,535	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081	120,574 384,548 15,889,535 105,532	or more (8) 46,9 153,5 23,864,2
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371	\$15,000 ¹ (2) 2,086,804 2,981,326 12,311,484	1,322,530 2,883,219 28,840,488	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444	120,574 384,548 15,889,535	or more (8) 46,9 153,5 23,864,2
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273	120,574 384,548 15,889,535 105,532 10,884,451 117,415	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326	1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703	120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6 38,9 1,333,2
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375	1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419 96,108	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714	120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6 38,9 1,333,2
ILLINOIS Number of returns	5,357,997 11,538,370 170,173,371 4,514,438 129,648,342 3,520,121 11,705,240 1,225,499 4,352,429	\$15,000 1 (2) 2,086,804 2,981,326 12,311,484 1,589,837 10,342,959 1,002,627 1,904,911 259,326 372,375	under \$30,000 (3) 1,322,530 2,883,219 28,840,488 1,139,535 23,049,068 822,155 2,075,807 232,075 474,419	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6 38,9 1,333,2
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 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	1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503	or more (8) 46,9 153,5 23,864,2 39,3 11,054,3 46,5 2,209,6 38,9 1,333,2 34,1 3,672,4
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1,333.2 34.1 3,672.4
ILLINOIS Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount	5,357,997 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	\$15,000 1 (2) 2,086,804 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	1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 2,845,570 40,814,281 958,124 34,307,471 846,703 2,071,863 282,687 611,908 123,872 235,144	\$50,000 under \$75,000 (5) 565,756 1,756,478 34,005,890 527,026 28,594,773 521,748 1,617,948 232,807 596,585 108,388 339,267	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917	under \$200,000 (7) 120,574 384,548 15,889,535 105,532 10,884,451 117,415 1,044,973 83,973 597,150 58,505 760,503	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 3.672.4
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548 396,789	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9 153.5 23,864.2 39.3 11,054.3 48.5 2,209.6 38.9 1,333.2 34.1 7,8,2 279.0
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 2,961,326 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 1,236,963	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11,054.3 46.5, 2,209.6 38.9, 1,333,2 34.1, 3,672.4 7.8, 279.0
ILLINOIS 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. Indicate the salaries (less loss): Number of returns. Amount. Inaxable pensions and annuities; Number of returns. Amount. Inaxable pensions and annuities; Number of returns. Amount. Inaxable pensions and annuities; Number of returns. Amount. Inemployment compensation: Number of returns. Amount. Inemployment compensation: Number of returns.	5,357,997 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	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 14,447,444 155,081 11,415,273 162,929 780,042 95,703 366,775 52,714 312,917 31,548 396,789	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11,054.3 46.5, 2,209.6 38.9, 1,333,2 34.1, 3,672.4 7.8, 279.0
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 7.8 279.0
ILLINOIS Number of returns	5,357,997 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	\$15,000 1 (2) 2,086,804 2,961,326 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11.054.3 46.5, 2.209.6 38.9, 1.333.2 34.1 3.672.4 7.8 279.0
ILLINOIS 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. Is a pair (less loss): Number of returns. Amount. Is a pair (less loss): Number of returns. Amount. Is a pair (less loss): Number of returns. Amount. Is a pair (less loss): Number of returns. Amount. In a pair (less loss): Number of returns. Amount. In a pair (less loss): Number of returns. Amount. In a pair (less loss): Number of returns. Amount. In a pair (less loss): Number of returns. Amount. In a pair (less loss): Number of returns. Amount.	5,357,997 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	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11.054.3 46.5, 2.209.6 38.9, 1.333.2 34.1 3.672.4 7.8 279.0
ILLINOIS Number of returns	5,357,997 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 5,749,948 834,542 6,621,009 323,840 740,918 1,489,328 19,898,758	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 7.8 279.0
ILLINOIS Number of returns	5,357,997 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 4,461,085	\$15,000 1 (2) 2,086,804 2,961,326 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 1,214,980	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11,054.3 46.5, 2,209.6 38.9, 1,333,2 34.1, 3,672.4 7.8, 279.0 46.3
ILLINOIS Number of returns	5,357,997 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 5,749,948 834,542 6,621,009 323,840 740,918 1,489,328 19,898,758	\$15,000 1 (2) 2,086,804 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	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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	\$75,000 under \$100,000 (6) 169,747 533,651 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	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9, 153.5, 23.864.2 39.3, 11,054.3 46.5, 2,209.6 38.9, 1,333,2 34.1, 3,672.4 7.8, 279.0 46.3
ILLINOIS 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. Isaxable pensions and annuities; Number of returns. Amount. Isaxable 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. Inexable income: Number of returns. Amount. Inexable income: Number of returns.	5,357,997 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 4,461,085	\$15,000 1 (2) 2,086,804 2,961,326 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 1,214,980	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 3.672.4 7.8 279.0 46.3 2.786.0 46.8 20.791.0
ILLINOIS 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. Isaxable pensions and annuities; Number of returns. Amount. Isaxable 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. Inexable income: Number of returns. Amount. Inexable income: Number of returns.	5,357,997 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 4,461,085	\$15,000 1 (2) 2,086,804 2,961,326 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 1,214,980	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595	under \$200,000 (7) 120,574 384,548 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	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 3.672.4 279.0 46.9 20.791.0 46.9
ILLINOIS Number of returns	5,357,997 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 4,461,085 118,005,091	\$15,000 1 (2) 2,086,804 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 1,214,980 3,970,272	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761 1,300,454 16,950,122	\$30,000 under \$50,000 (4) 1,045,649 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	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 7.8 279.0 46.3 2,786.0 46.8 20,791.0 46.9
ILLINOIS Number of returns	5,357,997 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 4,461,085 118,005,091 4,503,014 24,983,861	\$15,000 1 (2) 2,086,804 2,961,326 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 1,214,980 3,970,272	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761 1,300,454 16,950,122 1,299,305	\$30,000 under \$50,000 (4) 1,045,649 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 1,043,450 28,058,427 1,043,820	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583 565,401	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 38.9 1.333.2 34.1 3.672.4 7.8 279.0 3 9 46.3 2.788.0 46.8 20.791.0 46.9 5.974.4
ILLINOIS Number of returns	5,357,997 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 4,461,085 118,005,091 4,503,014 24,983,861	\$15,000 1 (2) 2,086,804 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 1,214,980 3,970,272	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761 1,300,454 16,950,122 1,299,305 2,725,963	\$30,000 under \$50,000 (4) 1,045,649 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 85,114 193,660 483,070 4,400,707 1,043,450 28,058,427 1,043,820 4,883,032	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583 565,401 4,893,439	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726 169,650 2,494,507	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886 120,483 3,309,083	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 1.333.2 34.1 3.672.4 7.8 279.0 3 46.8 20.791.6
ILLINOIS Number of returns	5,357,997 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 4,461,085 118,005,091 4,503,014 24,983,861 5,549	\$15,000 1 (2) 2,086,804 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 1,214,980 3,970,272 1,257,444 703,346 560	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761 1,300,454 16,950,122 1,299,305 2,725,963 2,099	\$30,000 under \$50,000 (4) 1,045,649 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 85,114 193,660 483,070 4,400,707 1,043,450 28,058,427 1,043,820 4,883,032	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583 565,401 4,893,439	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726 169,650 2,494,507	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886 120,483 3,309,083	or more (8) 46.9 153.5 23.864.2 39.3 11.054.3 46.5 2.209.6 1.333.2 34.1 3.672.4 7.8 279.0 3 46.8 20.791.6
ILLINOIS Number of returns	5,357,997 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 4,461,085 118,005,091 4,503,014 24,983,861	\$15,000 1 (2) 2,086,804 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 1,214,980 3,970,272	under \$30,000 (3) 1,322,530 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 1,799,585 101,189 254,276 222,299 1,880,761 1,300,454 16,950,122 1,299,305 2,725,963	\$30,000 under \$50,000 (4) 1,045,649 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 85,114 193,660 483,070 4,400,707 1,043,450 28,058,427 1,043,820 4,883,032	\$50,000 under \$75,000 (5) 565,756 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 4,916,956 565,295 24,815,583 565,401 4,893,439 8,655	\$75,000 under \$100,000 (6) 169,747 533,651 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 2,358,909 169,595 10,929,726 169,650 2,494,507 14,704	under \$200,000 (7) 120,574 384,548 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 2,622,065 120,434 12,489,886 120,483 3,309,083 27,466	or more

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
		\$15,000	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
v. *	(1)	(2)	(3)	(4)	. (5)	(6)	(7)	(8)
INDIANA .			l ,		1		· .	
Number of returns	2,525,554	1,049,967	622,751	511,193	238,017	58,006	33,227	12,393
Number of exemptions		1,518,322	1,458,657	1,488,333	759,263	186,873	109,518	41,455
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	5,768,489
Number of returns	2,150,182	818,847	539,222	476,252	224,074	59,017	28,336	10,434
Amount	54,334,429	5,274,902	10,868,397	17,251,553	12,153,524	3,797,382	2,598,933	2,389,739
Interest income:		1		,= :	_,,	.,,		. ,
Number of returns	1,546,536	464,746	365,960	398,135	217,294	55,654	32,457	12,290
Amount	4,040,453	792,434	886,493	810,206	563,745	247,533	290,621	449,421
Number of returns	450,854	98,476	90,231	1 13,754	86,073	30,289	22,097	9,934
Amount	1,255,765	119,071	156,947	187,411	169,390	100,012	156,511	366,423
Net capital gain (less loss):	,]					
Number of returns	223,251 1,434,839	43,747 93,647	44,269	52,527	40,476	17,362	16,112	8,758
Amount	1,434,039	93,047	73,021	120,958	138,776	99,579	195,561	713,297
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:								
Number of returns	140,371 156,179	41,158 50,238	43,482 52,405	40,898	12,832	1,639	329	33
Total itemized deductions:	150,179	30,238	52,405	40,272	11,298	1,436	470,.	61
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
	0 000 10	500 000	2112	P. C 202	007.005			
Number of returns	2,066,434 46,122,310	599,926 1,959,891	614,436 7,694,757	510,628 13,657,349	237,889 10,506,539	57,978 3,781,458	33,194 3,481,474	12,383 5,040,841
Total tax liability:	40,122,510	1,555,051	7,054,737	13,037,349	10,300,539	3,701,436	3,401,474	3,040,041
Number of returns	2,091,665	624,580	614,971	510,615	237,908	57,991	33,211	12,389
Amount	9,177,675	345,304	1,242,528	2,298,820	2,046,779	. 863,114	934,292	1,446,838
Average (whole dollars)	4,388	553	2,021	4,503	8,604	14,884	28,133	116,785
Earned income credit: Number of returns	251,523	174,324	77,199					
Amount	145,582	125,093	20,489	-				
Excess earned income credit: 3			20,740					
Number of returns	162,902	151,722	11,180				-	-
Amount	97,810	95,225	2,585					
				Size o	of adjusted gross in	come		
State and Item	All returns	Under	\$15,000	\$30,000	\$50,000	67F 000	\$400,000	2000
						\$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)							
IOWA		\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
IOWA Number of returns	(1)	\$15,000 ° (2) 547,395	under \$30,000 (3) 325,431	(4) 247,118	under \$75,000 (5)	under \$100,000 (6) 23,741	under \$200,000	or more (8) 5,103
IOWA Number of returns	(1) 1,268,962 2,823,834	\$15,000 ¹ (2) 547,395 775,214	under \$30,000 (3) 325,431 801,081	under \$50,000 (4) 247,118 757,008	under \$75,000 (5) 104,617 343,475	under \$100,000 (6) 23,741 78,009	under \$200,000 (7) 15,557 51,847	5,103 17,200
Number of returns	(1)	\$15,000 ° (2) 547,395	under \$30,000 (3) 325,431	(4) 247,118	under \$75,000 (5)	under \$100,000 (6) 23,741	(7) 15,557	5,103 17,200 2,280,624
Number of returns	1,268,962 2,823,834 32,207,334	\$15,000 ' (2) 547,395 775,214 2,970,788	325,431 801,081 7;105,671	under \$50,000 (4) 247,118 757,008 9,575,798	104,617 343,475 6,215,964	23,741 78,009 2,016,383	15,557 51,847 2,042,106	5,103 17,200 2,280,624
Number of returns	(1) 1,268,962 2,823,834	\$15,000 ¹ (2) 547,395 775,214	under \$30,000 (3) 325,431 801,081	under \$50,000 (4) 247,118 757,008	under \$75,000 (5) 104,617 343,475	under \$100,000 (6) 23,741 78,009	under \$200,000 (7) 15,557 51,847	5,103 17,200 2,280,624
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salarles and wages: Number of returns. Amount. Interest income:	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685	325,431 801,081 7,105,671 264,660 5,144,691	247,118 757,008 9,575,798 219,171 7,524,159	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652	23,741 78,009 2,016,383 20,001 1,329,852	15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,329 1,019,317
Number of returns	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954	325,431 801,081 7,105,671 264,660 5,144,691 233,354	247,118 757,008 9,575,798 219,171 7,524,159 215,003	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913	23,741 78,009 2,016,383 20,001 1,329,852 23,214	15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,929 1,019,317
Number of returns	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685	325,431 801,081 7,105,671 264,660 5,144,691	247,118 757,008 9,575,798 219,171 7,524,159	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652	23,741 78,009 2,016,383 20,001 1,329,852	15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,329 1,019,317
Number of returns	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954	325,431 801,081 7,105,671 264,660 5,144,691 233,354	247,118 757,008 9,575,798 219,171 7,524,159 215,003	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105	23,741 78,009 2,016,383 20,001 1,329,852 23,214	15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556	07 more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891
Number of returns	1,268,962 2,823,834 32,207,334 1,017,086 29,384,381 905,860 2,702,111	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658	325,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645	247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389	15,557 51,847 2,042,106 12,533 1,121,025	5,103 17,200 2,280,624 4,929 1,019,317
Number of returns	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,660 2,702,111 292,484 658,146	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185	25,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738	under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845	15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678
Number of returns	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	\$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	25.431 801.081 7.105.671 264.660 5.144.691 233.354 652.645 68.730 104.738	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	93,221 4,781,652 99,913 376,105 47,020 100,008 27,363	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867	15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704	07 more (8) 5,103 17,200 2,280,624 4,929 1,019,317 5,073 212,891 4,207 123,678
Number of returns. Adjusted gross income (less deficit)	1,268,962 2,823,834 32,207,334 1,017,086 23,384,381 905,660 2,702,111 292,484 658,146	\$15,000 ° (2) 547,395 775,214 2,970,788 403,171 2,463,685 313,954 550,658 73,052 80,185	25,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738	under \$50,000 (4) 247,118 757,008 9,575,798 219,171 7,524,159 215,003 575,867 74,283 117,843	under \$75,000 (5) 104,617 343,475 6,215,964 93,221 4,781,652 99,913 378,105 47,020 100,008	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845	15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849	5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678
Number of returns	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	\$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	25.431 801.081 7.105.671 264.660 5.144.691 233.354 652.645 68.730 104.738	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	93,221 4,781,652 99,913 376,105 47,020 100,008 27,363	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867	15,557 51,847 2,042,106 12,533 1,121,025 15,349 176,556 10,926 76,849 8,704	07 more (8) 5,103 17,200 2,280,624 4,929 1,019,317 5,073 212,891 4,207 123,678
Number of returns. Adjusted gross income (less deficit)	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	\$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	25.431 801.081 7,105,671 264.660 5,144.691 233.354 652.645 68.730 104.738 46.540 114.826	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	93.221 4.781,652 99.913 378,105 47,020 100,008 27,363 118,428	23,741 78,009 2,016,383 20,001 1,329,852 23,214 155,389 14,266 54,845 9,867 64,304	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
Number of returns	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	\$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	25,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301	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	93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219	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	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
Number of returns	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	\$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	93,354,431 801,081 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	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	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	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	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
Number of returns	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	\$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	25,431 801,081 7,105,671 264,660 5,144,691 233,354 652,645 68,730 104,738 46,540 114,826 57,104 406,301	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	93,221 4,781,652 99,913 378,105 47,020 100,008 27,363 118,428 16,358 148,219	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	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
Number of returns. Adjusted gross income (less deficit)	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	\$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	93,354,431 801,081 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	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	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	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	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
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Selarles and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Not 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.	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	\$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	03. 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	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	93.221 4.781,652 99.913 378,105 47,020 100,008 27,363 118,428 18,358 148,219 6,028 7,102	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	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 21,586
Number of returns	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	\$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	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	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	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 18,358 148,219 6,028 7,102 81,130 865,360	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	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 4,929 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,586 13 47 5,051 336,962
Number of returns	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	\$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	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	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	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	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	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098
Number of returns	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	\$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	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	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	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 18,358 148,219 6,028 7,102 81,130 865,360	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	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 4,929 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,586 13 47 5,051 336,962
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Selarles and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Not 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. Taxable income: Number of returns.	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	\$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	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	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	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	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	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098
Number of returns. Number of exemptions. Adjusted gross income (less deficit). Selarles 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. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized temizes. Amount. Total itemized temizes. Amount. Total itemized temizes. Amount. Total itemized returns. Amount. Total itax itability: Number of returns. Amount.	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	\$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	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	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Number of returns	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	\$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	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	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	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	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	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098
Number of returns	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	\$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	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	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Number of returns	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	\$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	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	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
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 annuitles: 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. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount.	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 57,106	\$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	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	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
Number of returns. Adjusted gross income (less deficit). Selarles 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 ferurns. Amount. Total itemized ferurns. Amount. Total itemized ferurns. Amount. Total tax ilability: Number of returns. Amount. Areage (whole dollars). Earned income credit: Number of returns. Amount. Amount. Areage (whole dollars). Earned income credit: Number of returns. Amount.	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 57,106 60,877	\$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 55,982	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 4,895	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797
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 annuitles: 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. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount.	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 57,106	\$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	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	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	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	9,867 64,304 4,286 52,702 515,750 23,733 1,537,499 23,736 6,300 6,	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	0r more (8) 5,103 17,200 2,280,624 4,329 1,019,317 5,073 212,891 4,207 123,678 3,726 238,711 882 21,566 13 47 5,051 336,962 5,098 1,911,103 5,098 547,797

State and Item

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]

\$15,000 under \$30,000

(3)

\$30,000 under \$50,000

(4)

Under \$15,000

(2)

(1)

Size of adjusted gross income

\$50,000 under \$75,000

(5)

\$75,000 under \$100,000

(6)

\$100,000 under \$200,000

(7)

\$200,000 or more

(8)

· KANSAS								
	1,103,989	447,258	284,160	218,591	102,757	26,992	17,947	6,284
Number of returns		653,014	696,103	651,679	329,460	87,253	59,401	21,081
Number of exemptions	2,497,991			8,483,357	6,144,521	2,293,971	2,357,404	3,023,446
Adjusted gross income (less deficit)	31,092,601	2,593,252	6,196,650	0,463,357	0,144,521	2,283,871	2,357,404	3,023,440
Salaries and wages:	015 000	040.004	000 470	196,512	93,215	23,620	14,923	5,201
Number of returns	915,283	342,334	239,478			1,641,185	1,417,468	1,281,199
Amount	23,009,674	2,207,303	4,729,494	6,836,664	4,896,361	1,041,100	1,417,400	1,201,199
Interest Income:	740 -05	040.070	178,551	176,934	95,095	26,093	17,602	6,240
Number of returns	719,785	219,270			339,483	153,770	191,391	334,399
Amount	2,414,922	422,976	500,019	472,883	339,403	153,770	191,391	334,399
Dividends:			40.404	50 700	40.440	15.050	12,132	5,098
Number of returns	232,851	48,704	49,434	59,782	42,449	15,252		
Amount	675,765	58,831	79,013	95,045	88,332	53,245	83,412	217,887
Net capital gain (less loss):			00.400	20.010	04440	10.010	0.700	4 704
Number of returns	141,930	28,935	30,436	33,810	24,110	10,212	9,706	4,721 357,003
Amount	758,184	61,255	47,626	70,821	71,469	50,810	99,202	357,003
Taxable pensions and annuities:				****	40.000	6 670	0.540	4.000
Number of returns	167,847	50,072	49,952	38,010	19,626	5,573	3,546	1,068
Amount	1,298,792	225,924	376,867	329,511	205,810	74,044	55,741	30,894
Unemployment compensation:	1							
Number of returns	63,141	20,850	21,703	15,144	4,588	611	222	23
Amount	114,406	35,505	40,953	27,737	8,454	1,205	487	66
Total itemized deductions:						44		
Number of returns	304,855	21,433	52,796	103,050	80,104	24,195	17,058	6,219
Amount	3,764,935	252,470	445,220	931,550	931,128	386,792	400,552	417,222
Taxable income:								
Number of returns	913,803	262,675	278,967	218,317	102,679	26,966	17,923	6,276
· Amount	20,529,230	832,935	3,422,783	5,688,201	4,446,395	1,723,703	1,841,209	2,574,005
Total tax liability :							1	
Number of returns	932,321	280,699	279,432	218,308	102,697	26,972	17,933	6,280
Amount	4,218,338	157,650	569,643	977,858	878,459	398,953	493,630	742,146
Average (whole dollars)	4,525	562	2,039	4,480	8,554	14,792	27,527	118,177
Earned Income credit:								
Number of returns	101,547	67,552	33,995			-	-	-
Amount	56,804	47,933	8,871		-	-	-	
Excess earned income credit: 3	ł				1	1	ł	
EXCESS Gailled incoming credit.		57,032	5,729		-		-	
Number of returns	62,761	37,032						
Number of returns	62,761 36,684	35,343	1,341		-	-		
Number of returns		35,343	1,341	Size	of adjusted gross is			
Number of returns		35,343 Under	\$15,000	Size o	\$50,000	\$75,000	\$100,000	\$200,000
Number of returns	36,684	35,343	1,341	Size			\$100,000 under \$200,000	\$200,000 or more
Number of returns	36,684 All returns	35,343 Under \$15,000 '	\$15,000	Size o	\$50,000	\$75,000		
AmountState and item	36,684	35,343 Under	\$15,000 under \$30,000	Size o \$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
Number of returns	36,684 All returns (1)	35,343 Under \$15,000 '	\$15,000 under \$30,000 (3)	Size c \$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)
AmountState and item	36,684 All returns (1) 1,515,983	35,343 Under \$15,000 ' (2) 694,251	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 26,624	under \$200,000 (7) 18,705	or more (8) 7,282
Number of returns	36,684 All returns (1) 1,515,983 3,384,051	35,343 Under \$15,000 '	\$15,000 under \$30,000 (3) 383,539 936,754	Size c \$30,000 under \$50,000 (4) 271,271 790,450	\$50,000 under \$75,000 (5) 114,311 360,803	\$75,000 under \$100,000 (6) 26,624 85,070	under \$200,000 (7) 18,705 59,864	7,282 23,600
Number of returns	36,684 All returns (1) 1,515,983 3,384,051	35,343 Under \$15,000 ' (2) 694,251	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 26,624	under \$200,000 (7) 18,705	or more (8) 7,282
Number of returns	36,684 All returns (1) 1,515,983 3,384,051	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088	under \$200,000 (7) 18,705 59,864 2,482,254	7,282 23,600 3,332,177
Number of returns State and item KENTUCKY Number of returns Number of exemptions Adjusted gross income (less deficit)	36,684 All returns (1) 1,515,983 3,384,051	35,343 Under \$15,000 \((2) \) 694,251 1,127,510	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674	under \$200,000 (7) 18,705 59,864 2,482,254 15,684	7,282 23,600 3,332,177 5,999
Number of returns. State and item KENTUCKY Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages:	36,684 All returns (1) 1,515,983 3,384,051 38,049,902	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088	under \$200,000 (7) 18,705 59,864 2,482,254	7,282 23,600 3,332,177
Number of returns. Amount. State and item KENTUCKY Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008 543,804	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674	under \$200,000 (7) 18,705 59,864 2,482,254 15,684	7,282 23,600 3,332,177 5,999 1,392,731
Number of returns. Amount. State and item KENTUCKY Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008 543,804	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322	under \$200,000 (7) 18,705 59,884 2,482,254 15,684 1,477,516	7,282 23,600 3,332,177 5,999 1,392,731 7,212
Number of returns. State and item KENTUCKY Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income:	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649	35,343 Under \$15,000 \(^1\) (2) 694,251 1,127,510 4,348,008 543,804 3,646,331	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,849,531	under \$200,000 (7) 18,705 59,884 2,482,254 15,684 1,477,516	7,282 23,600 3,332,177 5,999 1,392,731
Number of returns. Amount. State and item KENTUCKY Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322	under \$200,000 (7) 18,705 59,884 2,482,254 15,684 1,477,516	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386
Number of returns. Amount. State and item KENTUCKY Number of returns. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213	35,343 Under \$15,000 ' (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322	under \$200,000 (7) 18,705 59,884 2,482,254 15,684 1,477,516	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840
Number of returns. Amount. State and item KENTUCKY 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.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213	35,343 Under \$15,000 \(^1\) (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118	under \$200,000 (7) 18,705 59,884 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. KENTUCKY 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:	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710	35,343 Under \$15,000 \((2) \) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118	under \$200,000 (7) 18,705 59,884 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 5,840 217,350
Number of returns. Amount. State and item KENTUCKY 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):	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,649 820,986 2,373,213 227,710	35,343 Under \$15,000 \((2) \) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118	under \$200,000 (7) 18,705 59,884 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 5,840 217,350
Number of returns. Amount. State and item KENTUCKY 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. Number of returns. Amount. Number of returns.	36,684 All returns (1) 1,515,983 3,384,051 38,049,902 1,279,281 29,371,849 820,988 2,373,213 227,710 729,412	35,343 Under \$15,000 ° (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487	\$15,000 under \$30,000 (3) 383,539 936,754 8,317,818 333,435 6,660,126 211,578 517,521 47,603 80,783	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102	\$50,000 under \$75,000 (5) 114,311 360,803 6,803,232 105,885 5,627,902 102,402 315,419 42,180 100,899	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,564 61,997	under \$200,000 (7) 18,705 59,884 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. Amount. State and item KENTUCKY 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. 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. Amount.	36,684 All returns (1) 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	35,343 Under \$15,000 \((2) \) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,991	\$15,000 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	\$30,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350
Number of returns. Amount. State and item KENTUCKY 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 annuitiles:	36,684 All returns (1) 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	35,343 Under \$15,000 \((2) \) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,338 480,323 47,347 63,487 26,991	\$15,000 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	\$30,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 18,705 59,864 2,482,254 15,684 1,477,516 18,199 179,836 12,589 100,794 9,095	7,282 23,600 3,332,177 5,999 1,392,731 7,212 286,386 5,840 217,350
Number of returns. Amount. State and item KENTUCKY 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. Net capital gain (less loss): Number of returns. Amount. Taxable pensions and annutities: Number of returns.	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$30,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 18,705 59,884 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
Number of returns. Amount. State and item KENTUCKY 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. Number of returns. Amount. Towable pensions and annuities: Number of returns. Amount. Taxable pensions and annuities: Number of returns.	36,684 All returns (1) 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	35,343 Under \$15,000 \(^1\) (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	\$15,000 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	\$120.000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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
Number of returns. Amount. KENTUCKY 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. Texable pensions and annutities: Number of returns. Amount. Texable pensions and annutities: Number of returns. Amount. Texable pensions and annutities: Number of returns. Amount. Unemployment compensation:	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$120 c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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
Number of returns. Amount. State and item KENTUCKY 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. Not capital gain (less loss): Number of returns. Amount. Taxable pensions and annuitles: Number of returns. Amount. Unemployment compensation: Number of returns.	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,108 78,779 43,737 415,275	\$50,000 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	\$75,000 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	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
Number of returns. Amount. KENTUCKY 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. Texable pensions and annutities: Number of returns. Amount. Texable pensions and annutities: Number of returns. Amount. Texable pensions and annutities: Number of returns. Amount. Unemployment compensation:	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$120 c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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
Number of returns. Amount. State and item KENTUCKY 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. Taxable pensions and annutiles: Number of returns. Amount. Unempioyment compensation: Number of returns. Amount. Unempioyment compensation: Number of returns. Amount. Total Itemized deductions:	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$12e c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. State and item KENTUCKY 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. Unemployment compensation: Number of returns. Amount. Total itemized deductions: Number of returns.	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$120 \$30,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. State and item KENTUCKY 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. Texable pensions and annuities: Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Total fitter of returns. Amount. Total fitter of returns. Amount. Total fitter of returns. Amount. Total fitter of returns. Amount. Total fitter of returns. Number of returns. Amount. Total fitter of returns. Number of returns. Number of returns. Number of returns. Number of returns.	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$12e c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. State and item KENTUCKY 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. Unsemployment compensation: Number of returns. Amount. Total Itemized deductions: Number of returns. Amount. Total Itemized deductions: Number of returns. Amount.	36,684 All returns (1) 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	35,343 Under \$15,000 1 (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	\$15,000 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	\$120 c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
State and item KENTUCKY 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. Texable pensions and annutities: Number of returns. Amount. Texable pensions and annutities: 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.	36,884 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,108 78,779 43,737 415,275 36,427 45,341 138,529 1,222,424 270,927	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. State and item KENTUCKY 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. Texable 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.	36,684 All returns (1) 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	35,343 Under \$15,000 1 (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	\$15,000 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	\$120 c \$30,000 under \$50,000 under \$50,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
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Number of returns. Amount. State and item KENTUCKY 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 pain (less loss): Number of returns. Amount. Taxable pensions and annutities: 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. Total at liability: Number of returns. Amount. Total at liability: Number of returns.	36,884 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. State and item KENTUCKY 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. Texable pensions and annutiles: Number of returns. Amount. Texable pensions and annutiles: Number of returns. Amount. Total tismized deductions: Number of returns. Amount. Total tismized deductions: Number of returns. Amount. Total tismized deductions: Number of returns. Amount. Texable income: Number of returns. Amount. Texable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount.	36,684 All returns (1) 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 4,632,710	35,343 Under \$15,000 1 (2) 694,251 1,127,510 4,348,008 543,804 3,646,331 252,938 480,323 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	\$15,000 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	\$128 c \$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,108 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 18,705 59,884 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	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. Amount. State and item KENTUCKY 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. Unempioyment 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. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total its ilability: Number of returns. Amount. Total tax ilability: Number of returns. Amount. Average (whole dollars).	36,684 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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
Number of returns. Amount. KENTUCKY 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. Texable pensions and annuitles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total litemized deductions: Number of returns. Amount. Total at liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit:	36,884 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$128 c \$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,108 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	\$50,000 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	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,584 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	under \$200,000 (7) 18,705 59,884 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	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. Amount. State and item KENTUCKY 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. Texable pensions and annuities: Number of returns. Amount. Texable pensions and annuities: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Texable income: Number of returns. Amount. Total itemized deductions: Number of returns. Amount. Texable income: Number of returns. Amount. Texable income: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns.	36,684 All returns (1) 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	35,343 Under \$15,000 1 (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	\$15,000 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	\$30,000 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	\$50,000 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	\$75,000 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 9000 1,418 24,518 391,420 26,600 1,692,360 26,609 388,093 14,586	under \$200,000 (7) 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	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. Amount. State and item KENTUCKY 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 annutities: 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 tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount.	36,884 All returns (1) 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	35,343 Under \$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	\$15,000 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	\$128 c \$30,000 under \$50,000 (4) 271,271 790,450 10,506,325 250,800 8,917,512 203,935 455,611 57,587 104,102 29,108 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	\$50,000 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	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,584 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	under \$200,000 (7) 18,705 59,884 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	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. Amount. State and item KENTUCKY 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. Texable pensions and annuitles: Number of returns. Amount. Unemployment compensation: Number of returns. Amount. Total litemized deductions: Number of returns. Amount. Total late liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total at liability: Number of returns. Amount. Total and liability: Number of returns. Amount. Total and liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount. Excess earned income credit: Excess earned income credit:	36,884 All returns (1) 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 3,950 208,868 123,857	35,343 Under \$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 1,213,488 406,887 233,344 574 153,322 108,997	\$15,000 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 55,546 14,861	\$30,000 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	\$50,000 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	\$75,000 under \$100,000 (6) 26,624 85,070 2,260,088 23,674 1,649,531 25,322 138,118 14,584 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	under \$200,000 (7) 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	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. Amount. State and item KENTUCKY 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 annutities: 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 tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount.	36,684 All returns (1) 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 3,950 208,868 123,857	35,343 Under \$15,000 1 (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	\$15,000 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	\$30,000 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	\$50,000 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	\$75,000 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	under \$200,000 (7) 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	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, except where indicated]

State and Item				2150	of adjusted gross i	ncome		
	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)
LOUISIANA								
Number of returns	1,688,430	813,288	408,854	277,359	126,100	32,369	21,607	8,85
Number of exemptions	3,932,507	1,413,222	1,060,993	838,549	412,598	106,041	71,426	29,67
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	3,968,73
Salaries and wages:	41,001,001	4,007,207	0,024,000	10,755,071	7,500,027	2,747,070	. 2,001,000	3,500,73
Number of returns	1,436,979	656,033	357,844	254,614	116,019	28,517	17,181	6,77
Amount	32,354,031	4,494,325	7,212,059	9,092,271	6,218,065	2,026,607		
Interest income:	32,354,031	4,484,323	7,212,059	9,092,271	0,210,000	2,020,007	1,600,463	1,710,24
Number of returns	844,816	258,588	211,550		444.500	00.407		
	2,517,035			203,044	111,532	30,467	20,906	8.72
Amount	2,517,035	438,613	484,841	470,451	354,505	166,193	237,537	364,89
Dividends:			l 					
Number of returns	245,198	49,568	50,114	61,391	46,242	16,818	14,076	6,98
Amount	695,266	63,129	79,902	103,052	100,951	62,587	105,560	180,08
Net capital gain (less loss):		:			i		•	
Number of returns	124,945	23,873	23,007	28,086	23,005	10,216	10,544	6,21
Amount	817,802	52,945	21,354	37,418	· 58,033	51,539	109,902	486,61
Taxable pensions and annuities:	ļ ,		Į.				-	
Number of returns	224,963	69,134	65,003	50,031	27,414	7,587	4,373	1,42
Amount	2,119,262	390,388	609,676	529,960	338,517	117,745	88,084	44,89
Unemployment compensation:								
Number of returns	85,934	35,053	27,862	17,666	4,579	597	153	2
Amount	121,553	44,529	41,855	- 26,400	7,393	1,048	286	• 4
Total itemized deductions:		'	!			' '	7.7	^
Number of returns	321,407	22,855	61,216	104,127	80,488	25,344	18,745	8,63
Amount	3,664,167	192,694	501,925	931.066	867,413	355,444	382,403	433,22
Taxable income:	2,203,107	. 52,004	30.,523	507,000	-0.,	230,***		
Number of returns	1,259,317	392,485	401,159	276,908	126,003	32,348	21,573	8,84
Amount	26,761,883	1,236,908	4,679,305	7,281,506	5,609,964	2,146,850	2,327,977	3,479,37
Fotal tax flability:	£0,701,003	1,230,800	7,079,303	. 7,201,500	5,509,904	2,140,030	2,321,911	3,478,37
Number of returns	1,287,459	420,713	400,989	276,945	126,026	32,354	21,585	8,84
					1,104,189			
Amount	5,452,046	232,396	754,827	1,222,937		496,433	635,568	1,005,69
amed income credit:	4,235	, 553	1,883	4,416	8,762	15,344	29,445	113,67
	i	!		.1				
Number of returns	333,570	260,874	72,696	, `		-	- 1	
Amount	207,418	187,462	19,955	-	-	- (-	
Excess earned income credit: 3								
Number of returns	251,188	236,846	14,342	-	-	-	-	
Amount	157,162	153,710	3,451	-	-		-	
Amount	157,162	153,/10	3,451	Size	of adjusted proce in	i		
					of adjusted gross in			\$200,000
Amount	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	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	or more
		Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	
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	or more
State and item MAINE	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)	\$100,000 under \$200,000 (7)	or more (8)
State and item MAINE	All returns (1) 566,064	Under \$15,000 ¹ (2) 238,216	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 44,521	\$75,000 under \$100,000 (6) 9,503	\$100,000 under \$200,000 (7) 6,606	or more (8) 2,33
State and item MAINE Number of returns	All returns (1) 566,064 1,200,825	Under \$15,000 ' (2) 238,216 332,072	\$15,000 under \$30,000 (3) 155,161 352,254	\$30,000 under \$50,000 (4) 109,721 317,212	\$50,000 under \$75,000 (5) 44,521 140,103	\$75,000 under \$100,000 (6) 9,503 30,256	\$100,000 under \$200,000 (7) 6,606 21,461	or more (8) 2,33 7,46
State and item MAINE Number of returns	All returns (1) 566,064	Under \$15,000 ¹ (2) 238,216	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 44,521	\$75,000 under \$100,000 (6) 9,503	\$100,000 under \$200,000 (7) 6,606	or more (8) 2,33 7,46
State and item MAINE Number of returns	(1) 566,064 1,200,825 14,390,851	Under \$15,000 ' (2) 238,216 332,072 1,477,098	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706	\$75,000 under \$100,000 (6) 9,503 30,256 808,271	\$100,000 under \$200,000 (7) 6,606 21,461 874,418	2,33 7,46
State and item MAINE Number of returns	All returns (1) 566,064 1,200,825 14,390,851 479,120	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	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822	\$75,000 under \$100,000 (6) 9,503 30,256 808,271 8,145	\$100,000 under \$200,000 (7) 6,606 21,461 874,418	or more (8) 2,33 7,46 981,16
State and item MAINE Jumber of returns	(1) 566,064 1,200,825 14,390,851	Under \$15,000 ' (2) 238,216 332,072 1,477,098	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706	\$75,000 under \$100,000 (6) 9,503 30,256 808,271	\$100,000 under \$200,000 (7) 6,606 21,461 874,418	or more (8) 2,33 7,46 981,16
MAINE iumber of returns	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101	Under \$15,000 t (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	\$30,000 under \$50,000 (4) . 109,721 317,212 4,243,899 . 100,870 3,535,764	\$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	or more (8) 2,33 7,46 981,16 1,83 374,76
State and item MAINE Number of returns	All returns (1) 568,064 1,200,825 14,390,851 479,120 10,939,101 378,767	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448	\$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	\$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 9,385	\$100,000 under \$200,000 (7) 6,606 21,461 874,418 5,262 464,063 6,561	or more (8) 2,33 7,46 981,16 1,83 374,76
State and item MAINE Number of returns	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101	Under \$15,000 t (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	\$30,000 under \$50,000 (4) . 109,721 317,212 4,243,899 . 100,870 3,535,764	\$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	or more (8) 2,33 7,46 981,16 1,83 374,76
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. Amount. Amount. Amount. Amount.	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77
State and item MAINE Number of returns	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77
MAINE Jumber of returns. Amount.	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856	\$15,000 under \$30,000 (3) 155,161 352,254 3,364,292 135,108 2,656,769 104,774 212,617	\$30,000 under \$50,000 (4) 109,721 317,212 4,243,899 100,870 3,535,764 93,672 198,766	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77
MAINE Jumber of returns. Amount.	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77
MAINE Jumber of returns. Amount.	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 378,767 954,036 102,756	Under \$15,000 ¹ (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 42,615 132,843 16,779	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09
MAINE tumber of returns	All returns (1) 586,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244	Under \$15,000 ' (2) 238,216 332,072 1,477,098 187,082 1,218,164 119,448 181,856 24,624 35,078	\$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	\$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	\$75,000 under \$100,000 (6) 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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09
MAINE Jumber of returns. 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. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount. Jumber of returns. Amount.	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	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	\$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	\$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	\$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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09
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. 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 income	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244 53,046 402,629	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	\$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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09
State and item MAINE Number of returns	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	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	\$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 18,325	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44
MAINE Number of returns	All returns (1) 586,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244 53,046 402,629	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	\$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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44
MAINE Number of returns	All returns (1) 586,064 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	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	\$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	\$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	2,33 7,46 981.16 1,83 374.76 2,33 91.77 1,89 68.09 1,70 154.44 42 10.13
MAINE Number of returns	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	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	\$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	\$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	\$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 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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42:
MAINE Jumber of returns	All returns (1) 586,064 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	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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13
MAINE Jumber of returns	All returns (1) 568,064 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	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	\$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	\$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	\$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 31,010 270 548	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13
MAINE Jumber of returns	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	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	\$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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13
MAINE iumber of returns. dumber of exemptions. dusted gross income (less deficit) alarles and wages: Number of returns. Amount. interest income: Number of returns. Amount. ividends: Number of returns. Amount. let capital gain (less loss); Number of returns. Amount. et capital gain (less loss); Number of returns. Amount. nemployment ornpensation: Number of returns. Amount. oxable pensions and annuitles: Number of returns. Amount. nemployment compensation: Number of returns. Amount. otal itemized deductions: Number of returns.	All returns (1) 568,064 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	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	\$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	\$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	\$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 31,010 270 548	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13
MAINE Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of exemptions Jumber of returns Amount Number of returns Amount Jumber of returns 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 Amount Jumber of returns Amount Amount Jumber of returns Amount Amount Amount Jumber of returns Amount	All returns (1) 568,064 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	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	\$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	\$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	\$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	2.33 7.46 981.16 1.83 374.76 2.33 91.77 1.89 68.09 1.70 154.44 42: 10.13
MAINE Number of returns	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	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	\$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	\$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	\$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	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13: 1: 2,31(158,200
MAINE Jumber of returns Jumber of exemptions Jumber of exemptions Jumber of exemptions Jumber of returns Amount Number of returns Amount Jumber of returns 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 Amount Jumber of returns Amount Amount Jumber of returns Amount Amount Amount Jumber of returns Amount	All returns (1) 568,064 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	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	\$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	\$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	\$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	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13 1. 2,311 158,20
MAINE Number of returns	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	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	\$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	\$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	\$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	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13 1. 2,311 158,20
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. Interest income: Number of returns. Amount. Interest income: Number of returns. Amount. Interest income: Number of returns. Interest income: N	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	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	\$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	\$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	\$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	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13 1 2,31 158,20 2,33 808,85
MAINE Number of returns	All returns (1) 568,064 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	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	\$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	\$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	\$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 9,496	\$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 8,598	2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13 1: 2,31(158,200 2,33; 808,85(2,33)
MAINE tumber of returns. dumber of exemptions. dumber of exemptions. dusted gross income (less deficit). alaries and wages: Number of returns. Amount. hiddends: Number of returns. Amount. let capital gain (less loss): Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. lore treating. Amount. lore treating. Amount. lore treating. Amount. Inemployment compensation: Number of returns. Amount. lore plain (less loss): Number of returns. Amount. lore plain (less loss): Number of returns. Amount. avable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. cat Itablity income: Number of returns. Amount. cat Itablity income: Number of returns.	All returns (1) 566,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866 1,776,666	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	\$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	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 132,843 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 6,598	07 more (8) 2,33 7,48 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42 10,13 1 2,31 158,20 2,33 808,65
MAINE Number of returns	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	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	\$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	\$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	\$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 9,496	\$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 8,598	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13: 1: 2,31: 158,200 2,33: 808,65: 2,33- 232,02:
MAINE Number of returns. Number of exemptions. Idjusted gross income (less deficit) Salaries and wages: Number of returns. Amount. Interest income: Number of returns. Amount. Dividends: Number of returns. Amount. Let capital gain (less loss): Number of returns. Amount. Interest income: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Interployment compensation: Number of returns. Amount. Amount. Amount. Arount returns. Amount. Average (whole dollars). Interployment compensation: Average (whole dollars).	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 1,776,666 3,718	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	\$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	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 132,843 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 6,598	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13: 1: 2,31: 158,200 2,33: 808,65: 2,33- 232,02:
MAINE Number of returns	All returns (1) 586,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866 1,776,666 3,718 53,094	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	\$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	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 132,843 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 6,598	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13: 1: 2,31: 158,200 2,33: 808,65: 2,33- 232,02:
MAINE Number of returns	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 1,776,666 3,718	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	\$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	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 132,843 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 6,598	07 more (8) 2,33 7,46 981,16 1,83 374,76 2,33 91,77 1,89 68,09 1,70 154,44 42: 10,13: 1: 2,31: 158,200 2,33: 808,65: 2,33- 232,02:
MAINE dumber of returns. dumber of exemptions. dulusted gross income (less deficit). alaries and wages: Number of returns. Amount. hiddends: Number of returns. Amount. hiddends: Number of returns. Amount. hiddends: Number of returns. Amount. axable pensions and annuities: Number of returns. Amount. hower of returns. Amount. axable pensions and annuities: Number of returns. Amount. homeployment 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. Arount. Average (whole dollars). aared income credit: Number of returns.	All returns (1) 586,064 1,200,825 14,390,851 479,120 10,939,101 376,767 954,036 102,756 362,244 53,046 402,629 83,136 717,189 53,899 100,602 148,866 1,817,872 466,703 9,118,748 477,866 1,776,666 3,718 53,094	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	\$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	\$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	\$50,000 under \$75,000 (5) 44,521 140,103 2,641,706 40,822 2,137,105 132,843 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 6,598	2,33 7,46 981,16 1,83 374,76

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]

I			\$15.000	\$30,000	f adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
State and item	All returns	Under \$15,000 1	\$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>		```				-
MARYLAND	0.000.500	796,779	590,806	460,751	287,833	109,167	68,532	19,67
lumber of returns	2,333,538 4,801,869	1,014,622	1,178,507	1,135,358	852,993	338,315	217,432	64,64
lumber of exemptionsdjusted gross income (less deficit)	79,890,956	4,587,474	12.891.996	18,016,347	17,465,247	9,317,322	8,842,893	8,769,67
Adjusted gross income (less delical)	75,050,530	4,507,474	12,001,000	1 .0,5 .0,5		.,,	· · · ·	
Number of returns	2,016,453	628,473	521,219	420,320	267,002	101,581	61,548	16,31
Amount	62,818,252	4,323,543	10,693,277	15,120,835	14,708,452	7,682,674	6,300,541	3,988,92
nterest income:	,,	*. *		i I				
Number of returns	1,516,136	350,791	338,304	369,329	265,207	105,488	67,440	19,57
Amount	4,380,773	574,202	609,806	728,893	676,779	390,684	520,058	880,35
Dividends:				1 1				
Number of returns	489,935	84,727	76,789	109,045	105,045	53,980	44,388	15,96
Amount	1,654,646	117,480	151,545	224,178	251,468	172,185	274,298	463,49
let.capital gain (less loss):			00.004	45.006	48,091	29,426	31,123	14,12
Number of returns	231,262	31,566	30,994	45,936	130,604	133,629	336,902	1,203,28
Amount	2,069,923	145,486	38,873	81,145	130,004	133,028	330,302	1,200,20
Taxable pensions and annuities:		80,378	90,966	82,255	58,550	23,122	15,077	3,66
Number of returns	354,017		934,993	1,118,071	976,929	458,219	377,844	169,00
Amount	4,499,440	464,318	834,993	1,110,071	370,323	100,270		
Jnemployment compensation:	116,053	33,582	36,880	28,690	13,182	2,615	1,004	10
Number of returns	229,517	67,347	75,659	53,183	25,211	5,550	2,315	25
Amount Total itemized deductions:	229,317	37,047	,5,555					
Number of returns	916,530	41,752	136,961	285,056	258,387	106,837	67,955	19,58
Amount	14,105,345	513,151	1,221,056	3,100,310	3,724,441	2,066,972	1,920,315	1,559,10
Taxable income:	14,100,010		.,					
Number of returns	2,022,668	498,976	580,125	459,016	287,450	109,059	68,432	19,6
Amount	53,333,888	1,714,488	7,627,496	11,890,308	11,911,601	6,574,261	6,501,619	7,114,1
Total tax flability:			1	i l				
Number of returns	2,033,587	509,735	579,761	459,322	287,550	109,102	68,472	19,6
Amount	11,008,589	295,397	1,206,293	2,062,274	2,281,980	1,442,946	1,672,509	2,047,19
Average (whole dollars)	5,414	580	2,081	4,490	7,936	13,226	24,427	104,2
Earned Income credit:								
Number of returns	203,222	133,815	69,407		-	- '		
Amount	115,300	96,971	18,329			-	-	
Excess earned income credit: 3	· .							
Number of returns	127,278	115,758	11,520	-			-	
Amount	75,168	72,516	2,652				L	
		-		Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
State and Rom	/ 4.11 / 0.10 1.10	\$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)
MASSACHUSETTS	0.000.054	1,011,801	771,243	578,514	330,092	106,789	76,099	25,5
Number of returns	2,900,054 5,760,081	1,011,801	1,447,504	1,429,070	979,959	327,184	239,560	82,6
Number of exemptions	96,073,988	5,503,262	16,907,618	22,538,261	19,930,028	9,096,061	10,016,047	12,082,7
Adjusted gross income (less deficit)	\$6,073,800	3,303,202	10,007,010		,,			
Salaries and wages:	2,451,974	746,108	672,048	1				
Number of returns	74,477,062	, ,,,,,,		534.573	310,715	99,421	67,716	
	1 ,4,4,,,002	4 973 756		534,573 18,967,062		99,421 7,458,931	67,716 7,021,447	
Interest income:	1 1	4,973,756	13,575,365	534,573 18,967,062	310,715 17,015,845			5,464,6
Alumbar of rotume	2 170 088		13,575,365	18,967,062				5,464,6 - 25,4
Number of returns	2,170,088 6,643,906	4,973,756 587,648 1,004,002			17,015,845	7,458,931	7,021,447	5,464,6 - 25,4
Amount	2,170,088 6,643,906	587,648	13,575,365 552,540	18,967,062 508,905 1,218,190	17,015,845 315,612 962,955	7,458,931 104,693 472,322	7,021,447 75,261 666,384	5,464,6 - 25,4 1,139,0
AmountDividends:		587,648	13,575,365 552,540	18,967,062 508,905 1,218,190 144,201	17,015,845 315,612 962,955 119,914	7,458,931 104,693 472,322 54,206	7,021,447 75,261 666,384 49,931	5,464,6 25,4 1,139,0 20,9
Amount Dividends: Number of returns	6,643,906	587,648 1,004,002	13,575,365 552,540 1,180,965	18,967,062 508,905 1,218,190	17,015,845 315,612 962,955	7,458,931 104,693 472,322	7,021,447 75,261 666,384	5,464,6 25,4 1,139,0 20,9
Amount	6,643,906 647,087	587,648 1,004,002 135,023	13,575,365 552,540 1,180,965 122,900 221,665	18,967,062 508,905 1,218,190 144,201 293,386	17,015,845 315,612 962,955 119,914 300,739	7,458,931 104,693 472,322 54,206 201,436	7,021,447 75,261 666,384 49,931 375,325	5,464,6 25,4 1,139,0 20,9 708,0
Amount	6,643,906 647,087 2,285,395	587,648 1,004,002 135,023	13,575,365 552,540 1,180,965 122,900	18,967,062 508,905 1,218,190 144,201 293,386 61,241	17,015,845 315,612 962,955 119,914 300,739 57,087	7,458,931 104,693 472,322 54,206 201,436 31,104	7,021,447 75,261 666,384 49,931 375,325 35,986	5,464,6 25,4 1,139,0 20,9 708,0
Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns	6,643,906 647,087 2,285,395	587,648 1,004,002 135,023 184,760	13,575,365 552,540 1,180,965 122,900 221,665	18,967,062 508,905 1,218,190 144,201 293,386	17,015,845 315,612 962,955 119,914 300,739	7,458,931 104,693 472,322 54,206 201,436	7,021,447 75,261 666,384 49,931 375,325	5,464,6 25,4 1,139,0 20,9 708,0
Amount	6,643,906 647,087 2,285,395 300,731 2,893,628	587,648 1,004,002 135,023 184,760 50,027	13,575,365 552,540 1,180,965 122,900 221,665 47,083	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3
Amount	6,643,906 647,087 2,285,395 300,731 2,893,628	587,648 1,004,002 135,023 184,760 50,027	13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473	5,464,6 25,4 1,139,0 20,5 708,0 18,2 1,822,3
Amount Dividends: Number of returns	6,643,906 647,087 2,285,395 300,731 2,893,628	587,648 1,004,002 135,023 184,760 50,027 176,210	13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473	5,464,6 25,4 1,139,0 20,5 708,0 18,2 1,822,3
Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitles: Number of returns Amount	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583	587,648 1,004,002 135,023 184,760 50,027 176,210	13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2
Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Taxable pensions and annuitles: Number of returns Amount	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883	587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589	13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121 86,921	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2
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:	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099	587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589	13,575,365 552,540 1,180,965 122,900 221,665 47,083 43,446 129,729 1,078,121	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2
Amount. Dividends: Number of returns	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782	587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946	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	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2
Amount. Dividends: Number of returns	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782 976,512	587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946	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	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	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	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837	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	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2 3 1,3
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 ttemized deductions: Number of returns Amount	6,643,906 647,087 2,285,395 300,731 2,893,628 444,583 3,763,099 274,883 865,782	587,648 1,004,002 135,023 184,760 50,027 176,210 133,429 658,589 76,226 202,946	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	18,967,062 508,905 1,218,190 144,201 293,386 61,241 100,644 92,641 881,984 70,731 237,815	17,015,845 315,612 962,955 119,914 300,739 57,087 166,441 54,475 565,622 31,932 102,461	7,458,931 104,693 472,322 54,206 201,436 31,104 166,092 17,414 225,071 6,163 19,837	7,021,447 75,261 666,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508	5,464,6 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2 3 1,3
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 deductions: Number of returns Amount	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	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	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	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	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	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	7,021,447 75,261 686,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258	5,464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 3 1,3 25,4 1,933,5
Amount Dividends: Number of returns	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	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	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	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	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	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	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	5,464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 3 1,3 25,4 1,933,5
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:	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	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	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	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	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	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	7,021,447 75,261 686,384 49,931 375,325 35,986 418,473 12,732 216,489 2,563 8,508 75,102 2,098,258	5,464,6 25,4 1,139,0 20,9,708,0 18,22,3 4,1,1 137,2 3 1,33,5 25,4 1,933,5
Amount. Dividends: Number of returns	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	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	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	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	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	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	7,021,447 75,261 686,384 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	5,464,6 25,4 1,139,0 20,5,708,0 18,2,3 1,822,3 4,1 137,2 5,1,33,5 25,4 9,998,6
Amount. Dividends: Number of returns	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	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	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	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	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 13,916,526 329,632	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	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	5,464,6 25,4 1,139,0 20,5 708,0 18,22,3 4,1 137,2 25,4 1,933,0 25,4 9,998,6
Amount. Dividends: Number of returns	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	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	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	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	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	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 6,531,881 106,665 1,464,443	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	5.464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 25,4 1,933,5 25,9,998,0 25,2,861,7
Amount. Dividends: Number of returns. Amount. Net capital gain (less toss): 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. Taxable income: Number of returns. Amount. Total temized deductions: Number of returns. Amount. Total tax its its its its its its its its its its	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	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	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	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	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 13,916,526 329,632	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	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	5.464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 25,4 1,933,5 25,9,998,0 25,2,861,7
Amount. Dividends: Number of returns	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	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	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	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	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	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 6,531,881 106,665 1,464,443 13,730	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	5.464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 25,4 1,933,5 25,9,998,0 25,2,861,7
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 Taxable income: Number of returns Amount Total tax liability: Number of returns Amount Total tax liability: Number of returns Amount Areage (whole dollars). Earned income credit: Number of returns	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 5,415 169,378	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	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	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	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	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 6,531,881 106,665 1,464,443	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	5.464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 25,4 1,933,5 25,9,998,0 25,2,861,7
Amount. Dividends: Number of returns. Amount. Net capital gain (less toss): 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. Taxable income: 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. Average (whole dollars) Earned income credit: Number of returns.	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 5,415 169,378	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	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	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	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	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 6,531,881 106,665 1,464,443 13,730	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	5.464,6 25,4 1,139,0 20,9 708,0 18,22,3 4,1 137,2 25,4 1,933,5 25,9,998,0 25,2,861,7
Amount. Dividends: Number of returns	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 5,415 169,378 91,220	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	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 15,270	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	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	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 6,531,881 106,665 1,464,443 13,730	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	21,3 5,464,6 . 25,4 1,139,0 20,9 708,0 18,2 1,822,3 4,1 137,2 3 1,3 25,4 1,933,5 25,4 9,998,6 25,4 2,861,7 112,2
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 Taxable income: Number of returns Amount Total tax liability: Number of returns Amount Total tax liability: Number of returns Average (whole dollars). Earned income credit: Number of returns Average (whole dollars). Earned income credit: Number of returns Amount	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 5,415 169,378 91,220	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	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	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	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	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 6,531,881 106,665 1,464,443 13,730	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	5.464.6 25.4 1,139.0 20.9 708.0 18.22.3 4.1 137.2 25.4 1,933.5 25.4 9,998.6 26.4 2,861,7

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 how	An	10. 1			of adjusted gross in		· · · · · · · · · · · · · · · · · · ·	
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	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MICHIGAN								
lumber of returns	4,168,074	1,681,129	950,757	842,314	458,711	404400	70.000	
lumber of exemptions	8.863.303	2,272,665	2,086,810			134,132	76,065	24,9
djusted gross income (less deficit)	124,821,091	10,354,983		2,308,530	1,437,925	429,726	246,478	. 81,16
alaries and wages:	124,021,091	10,354,963	20,727,678	33,006,866	27,600,324	11,389,165	9,891,372	11,850,70
Number of returns	2 500 000	4 000 744						
		1,286,711	804,251	783,630	435,404	126,361	68,566	21,96
Amount	98,854,779	7,834,900	15,965,871	28,251,910	23,920,698	9,513,765	7,128,028	6,239,60
Number of returns	0.700.400							
	2,720,405	790,661	604,102	676,012	421,758	128,807	74,321	24,74
Amount	7,001,588	1,254,614	1,401,851	1,288,420	1,002,828	468,097	580,918	1,004,85
vidends:	1				'	Ī	l i	
Number of returns	950,272	204,405	181,664	229,442	` 189,177	73,465	51,552	20,50
Amount	2,744,188	292,938	358,920	415,522	388,332	219,662	326,235	742,5
t capital gain (less loss):					'		1	
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
xable pensions and annuities:	i l						'	
Number of returns	679,556	255,656	191,608	123,205	69,398	. 22,289	13,425	3,9
Amount	5,873,405	1,409,708	1,774,553	1,268,860	757,899	291,726	231,501	139,1
employment compensation:	i i							
Number of returns	469,455	100,129	128,973	162,580	65,064	10,653	1,897	1.15
Amount	1,018,916	205,541	330,375	332,544	124,098	21,153	4,672	5
tal Itemized deductions:				,	.2.,000	2.,,,	, 7,0/2	•
Number of returns	1,366,034	74,158	202,623	468,420	392,253	128,873	74,841	04.04
Amount	16.284.353	707,525	1,565,672	4,118,750	4,506,292	2,041,287	1,776,506	24,86
xable income:	,			.,	,,,,,,,,,,,,,,	2,041,207	1,770,500	1,568,32
Number of returns	3,454,667	981,479	938,453	841,248	458,468	124.055	70.015	24.5
Amount	83,904,253	3,228,329	12,080,436	22,497,933		134,055	76,015	24,94
tal tay Sahijity .	00,004,200	0,220,028	12,000,430	22,487,833	19,874,391	8,464,938	7,628,328	10,129,89
Number of returns	3,491,761	1,017,121	939,751		450.544			
Amount	16,974,133	562,098		841,313	458,514	134,071	76,032	24,95
Average (whole dollars)	4,862		1,943,937	3,845,264	3,837,554	1,882,395	1,982,147	2,920,73
med income credit:	4,002	553	2,069	4,571	. 8,370	14,041	26,070	117,02
Number of returns	330,746	004.070						
	184,316	231,279	99,467	-	- 1	- 1		
Amount	184,316	158,493	25,823	-			- 1	
Number of returns	213,830	199,274	14,556	-	- 1			
Amount	122,686	119,313	3,373				-	
				Size o	adjusted gross in	сотпе		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
4		\$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)		
•		(-)	(6)	(4)	(9)	(6)	(7)	(8)
MINNESOTA					1	1		
	0.004.007							
mber of returns	2,024,807	788,801	, 509,729	414,279	205,406	54.557	39.111	12 92
	4,326,901	788,801 1,001,225			205,406 661,235	54,557 176,783	39,111	
mber of exemptions	4,326,901	1,001,225	1,115,375	1,200,896	661,235	176,783	129,079	42,30
mber of exemptionsiusted gross income (less deficit)								42,30
mber of exemptions justed gross income (less deficit) aries and wages:	4,326,901 60,095,076	1,001,225 4,584,759	1,115,375 11,141,275	1,200,896 16,158,867	661,235 12,280,892	176,783 4,643,363	129,079 5,153,247	42,30 6,132,67
mber of exemptions	4,326,901 60,095,076 1,708,651	1,001,225 4,584,759 603,130	1,115,375 11,141,275 433,821	1,200,896 16,158,867 381,804	661,235 12,280,892 193,168	176,783 4,643,363 50,305	129,079 5,153,247 35,058	42,30 6,132,67 11,36
mber of exemptions	4,326,901 60,095,076	1,001,225 4,584,759	1,115,375 11,141,275	1,200,896 16,158,867	661,235 12,280,892	176,783 4,643,363	129,079 5,153,247	42,30 6,132,67 11,36
mber of exemptions	4,326,901 60,095,076 1,708,651 46,283,009	1,001,225 4,584,759 603,130 3,816,285	1,115,375 11,141,275 433,821 8,540,449	1,200,896 16,158,867 381,804 13,409,844	661,235 12,280,892 193,168 10,359,126	176,783 4,643,363 50,305 3,650,297	129,079 5,153,247 35,058 3,623,010	42,30 6,132,67 11,36 2,883,99
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756	1,001,225 4,584,759 603,130 3,816,285 438,401	1,115,375 11,141,275 433,821 8,540,449 350,438	1,200,896 16,158,867 381,804 13,409,844 351,178	661,235 12,280,892 193,168 10,359,126 192,491	176,783 4,643,383 50,305 3,650,297 52,952	129,079 5,153,247 35,058 3,623,010 38,433	42,30 6,132,67 11,36 2,883,99
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,283,009	1,001,225 4,584,759 603,130 3,816,285	1,115,375 11,141,275 433,821 8,540,449	1,200,896 16,158,867 381,804 13,409,844	661,235 12,280,892 193,168 10,359,126	176,783 4,643,363 50,305 3,650,297	129,079 5,153,247 35,058 3,623,010	42,30 6,132,67 11,36 2,883,99
mber of exemptions	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880	661,235 12,280,892 193,168 10,359,126 192,491 476,447	176,783 4,643,383 50,305 3,650,297 52,952 215,299	129,079 5,153,247 35,058 3,623,010 38,433 302,382	42,30 6,132,67 11,36 2,883,99 12,86 594,93
mber of exemptions. usted gross income (less deficit) aries and wages: Number of returns Amount rest income: Number of returns Amount ldends:	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486	176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152	42,30 6,132,67 11,36 2,883,99 12,86 594,93
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880	661,235 12,280,892 193,168 10,359,126 192,491 476,447	176,783 4,643,383 50,305 3,650,297 52,952 215,299	129,079 5,153,247 35,058 3,623,010 38,433 302,382	42,30 6,132,67 11,36 2,883,99 12,86 594,93
mber of exemptions usted gross income (less deficit) aries and wages: Number of returns Amount rest income: Number of returns Amount Idends: Sumber of returns Vanount Capital gain (less loss):	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679	1,200,898 18,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223	681,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152	42,30 6,132,67 11,36 2,883,99 12,86 594,93
mber of exemptions. usted gross income (less deficit) usted gross income (less deficit) usted gross income: variest inco	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	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486	176,783 4,643,363 50,305 3,650,297 52,952 215,299 31,760	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,283,009 1,436,756 3,753,324 480,502 1,258,814	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679	1,200,898 18,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223	681,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74
mber of exemptions usted gross income (less deficit) aries and wages: Number of returns Amount srest income: Number of returns Amount Idends: Number of returns Variount capital gain (less loss): Number of returns Numount Loss loss loss loss loss loss loss loss	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	1,001,225 4,594,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74
mber of exemptions usted gross income (less deficit) aries and wages: Number of returns Amount srest income: Number of returns Amount Idends: Number of returns Variount capital gain (less loss): Number of returns Numount Loss loss loss loss loss loss loss loss	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	1,001,225 4,594,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07
mber of exemptions. usted gross income (less deficit)	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	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	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745 88,530	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	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07
mber of exemptions. usted gross income (less deficit)	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	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,640	1,115,375 11,141,275 433,821 8,540,449 350,438 776,791 99,934 159,679 62,444 127,745	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961	661,235 12,280,892 193,168 10,359,126 192,491 476,447 87,486 156,701 49,077 149,414	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07
mber of exemptions. usted gross income (less deficit)	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 1,607,129 281,366 2,326,709	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	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	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34
mber of exemptions. usted gross income (less deficit)	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	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	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,138 578,369 38,409	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34
mber of exemptions. usted gross income (less deficit)	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 1,607,129 281,366 2,326,709	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	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	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 8,589 112,068	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34
mber of exemptions	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 1,607,129 281,396 2,326,709 131,998 313,494	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,840 87,996 414,306 32,281 63,046	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961 60,136 578,369 38,409 96,451	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785 21,225 103,119 8,589 112,068 1,864 5,054	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 884 2,496	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 63,34
mber of exemptions. usted gross income (less deficit) usted gross income (less deficit) usted gross income: umber of returns mount dends: umber of returns mount capital gain (less loss): lumber of returns mount umber of returns mount umber of returns mount mount umber of returns mount mount mount mount mount mount mount mount mount mount mount umber of returns mount mount il it miczed deductions: umber of returns mount il it miczed deductions: umber of returns	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	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	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	1,200,896 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	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	176,783 4,643,383 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	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12:41
mber of exemptions. usted gross income (less deficit) aries and wages: lumber of returns unnount idends: lumber of returns unnount capital gain (less loss): lumber of returns unnount able pensions and annuities: lumber of returns unpowner able pensions and annuities: lumber of returns unpowner all temized deductions: lumber of returns unpount al temized deductions: lumber of returns unpount	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 1,607,129 281,396 2,326,709 131,998 313,494	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,840 87,996 414,306 32,281 63,046	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961 60,136 578,369 38,409 96,451	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785 21,225 103,119 8,589 112,068 1,864 5,054	129,079 5,153,247 35,058 3,623,010 38,433 302,382 27,152 155,731 21,590 212,173 6,264 101,976 884 2,496	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,200 83,340 121 411
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,263,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,396 2,326,709 131,998 313,494 724,829 9,402,835	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	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12:41
mber of exemptions. usted gross income (less deficit)	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	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	1,115,375 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 1,084,580 500,459	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	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	176,783 4,643,383 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	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	42,30 6,132,67 11,38 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12:41 12,884 1,052,994
mber of exemptions. usted gross income (less deficit) aries and wages: lumber of returns umber	4,326,901 60,095,076 1,708,651 46,263,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,396 2,326,709 131,998 313,494 724,829 9,402,835	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	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,069 2,519,511	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12:41 12,884 1,052,999
mber of exemptions. usted gross income (less deficit)	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	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	1,115,375 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 1,084,580 500,459	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	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	176,783 4,643,383 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	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12:41 12,884 1,052,999
mber of exemptions. usted gross income (less deficit)	4,326,901 60,095,076 1,708,651 46,263,009 1,436,756 3,753,324 480,502 1,258,814 290,194 1,607,129 281,396 2,326,709 131,988 313,494 724,829 9,402,835 1,731,585 39,230,980	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	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	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,967 183,223 66,276 158,961 60,136 578,369 38,409 96,451 261,089 2,519,511 413,445 10,524,508	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,780 92,785 21,225 103,119 8,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194	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	42,30 6,132,67 11,38 2,883,99 12,868 594,93 10,60 381,74 9,82 715,07 2,20 83,34 11,052,99 12,894 5,002,47(
mber of exemptions. justed gross income (less deficit) justed gross income (less deficit) aries and wages: Number of returns Amount rests income: Number of returns Amount didends: Number of returns Amount Leapital gain (less loss): Number of returns Numount Author of returns Numount Author of returns Numount Itumber of returns Numount Itumber of returns	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	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	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 1,084,580 500,459 6,409,118	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	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	176,783 4,643,383 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	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	42,30 6,132,67 11,36 2,883,99 12,865 594,93 10,60 381,74 9,82 715,07 2,20 83,34 12 41 12,884 1,052,99 12,899 5,002,47
mber of exemptions. usted gross income (less deficit)	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 1,607,129 281,366 2,326,709 131,998 313,494 724,829 9,402,835 1,731,585 39,230,980 1,762,260 7,880,521	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	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	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 4,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	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 3,836,938 39,072 999,373	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 63,34 1,052,99 12,89 1,052,99 5,002,47 12,91 14,427,61 1,427,61
mber of exemptions. justed gross income (less deficit) justed gross income (less deficit) justed gross income (less deficit) justed gross income: Number of returns Amount kdends: Number of returns Amount icapital gain (less loss): Number of returns Amount table pensions and annuities: Number of returns Amount amployment compensation: Number of returns Itamber of returns Itamber of returns Itamber of returns Itamber of returns Itamber of returns Inmount at Itax liability: Itumber of returns Inmount at Itax liability: Itumber of returns Itumount Itumber of returns Itumount Itax liability: Itumber of returns Itumount Itumber of returns Itumber of returns Itumount Itumber of returns Itumber of returns Itumount Itumber of returns Itumber of returns Itumber of returns Itumount Itumber of returns Itumber of returns Itumber of returns Itumount Itumber of returns Itumber of return	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	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	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 1,084,580 500,459 6,409,118	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	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	176,783 4,643,383 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	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	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 83,344 1,052,995 1,052,995 5,002,47 12,916 1,427,817
mber of exemptions. usted gross income (less deficit) aries and wages: Number of returns Amount denst income: Number of returns Mount idends: Number of returns Mount capital gain (less loss): Number of returns Mount able pensions and annuities: Number of returns Mount all tember of returns Mount all tember of returns Mount all tember of returns Mount all tember of returns Mount all tember of returns Mount all tember of returns Mount all tember of returns Mount all text liability: Lumber of returns Mount all tax liability: Lumber of returns Mount wount all text liability: Lumber of returns Mount wount all text liability: Lumber of returns Mount wount werage (whole dollars) hed income credit:	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	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	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 1,084,580 500,459 6,409,118 502,089 1,065,721 2,123	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 4,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	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 3,836,938 39,072 999,373	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 63,34 1,052,99 12,89 1,052,99 5,002,47 12,91 14,427,61 1,427,61
mber of exemptions. usted gross income (less deficit) aries and wages: lumber of returns umber umber of returns mount umber of returns mount umber of returns mount umber of returns mount umber of returns mount verage (whole dollars) need income credit: umber of returns	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	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,840 87,996 414,306 92,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422 564	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 1,084,580 500,459 6,409,118 502,089 1,085,721 2,123 46,050	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 4,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	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 3,836,938 39,072 999,373	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 63,34 1,052,99 12,89 1,052,99 5,002,47 12,91 14,427,61 1,427,61
mber of exemptions. usted gross income (less deficit) aries and wages: lumber of returns Amount rest income: lumber of returns Amount Idends: lumber of returns Import of returns Indends: lumber o	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	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	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 1,084,580 500,459 6,409,118 502,089 1,065,721 2,123	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 4,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	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 3,836,938 39,072 999,373	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 63,34 1,052,99 12,89 1,052,99 5,002,47 12,91 14,427,61 1,427,61
mber of exemptions. usted gross income (less deficit). aries and wages: lumber of returns. unnount. idends: lumber of returns. unnount. capital gain (less loss): lumber of returns. unnount. unber of returns. unnount. able pensions and annuities: lumber of returns. unnount. unployment compensation: lumber of returns. unount. at itemized deductions: lumber of returns. unnount. unber of returns. unnount. unber of returns. unount. under of returns. unount. unoun	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 4,529 131,470 71,507	1,001,225 4,564,759 603,130 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 85,420 59,696	1,115,375 11,141,275 13,821 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 11,811	1,200,896 16,158,867 381,804 13,409,844 351,178 700,880 118,987 183,223 66,276 158,961 60,138 578,369 38,409 96,451 261,069 2,519,511 413,445 10,524,508 413,459 1,808,756 4,375	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	176,783 4,643,383 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	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 3,836,938 39,072 999,373	42,30 6,132,67 11,36 2,883,99 12,86 594,93 10,60 381,74 9,82 715,07 2,20 83,344 1,052,995 1,052,995 5,002,47 12,916 1,427,817
imber of returns imber of exemptions justed gross income (less deficit) laries and wages: Number of returns Amount erest income: Number of returns Amount iddends: Number of returns Amount t capital gain (less loss): Number of returns Amount wable pensions and annuities: Number of returns Amount all temized deductions: Number of returns Amount all itemized deductions: Number of returns Amount all itemized deductions: Number of returns	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	1,001,225 4,584,759 603,130 3,816,285 438,401 686,592 104,578 128,948 59,758 140,840 87,996 414,306 92,281 63,046 43,287 395,534 505,998 1,627,004 534,911 301,422 564	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 1,084,580 500,459 6,409,118 502,089 1,085,721 2,123 46,050	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	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	176,783 4,643,383 50,305 3,650,297 52,952 215,299 31,760 92,785 21,225 103,119 4,589 112,068 1,864 5,054 52,981 951,038 54,522 3,333,194 54,533 749,929	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 3,836,938 39,072 999,373	12,92- 42,30i 6,132,67- 11,36i 2,883,99i 12,865 594,933 10,605 381,747 9,824 715,075 2,206 83,346 1255 411 12,886 1,052,990 12,898 5,002,470 12,916 1,427,817 110,547

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]
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				Size o	f adjusted gross in	COMP		
State and Item	Ali retums	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)
MISSISSIPPI							ŀ	
umber of returns	1,015,361	529,824	248,104	150,975	60,302	13,704	8,928	3,52
umber of exemptions	2,373,079	973,404	657,318	462,488	194,911	44,134	29,208	11,61
djusted gross income (less deficit)	21,938,373	3,361,794	5,316,331	5,826,861	3,582,876	1,162,718	1,179,818	1,507,97
alaries and wages:								
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	583,41
iterest income:							1	
Number of returns	426,324	130,810	113,116	104,900	52,462	12,928	8,628	3,46
Amount	1,246,513	234,197	268,387	247,962	178,472	79,868	104,607	133,02
Mdends:						7.000	5,920	2,83
Number of returns	117,622	24,350	25,362	30,507	21,309	7,338	44,281	75,7
Amount	302,806	29,715	35,570	47,480	43,378	26,605	44,201	,,,,
et capital gain (less loss):			40.407	45.004	11,293	4,810	4,651	2.5
Number of returns	64,477	12,773	13,127	15,291	47,081	37,548	72,357	244,3
Amount	507,752	33,707	29,688	43,001	47,061	37,340	72,007	244,0
axable pensions and annuities:				07.477	40.054	3,243	1,784	56
Number of returns	119,152	37,390	35,944	27,177	13,054	52,093	32,219	17,5
Amount	1,039,561	194,146	305,843	275,315	162,364	52,093	32,218	17,0
nemployment compensation:				44.050	0.400	315	71	
Number of returns	79,347	42,820	22,081	11,853	2,198	572	144	
Amount	97,629	51,892	27,656	14,295	3,049	3/2	144	
otal itemized deductions:				co e	40 544	12,308	8,465	3,4
Number of returns	193,277	13,518	40,417	68,577	46,514		182,263	182,8
Amount	2,141,161	152,361	318,535	610,112	513,805	181,283	162,263	102,8
axable income:						40 600	9.017	3,5
Number of returns	723,059	242,432	243,491	150,740	60,264	13,692	8,917	
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 :					l			
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	-	-	- 1	-	
Amount	167,576	153,358	14,219	, -	-	-		
Excess earned income credit: 3	· ·				Ī	1		
Number of returns	203,477	193,716	9,761					
Number of returns	203,477 130,122	193,716 127,789	9,761 2,333	-	-		-	
Number of returns					of adjusted gross i			
Amount	130,122	127,789	2,333	Size	of adjusted gross i		-	\$200,000
		127,789 Under	2,333 \$15,000	Size	\$50,000	\$75,000	\$100,000	\$200,000 or more
Amount	130,122	127,789 Under \$15,000 1	\$15,000 under \$30,000	Size \$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	or more
Amount	130,122	127,789 Under	2,333 \$15,000	Size	\$50,000	\$75,000	\$100,000	
State and item	130,122 All returns	127,789 Under \$15,000 1	\$15,000 under \$30,000	Size \$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	or more
State and Item MISSOURI	130,122 All returns (1)	127,789 Under \$15,000 1	\$15,000 under \$30,000	Size \$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	\$100,000 under \$200,000 (7)	or more (8)
State and Item State and Item MISSOURI	130,122 All returns (1) 2,287,618	127,789 Under \$15,000 1 (2)	\$15,000 under \$30,000 (3) 581,546	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 199,018	\$75,000 under \$100,000 (6) 52,395	\$100,000 under \$200,000 (7)	or more (8)
State and item MISSOUR: Number of returns	All returns (1) 2,287,618 5,011,731	127,789 Under \$15,000 1 (2) 979,399 1,469,956	\$15,000 under \$30,000 (3) 581,546 1,371,596	\$30,000 under \$50,000 (4) 428,967 1,226,192	\$50,000 under \$75,000 (5) 199,018 625,614	\$75,000 under \$100,000 (6) 52,395 167,034	\$100,000 under \$200,000 (7) 33,957 110,558	0r more (8) 12,3 40,7
State and item MISSOURI Jumber of returns	All returns (1) 2,287,618 5,011,731	127,789 Under \$15,000 1 (2)	\$15,000 under \$30,000 (3) 581,546	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 199,018	\$75,000 under \$100,000 (6) 52,395	\$100,000 under \$200,000 (7)	0r more (8) 12,3 40,7
State and Item MISSOURI itumber of returns	All returns (1) 2,287,618 5,011,731 62,059,021	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381	0r more (8) 12,5 40,7 5,985,0
State and item MISSOURI Number of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721	07 more (8) 12,0 40,7 5,985,0
Amount	All returns (1) 2,287,618 5,011,731 62,059,021	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381	07 more (8) 12,0 40,7 5,985,0
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553	0r more (8) 12,5 40,7 5,985,6 10,2
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206	or mon (8) 12,40, 5,985, 10,2,609,
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553	or more (8) 12,5 40,7 5,985,0 10,2 2,609,0
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648	or more (8) 12.; 40.; 5,985,0 2,609,0 12.; 590,0
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097	or more (8) 12,: 40,: 5,985,0 2,609,0 12,: 590,0
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648	or more (8) 12,: 40,: 5,985,0 2,609,0 12,: 590,0
Amount State and item MISSOURI itumber of returns Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Joidends: Number of returns Amount Joidends: Number of returns Amount Joidends: Number of returns Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084	or more (8) 12,5 40,7 5,985,0 10,2 2,609,0 12,590,0 10,462,0
Amount State and item MISSOURI itumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084	or more (8) 12., 40, 5.985, 10, 2.609, 12., 590, 462,
Amount State and item MISSOURI itumber of returns Adjusted gross income (less deficit) Salaries and wages: Number of returns Amount Interest income: Number of returns Amount Joidends: Number of returns Amount Joidends: Number of returns Amount Joidends: Number of returns Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084	or more (8) 12., 40, 5.985, 10, 2.609, 12., 590, 462,
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465 60,294 129,061	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487	12,: 40,: 5,985,: 10,: 2,609,: 12,: 590,: 10,: 462,: 9,: 743,:
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465 60,294 129,061	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 743, 2.
Amount State and Item MISSOURI Jumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423 1,569,807 262,275 1,487,074 382,677	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465 60,294 129,061	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 743, 2.
Amount State and Item MISSOURI Jumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423 1,569,807 262,275 1,487,074 382,677	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,658 224,465 60,294 129,061 75,420 699,491	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 743, 2.
Amount State and item MISSOURI itumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 9; 743, 2,57;
Amount State and item MISSOURI lumber of returns lumber of sexemptions dijusted gross income (less deficit) searles and wages: Number of returns Amount Number of returns Amount Number of returns Amount let capital gain (less loss): Number of returns Amount avable pensions and annuities: Number of returns Amount inemployment compensation: Junemployment compensation:	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470	127,789 Under \$15,000 ' (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 889,358 122,658 224,465 60,294 129,061 75,420 699,491	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 9; 743, 2,57;
Amount MISSOURI lumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423 1,569,807 262,275 1,487,074 362,677 2,879,470 183,244	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 689,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	12, 40, 5,985, 10, 2,609, 12, 590, 10, 462, 9, 743, 2, 57,
Amount MISSOURI tumber of returns Jumber of sexemptions dijusted gross income (less deficit) alairies and wages: 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 avable pensions and annuities: Number of returns Amount Amount Amount Inemployment compensation: Number of returns Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870 32,359	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 9; 743, 2; 57;
MISSOURI umber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673 88,779 103,280	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 13,838,228 344,129 689,358 122,656 224,465 60,294 129,061 75,420 699,491 43,400 63,350	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140	12;, 40; 5,985, 10; 2,609, 12; 590, 10; 462, 9; 743, 2; 57;
Amount State and item MISSOURI lumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 48,978 717,271	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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	12,40,5,985,10,2,609,112,402,590,112,452,57,57,57,57,57,57,57,57,57,57,57,57,57,
Amount State and item MISSOURI itumber of returns tumber of exemptions digusted gross income (less deficit) sataries and wages: Number of returns Amount homber of returns Amount Number of returns Amount Potatia gain (less loss): Number of returns Amount Amount Iterating in (less loss): Number of returns Amount Inamployment compensation: Number of returns Amount Inamployment compensation: Number of returns Amount Inamployment compensation: Number of returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Amount Inamployment or returns Inamploy	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 359,928 1,000,476 102,173 187,872 57,629 94,559 110,434 890,741 56,896 90,495	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 9,835,868 183,496 623,874 88,891 210,768 43,207 139,443 38,569 406,224 12,134 17,753	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 2,824,553 33,206 354,648 24,097 216,084 17,948 192,487 7,163 114,140 457 870 32,359	12; 40; 5,985, 10; 2,609, 12; 590, 10; 462, 743, 2, 57; 12, 714, 12,
Amount State and item MISSOURI itumber of returns Mumber of exemptions dijusted gross income (less deficit) salaries and wages: Number of returns Amount Number of returns Amount Parable pensions and annuities: Number of returns Amount Total item poyment compensation: Number of returns Amount Total item poyment compensation: Number of returns Amount Total item joyment compensation: Number of returns Amount Total item joyment compensation: Number of returns Amount Total item joy deductions: Number of returns Amount Total item joy deductions: Number of returns Amount Taxable income: Number of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 1,487,074 382,677 2,879,470 183,244 278,196 581,108 6,850,013 1,857,826	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 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	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 48,978 717,271	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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	12,; 40,; 5,985,; 10,; 2,609,; 12,; 590,; 10,; 462,; 9,; 743,; 22,; 57,; 12, 714,; 12,
Amount State and Item MISSOURI Jumber of returns Jumber of exemptions Jumber of gross income (less deficit). States 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 Jumper of returns Amount Jumper of returns Amount Jumper of returns Amount Jumper of returns Amount Jumper of returns Amount Jumper of returns Amount Total itemized deductions: Number of returns Amount Total itemized deductions: Number of returns Amount Texable income: Number of returns Amount Texable income:	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 386,277	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923	12,; 40,; 5,985,; 10,; 2,609,; 12,; 590,; 10,; 462,; 9,; 743,; 22,; 57,; 12, 714,; 12,
Amount State and item MISSOURI itumber of returns tumber of exemptions digusted gross income (less deficit) sataries and wages: Number of returns Amount Interest income: Number of returns Amount Amount Amount Amount Amount Amount Interest income: Number of returns Amount Amount Amount Interest income: Number of returns Amount Interest income: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: Number of returns Amount Interployment compensation: I	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 96,867 137,653 55,749 90,735 117,606 566,673 88,779 103,280 35,984 386,277 558,934 1,820,989	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 3,378,742 50,425 279,969 31,501 130,531 18,215 96,902 11,272 144,208 1,530 2,332 48,978 717,271 52,349 3,378,336	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923	12,40,0 5,985,0 10,2,609,0 12,4590,1 10,462,1 9,743,1 2,57,1 12,51,95,1
Amount State and item MISSOURI itumber of returns Missouri (less deficit) Salaries and wages: Number of returns Amount Number of returns Amount Salaries and wages: Number of returns Amount Midends: Number of returns Amount Faxable pensions and annuities; Number of returns Amount Amount Total itemized deductions: 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 feturns Amount Total itemized feturns Amount Total itemized feturns Total itemized feturns Total itemized feturns Total itemized feturns Total itemized feturns Total itemized feturns Total itemized feturns Number of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 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	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,997	12; 40; 5,985, 10; 2,609, 12; 590, 10; 462, 9, 743, 2, 57; 12, 714, 12, 5,195,
Amount State and item MISSOURI itumber of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 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 1,820,889	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585 428,458 1,924,206	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,937 938,132	0r more (8) 12; 40; 5,985, 10,2,609, 12; 590, 10,462; 9,743, 2,57; 12,714, 12,5,195, 12,1,488,
Amount State and item MISSOURI itumber of returns Itumber of exemptions digusted gross income (less deficit) istaines and wages: Number of returns Amount hterest income: Number of returns Amount holddends: Number of returns Amount holddends: Number of returns Amount etc capital gain (less loss): Number of returns Amount avable pensions and annuities: Number of returns Amount Inemployment compensation: Number of returns Amount fotal itemized deductions: Number of returns Amount fotal 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 Number of returns Amount Total tax liability: Number of returns Amount Anount Anount Average (whole dollars)	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 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	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,997	0r more (8) 12; 40; 5,985, 10,2,609, 12; 590, 10,462; 9,743, 2,57; 12,714, 12,5,195, 12,1,488,
Amount State and item MISSOURI itumber of returns Amount Missouri (less deficit) Salaries and wages: Number of returns Amount Number of returns Amount Salaries and wages: Number of returns Amount Salaries and wages: Number of returns Amount Salaries and wages: Number of returns Amount Salaries and wages: Number of returns Amount Salaries and annuities: 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 Amount Average (whole dollars) Earned income credit:	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 366,277 558,934 1,820,989 596,676 335,034 562	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585 428,458 1,924,206 4,492	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,937 938,132	0r more (8) 12; 40; 5,985, 10,2,609, 12; 590, 10,462; 9,743, 2,57; 12,714, 12,5,195, 12,1,488,
Amount MISSOURI iumber of returns iumber of exemptions digusted gross income (less deficit) islaines and wages: Number of returns Amount interest income: Number of returns Amount ioh/dends: Number of returns Amount iet capital gain (less loss): Number of returns Amount Iraxable pensions and annuities: Number of returns Amount John pholyment compensation: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income credit: Number of returns Amount Iraxable income credit: Number of returns Iraxable income credit: Number of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 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	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585 428,458 1,924,206 4,492	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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 14,716	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,937 936,132 27,585	12,; 40,; 5,985,; 10,2,609,; 122,590,; 10,462,; 743,; 22,714,; 12,5,195,; 12,1,488,
Amount	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,566,791 478,423 1,569,807 262,275 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	127,789 Under \$15,000 ¹ (2) 979,399 1,469,956 5,996,634 758,055 4,966,986 432,092 828,436 98,867 137,653 55,749 90,735 117,606 566,673 68,779 103,280 35,984 366,277 558,934 1,820,989 596,676 335,034 562	\$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 9,783,436 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585 428,458 1,924,206 4,492	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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 14,716	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,937 936,132 27,585	12,; 40,; 5,985,; 10,2,609,; 122,590,; 10,462,; 743,; 22,714,; 12,5,195,; 12,1,488,
Amount MISSOURI iumber of returns iumber of exemptions digusted gross income (less deficit) islaines and wages: Number of returns Amount interest income: Number of returns Amount ioh/dends: Number of returns Amount iet capital gain (less loss): Number of returns Amount Iraxable pensions and annuities: Number of returns Amount John pholyment compensation: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income: Number of returns Amount Iraxable income credit: Number of returns Amount Iraxable income credit: Number of returns Iraxable income credit: Number of returns	130,122 All returns (1) 2,287,618 5,011,731 62,059,021 1,908,733 47,237,472 1,415,519 4,568,791 478,423 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	127,789 Under \$15,000 1 (2) 979,399 1,469,956 5,996,634 758,055 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	2,333 \$15,000 under \$30,000 (3) 581,546 1,371,596 12,610,478 491,770 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	\$30,000 under \$50,000 (4) 428,967 1,226,192 16,650,382 389,971 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 5 428,396 11,311,585 428,458 1,924,206 4,492	\$50,000 under \$75,000 (5) 199,018 625,614 11,904,445 183,069 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	\$75,000 under \$100,000 (6) 52,395 167,034 4,449,684 46,888 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 14,716	\$100,000 under \$200,000 (7) 33,957 110,558 4,462,381 28,721 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 33,923 3,520,824 33,937 936,132 27,585	or more (8)

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

	1				of adjusted gross	Income		
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
	(1)	. (2)	(3)	(4)	(5)	(6)	(7)	or more (8)
MONTANA		 	1 ''	\ \'\'	(4)	 "	\'/	(0)
MONTANA umber of returns	355,448	170,389	l				1 1	
lumber of exemptions	803,596	270,030	90,402	62,221	22,862	4,825	3,572	1,17
djusted gross income (less deficit)	8,043,455	899,907	235,521	192,781	74,086	15,648	11,701	3,82
alaries and wages;	0,043,433	099,507	1,964,890	2,402,427	1,350,492	410,261	475,419	540,05
Number of returns	279,850	125,661	73,375	54,272			2.555	
Amount	5,533,803	789,611	1,403,088	1,832,175	19,506 948,687	3,668	2,525	84
iterest income:	3,333,663	703,011	1,403,000	1,032,175	948,007	216,312	189,812	154,11
Number of returns	237,561	88,803	64,547	53,355	21,506	4,669	3,512	1,16
Amount		142,799	162,333	145,287	95,499	40,269	50,674	66,19
lvidends:	,		102,000	140,20,	******	40,200	30,074	00,18
Number of returns	85,931	25,078	21,749	21,035	11,344	3,105	2,630	99
Amount		32,490	40,787	41,567	33,619	15,243	23,348	29,21
et capital gain (less loss):	1		1		33,070	""	20,040	2.0,2
Number of returns	60,560	17,871	15,312	13,742	7,733	2,544	2,416	94
Amount	345,856	39,867	38,885	50,706	46,721	30,917	50,974	87,78
exable pensions and annuities:	· ·			******	,	1 30,0	30,5,4	
Number of returns	54,107	19,660	17,127	10,936	4,487	1,034	669	19
Amount	477,407	100,990	156,705	122,948	60,400	17,664	13,612	5,09
nemployment compensation:	1	1	I			,	J I	
Number of returns	24,901	8,862	9,319	5,537	1,054	l· 81	43	
Amount	39,772	12,778	16,022	9,053	1,625	190	87	,
otal itemized deductions:	1				.,	I	"	'
Number of returns	96,492	11,824	23,561	34,426	18,013	4,200	3,327	1,14
Amount	996,043	88,858	178,050	304,044	204,307	65,627	74,371	80.78
oxable income:	<u> </u>		i					
Number of returns	274,167	91,219	88,410	62,135	22,839	4,821	3,569	1,17
Amount	5,006,407	279,320	1,029,905	1,574,615	975,974	311,533	377,872	457,18
otał tax liabliity:							,	
Number of returns	284,450	101,288	88,662	62,090	22,843	4,820	3,572	1,17
Amount	1,012,733	56,652	175,973	270,979 ·	196,216	75,421	104,187	133,30
Average (whole dollars)	3,561	560	1,985	4,365	8,590	15,648	29.168	113,45
arned income credit:								
Number of returns	41,943	30,066	11,877		-	-	-	
Amount	24,024	20,893	3,132		-	-	- 1	
Excess earned income credit: 3								
Number of returns	27,105	24,944	2,161	-				
Amount	15,509	14,997	512					
	,	1 1,007	3,2					
, L	10,000	11,007		Size o	f adjusted gross in	ncome		****
	All returns	Under	\$15,000	Size o	f adjusted gross in \$50,000	rcome \$75,000	\$100,000	\$200,000
							\$100,000 under \$200,000	\$200,000 or more
		Under	\$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 returns	Under \$15,000 1	\$15,000	\$30,000	\$50,000	\$75,000		
State and Item NEBRASKA	All returns	Under \$15,000 1	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and liem NEBRASKA	All returns (1) 732,497	Under \$15,000 ¹ (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item NEBRASKA Imber of returns	All returns (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)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
State and item NEBRASKA Imber of returns	All returns (1) 732,497	Under \$15,000 ¹ (2)	\$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) 13,729	(7) 9,133	or more (8) 3,45 11,63
NEBRASKA Imber of returns	All returns (1) 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	9,133 30,917	or more (8) 3,45 11,63
NEBRASKA Imber of returns	All returns (1) 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	9,133 30,917	3,45 11,63 1,800,86
State and item NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Iarles and wages: Number of returns. Amount.	All returns (1) 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 more (8) 3,45 11,63 1,800,86
NEBRASKA Imber of returns. Imber of exemptions. Justed gross income (less defict). Juries and wages: Number of returns. Amount erest income:	All returns (1) 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	or more (8) 3,45 11,63 1,800,86
NEBRASKA Imber of returns	All returns (1) 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 4,227,303 117,874	\$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 more (8) 3,45 11,63 1,800,86 2,87 707,29
State and item NEBRASKA Imber of returns. Illusted gross income (less deficit)	All returns (1) 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 more (8)
NEBRASKA Imber of returns	All 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	\$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 9,005 100,784	3,45 11,63 1,800,86 2,87 707,29 3,44 166,59
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,580,463 170,051 290,859 37,045	\$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	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83
NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Iaries and wages: Amount. erest income: Number of returns. Amount. Amount. Amount. Amount. Number of returns. Annount. Number of returns.	All 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	\$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 9,005 100,784	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83
NEBRASKA umber of returns justed gross income (less deficit) lairies and wages: Number of returns	All returns (1) 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	3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 498,010 1,513,149 158,976 387,866 103,690	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 25,413	\$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	2,87 707,29 3,45 11,800,86 2,87 707,29 3,44 166,59 2,83 87,78
NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Ilaries and wages: Amount. Amount. Amount. Irdends: Number of returns. Amount. Irdends: Number of returns. Amount. Indends: Number of returns. Amount. Indends: Number of returns. Amount. It capital gain (less loss): Number of returns. Amount.	All returns (1) 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	2,87 707,29 3,45 11,800,86 2,87 707,29 3,44 166,59 2,83 87,78
NEBRASKA Imber of returns Ijusted gross income (less deficit) Ilusies and wages: Number of returns Amount rickends: Number of returns Amount I capital gain (less loss): Number of returns Amount Amount I capital gain (less loss): Number of returns Amount Amount Amount Amount Amount Xable pensions and annutities:	All returns (1) 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	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79
NEBRASKA Imber of returns	All returns (1) 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	Under \$15,000 1 (2) 319,054 445,465 1,822,751 247,404 1,560,463 170,051 290,859 37,045 42,811 24,185 47,099 29,068	\$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	2,87 707,29 3,45 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79
NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Iaries and wages: Amount. Indends: Number of returns. Amount. Indends: Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns.	All returns (1) 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	2,87 707,29 3,45 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79
NEBRASKA Imber of returns	All returns (1) 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 9,005 100,784 6,315 47,630 5,257 73,615 1,679 27,341	0r more (8) 3,45 11,630,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 496,010 1,513,149 156,976 387,866 103,690 616,573 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 9,220	\$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 2,810 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	2,87 2,65 2,65 2,67 2,67 2,63 2,65 2,63 2,65 2,65 2,65 2,65 2,65
NEBRASKA Imber of returns. Imber of exemptions. Imber of exemptions. Instead gross income (less defict). It alres and wages: Number of returns. Amount. Instead gross income: Number of returns. Amount. Indends: Number of returns. It capital gain (less loss): Number of returns. It capital gain (less loss): Number of returns. Innount. In	All returns (1) 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 9,005 100,784 6,315 47,630 5,257 73,615 1,679 27,341	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62: 22,05
NEBRASKA Imber of returns	All returns (1) 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	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,656 249,79 62; 22,05;
NEBRASKA mber of returns. mber of exemptions justed gross income (less deficit) laries and wages: Number of returns Amount erest income: Number of returns Amount idends: Number of returns Amount tapital gain (less loss): Number of returns Amount tapital gain (less loss): Number of returns Amount table pensions and annuities: Number of returns	All returns (1) 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 28,616 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 13,464	\$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 64,471	\$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 2,810 39,845 143 196 11,931	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	2,87 2,65 2,67 2,65 2,67 2,67 2,65 2,67 2,65 2,67 3,38
NEBRASKA Imber of returns. Imber of exemptions. Imber of exemptions. Imber of exemptions. Imber of exemptions. Indicates and wages: Number of returns. Amount. Indicates and wages: Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. Indicates and annuities: Number of returns. Amount. Indicates and annuities: Number of returns. Amount. Indicates and annuities: Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. Indicates annuities: Number of returns. Amount. It it amized deductions: Number of returns. Number of returns. Number of returns.	All returns (1) 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	0r more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62: 22,05
NEBRASKA Imber of returns Imber of exemptions Ijusted gross income (less deficit) Isaries and wages: Number of returns Amount rerest income: Number of returns Amount irdends: Number of returns Amount irdends: Number of returns Amount Amount irdends: Number of returns Amount It it itemized deductions: Number of returns Amount	All returns (1) 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	2,87 707,29 3,45 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62; 22,05;
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 496,010 1,513,149 156,976 387,866 103,690 616,573 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 64,471 568,163 138,817	\$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	0r more (8) 3,45 11,630,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62: 22,05; 11 3,386 235,166
NEBRASKA Imber of returns. Imber of exemptions Ijusted gross income (less deficit) Ijusted gross income (less deficit) Ijusted gross income (less deficit) Ijusted gross income (less deficit) Ijusted gross income: Number of returns Amount Indeptial gain (less loss): Number of returns Amount It capital gain (less loss): Number of returns Amount Indeptial gain (less loss): Number of returns Amount Indeptial gain (less loss): Number of returns Amount It itemized deductions: Number of returns Amount Indeptial gain (less loss): Number of returns Amount It itemized deductions: Number of returns Amount Indeptial gain (less loss): Indeptial gain (All returns (1) 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	0r more (8) 3,45 11,630,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62: 22,05; 11 3,386 235,166
NEBRASKA Imber of returns	All returns (1) 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	\$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 43,424 494,177 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 6,429 191,777 9,127 945,277	2,87 707,29 3,44 186,59 2,83 87,78 2,65 249,79 62 22,05
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 496,010 1,513,149 156,976 387,866 103,690 616,573 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	\$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 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 more (8) 3,45 11,630,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65; 249,79; 62; 22,05; 11 3,386; 235,166 3,456; 1,543,986; 3,456
NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income: Number of returns. Amount. Indendis: Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. Indendis: Number of returns. Amount. Indendis: Number of returns. Amount. It all itemized deductions: Number of returns. Amount. Itable income: Number of returns. Amount. Industrial itemized deductions: Number of returns. Amount. Industrial itemized deductions: Number of returns. Amount. Industrial itemized fooductions: Number of returns.	All returns (1) 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	\$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	\$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 13,724 206,556	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 more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 10 3,388 235,166 3,455 1,543,983 3,455 441,055
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NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less defict). Ijusted gross income (less defict). Ijusted gross income (less defict). Ijusted gross income (less defict). Ijusted gross income (less defict). Ijusted gross income (less defict). Income: Incom	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 496,010 1,513,149 156,976 387,866 103,690 616,573 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	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 7 187,681 2,278,536 187,883 385,710 2,053	\$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	\$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 13,724 206,556	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 more (8) 3,45 11,630 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62 22,05 10 3,388 235,166 3,455 1,543,983 4,4056
NEBRASKA Imber of returns. Imber of exemptions. Ijiusted gross income (less deficit). Ijiusted gross income (less deficit). Ijiusted gross income (less deficit). Ijiusted gross income (less deficit). Ijiusted gross income: Number of returns. Amount. Independent of returns. Amount. Independent of returns. Amount. Independent of returns. Amount. Independent of returns. Amount. Independent of returns. Index of returns. Index o	All returns (1) 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 7 187,681 2,278,536 187,883 385,710 2,053 22,512	\$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	\$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 13,724 206,556	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	0r more (8) 3,45 11,630,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 62: 22,05:
NEBRASKA Imber of returns	All returns (1) 732,497 1,626,480 18,906,025 604,527 13,627,369 496,010 1,513,149 156,976 387,866 103,690 616,573 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	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 7 187,681 2,278,536 187,883 385,710 2,053	\$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	\$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 13,724 206,556 15,051	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 more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 10 3,388 235,166 3,455 1,543,983 3,455 441,055
NEBRASKA Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Ijusted gross income (less deficit). Iaires and wages: Number of returns. Amount. Interest income: Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. Amount. Amount. I capital gain (less loss): Number of returns. Amount. Amount. I capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns. Amount. I capital gain (less loss): Number of returns. I mount. I capital gain (less loss): Number of returns. I mount. I al tax list litty: Number of returns. I nount. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurber of returns. I wurder	All returns (1) 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 7 187,681 2,278,536 187,883 385,710 2,053 22,512	\$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	\$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 13,724 206,556 15,051	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 more (8) 3,45 11,63 1,800,86 2,87 707,29 3,44 166,59 2,83 87,78 2,65 249,79 10 3,388 235,166 3,455 1,543,983 3,455 441,055

State and item

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]

\$15,000 under \$30,000 \$30,000 under \$50,000

Under \$15,000 1 Size of adjusted gross income

\$50,000 \$75,000 under \$75,000 under \$100,000

\$100,000 under \$200,000

\$200,000 or more

		\$15,000 1		under \$50,000	under \$75,000	under \$100,000	under \$200,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEVADA				1	ł			
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)	19,428,661	1,511,113	3,706,199	4,569,809	3,355,932	1,311,913	1,373,476	3,600,218
Salaries and wages: Number of returns	533,749	197,097	152,523	107,460	51,248	13,501	8,035	3,885
Amount	13,815,450	1,483,182	3,053,436	3,802,584	2,713,620	940,806	743,779	1,078,044
Interest income:	1	1,100,100	0,,,,,,,		1		, ,,,,,,	.,
Number of returns	320,784	79,772	83,815	80,403	47,358	14,287	9,952	5,197
Amount	1,339,846	149,143	182,661	191,135	154,086	85,283	132,040	445,498
Dividends:								
Number of returns	99,699	18,901	21,461	24,252 51,906	18,142 46,010	7,162 29,330	5,928	3,853
Amount	437,647	33,368	43,744	51,906	40,010	29,330	51,274	182,015
Number of returns	67,432	11,742	13,238	15,146	11,916	5,609	5,798	3,983
Amount	1,162,451	38,299	21,030	42,755	66,631	62,068	147,982	783,685
Taxable pensions and annuities:				ĺ		ſ	i i	
Number of returns		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:	00 700	40 400	12,851	10,145	3,749	568	180	17
Number of returns	39,703 71,135	12,193 21,246	24,853	17,330	6,142	1,040	438	85
Total Itemized deductions:	/1,155	21,240	24,000	17,000	0,1-1	1,000		
Number of returns	171,463	14,069	35,262	55,340	40,364	12,710	8,891	4,827
Amount	2,283,462	146,590	307,331	559,274	509,110	208,274	209,904	342,979
Taxable Income:		4	400.000	447.00				£ 04-
Number of returns	514,990 13,558,805	142,029 544,334	168,838 2,139,528	117,180 3,102,411	55,904 2,441,297	15,412 999,334	10,351 1,098,297	5,276 3,233,604
Amount	13,556,805	344,334	2,139,320	3,102,411	2,441,287	999,334	1,080,297	3,233,004
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
Average (whole dollars)	5,558	637	2,025	4,569	8,604	14,929	28,657	173,798
Earned Income credit:	1							
Number of returns	62,514	42,197	20,317		- 1	-	-	-
Amount	36,443	30,887	5,556	-	-	- 1	-	-
Excess earned income credit: 3 Number of returns	41,179	37,345	3,834		_			_
			0,00-					-
			911					
Amount	24,897	23,986	911	Size	of adjusted gross is	ncome		
Amount	24,897	23,986			of adjusted gross h		\$100,000	\$200,000
			\$15,000 under \$30,000	Size o \$30,000 under \$50,000		**************************************	\$100,000 under \$200,000	\$200,000 or more
Amount	24,897	23,986 Under	\$15,000	\$30,000	\$50,000	\$75,000		
Amount	24,897 All returns	23,986 Under \$15,000 '	\$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 NEW HAMPSHIRE	24,897 All returns (1)	23,986 Under \$15,000 '	\$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 NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812	23,986 Under \$15,000 '	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
State and item NEW HAMPSHIRE Number of returns	24,897 All returns (1)	23,986 Under \$15,000 '	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	\$50,000 under \$75,000 (5) 62,515	\$75,000 under \$100,000 (6)	(7) 11,200	or more (8)
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150	\$75,000 under \$100,000 (6) 17,912 56,551 1,522,909	11,200 35,751 1,457,173	3,207 10,136 1,726,754
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586	\$75,000 under \$100,000 (6) 17,912 56,551 1,522,909 16,431	under \$200,000 (7) 11,200 35,751 1,457,173 9,651	3,207 10,136 1,726,754 2,611
Amount	24,897 All returns (1) 539,812 1,127,129 16,972,222	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150	\$75,000 under \$100,000 (6) 17,912 56,551 1,522,909	11,200 35,751 1,457,173	3,207 10,136 1,726,754
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020	\$75,000 under \$100,000 (6) 17,912 56,551 1,522,909 16,431 1,223,411	11,200 35,751 1,457,173 9,651 985,248	3,207 10,136 1,726,754 2,611 666,131
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894	\$75,000 under \$100,000 (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	3,207 10,136 1,726,754 2,611 666,131
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020	\$75,000 under \$100,000 (6) 17,912 56,551 1,522,909 16,431 1,223,411	11,200 35,751 1,457,173 9,651 985,248	3,207 10,136 1,726,754 2,611 666,131
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 118,913	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062	\$75,000 under \$100,000 (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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924	\$75,000 under \$100,000 (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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416
Amount	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	\$75,000 under \$100,000 (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 66,737	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	\$75,000 under \$100,000 (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 66,737 5,492	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,679
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	\$75,000 under \$100,000 (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 66,737	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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 66,737 5,492 78,134	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,679
Amount	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 116,913 425,369 57,528	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,664 148,579 990,608 105,090 178,452 24,165 35,014 10,328	\$15,000 under \$30,000 (3) 139,288 282,695 3,043,183 122,476 2,466,681 95,401 201,519 22,682 45,762 9,848	\$30,000 under \$50,000 (4) 112,759 307,122 4,412,389 104,341 3,741,670 97,661 213,049 27,973 60,602 12,660	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215	\$75,000 under \$100,000 (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 66,737 5,492	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (2) 192,931 241,961 1,052,864 148,579 990,608 105,090 178,452 24,165 35,014 10,328 38,731 21,008 97,435	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 59,215 11,950 40,208 10,896 120,184	\$75,000 under \$100,000 (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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (5) 62,515 192,913 3,757,150 58,586 3,212,020 59,894 167,924 23,062 29,215 11,350 40,208 10,896 120,184 4,297 9,881 48,904 666,461	\$75,000 under \$100,000 (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	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	3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	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	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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 62,428 2,635,588 62,448	\$75,000 under \$100,000 (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	under \$200,000 (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	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 118,913 425,369 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	under \$200,000 (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 11,186 294,346	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058 3,207 428,812
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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 62,428 2,635,588 62,448	\$75,000 under \$100,000 (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	under \$200,000 (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	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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 2,480,186 462,538 11,492,725 471,433 2,354,325 4,994	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	under \$200,000 (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 11,186 294,346	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058 3,207 428,812
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 118,913 425,369 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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	under \$200,000 (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 11,186 294,346 26,314	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058 3,207 428,812
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 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 2,480,186 462,538 11,492,725 471,433 2,354,325 4,994	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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 17,001 249,237 13,924	under \$200,000 (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 11,186 294,346 26,314	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058 3,207 428,812
NEW HAMPSHIRE Number of returns	24,897 All returns (1) 539,812 1,127,129 16,972,222 462,675 13,285,770 390,002 1,122,438 118,913 425,369 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	23,986 Under \$15,000 ' (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	\$15,000 under \$30,000 (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	\$30,000 under \$50,000 (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	\$50,000 under \$75,000 (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	\$75,000 under \$100,000 (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 17,001 249,237 13,924	under \$200,000 (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 11,186 294,346 26,314	0r more (8) 3,207 10,136 1,726,754 2,611 666,131 3,199 167,416 2,526 118,879 2,318 469,588 670 33,629 21 70 3,102 202,382 3,201 1,505,058 3,207 428,812

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

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)
	17	. 12/	t "	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		, J	- ''	(9)
NEW JERSEY	0.004.707	4 000 700		710.005		.00.450		
umber of returns	3,864,727	1,339,790	948,960	748,925	471,686	180,156	130,584	44,6
lumber of exemptions	7,990,458	1,746,513	1,896,444	. 1,826,847	1,395,701	559,764	418,449	146,7
djusted 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	22,040,4
alaries and wages:								'-
Number of returns	3,240,929	970,503	816,773	683,469	442,455	169,465	119,267	38,9
Amount	110,255,413	6,522,114	16,626,092	24,454,698	24,432,173	12,961,961	12,953,768	12,304,6
nterest income:								
Number of returns	2,711,881	699,513	612,811	619,620	436,199	172,782	126,894	44,0
Amount	9,256,342	1,303,232	1,520,743	1,618,216	1,333,904	691,504	922,952	1,865,7
Dividends:							,	
Number of returns	998,873	202,854	169,434	212,714	194,601	96,321	86,622	36,3
Amount	3,526,853	303,243	388,690	510,688	502,942	312,768	498,725	1,009,7
let capital gain (less loss):								
Number of returns	428,762	69,619	62,748	83,206	80,884	46,936	54,972	30,3
Amount	3,562,104	101,520	37,410	103,909	181,906	186,345	491,119	2,459,8
axable pensions and annuities:							,	•
Number of returns	597,418	162,032	159,807	126,655	85,926	32,572	23,273	7,1
Amount	5,238,072	766,172	1,287,384	1,220,840	911,478	398,443	376,149	277,6
			l ' '					
Inemployment compensation: Number of returns	304,169	87,334	89,287	72,003	40,214	10,062	4,651	. 6
Amount	850,194	216,143	270,207	206,174	112,802	28,600	14,198	2,0
otal itemized deductions:	. ,	••••						-,,
Number of returns	1,414,017	88,054	211,387	389,635	383,736	169,135	127,653	44,4
Amount	22,647,969	932,646	2,112,798	4,342,752	5,464,807	3,148,160	3,507,470	3,139,3
axable income:	,,			.,.,				,
Number of returns	3,320,251	824,685	925,198	744,752	470,748	179,934	130,393	44,5
Amount	97,430,174	2,748,950	12,384,475	19,812,619	19,992,415	11,082,275	12,781,744	18,627,6
otal tax liability :	\$1,,00,,,14	21. 40,000	.2,504,475	.0,012,013	.0,002,713	,552,275	.2,,01,,44	.0,021,0
Number of returns	3,350,195	849,234	928,840	745,981	471,064	180,023	130,473	44,5
Amount	21,099,584	485,063	1,989,559	3,536,092	3,925,103	2,470,371	3,313,019	5,380,3
Average (whole dollars)	6,299	572	2,142	4,741	8,333	13,723	25,393	120,6
amed income credit:	0,299	3/2	2,142	4,741	0,333	13,723	. 25,383	120,0
	004.558	207 200	07.540			,	į	
Number of returns	304,558	207,039	97,519			-		
Amount	173,854	147,880	25,974	-	••	-		
Excess earned income credit: 3			1					
Number of returns	195,156	177,388	17,768	·		-	- 1	
Amount	195,156 114,273	177,388 110,114	17,768 4,160		-	-		
				Size				
Amount	114,273	110,114	4,160		of adjusted gross in			\$200.000
		110,114 Under	4,160 \$15,000	\$30,000	 of adjusted gross in \$50,000	\$75,000	\$100,000	
Amount	114,273 All returns	110,114 Under \$15,000 1	\$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
Amount	114,273	110,114 Under	4,160 \$15,000	\$30,000	 of adjusted gross in \$50,000	\$75,000	\$100,000	
AmountState and item	114,273 All returns	110,114 Under \$15,000 1	\$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
State and item NEW MEXICO	114,273 All returns (1)	110,114 Under \$15,000 ¹ (2)	\$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)	
State and item NEW MEXICO	114,273 All returns (1) 660,692	110,114 Under \$15,000 '	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	 st adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 13,079	\$100,000 under \$200,000 (7)	or more (8)
State and item NEW MEXICO lumber of returns	114,273 All returns (1) 660,692 1,534,400	Under \$15,000 ' (2) 320,548 571,841	4,160 \$15,000 under \$30,000 (3) 164,244 425,166	\$30,000 under \$50,000 (4) 105,285 315,508	st adjusted gross ir \$50,000 under \$75,000 (5) 46,778 148,017	\$75,000 under \$100,000 (6) 13,079 40,532	\$100,000 under \$200,000 (7) 8,451 26,137	or more (8) 2,3 7,1
State and item NEW MEXICO tumber of returns tumber of exemptions	114,273 All returns (1) 660,692	110,114 Under \$15,000 '	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4)	 st adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 13,079	\$100,000 under \$200,000 (7)	or more (8) 2,3 7,1
NEW MEXICO itumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377	st adjusted gross ir \$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	\$100,000 under \$200,000 (7): 8,451 26,137 1,098,066	0r more (8) 2,3 7,1 973,0
State and Item NEW MEXICO Iumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772 260,056	4,160 \$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967	of adjusted gross in \$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 11,417	\$100,000 under \$200,000 (7): 8,451 26,137 1,098,066 6,883	2,3 7,1 973,0
State and item NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377	st adjusted gross ir \$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	\$100,000 under \$200,000 (7): 8,451 26,137 1,098,066	2,3 7,1 973,0
NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928	M adjusted gross in \$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	\$100,000 under \$200,000 (7): 8,451 26,137 1,098,066 6,883 629,619	2,3 7,1 973,0 1,7 339,0
NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772 260,056 1,732,946	4,160 \$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327	st adjusted gross in \$50,000 under \$75,000 (5) 46,778 148,017 2,797,435 41,786 2,185,290 42,526	\$75,000 under \$100,000 (6) 13,079 40,532 1,112,831 11,417 792,495 12,603	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290	or more (8) 2,3 7,1 973,0 1,7 339,0
State and item NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928	M adjusted gross in \$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	\$100,000 under \$200,000 (7): 8,451 26,137 1,098,066 6,883 629,619	or more (8) 2,3 7,1 973,0 1,7 339,0
NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337	M adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750	2,3 7,1 973,0 1,7 339,0 2,2 104,1
NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692	4,160 \$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224	st adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685	2,3 7,1 973,0 1,7 339,0 2,2 104,1
NEW MEXICO tumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337	M adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750	2,3 7,1 973,0 1,7 339,0 2,2 104,1
NEW MEXICO itumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337 26,224 56,145	M adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281	2,3 7,1 973,0 1,7 339,0 2,2 104,1 1,8
NEW MEXICO Iumber of returns	114,273 All 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	110,114 Under \$15,000 ' (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216 14,476	\$15,000 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	\$30,000 under \$50,000 (4) 105,285 315,508 4,068,377 93,967 3,290,928 80,327 192,337 26,224 56,145	550,000 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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281	2,5 7,1 973,0 1,7 339,0 2,2 104,1 1,8 73,4
NEW MEXICO Jumber of returns	114,273 All returns (1) 660,692 1,534,400 15,454,470 557,587 11,797,825 347,168 978,761 106,814 333,173	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 36,216	\$15,000 under \$30,000 (3) 164,244 425,166 3,535,916 141,745 2,827,494 92,063 196,304 22,911 45,167	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337 26,224 56,145	M adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281	2,3 7,1 973,0 1,7 339,0 2,2 104,1 1,8 73,4
NEW MEXICO itumber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	18 adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204	2.3 7.1 973.0 1.7 339.0 2.2 104.1 1.8 73.4
Amount	114,273 All 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	110,114 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	1 adjusted gross ir \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204	2.3 7.1 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	18 adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204	2.3 7.1 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0
NEW MEXICO tumber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817	Madjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204	2.3 7.1 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	1 adjusted gross ir \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204	2.3 7.1 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 under \$50,000 (4) 105,285 315,508 4,088,377 93,967 3,290,928 80,327 192,337 26,224 56,145 15,613 34,491 21,933 289,817	Madjusted gross in \$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	\$100,000 under \$200,000 (7)* 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784	2.3 7.1 973.0 1.7 339.0 2.2 104.1 1.8 73.4 160.0
Amount	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	1 adjusted gross ir \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784	2.3 7.1 973.0 1.7 339.0 2.2 104.1 1.8 73.4 1.6.0
NEW MEXICO Imber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	1 adjusted gross ir \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784	2.3 7.1,1 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0
Amount	114,273 All returns (1) 660,692 1,534,400 15,454,470 57,587 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	110,114 Under \$15,000 ' (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	4,160 \$15,000 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	\$30,000 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	1 adjusted gross ir \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,192 51,784 81 183	2.3 7.1, 973.0 1,7, 339.0 2.2 104.1 1.8 73.4 160.0 4
Amount	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	Madjusted gross in \$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 69,604 153 331	\$100,000 under \$200,000 (7)* 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183	2.3 7.1, 973.0 1,7, 339.0 2.2 104.1 1.8 73.4 160.0 4
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	Madjusted gross in \$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	\$100,000 under \$200,000 (7)* 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241	2.3 7.1, 973.0 1,7 339.0 2.2 104.1 1,8 73.4 160.0 4 16.0
Amount	114,273 All returns (1) 660,692 1,534,400 15,454,470 57,587 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 1,814,193 486,841	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 38,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088	\$15,000 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	\$30,000 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	\$1 adjusted gross in \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438	2.3.7.1.973.0 1,7.1.339.0 2,2.2.104.1 1,8.6 160.0 4 16.0 2,2.2 151.4 2,3
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	Madjusted gross in \$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	\$100,000 under \$200,000 (7)* 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241	2.3.7.1.973.0 1,7.1.339.0 2,2.2.104.1 1,8.6 160.0 4 16.0 2,2.2 151.4 2,3
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	Madjusted gross in \$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	\$100,000 under \$200,000 (7)* 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058	2.3 7.1, 973.0 1,7 339.0 2.2 104.1 1.8 73.4 160.0 4 16.0
NEW MEXICO umber of returns umber of exemptions djusted gross income (less deficit) alaries and wages: Number of returns Amount terest income: Number of returns Armount Midends: Number of returns Armount et capital gain (less loss): Number of returns Amount axable pensions and annuities: Number of returns Amount axable pensions and annuities: Number of returns Amount humber of returns Amount atal 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 axable income: Number of returns Amount axable income: Number of returns Amount axable income:	114,273 All 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	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 38,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335	\$15,000 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	\$30,000 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	\$1 adjusted gross in \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058	2.3 7.1 973.0 1,7 339.0 2,2 104.1 1,8 160.0 4 16,0
NEW MEXICO umber of returns	114,273 All returns (1) 860,692 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	110,114 Under \$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	\$15,000 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	\$30,000 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	## Adjusted gross in \$50,000 under \$75,000 (5) ## 48,778	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	2.3. 7.1. 973.0 1.7. 339.0 2.2. 104.1 1.8. 160.0 4 16.0 2.2. 151.4 2.3. 808.2 2.3.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$15,000 ¹ (2) 320,548 571,841 1,868,772 260,056 1,732,946 109,071 169,827 23,692 38,216 14,476 23,263 29,459 166,776 16,020 27,259 12,528 112,443 151,088 498,335	\$15,000 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	\$30,000 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	\$1 adjusted gross in \$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	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058	2.3. 2.3. 1.8 160.0 4 16.0 2.2.2 151.4 2.3. 808.2 2.3. 233.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$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	\$15,000 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	\$30,000 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	## Adjusted gross in \$50,000 under \$75,000 (5) ## 48,778	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	2.3. 7.1. 973.0 1.7. 339.0 2.2. 104.1 1.8. 160.0 4 16.0 2.2. 151.4 2.3. 808.2 2.3.0
NEW MEXICO umber of returns	114,273 All returns (1) 860,692 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	110,114 Under \$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	\$15,000 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	\$30,000 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	## Adjusted gross in \$50,000 under \$75,000 (5) ## 48,778	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	2.3. 7.1. 973.0 1.7. 339.0 2.2. 104.1 1.8. 160.0 4 16.0 2.2. 151.4 2.3. 808.2 2.3.0
NEW MEXICO umber of returns	114,273 All 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	110,114 Under \$15,000 ' (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	\$15,000 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	\$30,000 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	\$1 adjusted gross in \$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	2,3 7,1,1 973,0 1,7 339,0 2,2 104,1 1,8 73,4 16,0 4 16,0 2,2 151,4 2,3 808,2 2,3 233,0
NEW MEXICO umber of returns	114,273 All returns (1) 860,692 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 3,772 118,089	110,114 Under \$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 89,696	\$15,000 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	\$30,000 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	## Adjusted gross in \$50,000 under \$75,000 (5) ## 48,778	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 43,281 4,971 73,204 2,132 51,784 81 183 8,004 191,241 8,438 855,058 8,446 226,550	2,3 7,1,1 973,0 1,7 339,0 2,2 104,1 1,8 73,4 16,0 4 16,0 2,2 151,4 2,3 808,2 2,3 233,0
NEW MEXICO umber of returns. umber of exemptions. dijusted gross income (less deficit). alaries and wages: Number of returns. Amount. letrest income: Number of returns. Amount. with the state of returns. Amount. set capital gain (less loss): Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. exable pensions and annuities: Number of returns. Amount. nemployment compensation: Number of returns. Amount. nemployment compensation: Number of returns. Amount. nemployment compensation: Number of returns. Amount. amount. notal itemized deductions: Number of returns. Amount. amount. notal itemized deductions: Number of returns. Amount. amount. notal tax liability: 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.	114,273 All returns (1) 860,692 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 3,772 118,089	110,114 Under \$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 89,696	\$15,000 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	\$30,000 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	## Adjusted gross in \$50,000 under \$75,000 (5) ## 48,778	\$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	\$100,000 under \$200,000 (7) 8,451 26,137 1,098,066 6,883 629,619 8,290 93,750 5,685 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

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 o	adjusted gross in	come		
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)
NEW YORK							ľ	
Number of returns	8,211,711	3,075,930	2,135,554	1,546,497	844,053	298,186	221,340	90,151
Number of exemptions	16,996,114	4,346,894	4,494,908	3,844,670	2,466,154	901,038	666,969	275,481
Adjusted 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	52,217,966
Salaries and wages:								
Number of returns	6,845,414	2,234,354	1,854,058	1,419,159	789,037	277,219	197,074	74,513
Amount	211,201,062	15,304,558	37,730,798	50,501,722	42,838,637	20,703,285	20,547,054	23,575,008
Interest income:	5,668,001	1,566,563	1,398,882	1,308,801	797,641	290,002	216,760	89,352
Number of returns	21,667,189	3,125,495	3,378,751	3,405,229	2.722.833	1,406,844	2.012.184	5,615,853
Dividends:	21,007,100	0,123,463	0,070,751	0,400,220	2,722,000	1,400,011	2,012,101	0,0.0,000
Number of returns	1,832,640	392,627	340,398	404,993	329,260	150,645	141,370	73,347
Amount	8,075,823	612,268	720,228	905,336	875,807	558,819	1,011,053	3,392,312
Net capital gain (less loss):								
Number of returns	894,059	156,992	148,032	181,965	159,656	85,044	98,632	63,738
Amount	9,687,099	451,959	123,867	262,905	390,033	363,374	956,293	7,138,668
Taxable pensions and annuities:						54.000		45.007
Number of returns	1,232,450	375,933	343,825	250,304	151,649	54,636	41,016	15,087
Amount	11,086,562	1,839,546	2,878,707	2,524,366	1,764,799	763,432	740,769	574,943
Unemployment compensation:	507.071	100 004	178,985	130,029	59,844	13,986	6,770	1,153
Number of returns	587,671 1,441,479	196,904 422,643	178,985 481,269	327,085	149,640	37,235	19,902	3,705
Amount	1,441,478	722,040	701,209	JE1,003	140,040	07,203	,,,,,,	0,100
Number of returns	2,897,068	169,655	481,338	902,927	744,462	289,935	218,884	89,867
Amount	48,393,241	1,969,300	4,357,660	9,415,627	10,303,599	5,543,075	6,508,768	10,295,213
Taxable income:		.,505,505	.,,	-,, -, -, -,	,,	_,,	.,,	
Number of returns	6,898,191	1,821,698	2,087,598	1,538,469	842,157	297,628	220,767	89,874
Amount	190,043,253	6,097,339	27,145,024	40,400,521	35,316,172	18,126,434	21,383,294	41,574,469
Total tax liability:		.,. ,						
Number of returns	6,992,062	1,911,083	2,089,065	1,540,310	842,695	297,827	221,034	90,048
Amount	41,214,554	1,111,083	4,323,783	7,104,509	6,933,206	4,071,245	5,595,965	12,074,763
Average (whole dollars)	5,895	582	2,070	4,613	8,228	13,670	25,318	134,093
Earned income credit:								l
Number of returns	800,752	548,219	252,533		-			-
Amount	460,277	394,603	65,673	-	-		-	-
Excess earned income credit: 3								
Number of returns	511,265	466,496	44,769	-	-		-	-
Amount	303,050	292,664	10,386					
				Size	of adjusted gross in	ncome		
State and item	All returns	Under	\$15,000	Size c \$30,000	of adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
State and item	All returns	Under \$15,000 1	\$15,000 under \$30,000				\$100,000 under \$200,000	\$200,000 or more
State and item	All returns			\$30,000	\$50,000	\$75,000		
		\$15,000 ¹	under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
NORTH CAROLINA	(1)	\$15,000 1	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)
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	(7) 43,946	or more (8)
NORTH CAROLINA Number of returns	(1) 3,041,823 6,472,983	\$15,000 1 (2) 1,334,816 2,012,941	(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	0r more (8) 14,644 47,422
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	(7) 43,946	or more (8)
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	under \$30,000 (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	or more (8) 14,644 47,422 6,753,114
NORTH CAROLINA Number of returns	(1) 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	under \$30,000 (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	or more (8) 14,644 47,422 6,753,114 12,276
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	under \$30,000 (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	or more (8) 14,644 47,422 6,753,114
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	07 more (8) 14,644 47,422 6,753,114 12,276 2,774,458
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	\$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	or more (8) 14,644 47,422 6,753,114 12,276
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 17,539,579 411,924	\$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 5,859,566 60,250 4,312,104 64,399	43,946 139,120 5,780,667 37,638 3,665,152 43,254	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576
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 5,859,566 60,250 4,312,104 64,399	43,946 139,120 5,780,667 37,638 3,665,152 43,254	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576
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	\$15,000 (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	07 more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808
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 ° (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771	under \$30,000 (3) 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	0r more (8) 14,644 47,422 8,753,114 12,278 2,774,458 14,576 636,808 12,069 394,182
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 ° (2) 1,334,816 2,012,941 9,102,826 1,126,475 8,068,803 448,546 706,065 95,771	under \$30,000 (3) 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928
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	\$15,000 ° (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 5,659,568 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	0r more (8) 14,644 47,422 8,753,114 12,278 2,774,458 14,576 636,808 12,069 394,182
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 ° (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 67,060	\$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	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928
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 ° (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 60,081 148,792 103,805	\$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 55,528	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890
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 2,081,410	\$15,000 ° (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 67,060	\$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 12,063,964 224,030 625,122 101,606 239,527 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	0r more (8) 14,644 47,422 8,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947
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 2,081,410 423,162 3,622,476	\$15,000 ° (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	\$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	0r more (8) 14,644 47,422 8,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167
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 2,081,410 423,162 3,622,476 250,976	\$15,000 ° (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	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	\$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 10,434	\$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	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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167
NORTH CAROLINA Number of returns. Adjusted gross income (less deficit). Salarles 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.	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 ° (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	\$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	0r more (8) 14,644 47,422 8,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167
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 2,081,410 423,162 3,622,476 250,976 276,501	\$15,000 ° (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 10,434 15,224	\$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	or more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121
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 2,081,410 423,162 3,622,476 250,976 276,501 845,719	\$15,000 ° (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	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	\$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 43,286	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558
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 2,081,410 423,162 3,622,476 250,976 276,501	\$15,000 ° (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 10,434 15,224	\$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	or more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121
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 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390	\$15,000 ° (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 67,060 124,687 988,107 67,861 97,249 163,523 1,312,111	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 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 55,528 649,921 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583
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 2,081,410 423,162 3,622,476 250,976 276,501 845,719 10,541,390 2,463,666	\$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 87,060 124,687 988,107 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 2,736,366 535,623	\$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	\$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 43,873	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,080,583 14,618
NORTH CAROLINA Number of returns. Adjusted gross income (less deficit). Salarles 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. Total Itemized deductions: Number of returns. Amount. Taxable income: 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 3,622,476 250,976 276,501 845,719 10,541,390	\$15,000 ° (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 67,060 124,687 988,107 67,861 97,249 163,523 1,312,111	\$30,000 under \$50,000 (4) 536,570 1,496,684 20,797,967 497,976 17,539,579 411,924 800,917 127,423 239,298 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 55,528 649,921 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583
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 1,569,677 262,596 2,081,410 423,162 3,622,476 250,976 278,501 845,719 10,541,390 2,483,666 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 55,517 563,368 768,768 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 67,060 124,687 988,107 67,861 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170
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 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	\$15,000 ° (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 9,523,017 790,516	\$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 10,344,226 244,144	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,080,583 14,618 5,604,170 14,633
NORTH CAROLINA Number of returns. Adjusted gross income (less deficit). Salarles 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. Total Itemized deductions: Number of returns. Amount. Taxable income: Number of returns. Amount. Taxable income: Number of returns. Amount. Total Itax liability: Number of returns. Amount.	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 10,006,069	\$15,000 ° (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 55,517 563,368 768,768 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 67,060 124,687 988,107 67,861 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170 14,633 1,607,931
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 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	\$15,000 ° (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 9,523,017 790,516	\$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 10,344,226 244,144	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,080,583 14,618 5,604,170 14,633
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 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	\$15,000 ° (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	\$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 8,158	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170 14,633 1,607,931
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. 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. Total tax liability: Number of returns. Amount. Total tax liability: Number of returns. Amount. Arease (whole dollars). Earned income credit: 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 3,622,476 250,976 276,501 845,719 10,541,390 2,463,666 50,505,051 2,503,558 10,006,089 3,997	\$15,000 ° (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 55,517 563,368 768,768 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 67,060 124,687 988,107 67,861 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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170 14,633 1,607,931
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 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	\$15,000 ° (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 8,158	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170 14,633 1,607,931
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 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	\$15,000 ° (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 55,517 563,368 768,768 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 67,060 124,687 988,107 67,861 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 8,158	\$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	0r more (8) 14,644 47,422 6,753,114 12,276 2,774,458 14,576 636,808 12,069 394,182 10,928 1,092,947 2,890 81,167 48 121 14,558 1,060,583 14,618 5,604,170 14,633 1,607,931

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

Charles a 1 th	1			Size	of adjusted gross	income		
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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NORTH DAKOTA			1.		 	 	- ''	(0)
Number of returns	. 281,005	1 400 000				l	1	i
tumber of exemptions	638,296	128,363	73,872	51,618	18,936	4,116	3,112	9
Adjusted gross income (less deficit)	030,290	187,865	193,627	165,025	64,178	13,701	10,485	3,4
Salaries and wages:	6,583,709	717,301	1,602,414	1,996,100	1,117,623	349,832	410,833	389,6
				1 .			l' ']
Number of returns		95,175	58,380	44,190	16,098	3,216	2,380	l e
Arnount	4,507,321	597,409	1,092,086	1,465,550	781,760	192,096	203,979	174,4
	1				ł	1		
Number of returns	198,826	73,951	53,928	44,927	. 17,968	4,010	3,060	
Amountividends:	575,771	116,849	151,645	129,813	77,946	31,946	36,820	30.7
			1	l '	1 '			
Number of returns		14,075	13,457	13,782	7,722	2,306	2,070	7
Amountet capital gain (less loss):	103,187	15,470	19,527	20,615	16,045	8,316	11,888	11,3
							,	
Number of returns		12,161	11,480	9,817	5,119	1,794	1,735	•
Amount	197,331	27,535	34,123	38,041	24,039	13,458	21,282	38,8
exable pensions and annuities:	•	j				,	21,202	36,0
Number of returns	30,844	9,467	10,017	6,988	3,060	641	496	
Amount	222,545	40,114	71,989	59,401	30,869	8,932		1
nemployment compensation:	1	1	1	55,.57	50,003	0,332	7,860	3,3
Number of returns	15,815	4,686	6,335	4,001	702	60	ا ہے	
Amount	26,204	6,407	. 11,059	7,213			25	
tal itemized deductions:	l	",","		1,213	1,351	115	49	
Number of returns	54,380	5,527	10,989	19,433	44.645	I	[-
Amount	632,803	45,347	165,162		11,946	2,958	2,585	8
xable income;		45,54/	105,102	164,827	125,116	40,475	51,311	40,5
Number of returns	228,319	77 007	70					
Amount		77,097	72,525	. 51,563	18,926	4,113	3,108	. 9
tal tax liability :	4,222,550	238,151	860,099	1,338,919	829,385	276,918	336,796	342,2
Number of returns	200 550					1		,
Amount	236,556	85,344	72,574	51,499	18,926	4,114	3,111	9
Amount	866,295	48,754	151,481	236,821	170,419	67,553	92,662	98,6
Average (whole dollars)	3,663	572	2,088	4,599	9,005	16,421	29,788	99,8
med income credit:			i i	. [,	20,100	33,0
Number of returns	26,523	17,857	8,666			, <u> </u>		
Amount	14,530	12,283	2,247	- 1			- 1	
Excess eamed income credit: 3						- i	- 1	
Number of returns	15,164	13,746	1,418	1				
Amount	8,435	8,106						
			329 1			- (
		0,100	329					
0-1-15				Size of	adjusted gross in	come		
State and item	All returns	Under	\$15,000	Size of \$30,000	adjusted gross in	come \$75,000	\$100,000	\$200,000
State and item	All returns					\$75,000	\$100,000 under \$200,000	
State and item	All returns	Under	\$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 '	\$15,000	\$30,000	\$50,000	\$75,000		
ОНЮ	(1)	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
OHIO	(1)	Under \$15,000 '	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000 (7)	or more (8)
OHIO mber of returns	(1)	Under \$15,000 1	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 1,025,826	\$50,000 under \$75,000 (5) 418,453	\$75,000 under \$100,000 (6)	(7) 69,639	or more (8)
OHIO mber of returns	(1)	Under \$15,000 ' (2) 2,068,626	\$15,000 under \$30,000 (3) 1,375,556 2,954,007	\$30,000 under \$50,000 (4) 1,025,826 2,801,333	\$50,000 under \$75,000 (5) 418,453 .1,322,110	\$75,000 under \$100,000 (6) 101,449 325,140	(7) 69,639 227,975	or more (8) 27,19 89,99
OHIO mber of returns	(1) 5,086,743 10,573,237	Under \$15,000 ' (2) 2,068,626 2,852,716	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 1,025,826	\$50,000 under \$75,000 (5) 418,453	\$75,000 under \$100,000 (6)	(7) 69,639	or more (8) 27,19 89,99
OHIO mber of returns	(1) 5,086,743 10,573,237	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	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470	\$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	(7) 69,639 227,975 9,175,749	27,16 89,95 13,026,23
OHIO mber of returns mber of exemptions usted gross income (less deficit) urles and wages: tumber of returns	5,086,743 10,573,237 138,957,551 4,318,400	Under \$15,000 ' (2) 2,068,626 2,852,716 13,487,981 1,604,608	\$15,000 under \$30,000 (3) 1,375,556 2,954,007 29,949,423 1,195,253	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100	\$50,000 under \$75,000 (5) 418,453 .1,322,110 24,864,277 390,281	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518	under \$200,000 (7) 69,639 227,975 9,175,749 60,212	27,11 89,95 13,026,23
OHIO mber of returns	5,086,743 10,573,237 138,957,551	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	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470	\$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	(7) 69,639 227,975 9,175,749	27,11 89,95 13,026,23
OHIO mber of returns	5,086,743 10,573,237 138,957,551 4,318,400 108,135,783	Under \$15,000 ¹ (2) 2,068,626 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	\$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	69,639 227,975 9,175,749 60,212 5,985,472	or more (8) 27,11 89,99 13,026,23 23,44 6,138,18
OHIO mber of returns	5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752	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	\$30,000 under \$50,000 (4) 1,025,826 2,801,333 39,825,470 953,100 34,118,309 821,849	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301	or more (8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). aries and wages: umount rest income: lumber of returns mount	5,086,743 10,573,237 138,957,551 4,318,400 108,135,783	Under \$15,000 ¹ (2) 2,068,626 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	\$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	69,639 227,975 9,175,749 60,212 5,985,472	or more (8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98
OHIO mber of returns	5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908	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	\$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	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056	or more (8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98
OHIO mber of 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	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	\$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	\$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	\$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	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693	69,639 227,975 9,175,749 60,212 5,985,472 68,301	27,16 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84
OHIO mber of returns	5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908	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	\$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	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056	27,16 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). aries and weges: lumber of returns. mount. irest income: lumber of returns. umount. dends: lumber of returns. umount. capital gain (less loss):	(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	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	\$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	\$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	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392	winder \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830	27,16 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84
OHIO mber of 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	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	\$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	\$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	\$75,000 under \$100,000 (6) 101,449 325,140 8,628,416 91,518 6,574,813 97,693 480,506 61,392	winder \$200,000 (7) 69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830	27,11 89,99 13,026,22 23,42 6,138,16 26,98 1,069,84 23,43 851,03
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). aries and wages: umount. rest income: umber of returns. umount. dends: lumber of returns. umount. capital gain (less loss): lumber of 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	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	\$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	\$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 34,231	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719	0f more (8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03
OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: lumber of returns mount rest income: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount but be pensions and annutities:	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	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	\$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	\$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	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062	0f more (8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03
OHIO mber of 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	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	\$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	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727	27,116,89,92,13,026,22,3,42,6,138,16,138,19,58,1,384,14
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). usted gross income (less deficit). under of returns. mount. dends: lumber of returns. unount. capital gain (less loss): lumber of returns. mount. able pensions and annutiles: umber of returns.	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	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	\$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	\$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	\$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	\$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	winder \$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 13,338	27,11 89,99 13,026,22 23,44 6,138,16 26,96 1,069,84 23,43 851,03 19,58 1,384,14
OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: lumber of returns mount rest income: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount able pensions and annutities: umber of returns mount able pensions and annutities: umber of returns mount apployment compensation:	(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	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	\$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	\$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	\$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	69,639 227,975 9,175,749 60,212 5,985,472 68,301 583,056 50,830 410,062 34,719 376,727	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) under of returns mount dends: umber of returns mount capital gain (less loss): umber of returns mount capital gain (less loss): umber of returns mount mount able pensions and annutities: umber of returns mount	(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	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	\$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	\$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	\$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	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, 11, 89,95 13,026,22 23,42 6,138,18 26,98 1,069,84 1,384,14 4,68 156,22
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) under of returns mount dends: umber of returns mount capital gain (less loss): umber of returns mount capital gain (less loss): umber of returns mount mount able pensions and annutities: umber of returns mount	(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	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 2,167,625 111,045	\$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	\$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	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	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). usted gross income (less deficit). under of returns. unount. unount. under of returns. unount. dends: unmber of returns. unount. capital gain (less loss): unmber of returns. unount. under of returns. unount. under of returns. unount. under of returns. unount. under of returns. under of returns. under of returns. under of returns. under of returns. under of returns. under of returns. under of returns. under of returns. under of 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	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	\$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	\$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	\$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	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	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) urles and wages: lumber of returns mount rest income: lumber of returns mount dends: lumber of returns mount able pensions and annutities: umber of returns mployment compensation: umber of returns mployment compensation: umber of returns mount titernized deductions:	(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	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 83,675 111,088 298,039 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	\$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	\$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	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	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22
OHIO mber of returns mber of exemptions usted gross income (less deficit) urles and wages: urnount rest income: umber of returns mount dends: umber of returns mount capital gain (less loss): umber of returns mount mount mount mount and the pensions and annutities: umber of returns mount mount mount mount and the pensions and annutities: umber of returns mount mount mount mount It imployment compensation: umber of returns mount mount It imployment compensation: umber of returns mount	(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	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 95,454 172,118	\$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	\$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	\$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	\$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	winder \$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	27,15 89,95 13,026,23 23,42 6,138,18 26,98 23,43 851,03 19,58 1,384,14 4,68 156,22
OHIO mber of returns. mber of exemptions. usted gross income (less deficit). usted gross income (less deficit). under of returns. unount. unount. dends: unmber of returns. unount. capital gain (less loss): unmber of returns. unount. unber of returns. unount. unber of returns. unount. unber of returns. unount. in unber of returns. unount. in unber of returns. unount. in unber of returns. unount. in unber of returns. unount. unber of returns. unount. it emized deductions: unmber of returns. unount. unber of returns. unount. unber of returns. unount. unber of returns. unount.	(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	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 83,675 111,088 298,039 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	\$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	\$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	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	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 11 334 27,01
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) usted gross income (less deficit) usted gross income: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount mount umber of returns mount umber of returns mount if itemized deductions: umber of returns mount if itemized deductions: umber of returns mount under of returns mount if itemized deductions: umber of returns mount mount under of returns mount if itemized deductions: umber of returns mount mount ble income:	(1) 5,086,743 10,573,237 138,957,551 4,318,400 108,135,783 3,210,752 8,314,908 1,068,865 3,158,953 455,258 2,646,391 830,923 6,784,278 344,023 649,917 1,394,048 15,894,371	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	\$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	\$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	\$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	\$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	winder \$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	27,11 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 11 334 27,01
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) usted gross income (less deficit) under of returns unount under of returns unount dends: umber of returns unount capital gain (less loss): umber of returns unount able pensions and annuities: umber of returns mount mount uniber of returns mount uniber of returns mount it it it imized deductions: umber of returns mount it it mized deductions: umber of returns mount bit lemiced in terums mount uniber of returns mount bit it in returns mount bit it in 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	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 1,380,909	\$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	\$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	\$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	winder \$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	27,11(89,95) 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 111 330 27,011
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OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: lumber of returns mount rest income: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount bable pensions and annutiles: lumber of returns mount il itemized deductions: lumber of returns mount li itemized deductions: lumber of returns mount li itemized deductions: lumber of returns mount li temized deductions: lumber of returns mount li temized deductions: lumber of returns mount li temized features mount li tex liability:	(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 6,784,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361	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 1,380,909	\$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	\$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	winder \$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	27,11 89,99 13,026,22 23,44 6,138,16 26,96 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 11 33 27,01 1,947,71 27,16
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) usted gross income (less deficit) under of returns unount dends: umber of returns unount capital gain (less loss): umber of returns unount able pensions and annuities: umber of returns mount mount it it milzed deductions: umber of returns mount it it milzed deductions: umber of returns mount it it milzed deductions: umber of returns mount it it milzed of returns mount it it milzed of returns mount it it milzed of returns mount it it milzed it it it it it it it it it it it it it	(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	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 1,380,909	\$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	\$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	winder \$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	27,16; 89,99; 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 11;33;27,01 1,947,71 27,16;10,915,975
OHIO mber of returns. mber of oxemptions. usted gross income (less deficit) aries and wages: umount. mount. dends: lumber of returns. umount. capital gain (less loss): lumber of returns. mount. mount. dends: lumber of returns. umount. capital gain (less loss): lumber of returns. mount. illemized deductions: umber of returns. mount. il itemized deductions: umber of returns. mount. umber of returns. mount. li ternized deductions: umber of returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount.	(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 6,784,278 344,023 649,917 1,394,048 15,894,371 4,259,997 92,010,361	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 1,258,209 4,272,286 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	\$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	\$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 6,447,825 101,396	winder \$200,000 (7) 89,639 227,975 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	27,11 89,99 13,026,22 23,44 6,138,16 26,96 1,069,84 23,43 851,03 19,58 1,384,14 4,68 156,22 11 33 27,01 1,947,71 27,16 10,915,97 27,18
OHIO mber of returns. mber of oxemptions. usted gross income (less deficit) aries and wages: umount. mount. dends: lumber of returns. umount. capital gain (less loss): lumber of returns. mount. mount. dends: lumber of returns. umount. capital gain (less loss): lumber of returns. mount. illemized deductions: umber of returns. mount. il itemized deductions: umber of returns. mount. umber of returns. mount. li ternized deductions: umber of returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount. li ternized returns. mount.	(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	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 1,360,909 17,883,277 1,362,376 2,891,386	\$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	\$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	\$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	winder \$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 7,079,886 69,600 1,881,549	27,116,22 27,116,23,42 6,138,18 26,98 1,069,84 1,06
OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: lumber of returns mount rest income: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount able pensions and annutiles: lumber of returns mount il itemized deductions: lumber of returns mount li temized deductions: lumber of returns mount li tex liability: lumber of returns mount lt ax liability: lumber of returns mount lt ax liability: lumber of returns mount lt ax liability: lumber of returns mount lount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns mount let ax liability: lumber of returns lumbe	(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	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 1,258,209 4,272,286 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	\$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	\$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 6,447,825 101,396	winder \$200,000 (7) 89,639 227,975 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	27,116,22 27,116,23,42 6,138,18 26,98 1,069,84 1,06
OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: umber of returns mount dends: umber of returns mount capital gain (less loss): umber of returns mount capital gain (less loss): umber of returns mount mount province of returns mount mount in it is in in it is in it is in it is in it is in it is in it is in it is in it is in it is in it is in it is in it is in it is in it is in	(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	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 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	\$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	\$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	winder \$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 7,079,886 69,600 1,881,549	27,116,22 27,116,23,42 6,138,18 26,98 1,069,84 1,06
OHIO mber of returns. mber of exemptions. usted gross income (less deficit) usted gross income (less deficit) usted gross income (less deficit) under of returns. whount. dends: umber of returns. unount. capital gain (less loss): umber of returns. umber of returns. umber of returns. unount. it lemized deductions: umber of returns. under of returns. un	(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 4,271 442,844	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 2,123 137,735	\$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	\$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	\$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	winder \$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 7,079,886 69,600 1,881,549	27,116,22 27,116,23,42 6,138,18 26,98 1,069,84 1,06
OHIO mber of returns mber of exemptions usted gross income (less deficit) aries and wages: Number of returns Nnount rest income: Number of returns Nnount itumber of returns Nnount itumber of returns Interest income: Nnount itumber of returns Interest of returns Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income: Nnount Interest income credit: Nnount Interest income cred	(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	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 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	\$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	\$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 14,553	winder \$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 7,079,886 69,600 1,881,549	(8) 27,15 89,95 13,026,23 23,42 6,138,18 26,98 1,069,84 23,43 851,03 19,58 1,384,144 4,68 156,22 111 33(27,014 1,947,714 27,163 10,915,976 27,183 3,128,749
OHIO mber of 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 4,271 442,844 250,293	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 95,454 172,118 70,506 764,369 1,258,209 4,272,286 1,298,776 742,095 572 305,109 214,380	\$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 2,123 137,735 35,914	\$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	\$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 14,553	winder \$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	or more
OHIO mber of returns mber of exemptions usted gross income (less deficit) usted gross income (less deficit) usted gross income (less deficit) ununt come: lumber of returns mount dends: lumber of returns mount capital gain (less loss): lumber of returns mount able pensions and annutities: lumber of returns mount il itemized deductions: lumber of returns mount li temized deductions: li tem	(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 4,271 442,844	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 2,123 137,735	\$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	\$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 14,553	winder \$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	07 more (8) 27,163 89,956 13,026,23 23,42 6,138,18 26,989 1,069,84 14,688 156,22 111 330 27,014 27,163 10,915,975 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	adjusted gross is \$50,000	\$75,000	\$100,000	\$200,000
State and tem	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)
OKI AHOMA								
OKLAHOMA Number of returns	1,316,283	589,012	344,683	233,431	100,648	25,224	16,870	6,415
Number of returns	3,020,685	985,379	879.521	687,936	314.891	78,892	53,674	20,392
Adjusted gross income (less deficit)	33,009,862	3,131,634	7,469,271	9,023,124	6,007,051	2,142,227	2,217,504	3,019,051
Salaries and wages:	00,000,00	2,101,001	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,020,121	0,007,007	_,,		5,515,551
Number of returns	1,081,968	453,776	290,409	208,030	89,751	21,614	13,363	5,025
Amount	24,854,610	3,070,650	5,839,184	7,323,310	4,724,140	1,506,422	1,250,547	1,140,357
interest income:			} ``					
Number of returns	712,155	213,708	187,806	174,140	89,845	23,940	16,375	6,341
Amount	2,324,368	411,360	471,367	441,424	324,899	150,914	199,570	324,835
Dividends:						i i		
Number of returns	203,750	41,098	43,313	52,868	37,510	13,217	10,808	4,930
Amount	604,199	54,055	66,538	84,087	81,559	46,568	73,668	197,723
Net capital gain (less loss):				20.000	00.070	0.070	0.070	4.674
Number of returns	127,697	28,626	27,313	28,960	20,878	8,676	8,673	4,571
Amount	681,390	46,447	38,960	52,761	62,385	41,713	82,301	356,823
Taxable pensions and annuities:	004.440	50.000	62,520	47,425	24,015	6,251	3,718	1,156
Number of returns	204,113	59,028 335,108	608,820	539,140	325,249	102,108	75,374	40,514
Amount	2,026,313	333,100	000,020	335,140	323,248	102,100	/5,5,4	40,514
Unemployment compensation:	64,413	23,111	21,935	14,659	4,036	522	133	17
Number of returns	107,569	37,606	36,292	24,957	7,391	987	300	3!
Total itemized deductions:	.57,555	37,000		27,007	.,55,	•••	""	3.
Number of returns	352,765	28,503	73,342	123,484	81,741	23,195	16,154	6,346
Amount	4,017,480	252,086	608,556	1,091,166	933,916	356,219	368,763	406,774
Taxable income:	.,,,,,,,,		1					
Number of returns	1,019,853	299,367	338,417	233,052	100,564	25,203	16,843	6,407
Amount	21,274,844	974,800	3,978,203	6,021,764	4,357,711	1,623,456	1,744,598	2,574,312
Total tax liability :	1							
Number of returns	1,055,137	334,035	338,960	233,088	100,573	25,211	16,856	6,414
Amount	4,313,607	196,936	655,231	1,018,811	855,365	374,108	468,326	744,83
Average (whole dollars)	4,089	590	1,934	4,371	8,505	14,840	27,784	116,12
Earned income credit:								
Number of returns	187,640	135,730	51,910	-	-	-	-	-
Amount	110,755	96,932	13,823		-	-	- 1	-
Excess earned income credit: 3	400 000	447.007	0.000					
Number of returns	126,390 76,182	117,097 74,002	9,293 2,180	-			<u> </u>	_
	70,102	74,002	2,160	عتدء حسيبا			ليسب	
	70,102	74,002	2,180	Size	of adjusted gross i	ncome		
State and item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
							\$100,000 under \$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 OREGON	All returns	Under \$15,000 '	\$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 OREGON Number of returns	All returns (1) 1,305,875	Under \$15,000 ' (2) 545,588	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 249,606	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 29,403	under \$200,000 (7) 21,560	or more (8) 7,32
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746	Under \$15,000 ' (2) 545,588 840,819	\$15,000 under \$30,000 (3) 341,276 801,900	\$30,000 under \$50,000 (4) 249,606 715,200	\$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) 7,32 23,23
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746	Under \$15,000 ' (2) 545,588	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000 (4) 249,606	\$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 29,403	under \$200,000 (7) 21,560	or more (8) 7,32 23,23
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810	Under \$15,000 ' (2) 545,588 840,819	\$15,000 under \$30,000 (3) 341,276 801,900	\$30,000 under \$50,000 (4) 249,606 715,200	\$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
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810	Under \$15,000 ° (2) 545,588 840,819 3,350,849	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389	\$50,000 under \$75,000 (5) 111,115 344,378 6,634,052	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546	21,560 68,735 2,856,550	7,32 23,23 3,417,89
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365	Under \$15,000 \((2) \) 545,588 840,819 3,350,849	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318	\$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	under \$200,000 (7) 21,560 68,735 2,856,550 17,191	7,32 23,23 3,417,89
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365	Under \$15,000 \((2) \) 545,588 840,819 3,350,849	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318	\$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	under \$200,000 (7) 21,560 68,735 2,856,550 17,191	7,32 23,23 3,417,89 5,77 1,181,62
State and item OREGON Number of returns	(1) 1,305,875 2,885,746 35,873,810 1,066,365 25,588,168	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	\$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	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28
OREGON Number of returns	(1) 1,305,875 2,885,746 35,873,810 1,068,365 25,588,168 838,007 2,511,147	Under \$15,000 ° (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608	\$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 21,189 216,024	7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17
State and item OREGON Number of returns	(1) 1,305,875 2,885,746 35,873,810 1,060,365 25,588,168 838,007 2,511,147 269,188	Under \$15,000 1 (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608	\$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	21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156	7,32 23,23 3,417,89; 5,77; 1,181,62; 7,28; 296,17; 5,77;
OREGON Number of returns	(1) 1,305,875 2,885,746 35,873,810 1,068,365 25,588,168 838,007 2,511,147	Under \$15,000 ° (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375	\$30,000 under \$50,000 (4) 249,606 715,200 9,676,389 222,318 7,733,789 204,650 485,608	\$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 21,189 216,024	7,32 23,23 3,417,89; 5,77; 1,181,62; 7,28; 296,17; 5,77;
OREGON Number of returns	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	Under \$15,000 1 (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790	\$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	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890	21,560 88,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794	7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405	Under \$15,000 1 (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890	21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949	7,32 23,23 3,417,89; 5,77 1,181,62 7,28 296,17; 5,77 177,78
OREGON Number of returns	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	Under \$15,000 1 (2) 545,588 840,819 3,350,849 413,530 2,729,841 255,642 475,587 63,560 95,790	\$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	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890	21,560 88,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794	7,32 23,23 3,417,89; 5,77 1,181,62 7,28 296,17; 5,77 177,78
OREGON Number of returns	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	Under \$15,000 ¹ (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	\$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	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351	21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030	7,32 29,23 3,417,89; 5,77; 1,181,62; 7,28 296,17; 5,77; 177,78; 5,65; 607,67;
OREGON Number of returns	1,305,875 2,885,746 35,873,810 1,060,365 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849	Under \$15,000 1 (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351	21,560 68,735 2,656,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810	7,32 23,23 3,417,89; 5,77 1,181,62 7,28 296,17; 5,77 177,78 5,65 607,67;
State and item OREGON Number of returns	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	Under \$15,000 ¹ (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	\$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	\$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	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 28,535 161,059 16,228 61,890 13,198 135,351	21,560 68,735 2,856,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030	7,32 23,23 3,417,89; 5,77 1,181,62 7,28 296,17; 5,77 177,78 5,65 607,67;
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,066,385 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811	\$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 45,486 146,963 41,716 488,778	\$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	\$75,000 under \$100,000 (6) 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	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	7,32; 23,23; 3,417,89; 5,77; 1,181,62; 7,28; 296,17; 177,78; 5,65; 607,67; 1,15; 33,80;
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 25,568,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870 115,928	Under \$15,000 1 (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854	\$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	\$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	\$75,000 under \$100,000 (6) 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	21,560 68,735 2,656,550 17,191 1,536,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038	7,32; 23,23; 3,417,89; 5,77; 1,181,62; 7,28; 296,17; 5,77; 177,78; 5,65; 607,67; 1,15; 33,80; 4;
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,066,385 25,588,168 838,007 2,511,147 269,188 800,134 194,405 1,509,545 206,849 1,901,870	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811	\$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 45,486 146,963 41,716 488,778	\$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	\$75,000 under \$100,000 (6) 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	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	7,32; 23,23; 3,417,89; 5,77; 1,181,62; 7,28; 296,17; 177,78; 5,65; 607,67; 1,15; 33,80;
OREGON Number of returns	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	Under \$15,000 ¹ (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	\$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	\$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 45,486 146,363 41,716 488,778 27,906 53,333	\$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	\$75,000 under \$100,000 (6) 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	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	7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67: 1,15 33,80
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365 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	Under \$15,000 1 (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 61,581	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115	\$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	\$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	\$75,000 under \$100,000 (6) 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	17,191 1,586,110 21,189 216,024 14,156 94,794 12,949 271,030 3,810 68,038 430 1,156 21,109	or more (8) 7,32 23,23 3,417,89: 5,77 1,181,62 7,28 296,17: 5,77 177,78 5,65 607,87: 1,15 33,80 4: 14: 7,27
OREGON Number of returns	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	Under \$15,000 ¹ (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	\$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	\$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 45,486 146,363 41,716 488,778 27,906 53,333	\$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	\$75,000 under \$100,000 (6) 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	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	7,32 23,23 3,417,89; 5,77; 1,181,62; 7,28 296,17; 5,77; 177,78 5,65 607,87; 1,15 33,80
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365 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	Under \$15,000 ¹ (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	\$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	\$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 45,486 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839	\$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	\$75,000 under \$100,000 (6) 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	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	7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66
State and item OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 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	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 59,699 122,314 42,854 83,024 63,522 581,811 41,854 83,811 96,115 810,541 334,332	\$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	\$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	\$75,000 under \$100,000 (6) 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	17,191 1,586,110 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	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365 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	Under \$15,000 ¹ (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	\$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	\$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 45,486 146,363 41,716 488,778 27,906 53,333 160,017 1,527,839	\$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	\$75,000 under \$100,000 (6) 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	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	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,068,365 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	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 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	\$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	\$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	\$75,000 under \$100,000 (6) 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	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) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 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	Under \$15,000 ¹ (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 61,581 44,504 360,000 307,248 1,021,273	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 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	\$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	\$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	\$75,000 under \$100,000 (6) 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	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) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03 7,32
OREGON Number of returns	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	Under \$15,000 1 (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 5,816,735 216,922 533,375 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	\$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 1,527,639 249,086 6,298,862 249,100 1,079,388	\$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	\$75,000 under \$100,000 (6) 29,403 91,479 2,502,546 25,042 1,673,622 26,535 161,059 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 2,166,893 21,553 579,822	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03 7,32 815,59
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 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	Under \$15,000 ¹ (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 61,581 44,504 360,000 307,248 1,021,273	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 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	\$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	\$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	\$75,000 under \$100,000 (6) 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	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) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03 7,32 815,59
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 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	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 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	\$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 4,334	\$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	\$75,000 under \$100,000 (6) 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	or more (8) 7,32 23,23 3,417,89: 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67: 1,15 33,80 4: 14: 7,27: 528,66: 7,32: 2,848,03: 815,59
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,066,385 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	Under \$15,000 ¹ (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	\$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 37,789	\$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	\$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	\$75,000 under \$100,000 (6) 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	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03 7,32 815,59
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,060,365 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	Under \$15,000 ¹ (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	\$15,000 under \$30,000 (3) 341,276 801,900 7,435,533 283,382 5,816,735 216,922 533,375 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	\$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 4,334	\$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	\$75,000 under \$100,000 (6) 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	or more (8) 7,32 23,23 3,417,89 5,77 1,181,62 7,28 296,17 5,77 177,78 5,65 607,67 1,15 33,80 4 14 7,27 528,66 7,32 2,846,03 7,32 815,59
OREGON Number of returns	All returns (1) 1,305,875 2,885,746 35,873,810 1,066,385 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	Under \$15,000 ¹ (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	\$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 37,789	\$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	\$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	\$75,000 under \$100,000 (6) 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	or more (8) 7,32 23,23 3,417,89: 5,77 1,181,62 7,28 296,17: 5,77 177,78 5,65 607,87: 1,15 33,80 4: 14: 7,27

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		of adjusted gross i		4400	
State and item	Alleums	\$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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	or more
PENNSYLVANIA		 	- 19		- ''	(0)	- 577	(8)
fumber of returns	5,531,879	2.238.756	1	4 004 004				
lumber of exemptions	11,680,573	3,156,392	1,441,210 3,140,182	1,084,381 2,990,003	500,747 1,542,434	135,792	95,042	35,9
Adjusted gross income (less deficit)	159,134,366	13.910.458	31,348,885	42,109,027	29,937,446	427,514	306,496	117,5
Salaries and wages:	1	10,0,0,100	01,040,000	42,103,027	29,537,440	11,554,159	12,543,478	17,730,9
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:	1 .		1 .				0,102,107	7,000,0
Number of returns	3,797,807	1,181,235	969,663	915,461	470,717	` 131,661	93,341	35,72
Amount	10,425,997	2,029,482	2,208,580	1,969,745	1,336,775	604,589	795,643	1,481,1
lividends:					·		· 1	
Number of returns		305,122	267,142	303,691	215,931	80,578	68,206	30,3
let capital gain (less loss):	4,354,663	, 431,524	555,589	660,652	579,797	345,906	549,683	1,231,5
Number of returns	519,557	103,772	99,434	114,783	88,964	44 504	45.045	
Amount	3,670,448	145,405	123,153	233,552	300,938	41,531 238,840	45,645	25,4
exable pensions and annuities;	,,	,	120,100	200,302	300,330	230,040	535,101	2,093,4
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:	i						- 70,000	204,20
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:					1		· .	
Number of returns	1,420,100	76,547	233,143	488,188	375,289	121,414	90,108	35,4
exable income:	17,507,458	771,268	1,872,248	4,465,414	4,385,204	1,954,726	2,050,293	2,008,3
Number of returns	4,626,485	1,354,635	1,422,672	1,082,338	500,332	105.050	04 036	
Amount	107,713,557	4,525,700	18,435,840	28,810,733	21,836,204	135,658 8,713,359	94,850	35,9
otal tax liability :		.,		20,0,0,0	21,000,204	0,7 13,338	9,876,493	15,515,2
Number of returns	4,678,448	1,403,814	1,425,021	1,082,594	500,413	135,688	94,984	35,9
Amount	22,074,888	. 796,439	2,984,631	4,934,454	4,286,836	1,993,242	2.634.097	4,445,1
Average (whole dollars)	4,719	568	2,095	4,558	8,567	14,690	27,733	123,7
rned income credit:			l i				· · · I	
Number of returns	449,544	301,417	148,127	-	-	1		
			- 38,728		1		-	
Amount	251,284	212,556	,,,,,					
Amount Excess earned income credit: 3			,				i	
Amount Excess earned income credit: 3 Number of returns	273,904	253,736	20,168	-				
Amount			,	-				
Amount. Excess eamed income credit: 3 Number of returns	273,904 158,845	253,736 154,226	20,168 4,619		f adjusted gross in		-	
Amount Excess earned income credit: 3 Number of returns	273,904	253,736 154,226 Under	20,168 4,619 \$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
Amount. Excess earned income credit: 3 Number of returns	273,904 158,845 All returns	253,736 154,226 Under \$15,000	20,168 4,619 \$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	or more
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item	273,904 158,845	253,736 154,226 Under	20,168 4,619 \$15,000	\$30,000	\$50,000	\$75,000	\$100,000	
Amount. Excess earned income credit: 3 Number of returns	273,904 158,845 All returns	253,736 154,226 Under \$15,000 (2)	\$15,000 under \$30,000 (3)	\$30,000 under \$50,000	\$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. Amount. State and item RHODE ISLAND imber of returns.	273,904 158,845 All returns (1) 488,677	253,736 154,226 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	\$100,000 under \$200,000	or more (8)
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND umber of returns. mber of exemptions.	273,904 158,845 All returns (1) 468,677 950,891	253,736 154,226 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	\$100,000 under \$200,000 (7)	or more (8)
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Ijusted gross income (less deficit).	273,904 158,845 All returns (1) 488,677	253,736 154,226 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)	\$100,000 under \$200,000 (7)	0r more (8) 3,08
Amount. Excess earned income credit: 3 Number of returns Amount State and item RHODE ISLAND Imber of returns Imber of exemptions [justed gross income (less deficit) laries and wages:	273,904 158,845 All returns (1) 488,677 950,891 13,833,487	253,736 154,226 Under \$15,000 (2) 181,452 237,225 1,180,100	20,168 4,619 \$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) 45,681 137,864 2,736,849	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005	3,00 9,8- 1,443,57
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. justed gross income (less deficit). laries and wages: Number of returns.	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248	253,736 154,226 Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,098	\$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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025	or more (8) 3,00 9,8- 1,443,57
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. justed gross income (less deficit). laries and wages: Number of returns. Number of returns.	273,904 158,845 All returns (1) 488,677 950,891 13,833,487	253,736 154,226 Under \$15,000 (2) 181,452 237,225 1,180,100	20,168 4,619 \$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) 45,681 137,864 2,736,849	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005	or more (8) 3,00 9,8- 1,443,57
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Iarles and wages: Number of returns. Amount. erest income:	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979	253,736 154,226 Under \$15,000 (2) 181,452 237,225 1,180,100 140,096 951,314	20,168 4,619 \$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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953	0r more (8) 3,00 9,8- 1,443,57 2,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Amount. erest income: Number of returns.	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248	253,736 154,226 Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846	\$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 2,266,420 43,261	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146	0r more (8) 3,00 9,84 1,443,57 2,62 619,00
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Iaries and wages: Number of returns. Amount. erest income: Number of returns. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount. Amount.	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466	253,736 154,226 Under \$15,000 (2) 181,452 237,225 1,180,100 140,096 951,314	20,168 4,619 \$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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953	0r more (8) 3,00 9,84 1,443,57 2,62 619,00
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Inumber of returns. Amount. ijusted gross income: Inumber of returns. Amount. ijusted gross income: Inumber of returns. Inumber of returns. Inumber of returns.	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466	253,736 154,226 Under \$15,000 ' (2) 181,452 237,225 1,180,100 140,096 951,314 92,846	\$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 2,266,420 43,261	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,426 818,371 12,200	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590	3,06 9,84 1,443,57 2,62 619,00 3,06
Arnount. Excess earned income credit: 3 Number of returns. Arnount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Imber of exemptions. Imber of exemptions. Imber of returns. Imber of returns. Arnount. Arnount. Arnount. Indends: Number of returns. Arnount. Indends: Number of returns. Arnount. Indends: Number of returns. Arnount. Indends: Number of returns. Arnount. Indends: Number of returns. Arnount.	273,904 158,845 All returns (1) 468,677 950,891 13,833,467 398,248 10,476,979 323,466 977,931	253,736 154,226 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 42,684 2,266,420 43,261 138,837	\$75,000 under \$100,000 (6) 12,528 39,015 1,063,819 11,428 818,371 12,200 63,068	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146	0r more (8) 3,06 9,84 1,443,57 2,62 619,00 126,60 2,46
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item AHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Iaries and wages: Number of returns. Amount. erest income: Number of returns. Amount.	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917	253,736 154,226 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 42,664 2,266,420 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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495	0r more (8) 3,06 9,84 1,443,57 2,62 619,00 126,60 2,46
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Ijusted gross income (less deficit). Number of returns. Amount. erest income: Number of returns. Amount. idends: Number of returns. Amount. it capital gain (less loss); Number of returns. Amount. it capital gain (less loss);	273,904 158,845 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	253,736 154,226 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	\$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 2,266,420 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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989	3,00 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24
Arnount. Excess earned income credit: 3 Number of returns. Arnount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Imber of exemptions. Impered to exemptions. Impered to exemptions. Impered to exemptions. Income (less deficit). Itaries and wages: Number of returns. Arnount. Indends: Number of returns. Arnount. Itaries and wages: Income (less deficit). Itaries and wages: Income (less deficit). Itaries and wages: Income (less deficit). Itaries and wages: Income (less deficit). Itaries and wages: Ita	273,904 158,845 All returns (1) 468,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917	253,736 154,226 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 42,664 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	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382	3,00 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Ilaries and wages: Number of returns. Amount.	273,904 158,845 All returns (1) 488,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671	253,736 154,226 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 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	3,00 9,84 1,443,57 2,62 619,00 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND umber of returns. umber of exemptions. justed gross income (less deficit). laieries and wages; Number of returns. Amount. erest 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. 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.	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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 16,137	\$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	\$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	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Islaries and wages: Number of returns. Amount. Amount. Identity of returns. Amount. Identity of returns. Identity of returns. Amount. Identity of returns. Amount. Identity of returns. Amount. Identity of returns. Amount. Identity of returns. Amount. Identity of returns. Amount. Identity of returns. Identity of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Number of returns. Incomercial gain (less toss): Incomercial gain (less toss	273,904 158,845 All returns (1) 488,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671	253,736 154,226 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 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432	\$100,000 under \$200,000 (7) 8,266 26,119 1,088,005 7,025 666,953 8,146 83,590 5,495 46,382 3,989 60,681	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Ilaries and wages: Number of returns. Amount. Amount. Indeed of returns. Amount. Indeed of returns. Amount. Indeed of returns. Amount. Indeed of returns. Amount. It capital gain (less loss): Number of returns. Amount. Amount. It capital gain (less loss): Number of returns. Amount	273,904 158,845 All returns 7 (1) 488,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534	253,736 154,226 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	20,168 4,619 \$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,634 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 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Interest of exemptions. Justed gross income (less deficit). Justed gross inc	273,904 158,845 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	253,736 154,226 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) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 5,034	\$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	\$100,000 under \$200,000 (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	3,06 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND mber of returns. mber of exemptions. justed gross income (less deficit). laries and wages: Number of returns. Amount. stress income: Number of returns. Amount. iclends: Number of returns.	273,904 158,845 All returns 7 (1) 488,677 950,891 13,833,487 398,248 10,478,979 323,466 977,931 101,149 312,917 41,573 367,671 72,915 631,534	253,736 154,226 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	20,168 4,619 \$15,000 under \$30,000 (3) 124,785 253,417 2,704,525 108,634 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 11,426 818,371 12,200 63,068 6,579 26,698 3,653 27,432 2,499 40,634	\$100,000 under \$200,000 (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	3,06 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24 2,20 195,66
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Interest of exemptions. Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income. Injusted gross income. Injusted gross income. Injusted gross income. Injusted gross income. Injusted gross income. Injusted gross income. Industrial gain (less loss): Injusted gross income. Industrial gain (less loss): Injusted gross income. Injusted gross incom	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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 3,008,768 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 2,266,420 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	\$100,000 under \$200,000 (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	3,06 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24 2,20 195,66 4 17
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND mber of returns. mber of exemptions. usted gross income (less deficit). aries and wages: Number of returns. Amount. rest income: Number of returns. Amount. capital gain (less loss): Number of returns. Amount. capital gain (less loss): Number of returns. Mumber of returns.	273,904 158,845 All returns 7 (1) 488,677 950,891 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	253,736 154,226 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	20,168 4,619 \$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 48,580	\$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 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	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66 4 16,56
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Interest of exemptions. Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income (less deficit). Injusted gross income. Injusted	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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 3,008,768 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 2,266,420 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	\$100,000 under \$200,000 (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	3,06 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24 2,20 195,66 4 17 3,07
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Interest income (less deficit). Interest income: Interest inc	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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 48,580	\$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 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 11,952 209,534	\$100,000 under \$200,000 (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	0f more (8) 3,06 9,84 1,443,57 2,62 619,00 3,06 126,60 2,46 88,24 2,20 195,66 4 16,56 4 17 3,07 224,76
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Imperior of returns. Improvement compensation: Improvement compensation: Improvement of returns. Improvement of r	273,904 158,845 All returns 7 (1) 488,677 950,891 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	253,736 154,226 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 98,700 17,715 42,864 8,748 129,286	20,168 4,619 \$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 3,008,768 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 2,266,420 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 12,508	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66 4 16,56 4 17 3,07 224,76
Arnount. Excess earned income credit: 3 Number of returns. Arnount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Iarles and wages: Number of returns. Annount. Annount. Annount. I capital gain (less loss): Number of returns. Annount. Annount. I capital gain (less loss): Number of returns. Annount. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): Number of returns. Annount. I capital gain (less loss): I capital gain (le	273,904 158,845 All returns 7 (1) 488,677 950,891 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	253,736 154,226 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	20,168 4,619 \$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 2,266,420 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	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66 4 16,56 4 17 3,07 224,76
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of returns. Imber of exemptions. Igitisted gross income (less deficit). Islaries and wages: 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. 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: In	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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	\$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 92,650	\$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 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 12,508	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,06 2,46 88,24 2,20 195,66 4 17 3,07 224,76 3,07 1,201,36
Arnount. Excess earned income credit: 3 Number of returns. Arnount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Iarles and wages: Number of returns. Arnount. erest income: Number of returns. Arnount. I capital gain (less loss): Number of returns. Arnount. I capital gain (less loss): Number of returns. Arnount. I capital gain (less loss): Number of returns. Arnount. I capital gain (less loss): Number of returns. Arnount. I capital gain (less loss): Number of returns. Indumber of returns.	273,904 158,845 All returns (1) 468,677 950,891 13,833,467 398,248 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	253,736 154,226 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 98,700 17,715 42,864 8,748 129,286 115,360 409,853 119,699 71,603	\$15,000 under \$30,000 (3) 124,785	\$30,000 under \$50,000 (4) 92,884 247,405 3,616,619 85,579 3,008,768 198,429 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) 45,681 137,864 2,736,849 42,664 2,266,420 43,261 138,837 17,750 44,015 7,769 30,189 8,774 108,525 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	\$100,000 under \$200,000 (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	3,00 9,84 1,443,57 2,62 619,00 3,00 126,60 2,46 88,24 2,20 195,66 4 16,56 4 17 3,07 224,76 3,07 1,201,36
Amount. State and item RHODE ISLAND Imber of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igusted gross income (less deficit). Iarles and wages: Number of returns. Amount. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Idends: Number of returns. Amount. Amount. Idends: Number of returns. Amount. Amount. Idends:	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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	\$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 92,650	\$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 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	\$100,000 under \$200,000 (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	3,007 3,007 3,007 3,007 3,007 126,607 1,007
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of returns. Imber of exemptions. Ijusted gross income (less deficit). Islaries and wages: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Incest income: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Amount. Ital itemized deductions: Number of returns. Income. Italians: Ita	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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) 92,884 247,405 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 92,650 413,786	\$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 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	\$100,000 under \$200,000 (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	3,007 3,007 3,007 3,007 3,007 126,607 1,007
Amount. State and item RHODE ISLAND umber of returns. Bright and item RHODE ISLAND umber of returns. umber of exemptions. justed gross income (less deficit). starles and wages: Number of returns. Amount. terest income: Number of returns. Amount. to capital gain (less loss): Number of returns. Amount. xable pensions and annuities: Number of returns. Amount. starles and wages: Number of returns. Amount. starles and wages: Number of returns. Amount. starles and wages: Number of returns. Amount. starles and wages: Number of returns. Amount. tal itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. stall itemized deductions: Number of returns. Amount. Amount. and returns. Amount. werage (whole dollars). med income credit: Number of returns.	273,904 158,845 All returns (1) 488,677 950,891 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	253,736 154,226 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 25,156	\$15,000 under \$30,000 (3) 124,785	\$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 48,580 505,694 92,583 2,412,632 92,650 413,786	\$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 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	\$100,000 under \$200,000 (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 more
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item RHODE ISLAND Imber of returns. Imber of exemptions. Igiusted gross income (less deficit). Iliaries and wages: Number of returns. Amount. Amount. Id capital gain (less loss): 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. 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. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): Number of returns. Amount. It capital gain (less loss): It ca	273,904 158,845 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	253,736 154,226 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	20,168 4,619 \$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) 92,884 247,405 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 48,580 505,694 92,583 2,412,632 92,650 413,786	\$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 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	\$100,000 under \$200,000 (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 26,282	3,007 3,007 3,007 3,007 3,007 126,607 1,007
Amount. Excess earned income credit: 3 Number of returns	273,904 158,845 All returns (1) 488,677 950,891 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	253,736 154,226 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 25,156	\$15,000 under \$30,000 (3) 124,785	\$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 48,580 505,694 92,583 2,412,632 92,650 413,786	\$50,000 under \$75,000 (5) 45,681 137,864 2,736,849 42,664 42 266,420 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 11,428 818,371 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 13,921	\$100,000 under \$200,000 (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 26,282	3,007 3,007 3,007 3,007 3,007 126,607 1,007

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

			A		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)
COLUMN OF BOTHER								
SOUTH CAROLINA	1 551 483	704,406	408,031	264,149	119,266	30,606	18,574	6,4
tumber of returns	1,551,463							
lumber of exemptions	3,356,418	1,086,054	954,883	762,278	374,816	97,488	59,847	21,0
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	2,799,0
Salaries and wages:			1					
Number of returns	1,377,700	605,469	368,392	244,875	110,623	27,550	15,571	5,2
Amount	30,703,084	4,239,314	7,354,116	8,677,203	5,869,086	1,954,737	1,457,700	1,150,9
nterest income:			.,				· · ·	
Number of returns	766,505	205,926	203,469	195,528	107,632	29,374	18,189	6,3
						140,926	180,838	253,9
Amount	1,913,120	313,781	370,698	371,190	281,757	140,826	100,836	253,8
itvidends:			1					
Number of returns	222,367	41,113	44,571	56,953	45,554	16,765	12,271	5,1
Amount	679,242	58,000	78,918	106,305	107,229	63,898	101,163	163,7
let capital gain (less loss):	1		ì		ł			
Number of returns	119,659	20,118	22,364	28,011	23,801	10,574	9,926	4,8
Amount	928,742	53,213	36,692	66,830	89,897	72,242	150,155	459,7
axable pensions and annuities:	525,742	00,2.0	,	30,000	}	,	,	
axable pensions and annulues.	040.055	54.004	80.077	53,076	29,783	7,725	4,340	1,2
Number of returns	213,255	54,831	62,277					
Amount	2,044,950	272,023	546,964	567,532	389,298	131,766	97,946	39,4
nemployment compensation:					I			
Number of returns	105,990	46,233	33,403	20,925	4,676	556	176	
Amount	124,644	54,587	37,694	24,718	6,205	1,026	366	
otal itemized deductions:	,		l		l			
Number of returns	414,977	25,098	84,932	147,235	103,687	29,407	18,231	6,3
Amount	5,003,767	233,588	665,810	1,389,704	1,285,577	508,850	477,869	442,3
	5,003,767	≥33,300	905,610	1,308,704	1,200,017	300,030	7//,008	442,3
axable income:					1		l	
Number of returns	1,218,935	378,837	401,872	263,591	119,124	30,567	18,528	6,4
Amount	23,922,843	1,302,351	4,778,439	6,761,082	5,017,905	1,895,678	1,845,568	2,321,8
otal tax liability :	1							
Number of returns	1,235,776	395,616	401,727	263,731	119,155	30,582	18,543	6,4
Amount	4,650,359	227,250	762,698	1,121,719	957,948	426,555	486,118	668.0
Average (whole dollars)	3,764	575	1,899	4,254	8,040	13,948	26,216	104.0
	3,704	3/3	[1,035	7,254	0,040	15,540	20,210	104,0
arned income credit:								
Number of returns	259,237	192,308	66,929		-	-	- 1	
Amount	159,796	141,276	18,520	-	-	-	- [
Excess earned income credit: 3					1		1	
Number of returns	184,612	173,519	11,093]		- 1	
Amount	115,442	112,871	2,571				- 1	
Allouic		1,2,0					لسسيا	
				Size	of adjusted gross is	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)
SOUTH DAKOTA			i		Í			
umber of returns	311,932	148,282	83,034	54,400	17,688	4,039	3,203	1,286
umber of exemptions	705,752	223,119	219,736	175,276	59,176	40.070		4,280
djusted gross income (less deficit)	7,145,541					13,373	10,792	
		826,803	1.796.809					
	7,145,541	826,803	1,796,809	2,086,338	1,044,894	344,787	10,792 425,497	620,414
alaries and wages:		-		2,086,338	1,044,894	344,787	425,497	620,414
alaries and wages: Number of returns	249,133	112,775	67,965	2,086,338 47,099	1,044,894 14,899	344,787 3,057	425,497 2,327	620,414 1,011
alaries and wages: Number of returns		-		2,086,338	1,044,894	344,787	425,497	620,414 1,011
alaries and wages: Number of returns	249,133 4,781,983	112,775 709,695	67,965 1,282,420	2,086,338 47,099 1,542,222	1,044,894 14,899 694,564	344,787 3,057 169,594	425,497 2,327 177,777	620,414 1,011 205,710
alaries and wages: Number of returns	249,133	112,775	67,965	2,086,338 47,099	1,044,894 14,899	344,787 3,057 169,594 3,921	425,497 2,327 177,777 3,150	620,414 1,011 205,710 1,279
alaries and wages: Number of returns	249,133 4,781,983	112,775 709,695	67,965 1,282,420	2,086,338 47,099 1,542,222	1,044,894 14,899 694,564	344,787 3,057 169,594	425,497 2,327 177,777	620,414
alaries and wages: Number of returns	249,133 4,781,983 206,469	112,775 709,695 79,075	67,965 1,282,420 56,830	2,086,338 47,099 1,542,222 45,641	1,044,894 14,899 694,564 16,573	344,787 3,057 169,594 3,921	425,497 2,327 177,777 3,150	620,414 1,011 205,710 1,279
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166	112,775 709,695 79,075 130,813	67,965 1,282,420 56,830 154,424	2,086,338 47,099 1,542,222 45,641 131,294	1,044,894 14,899 694,564 16,573 76,053	344,787 3,057 169,594 3,921 33,245	425,497 2,327 177,777 3,150 41,105	1,011 205,710 1,279 47,232
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328	112,775 709,695 79,075 130,813	67,965 1,282,420 56,830 154,424	2,086,338 47,099 1,542,222 45,641 131,294 15,204	1,044,894 14,899 694,564 16,573 76,053 7,792	344,787 3,057 169,594 3,921 33,245 2,286	425,497 2,327 177,777 3,150 41,105 2,060	1,011 205,710 1,279 47,232
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166	112,775 709,695 79,075 130,813	67,965 1,282,420 56,830 154,424	2,086,338 47,099 1,542,222 45,641 131,294	1,044,894 14,899 694,564 16,573 76,053	344,787 3,057 169,594 3,921 33,245	425,497 2,327 177,777 3,150 41,105	1,011 205,710 1,279 47,232
alaries and wages: Number of returns	249,133 4,761,983 206,469 614,166 61,328 141,343	112,775 709,695 79,075 130,813 17,252 20,498	67,965 1,282,420 56,830 154,424 15,745 24,379	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588	344,787 3,057 169,594 3,921 33,245 2,286 8,969	425,497 2,327 177,777 3,150 41,105 2,060 13,508	1,011 205,710 1,279 47,232 989 30,865
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328	112,775 709,695 79,075 130,813 17,252 20,498	67,965 1,282,420 56,830 154,424 15,745 24,379	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203	3,057 169,594 3,921 33,245 2,286 8,969 2,126	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013	1,011 205,710 1,279 47,232 989 30,865
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328 141,343 54,529	112,775 709,695 79,075 130,813 17,252 20,498	67,965 1,282,420 56,830 154,424 15,745 24,379	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588	344,787 3,057 169,594 3,921 33,245 2,286 8,969	425,497 2,327 177,777 3,150 41,105 2,060 13,508	1,011 205,710 1,279 47,232 989 30,865
alaries and wages: Number of returns	249,133 4,761,983 206,469 614,166 61,328 141,343	112,775 709,695 79,075 130,813 17,252 20,498	67,965 1,282,420 56,830 154,424 15,745 24,379	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203	3,057 169,594 3,921 33,245 2,286 8,969 2,126	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013	1,011 205,710 1,279 47,232 989 30,865
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107	620,414 1,011 205,710 1,279 47,232 989 30,865 996
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 668	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465
alarles and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465
elarles and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 38,072 274,067	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
alaries and wages: Number of returns	249,133 4,781,983 206,469 614,166 61,328 141,343 54,529 334,476 38,072	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 668	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
alarles and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302	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	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 986 92,465 190 4,283
staries and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 38,072 274,067	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302	2,086,338 47,099 1,542,222 45,641 131,294 15,204 24,537 12,593 60,786 8,359 74,976	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 986 92,465 190 4,283
staries and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410	67,965 1,282,420 56,830 154,424 15,745 24,379 14,920 50,729 12,465 90,302	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	1,044,894 14,899 694,564 16,573 76,053 7,792 18,588 6,203 41,931 3,082 34,177 276	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 986 92,465 190 4,283
staries and wages: Number of returns	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	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
staries and wages: Number of returns	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	112,775 709,895 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
Itaries and wages: Number of returns	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	112,775 709,695 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 666 9,669	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
staries and wages: Number of returns	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	112,775 709,895 79,075 130,813 17,252 20,498 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,126 22,709 666 9,669 26 42	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283
alarles and wages: Number of returns	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	112,775 709,695 79,075 130,813 17,252 20,499 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 686 9,669 26 42 2,419 31,556	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5
elarles and wages: Number of returns	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	112,775 709,895 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	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	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 54,951	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 17,883	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	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 11 2,103 37,588 3,202	620,414 1,011 205,710 1,279 47,232 989 30,865 986 92,465 190 4,283 5
alarles and wages: Number of returns. Amount. Lerest income: Number of returns. Amount. Widends: Number of returns. Amount. et capital gain (less loss): Number of returns. Amount. Sabel pensions and annuities: Number of returns. Amount. Lerest incompensation: Number of returns. Amount. Lerest incompensation: Number of returns. Amount. Lerest incompensation: Number of returns. Amount. Lerest incompensation: Number of returns. Amount. Let it it incompensation: Number of returns. Amount. Let it it incompensation: Number of returns. Amount. Let it it incompensation: Number of returns.	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	112,775 709,695 79,075 130,813 17,252 20,499 15,678 35,748 12,826 53,410 3,441 4,507	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	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	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	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 686 9,669 26 42 2,419 31,556	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 1900 4,283 5 1,011 40,736
elarles and wages: Number of returns	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	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	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	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	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 17,883 788,895	344,787 3,057 169,594 3,921 33,245 2,286 8,969 2,128 22,709 686 9,669 26 42 2,419 31,556 4,039 278,999	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 11 25 2,103 37,588 3,202 361,434	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 6,5
alarles and wages: Number of returns	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	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	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	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 54,951	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 17,883	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	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 11 2,103 37,588 3,202	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 6,5
alarles and wages: Number of returns	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	112,775 709,895 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	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	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 54,951 1,402,932 54,295	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 17,681	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	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 11 25 2,103 37,588 3,202 361,434 3,202	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 1,265 570,227 1,286
elarles and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513	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 94,048 53,266	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	2,086,338 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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,738 570,227 1,286 163,955
elarles and wages: Number of returns	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	112,775 709,895 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	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	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 54,951 1,402,932 54,295	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 17,681	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	425,497 2,327 177,777 3,150 41,105 2,060 13,508 2,013 30,107 484 7,251 11 25 2,103 37,588 3,202 361,434 3,202	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,736 1,285 570,227
alaries and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513	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 94,048 53,266	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	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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,738 570,227 1,286 163,955
alaries and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513	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 94,048 53,266	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	2,086,338 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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,738 570,227 1,286 163,955
elarles and wages: Number of returns	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790 34,116	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 23,467	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	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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 1,011 40,738 570,227 1,286 163,955
staries and wages: Number of returns	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 3,790	112,775 709,895 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 94,048 53,266 567	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	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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,736 570,227 1,286 163,955
elarles and wages: Number of returns	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 3,790 34,116 19,238	112,775 709,895 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 94,048 53,266 567 23,487 16,460	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	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 54,951 1,402,932 54,295 247,586 4,561	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 17,681 166,090 9,394	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,738 570,227 1,286 163,955
salaries and wages: Number of returns. Amount	249,133 4,781,983 206,489 614,166 61,328 141,343 54,529 334,476 36,072 274,067 9,083 12,344 46,150 475,103 247,450 4,628,977 256,086 970,513 3,790 34,116	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 23,467	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	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 54,251 1,402,932 54,295 247,586	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 17,883 788,895 17,881 166,090	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 5 1,011 40,738 570,227 1,286 163,955
Salaries and wages: Number of returns Amount	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 3,790 34,116 19,238	112,775 709,895 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 94,048 53,266 567 23,487 16,460	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	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 54,951 1,402,932 54,295 247,586 4,561	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 17,681 166,090 9,394	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	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	620,414 1,011 205,710 1,279 47,232 989 30,865 996 92,465 190 4,283 1,011 40,738 570,227 1,286 163,955

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

State and item	1 /				of adjusted gross t			
	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)
TENNERGEE		·	1	 ''	, , , , , , , , , , , , , , , , , , , ,			
TENNESSEE lumber of returns	0.470.000	077 000	507.400	077.704				
		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	3,936,700	5,451,0
Salaries and wages:	1	· ·	ì	1	1		ì	· ·
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:					.,		2,,0,,000	2,014,0
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				
Dividends:	3,3/4,108	383,271	000,903	022,585	451,986	217,422	292,897	525,1
						l '		
Number of returns	297,484	59,564	59,119	73,857	55,794	21,277	18,757	9,1
Amount	892,000	76,121	93,438	117,146	115,983	, 72,455	134,004	282,8
vet capital gain (less loss):	, ,	'	ì]		1		' '
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				· ·
Number of returns	286,256	90,794	85,709	62,077	31,159	8,741	5,812	1,9
Amount	2,384,493	446,042						
	2,304,483	440,042	683,275	593,339	368,667	131,682	104,744	56,7
Inemployment compensation:								
Number of returns	196,722	83,331	65,726	38,041	8,070	1,060	425	
Amount	241,420	97,737	81,720	47,393	11,613	1,915	r 904	1
Total itemized deductions:			1)	·	٠ ١		i .
Number of returns	419,805	28,882	79,206	137,183	104,760	33,583	25,446	10,7
Amount	4,838,026	267,017	633,712	1,226,490	1,153,413	487,257	528,419	541,7
axable income:	1,500,020		-50,712	.,220,700	-,,,,,,,,,,			3-1,7
	4 707 500	500 745	CEO 00.	^~~	400	·		
Number of returns	1,707,502	522,715	559,884	377,193	. 163,580	42,686	29,825	.11,6
Amount	36,732,759	1,742,615	6,785,554	10,029,469	7,307,065	2,832,644	3,200,881	4,834,5
otal tax liability:	1 1			l i		i i		
Number of returns	1,747,113	561,907	560,182	377,267	163,601	. 42,693	29,839	11,6
Amount	7,464,328	323,495	1,098,091	1,687,859	1.444.409	657,075	866,306	1,387,0
Average (whole dollars)	4,273	576	1,961	4,474	8,829	15,391	29,033	119,3
'orned income coults -	7,2,0	3/0	1,301	i 7,7/7 i	0,023	15,391	29,033	
arned income credit: Number of returns								ι.
	331,387	243,105	88,282	· -	-	- 1		
Amount	198,495	174,458	24,037	-	-	-	<u> </u>	
Excess earned income credit; 3 .								
Number of returns	226,649	213,477	13,172			-		
Amount	137,563	134,519	3,045			1	- 1	
								=
					f adjusted gross in	come		
State and Item	Ali 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)
								
TEXAS	i I							
tumber of returns	7,406,799							
		3.342.395	1 791 711	1 238 082	640 776	201 368	140 757	51.7
		3,342,395	1,791,711	1,238,082	640,776	201,368	140,757	
lumber of exemptions	17,050,718	. 5,772,237	4,488,464	3,540,605	2,002,878	633,339	446,210	166,9
lumber of exemptionsdjusted gross income (less deficit)								166,9
lumber of exemptionsdjusted gross income (less deficit)	17,050,718 204,734,176	. 5,772,237 .16,434,074	4,488,464 38,746,637	3,540,605 48,104,309	2,002,878 38,575,191	633,339 17,156,952	446,210	166,9
lumber of exemptionsdjusted gross income (less deficit)	17,050,718	. 5,772,237	4,488,464	3,540,605	2,002,878	633,339	446,210	166,9 27,250,3
lumber of exemptions	17,050,718 204,734,176 6,347,982	5,772,237 16,434,074 2,720,500	4,488,464 38,746,637 1,574,196	3,540,605 48,104,309 1,126,148	2,002,878 38,575,191 587,083	633,339 17,156,952 181,247	446,210 18,466,628 118,691	166,9 27,250,3 40,1
lumber of exemptions	17,050,718 204,734,176	. 5,772,237 .16,434,074	4,488,464 38,746,637	3,540,605 48,104,309	2,002,878 38,575,191	633,339 17,156,952	446,210 18,466,628	166,9 27,250,3 40,1
lumber of exemptions. dijusted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751	5,772,237 16,434,074 2,720,500 18,543,660	4,488,464 38,746,637 1,574,196 31,969,219	3,540,605 48,104,309 1,126,148 40,355,876	2,002,878 38,575,191 587,083 32,000,528	633,339 17,156,952 181,247 13,389,779	446,210 18,466,628 118,691 12,113,156	166,9 27,250,3 40,1 10,522,5
lumber of exemptions. dijusted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593	4,488,464 38,746,637 1,574,196 31,969,219 886,505	3,540,605 48,104,309 1,126,148 40,355,876 889,308	2,002,878 38,575,191 587,083 32,000,528 559,568	633,339 17,156,952 181,247 13,389,779 189,562	446,210 18,466,628 118,691 12,113,156 136,247	166,9 27,250,3 40,1 10,522,5
lumber of exemptions	17,050,718 204,734,176 6,347,982 158,894,751	5,772,237 16,434,074 2,720,500 18,543,660	4,488,464 38,746,637 1,574,196 31,969,219	3,540,605 48,104,309 1,126,148 40,355,876	2,002,878 38,575,191 587,083 32,000,528	633,339 17,156,952 181,247 13,389,779	446,210 18,466,628 118,691 12,113,156	166,9 27,250,3 40,1 10,522,5
Jumber of exemptions. dijusted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513	3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521	633,339 17,156,952 181,247 13,389,779 189,562 997,119	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6
Jumber of exemptions. Judipsted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914	3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435	633,339 17,156,952 181,247 13,389,779 189,562	446,210 18,466,628 118,691 12,113,156 136,247	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6
Amount	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513	3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521	633,339 17,156,952 181,247 13,389,779 189,562 997,119	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963	51.7 166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6
Aumber of exemptions. Adjusted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914	3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6
Jumber of exemptions. Judipsted gross income (less deficit)	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564	5,772,237 .16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064	3,540,605 48,104,309 1,126,148 40,355,876 869,308 2,235,771 258,297 469,759	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6
Jumber of exemptions. Jumber of exemptions. Jumber of returns. Amount Interest Income: Number of returns. Amount Number of returns. Amount Number of returns. Amount Holdends: Number of returns. Amount Let capital gain (less loss): Number of returns	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	5,772,237 16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006 122,874	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064 118,447	3,540,605 48,104,309 1,126,148 40,355,876 889,308 2,235,771 258,297 469,759 148,261	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6
Jumber of exemptions digusted gross income (less deficit) slairies and wages: Number of returns Amount tierest income: Number of returns Amount bividends: Number of returns Amount tel capital gain (less loss): Number of returns Amount	17,050,718 204,734,176 6,347,982 158,894,751 3,754,900 13,806,068 1,095,740 4,012,564	5,772,237 .16,434,074 2,720,500 18,543,660 1,042,593 2,096,490 196,094 306,006	4,488,464 38,746,637 1,574,196 31,969,219 886,505 2,107,513 192,914 340,064	3,540,605 48,104,309 1,126,148 40,355,876 869,308 2,235,771 258,297 469,759	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6
Jumber of exemptions. Adjusted gross income (less deficit)	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,880,521 222,435 482,634 129,484 310,559	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363	168,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1
lumber of exemptions, dijusted gross income (less deficit)	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1
lumber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns Amount tierest income: Number of returns Amount tividends: Number of returns Amount et capital gain (less loss): Number of returns Amount amount tividends: Number of returns Amount et capital gain (less loss): Number of returns Amount axable pensions and annuities: Number of returns Amount Amount	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,880,521 222,435 482,634 129,484 310,559	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050	446,210 18,466,628 118,691 12,113,156 136,247 1,439,963 86,968 556,038 69,728 692,363	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1
lumber of exemptions, dijusted gross income (less deficit)	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6
umber of exemptions, dijusted gross income (less deficit) alaries and wages: Number of returns Amount tierest income: Number of returns Amount Midends: Number of returns Amount et capital gain (less loss): Number of returns Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount Amount	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,860,521 222,435 482,634 129,484 310,559 135,226	633,339 17,156,952 181,247 13,389,779 189,562 997,119 99,638 319,392 65,182 260,050 43,228	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1
umber of exemptions. djusted gross income (less deficit)	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	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	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	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	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9;
umber of exemptions. dijusted gross income (less deficit)	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	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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,880,521 222,435 482,634 129,484 310,559 135,226 1,679,697	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9
umber of exemptions. dijusted gross income (less deficit)	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	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	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	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	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9
umber of exemptions. djusted gross income (less deficit)	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	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	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	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 63,404 138,429 448,770	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5
umber of exemptions. dijusted gross income (less deficit)	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	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	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	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	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9;
umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount terest income: Number of returns. Amount Middends: Number of returns. Amount Middends: Number of returns. Amount amount Amount Et capital gain (less loss): Number of returns. Amount Amount Amount Amount Amount Amount List itemized deductions: Number of returns. Amount List itemized deductions: Number of returns. Amount Amount Amount List itemized deductions: Number of returns. Amount	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	5,772,237 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	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	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 63,404 138,429 448,770	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5
umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount terest income: Number of returns. Amount Middends: Number of returns. Amount Middends: Number of returns. Amount amount Amount Et capital gain (less loss): Number of returns. Amount Amount Amount Amount Amount Amount List itemized deductions: Number of returns. Amount List itemized deductions: Number of returns. Amount Amount Amount List itemized deductions: Number of returns. Amount	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	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	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	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 63,404 138,429 448,770	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5 47,2 2,822,3
umber of exemptions, djusted gross income (less deficit) alaries and wages: Number of returns Amount tetrest income: Number of returns Amount Midends: Number of returns Amount amount Midends: Number of returns Amount Amount amount amount amount Amount Amount Amount Amount Amount amount amount amount Amount Amount Amount amount amount but deductions: Number of returns Amount amount amount amount amount and itemized deductions: Number of returns Amount amount amount and itemized deductions: Number of returns Amount amount axable income: Number of returns	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	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	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	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 63,404 138,429 448,770 4,243,475 1,235,555	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5 47,2 2,822,3 51,6
umber of exemptions, dijusted gross income (less deficit)	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	5,772,237 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	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	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	2,002,878 38,575,191 587,083 32,000,528 559,568 1,880,521 222,435 482,634 129,484 310,559 135,226 1,679,697 22,778 52,564 408,726 4,679,897	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5 47,2 2,822,3 51,6
umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount tetrest income: Number of returns. Amount Middends: Number of returns. Amount de capital gain (less loss): Number of returns. Amount Amount axable pensions and annutities: Number of returns. Amount Amount annumber of returns. Amount Amount annumber of returns. Amount Number of returns. Amount annumber of returns. Amount annumber of returns. Amount annumber of returns. Amount annumber of returns. Amount axable income: Number of returns. Amount axable income: Number of returns. Amount Amount axable income: Number of returns. Amount Amount axable income: Number of returns. Amount Amount axable income: Number of returns. Amount annumber of returns. Amount annumber of returns.	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	5,772,237 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	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	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	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 47,2 2,822,3 51,6 24,105,6
umber of exemptions. djusted gross income (less deficit)	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	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	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	3,540,605 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	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	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	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	166.9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5 47,2 2,822,3 51,6 24,105,6 51,6
umber of exemptions, dijusted gross income (less deficit)	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	5,772,237 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	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	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866	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 5,717,555	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	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9 1 5 47,2 2,822,3 51,6 24,105,6 51,6
umber of exemptions, dijusted gross income (less deficit)	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	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	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	3,540,605 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	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	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	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 5,7 4,2 2,822,3 2,822,3 2,822,3 51,6 24,105,6 7,086,9
Jumber of exemptions, dijusted gross income (less deficit)	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	5,772,237 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	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	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866	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 5,717,555	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	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,93
umber of exemptions, dijusted gross income (less deficit)	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	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	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	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866	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 5,717,555	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	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 8,7 351,9; 47,2 2,822,3 51,6; 24,105,6 7,066,9
umber of exemptions. dijusted gross income (less deficit)	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	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	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 1,965 295,161	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	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 5,717,555	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	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	166.9 27.250.3 40.1 10.522.5 51.1 3.068.6 39.3 1.538.6 37.7 4.160.1 8.7 2.822.3 47.2 2.822.3 51.6 24.105.6 7.068.9
imber of exemptions. julipated gross income (less deficit)	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	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	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	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	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 5,717,555	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	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	166,9 27,250,3 40,1 10,522,5 51,1 3,068,6 39,3 1,538,6 37,7 4,160,1 5,7 4,2 2,822,3 2,822,3 2,822,3 51,6 24,105,6 7,086,9
umber of exemptions. dijusted gross income (less deficit) alaries and wages: Number of returns. Amount terest income: Number of returns. Amount Midends: Number of returns. Amount set capital gain (less loss): Number of returns. Amount axable pensions and annutities: Number of returns. Number of returns. Amount axable pensions and annutities: Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. axable income: Number of returns. Amount. Amount. Alar it ax itability: Number of returns. Amount. Average (whole dollars)	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	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	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 1,965 295,161	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 63,404 138,429 448,770 4,243,475 1,235,555 33,037,428 1,236,020 5,692,866 4,606	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 5,717,555	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	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	166.9 27.250.3 40.1 10.522.5 51.1 3.068.6 39.3 1.538.6 37.7 4.160.1 8.7 2.822.3 47.2 2.822.3 51.6 24.105.6 7.068.9

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

ſ	i		,		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)
h								
UTAH				440.050	50.400	13,059	9.080	3,17
lumber of returns	682,128	288,416	168,035	140,959	59,400	13,059 50,748		3,17 13.13
lumber of exemptions	1,727,937	402,015	472,774	520,664	231,330	50,748 1,107,048	37,274 1,200,172	
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:	587,801	234,195	144,906	130,925	55,461	11,806	7,841	2,66
Number of returns	14,290,326	1,496,126	2,936,346	4,675,633	2,942,232	827,353	756,757	655,87
Amountnterest income:	14,200,320	1,450,120	2,330,540	4,075,055	2,072,202	027,000	750,757	000,01
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:	10.,200							
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
vet capital gain (less loss):				}		}	1	
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 annulties:	1		ľ	ł		l	ł	
Number of returns	100,373	27,834	31,449	24,229	11,940	2,795	1,644	48
Amount	1,045,979	163,870	331,502	290,470	164,279	48,148	32,646	15,06
Unemployment compensation:			i	ł	i	ľ		
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
Total itemized deductions:								
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:								3,17
Number of returns	552,090	165,434	161,517	140,515	59,333	13,048 772,570	9,067 882,089	1,403,39
Amount	10,978,452	503,994	1,846,455	3,243,900	2,326,046	//2,5/0	882,089	1,403,35
Total tax liability :	50. 545	173,120	163,296	140,583	59,348	13,050	9,072	3,17
Number of returns	561,647	91,142	301.365	537,612	434,360	172,086	229,414	442,91
Amount	2,208,890 3,933	91,142 527	1,846	3,825	7,319	13,187	25,289	139,36
Average (whole dollars)	3,933	327	1,040	3,025	7,319	13,107	23,203	133,30
Earned Income credit: Number of returns	69,968	46.855	23,113					
Amount	39,584	33,596	5,987				_]	
Excess earned income credit: 3	00,507	00,000	,,,,,		1			
Number of returns	45,165	39,922	5,243			_		
Amount	26,464	25,224	1,241	-				
					of adjusted gross i			
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
	(1)	(2)	(3)	(4)	(5)	(6)	_(7)	(8)
				, ,				
VERMONT			1		00.000	6.049	4.068	1,10
Number of returns	266,699	110,339	71,120	51,021	22,996 72,017	19,307	12.854	3,50
Number of exemptions	555,624	148,921	154,480	144,543				502,19
Adjusted gross income (less deficit)	7,117,175	675,171	1,542,550	1,978,099	1,372,981	513,940	532,241	502,18
Salaries and wages:		04.004	62,296	46.871	21,227	5,343	3,385	85
Number of returns	224,368	84,394		1,626,015	1,107,109	363,719	299,233	154,44
Amount	5,328,220	558,067	1,219,632	1,026,015	1,107,109	303,719	299,233	134,44
nterest income:	404.050	58,897	48,917	44,037	22,034	5,926	4,037	1,10
Number of returns	184,950 496,586	94,583	103,915	98,867	70,336	34,619	43,602	50,66
Amount	490,000	84,303	103,915	90,007	70,330	34,019	45,002	30,00
Dividends:	61,296	15,256	13,049	14,762	10,395	3,906	3,007	92
Number of returns		24,182	29,704	37,826	34,777	22,183	36,738	47,06
Amount	232,477	24,102	29,704	31,020	J.,,,,	22,103	30,730	77,00
	32,811	7,272	6,813	7,435	5,585	2,528	2,349	82
Number of returns	234,953	14,159	17,569	26,557	29,541	21,746	44,771	80,61
Amount	234,833	14,139	17,369	20,057	29,541	21,,40	*****	J.,0
	34,814	11,345	10,287	7,405	3,642	1,088	807	24
Number of returns	278,181	50,207	78,416	68,370	41,478	16,531	16,016	7,16
AmountUnemployment compensation:	270,101	30,207	/0,410] 30,570	11,778	10,001	,,,,,,	2,10
Number of returns	23,729	9,360	8,166	4,983	1,005	148	60	
	44,994	17,651	15,740	9,091	1,978	350	171	1
Amount 1								
Amount	44,984	17,031	10,710					

Excess earned income credit: 3
Number of returns.....
Amount.....
See notes following Table 20.

Number of returns...

Amount......
Taxable income:
Number of returns.

Total tax liability : Number of returns

Number of returns...

Amount......
Average (whole dollars)...

Amount.....

76,764 959,936

222,077

227,926 916,530

4,022

21,798

12,137

4,608,316

5,916 66,634

67,248

235,234

72,696 44,680 615

14,426

11,145 6,455 26,472

256,831

50,822

1,313,485

224,379 4,412

14,578 122,541

69,845 886,809

70,180

147,407 2,101

> 7,372 1,906

> > 992

22,961 976,436

22,972

189,770

8,261

5,716

97,606

6,038 377,035

> 6,041 85,855

14,213

102,241

405,069

4,064 106,459 81,294

1,104 414,248

1,106 118,000

106,691

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

	4			Size	of adjusted gross	Income		
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	\$100,000	\$200,000
	(1)	(2)	(3)	(4)	(5)	under \$100,000 (6)	(7) under \$200,000	or more (8)
VIRGINIA		1 .	-					
lumber of returns		1,076,382	726,310	558,491	315,180	114,155	75 400	
lumber of exemptions	6,045,246	1,450,432	1,549,947	1,457,613	938,851	352,226	75,490	18,59
djusted gross income (less deficit)	90,930,750	6,471,183	15,842,897	21,760,051	19,059,909		235,856	60,32
Salaries and wages:		1	10,012,007	21,700,031	18,058,809	9,749,349	9,700,976	8,346,38
Number of returns	. 2,512,716	877,468	645,212	511,580	290,317	400.004		
Amount	71,862,378	6,178,381	13,218,393	18,355,602		105,381	67,443	15,31
nterest income:			10,2,10,000	10,335,602	15,835,741	7,854,225	6,825,282	3,594,75
Number of returns	1,724,418	414,871	396,399	427,002	204 740	400.000		
Amount	4,943,942	678,146	777,957	889,103	284,716	109,232	73,783	18,41
Pividends:		5.5,	1 ,,,,,,,,,	009,103	783,855	434,852	565,302	814,72
Number of returns	608,267	101,443	100,417	145,407	400 400			
Amount	1,937,299	131,851	172,190	265,526	132,436	63,148	50,360	15,05
let capital gain (less loss):	1,007,000	1	172,180	203,320	306,011	207,954	327,553	526,21
Number of returns	289,945	41,570	. 43,130	01 500	l		Ì	
Amount	2,512,163	168,605		61,590	60,822	34,296	35,072	13,46
axable pensions and annuities:	2,312,100	100,005	63,898	. 124,013	182,860	177,374	414,740	1,380,67
Number of returns	430,398	97,231	110.704			1		
Amount	5,388,970		110,764	101,800	69,772	27,438	19,787	3,60
nemployment compensation:	3,500,870	523,020	1,060,871	1,323,314	1,211,293	604,953	528,615	136,90
Number of returns	157,374	E0 700	!		_	1	ļ .	2
Amount		53,700	54,900	36,243	9,870	1,788	816	
otal itemized deductions:	. 177,239	55,354	61,984	41,038	13,915	3,233	1,577	18
Number of returns			l .i			j		
Amount		46,824	148,947	302,155	263,156	108,452	74,164	18,45
exable income:	14,177,467	544,310	1,304,017	3,209,507	3,689,489	2,044,600	2,012,652	1,372,89
Number of returns						————— <u>—</u>		•
Amount	2,449,285	656,103	713,864	556,621	314,743	. 114,029	75,385	18,54
otal tax liability :	60,264,032	2,269,342	9,145,723	14,481,163	13,280,173	6,985,372	7,228,465	6,873,79
								-,-,-,,
Number of returns	2,474,707	679,597	715,168	557,019	314,854	114,068	75,436	18,56
Amount.	12,257,383	393,344	1,462,483	2,475,809	2,563,686	1,545,462	1,858,984	1,957,61
Average (whole dollars)	4,954	579	2,045	4,445	8,143	13,549	24,644	105,43
armed income credit:	i .		i • I	i				100,10
Number of returns	275,937	. 192,685	83,252			_		
Amount	163,394	141,155	22,239	· - I	_			
Excess earned income credit; 3								
Number of returns	181,365	168,196	13,169				,	
			10,100	~		-		
Amount	110,963	107,917	3,046	_		_ [_ []	
Amount	110,963						لـــــــــــــــــــــــــــــــــــــ	-
		107,917	3,046		l'adjusted gross in			
State and item	All returns	107,917 Under	3,046 \$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	All returns	107,917 Under \$15,000 1	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000		\$100,000 under \$200,000	\$200,000 or more
	All returns	107,917 Under	3,046 \$15,000	\$30,000	\$50,000	\$75,000		or more
State and item	All returns	107,917 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	
State and item WASHINGTON	All returns	107,917 Under \$15,000 1	\$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 WASHINGTON Imber of returns	All returns (1) 2,302,696	107,917 Under \$15,000 1 (2) 855,022	\$15,000 under \$30,000 (3) 588,121	\$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)
State and item WASHINGTON Imber 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) \$88,121 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	under \$200,000 (7)	or more (8)
State and item WASHINGTON Imber of returns	All returns (1) 2,302,696	107,917 Under \$15,000 1 (2) 855,022	\$15,000 under \$30,000 (3) 588,121	\$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	0r more (8) 15,71: 49,46:
State and item WASHINGTON Imber 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	07 more (8) 15,711 49,461
State and item WASHINGTON Imber of returns Interest of exemptions justed gross income (less deficit) Number of returns	All returns (1) 2.302,696 4.960,283 71,409,016 , 1,934,788	107,917 Under \$15,000 ' (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	0r more (8) 15,71: 49,48: 8,072,90:
State and item WASHINGTON Imber of returns pusted gross income (less deficit) laries and wages: Amount Amount	(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	or more (8) 15,71: 49,48: 8,072,90:
State and item WASHINGTON Imber of returns	All returns (1) 2,302,696 4,960,283 71,409,016 , 1,934,788 52,706,399	107,917 Under \$15,000 ' (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) 	46,539 145,708 6,112,112 38,177	or more (8) 15,71: 49,48: 8,072,90:
State and item WASHINGTON Imber of returns	All returns (1) 2.302,696 4.960,283 71,409,016 , 1,934,788 52,706,399 1,513,592	107,917 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 11,982,134 228,522	\$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	or more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,084
State and item WASHINGTON Imber of returns ipsted gross income (less deficit) laries and wages: Arnount Prest income: Number of returns Arnount Arnount Arnount Arnount Arnount Arnount Arnount	All returns (1) 2,302,696 4,960,283 71,409,016 , 1,934,788 52,706,399	107,917 Under \$15,000 ' (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) 	46,539 145,708 6,112,112 38,177 3,586,093	or more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,084
State and item WASHINGTON Imber 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	107,917 Under \$15,000 ' (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	or more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,084
WASHINGTON Imber 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	107,917 Under \$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 4,308,108 67,281	46,539 145,708 6,112,112 38,177 3,586,093 45,714	07 more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,08- 15,60: 685,177
State and item WASHINGTON Imber of returns Imber of exemptions justed gross income (less deficit) Iarles and wages: Amount Amount Amount Amount Idends: Vumber of returns Amount Wumber of returns Amount Vidends: Vidends: Vinount Vinount Vinount Vinount Vinount Vinount Vinount	All returns (1) 2,302,696 4,960,283 71,409,016 , 1,934,788 52,706,399 1,513,592 4,512,616	107,917 Under \$15,000 ' (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	under \$200,000 (7) 46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331	0r more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,08- 15,60: 685,17: 12,31:
WASHINGTON mber of returns mber of exemptions justed gross income (less deficit) Amount prest income: Number of returns Amount didends: Number of returns Amount Amount Amount Amount capital gain (less loss):	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 1,596,362	Under \$15,000 ' (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 9,999,461 369,963 642,889 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	\$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 4,308,108 67,281 334,317 37,495	48,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,684	0r more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,08- 15,60: 685,17: 12,31:
WASHINGTON mber 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	107,917 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	\$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	\$75,000 under \$100,000 (6) 69,474 213,326 5,907,313 61,235 4,308,108 67,281 334,317 37,495	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431	0r more (8) 15,711 49,461 8,072,900 12,300 2,910,084 15,600 685,177 12,311 457,016
WASHINGTON Imber of returns. Imber of exemptions. justed 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 1,596,362	Under \$15,000 ' (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 9,999,461 369,963 642,889 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	48,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,684 193,431 27,409	15,711 49,461 8,072,900 12,301 15,606 685,177 12,311 457,016
State and item WASHINGTON mber 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	Under \$15,000 ' (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 9,999,461 369,963 842,889 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	\$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	15,711 49,461 8,072,900 12,301 15,606 685,177 12,311 457,016
WASHINGTON mber 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	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 54,713 187,888 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	\$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	48,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,684 193,431 27,409	0r more (8) 15,711 49,461 8,072,900 2,910,084 15,600 685,177 12,311 457,016 12,324 1,814,549
WASHINGTON mber of returns. mber of exemptions. usted gross income (less deficit). united gross income (less deficit). Amount. rest income: Number of returns. Amount. Ustendor of returns. Amount. Ustendor of returns. Vinount.	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	Under \$15,000 ' (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 9,999,461 369,963 842,889 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 14,122	48,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,684 193,431 27,409 558,076 9,048	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08- 15,60; 685,17; 12,31; 457,016 12,324 1,814,545
WASHINGTON Imber 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 1,596,362 325,753 3,510,464 356,536 3,671,564	107,917 Under \$15,000 \((2) \) 855,022 \((1,192,482 \) 4,890,061 671,283 \((4,890,061 \) 671,283 \((4,9320 \) 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	\$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	46,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,664 193,431 27,409 558,076	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08- 15,60; 685,17; 12,31; 457,016 12,324 1,814,545
WASHINGTON mber 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 1.586,362 325,763 3,510,464 356,536 3,671,564 177,273	107,917 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 54,713 187,888 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	\$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 47,920 648,764	\$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 30,684 193,431 27,409 558,076 9,048 178,756	0r more (8) 15,711 49,481 8,072,900 12,302 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153
State and item WASHINGTON mber of returns. mber of exemptions usted gross income (less deficit) aries and wages: varies and wages: varies income: varies income: varies income: varies of returns varies income: varies inco	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 1,596,362 325,753 3,510,464 356,536 3,671,564	107,917 Under \$15,000 \((2) \) 855,022 \((1,192,482 \) 4,890,061 671,283 \((4,890,061 \) 671,283 \((4,9320 \) 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 9,999,461 369,963 842,889 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 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	48,539 145,708 6,112,112 38,177 3,586,093 45,714 445,331 30,684 193,431 27,409 558,076 9,048 178,756	15,711 49,461 8,072,900 12,301 2,910,084 15,600 685,177 12,311 457,016 12,324 1,814,549 2,550 88,153
State and item WASHINGTON mber of returns mber of exemptions justed gross income (less deficit) Amount meer of returns Amount mount idends: jumber of returns whount idends: jumber of returns hount hount hount imployment compensation: jumber of returns jumployment compensation: jumber of returns jumployment compensation: jumber of returns jumployment 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	107,917 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 54,713 187,888 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	\$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 30,684 193,431 27,409 558,076 9,048 178,756	15,711 49,461 8,072,900 12,301 2,910,084 15,600 685,177 12,311 457,016 12,324 1,814,549 2,550 88,153
WASHINGTON Imber 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 1.586,362 325,763 3,510,464 356,536 3,671,564 177,273	107,917 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 54,713 187,888 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 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 30,684 193,431 27,409 558,076 9,048 178,756	15,711 49,461 8,072,903 12,304 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153
WASHINGTON mber of returns mber of exemptions justed gross income (less deficit) laries and wages: Number of returns Amount rest income: Number of returns Amount idends: Number of returns Amount capital gain (less loss): Number of returns whount trapital gain (less loss): Number of returns humber 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	107,917 Under \$15,000 \((2) \) 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	15,711 49,461 8,072,900 12,301 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 88,153
WASHINGTON Imber of returns Imber of exemptions Justed gross income (less deficit) Justed gross income (less deficit) Arnount Interest income: Number of returns Arnount Identifications: Number of returns Interest income: Number of retu	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	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 54,713 187,888 95,998 533,821 54,921 94,687 43,957	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,963 842,889 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 30,684 193,431 27,409 558,076 9,048 178,756	15,711 49,461 8,072,903 12,304 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153
WASHINGTON mber of returns mber of exemptions justed gross income (less deficit) aries and wages: Number of returns Amount reset income: Number of returns Number of returns White of re	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	107,917 Under \$15,000 \((2) \) 855,022 \(1,192,482 \) 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,888 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 9,999,461 369,963 842,889 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 27,409 556,076 9,048 178,756 922 2,437 39,817 853,882	15,711 49,461 8,072,903 12,302 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153 84 264 14,170 706,184
WASHINGTON mber 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 54,713 187,888 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 63,615 106,186 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	\$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	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	15,711 49,461 8,072,900 12,300 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153 84 264 14,170 706,184
WASHINGTON Imber 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	107,917 Under \$15,000 \((2) \) 855,022 \(1,192,482 \) 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,888 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 9,999,461 369,963 842,889 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 27,409 556,076 9,048 178,756 922 2,437 39,817 853,882	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08; 15,60; 685,17; 12,31; 457,016; 12,324; 1,814,545; 2,550; 86,153; 84,264; 14,170; 706,184; 15,693;
WASHINGTON Imber of returns Imber of exemptions Justed gross income (less deficit) Justed gross income (less deficit) Arnount Interest income: Number of returns Arnount Identify and income (less deficit) Interest income: Number of returns Arnount Identify and income (less loss): Number of returns Interest income: Number of returns Inte	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	107,917 Under \$15,000 \cdot (2) 855,022 \cdot 1,192,482 \cdot 4,890,061 671,283 \cdot 4,549,320 397,727 \cdot 654,904 96,092 \cdot 140,017 54,713 \cdot 187,888 95,998 \cdot 533,821 54,921 \cdot 94,687 43,357 \cdot 474,289 517,899 \cdot 1,814,962	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,963 842,889 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 30,684 193,431 27,409 556,076 9,048 178,756 922 2,437 39,817 853,882 48,474 4,945,978	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08; 15,60; 685,17; 12,31; 457,016; 12,324; 1,814,545; 2,550; 86,153; 84,264; 14,170; 706,184; 15,693;
WASHINGTON Imber of returns Imber of exemptions Iusted gross income (less deficit) Iusted gross income (less deficit) Iusted gross income (less deficit) Iusted gross income (less deficit) Iumber of returns Income: In	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 49,996,381 1,976,616	107,917 Under \$15,000 1 (2) 855,022 1,192,482 4,890,61 671,283 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 7,528,131 579,475	\$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 69,431	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 46,474 4,945,978 46,498	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08; 15,60; 685,17; 12,31; 457,016; 12,324; 1,814,548; 2,550; 86,153; 84; 264; 14,170; 706,184; 15,693; 7,271,797
WASHINGTON Imber 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	107,917 Under \$15,000 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,888 95,998 533,821 54,921 94,687 43,357 474,289 517,699 1,814,962 538,749 325,362	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,963 842,889 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) 247,247 759,075 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 2,170,711	\$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 46,498	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08; 15,60; 685,17; 12,31; 457,016; 12,324; 1,814,545; 2,550; 86,153; 84; 264; 14,170; 706,184; 15,693; 7,271,797; 15,706
WASHINGTON Imber of returns Imber of exemptions Justed gross income (less deficit) Justed gross income (less deficit) Arnount Interest income: Number of returns Arnount Idendis: Number of returns Arnount Idendis: Number of returns Arnount Idendis:	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 49,996,381 1,976,616	107,917 Under \$15,000 1 (2) 855,022 1,192,482 4,890,61 671,283 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 7,528,131 579,475	\$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 1,056,544	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 48,498 1,327,991	15,71 49,48 8,072,90 12,30 2,910,08 15,600 685,17 12,31 457,016 12,32 1,814,54 86,153 84,153 84,154 15,693 7,271,797
WASHINGTON Imber of returns Imber of exemptions Justed gross income (less deficit) Justed gross income (less deficit) Justed gross income (less deficit) Justed gross income (less deficit) Justed gross income (less deficit) Jumber of returns Amount Jumber of returns Jumber	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	107,917 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 1,814,962 538,749 325,362 604	\$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	\$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 2,170,711	\$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 69,431	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 46,474 4,945,978 46,498	0r more (8) 15,71; 49,48; 8,072,90; 12,30; 2,910,08; 15,60; 685,17; 12,31; 457,016; 12,324; 1,814,545; 2,550; 86,153; 84; 264; 14,170; 706,184; 15,693; 7,271,797; 15,706
WASHINGTON Imber 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	107,917 Under \$15,000 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,888 95,998 533,821 54,921 94,687 43,357 474,289 517,699 1,814,962 538,749 325,362	\$15,000 under \$30,000 (3) 588,121 1,279,193 12,846,937 494,586 9,999,461 369,963 842,889 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) 247,247 759,075 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 2,170,711	\$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	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 48,498 1,327,991	0r more (8) 15,711 49,461 8,072,900 12,304 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153 84 264 14,170 706,184 15,693 7,271,797
WASHINGTON mber of returns mber of exemptions justed gross income (less deficit) aries and wages: Number of returns Amount reset income: Number of returns Numount didends: Number of returns Numount didends: Number of returns Numount dibends: Number of returns Numount table pensions and annuities: Number of returns numount table pensions and annuities: Number of returns numount table pensions and annuities: Number of returns numount al itemized deductions: Iumber of returns numount at tax liability: umber of returns mount urount tax liability: umber of returns mount uverage (whole dollars) sed income credit: umber of returns mount umber of returns mount	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	107,917 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 1,814,962 538,749 325,362 604	\$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	\$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 2,170,711	\$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	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 48,498 1,327,991	0r more (8) 15,711 49,461 8,072,900 12,304 2,910,084 15,606 685,177 12,311 457,016 12,324 1,814,549 2,550 86,153 84 264 14,170 706,184 15,693 7,271,797
WASHINGTON mber of returns mber of exemptions usted gross income (less deficit) aries and wages: lumber of returns whount verst income: lumber of returns whount dends: lumber of returns whount capital gain (less loss): lumber of returns mount able pensions and annuities: lumber of returns mount if itemized deductions: lumber of returns mount al itemized deductions: lumber of returns mount al itemized deductions: lumber of returns mount li tax liability : lumber of returns mount lumber of returns mount lumber of returns mount lumber of returns mount let ax liability : lumber of returns mount let get income credit: lumber of returns mount	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	107,917 Under \$15,000 (2) 855,022 1,192,482 4,890,061 671,283 4,549,320 397,727 654,904 96,092 140,017 54,713 187,888 95,998 533,821 54,921 94,687 43,357 474,289 517,899 1,814,962 538,749 325,362 604 125,097	\$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 10,26,834 58,549 126,535 108,828 911,094 578,116 7,528,131 579,475 1,228,245 2,120 56,887	\$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) 247,247 759,075 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 2,170,711	\$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	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 48,498 1,327,991	or more (8) 15,71: 49,46: 8,072,90: 12,30: 2,910,08- 15,600: 685,177 12,31: 457,016: 12,324 1,814,549 2,550 86,153 84 264 14,170 706,184 15,693 7,271,797

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	Ctota c-d b	A	Under	\$15,000	\$30,000	adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
West YVBOINGA What is a completion 1,566,214 175,861 120,471 120,471 12,277 20,977 20,077 2	State and item	All returns							or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	WEST VIDGINIA								
Section Committee Commit		697,090	316.641	175,981	130,471	54,283	10,478	6,756	2.48
Sale for a find wages 1576.657 148.858 151.058 2.0.055 1.0.058									8,51
Number of refurm	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
1,01,442 1,35,777 2,983,441 3,345,926 2,704,900 442,965 1,724,16 419,01	Salaries and wages:	1 1		i i					
Interest Income: 405.252	Number of returns	. 578,957	240,957	149,833	121,058	50,553	9,231	5,362	1,90
Number of reluma	Amount	13,101,442	1,551,777	2,963,441	4,345,926	2,704,990	642,983	472,415	419,9
Amount		1 1		j .					
Dischanger									
Mumber of Instanta		1,038,026	230,783	254,605	202,913	133,508	53,910	68,841	93,4
Amount									
Number of refurns		1							
Number of relums		343,556	35,118	48,060	. 60,766	53,434	29,2/6	49,637	67,2
Amount			10.050		44.055	0 650	0.440	0.054	
Fasable persistors and annullate:									
Number of relums		318,005	12,365	18,709	20,000	29,095	19,009	41,4/2	100,0
Amount		127 600	E1 422	27 240	22.264	10.060	2 502	1 500	
					1				
Number of returns		1,020,354	211,001	332,032	223,040	117,003	. 34,717	20,139	14,7
Amount		80.798	21 315	21 504	14.458	3 136	210	79 1	
Total terminaced deductiones: 106,983 5,340 15,995 38,406 30,972 8,551 6,296 2,4									
Number of returns			51,000	1 71,13	20,00,				
Amount		. 105.983	5.340	15.995	36.406	30.972	8.551	6.296	2,4
Taxable Income: S46,600 168,151 174,132 130,384 54,252 10,472 6,750 2,4									131,8
Number of returns]]		1		ı j	
Total tast stability:		. 546,600	168,151	174,132	130,364	54,252	10,472	6,750	
Number of returns	Amount	10,943,866	534,156	2,076,718	3,517,737	2,430,852	698,529	718,435	967,4
Amount	Total tax tlability :	1							
Average (whole dollars)	Number of returns								
State and item	Amount								
Number of returns S2,549 66,469 26,080 -		. 3,805	542	1,926	. 4,470	8,756	15,535	29,075	112,9
Excess aemail noome credit: 2 S.8,095 46,943 6,952		1			Į.				
Excess asamed income credit:*		1 1			-	-	-		
Number of returns		. 53,895	46,943	6,952	-		-	-	
State and Item					i i		'		
State and Item					- !	-	- 1	- (
State and Item	Amount	. 37,386	36,521	866		<u> </u>		<u> </u>	
Si5,000 under \$30,000 under \$30,000 under \$75,000 under \$100,000 under \$200,000 or more of returns					Size	of adjusted gross is	ncome		
WISCONSIN Care Wisconsin Wisconsin Wisconsin Care Wisconsin Wisconsin Wisconsin Wisconsin Care Wisconsin Wiscons	State and item	All returns							\$200,000 or more
WISCONSIN Number of returns		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns. 2,258,467 922,241 560,688 470,082 213,671 48,601 31,610 31				 					
Number of returns									
Adjusted gross income (less deficit). Adjusted gross income (less deficit). Amount					470,082	213,671			
Salaries and weges: 1,919,349 713,600 483,923 438,410 201,236 44,295 27,715 10,0	Number of exemptions	4,835,390				000 047			
Number of returns							157,967	105,001	38,2
Amount	Adjusted gross income (less deficit)						157,967	105,001	38,2
Interest income:	Adjusted gross income (less deficit) Salaries and wages:	63,048,274	5,835,350	12,235,879	18,341,014	12,706,544	157,967 4,122,184	105,001 4,160,733	38,2 5,646,5
Number of returns. 1,659,046 539,380 408,504 415,899 204,948 47,540 31,226 415,890 756,736 515,252 22,393 275,571 497.5	Adjusted gross income (less deficit) Salaries and wages: Number of returns	63,048,274	5,835,350 713,600	12,235,879 483,923	18,341,014 438,410	12,706,544 201,236	157,967 4,122,184 44,295	105,001 4,160,733 27,715	38,2 5,646,5 10,1
Amount	Adjusted gross income (less deficit)	63,048,274	5,835,350 713,600	12,235,879 483,923	18,341,014 438,410	12,706,544 201,236	157,967 4,122,184 44,295	105,001 4,160,733 27,715	38,2 5,646,5 10,1
Dividends	Adjusted gross income (less deficit)	63,048,274 1,919,349 . 48,558,444	5,835,350 713,600 4,516,696	12,235,879 483,923 9,544,555	18,341,014 438,410 15,559,343	12,706,544 201,236 10,677,714	157,967 4,122,184 44,295 3,118,059	105,001 4,160,733 27,715 2,713,751	38,; 5,646,; 10,; 2,428,;
Number of returns	Adjusted gross income (less deficit)	63,048,274 1,919,349 . 48,558,444 1,659,046	5,835,350 713,600 4,516,696 539,380	12,235,879 483,923 9,544,555 408,504	18,341,014 438,410 15,559,343 415,899	12,706,544 201,236 10,677,714 204,948	157,967 4,122,184 44,295 3,118,059 47,540	105,001 4,160,733 27,715 2,713,751 31,226	38,2 5,646,5 10,1 2,428,3 11,5
Amount	Adjusted gross income (less deficit)	63,048,274 1,919,349 . 48,558,444 1,659,046	5,835,350 713,600 4,516,696 539,380	12,235,879 483,923 9,544,555 408,504	18,341,014 438,410 15,559,343 415,899	12,706,544 201,236 10,677,714 204,948	157,967 4,122,184 44,295 3,118,059 47,540	105,001 4,160,733 27,715 2,713,751 31,226	38,2 5,646,5 10,1 2,428,3 11,5
Net capital gain (less loss): Number of returns	Adjusted gross income (less deficit)	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532	5,835,350 713,600 4,516,696 539,380 801,221	12,235,879 483,923 9,544,555 408,504 872,389	18,341,014 438,410 15,559,343 415,899 756,736	12,706,544 201,236 10,677,714 204,948 515,252	157,967 4,122,184 44,295 3,118,059 47,540 222,393	105,001 4,160,733 27,715 2,713,751 31,226 275,571	38,2 5,648,5 10,1 2,428,3 11,5 497,9
Number of returns	Adjusted gross income (less deficit)	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096	5,835,350 713,600 4,516,696 539,380 801,221 125,895	12,235,879 483,923 -9,544,555 408,504 872,389 111,318	18,341,014 438,410 15,559,343 415,899 756,738	12,706,544 201,236 10,677,714 204,948 515,252 89,990	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593	105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430	38,2 5,646,5 10,1 2,428,3 11,5 497,5
Amount.	Adjusted gross income (less deficit)	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096	5,835,350 713,600 4,516,696 539,380 801,221 125,895	12,235,879 483,923 -9,544,555 408,504 872,389 111,318	18,341,014 438,410 15,559,343 415,899 756,738	12,706,544 201,236 10,677,714 204,948 515,252 89,990	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593	105,001 4,160,733 27,715 2,713,751 31,226 275,571 22,430	11,5 38,2 5,646,5 10,1 2,428,3 11,5 497,9 9,7
Taxable pensions and annuities: Number of returns	Adjusted gross income (less deficit)	63,048,274 . 1,919,349 48,558,444 . 1,659,046 . 3,941,532 . 519,096 . 1,398,830	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973	38.2 5,646.5 10.1 2,428.3 11.5 497.9 9.7 332.1
Number of returns	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 . 1,919,349 . 48,558,444 . 1,659,046 . 3,941,532 . 519,096 . 1,398,830 . 286,141	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927	105,001 4,180,733 27,715 2,713,751 31,226 275,571 22,430 169,973	38,2 5,646,5 10,1 2,428,3 11,5 497,9 9,7 332,1
Amount.	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 Net capital gain (less loss): Number of returns Amount	63,048,274 . 1,919,349 . 48,558,444 . 1,659,046 . 3,941,532 . 519,096 . 1,398,830 . 286,141	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927	105,001 4,180,733 27,715 2,713,751 31,226 275,571 22,430 169,973	38,2 5,646,5 10,1 2,428,3 11,5 497,9 9,7 332,1
Number of returns 213,196 52,756 72,851 65,885 19,371 1,840 438 351,131 82,684 129,862 105,092 29,430 3,030 912 107 107 108 Itemized deductions: Number of returns 712,329 42,125 118,525 274,840 187,652 46,681 31,002 11,8 12 118,000 11,000	Adjusted gross income (less deficit) Salaries and weges: Number of returns Amount Interest income: Number of returns Amount Dividends: Number of returns Amount Net capital gain (less loss): Number of returns Amount Nat capital gain (less loss): Number of returns Amount Taxable pensions and annutilies:	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	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468 162,405	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770	105,001 4,180,733 27,715 2,713,751 31,226 275,571 22,430 169,973 17,017 227,013	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4
Number of returns	Adjusted gross income (less deficit). Salaries and wages: Number of returns	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	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134	12,235,879 483,923 9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,810 128,770 8,321	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013	38.2 5,646.1 10.1 2.428.3 11.5 497.5 9.7 332.7 8.4 672.2
Amount. 351,131 82,694 129,862 105,092 29,430 3,030 912 105 total itemized deductions: Number of returns. 712,329 42,125 118,525 274,840 187,652 46,661 31,002 11.8 Amount. 8,380,650 539,885 907,784 2,451,902 2,195,454 765,192 755,413 765,0 15 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Adjusted gross income (less deficit). salaries and weges: 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 Faxable pensions and annuities: Number of returns Amount Inemployment compensation:	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 . 338,834 . 2,507,351	5,835,350 713,600 4,516,696 539,380 801,221 125,895 155,425 64,592 106,134 120,566 551,157	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890	18,341,014 438,410 15,559,343 415,899 756,736 131,165 225,340 67,667 220,059 67,511 590,136	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264	38.2 5,646.1 10.1 2.428.3 11.5 497.5 9.7 332.7 8.4 672.2
Number of returns	Adjusted gross income (less deficit). salaries and weges: 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 Faxable pensions and annuities: Number of returns Amount Inemployment compensation:	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	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	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	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	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264	38,2 5,646,5 10,1 2,426,3 11,5,497,9 9,7 332,1 8,4 672,2 2,1
Amount	Adjusted gross income (less deficit). Salaries and wages: Number of returns	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	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	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	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	12,706,544 201,236 10,677,714 204,948 515,252 89,990 200,750 46,157 204,248 32,010 321,813	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264	38,2 5,646,5 10,1 2,428,3 11,5 497,9
Amount.	Adjusted gross income (less deficit). Salaries and wages: Number of returns	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	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	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	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	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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912	38,2 5,646,5 10,1 2,428,3 11,5,497,9 9,7 332,1 8,4 672,2 2,1
Number of returns 1,917,652 589,875 552,957 469,504 213,569 48,573 31,587 11.5 4,990.5 10.5 12,163,743 8,997,388 3,036,402 3,198,768 4,906.5 10.5 12,163,743 8,997,388 3,036,402 3,198,768 4,906.5 10.5 12,163,743 8,997,388 3,036,402 3,198,768 4,906.5 10.5 12,163,743 8,997,388 3,036,402 3,198,768 12,163,743 8,997,388 3,036,402 3,198,768 12,163,743 8,997,388 13,180,10 11.5 12,163,743 12	Adjusted gross income (less deficit). Salaries and wages: Number of returns	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	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	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	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	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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912	38.2 5.646.5 10.1 2.426.3 11.5 497.9 9.7 332.1 8.4 672.2 2.1 57.4
Amount	Adjusted gross income (less deficit). Salaries and wages: Number of returns	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	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	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	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	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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912	38,2 5,646,5 10,1 2,426,3 11,5,497,9 9,7 332,1 8,4 672,2 2,1
Total tax liability :	Adjusted gross income (less deficit). Salaries and wages: Number of reitums	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 338,834 2,507,351 213,196 351,131 712,329 8,380,650	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	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	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	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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413	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
Number of returns	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 338,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652	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	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	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	12,706,544 201,236 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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4 672,2 2,1 57,4
Amount	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 286,141 1,720,852 338,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652	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	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	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	12,706,544 201,236 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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4 672,2 2,1 57,4
Average (whole dollars)	Adjusted gross income (less deficit). Salaries and wages: Number of reitums	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	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 1,888,354	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,967 7,102,403	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	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 8,997,388	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768	38,5 5,646,1 10,2,428,3 11,5 497,5 9,7 332,7 8,4 672,2 2,1 765,6 11,1 4,908,5
Earned income credit: Number of returns	Adjusted gross income (less deficit). Salaries and wages: Number of reitums	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 338,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,621 1,942,009	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	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	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	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	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	105,001 4,180,733 27,715 2,713,751 31,228 275,571 22,430 169,973 17,017 227,013 5,595 86,264 438 912 31,002 755,413 31,587 3,198,768	38,2 5,646,5 10,2,428,3 11,4 497,5 9,332,1 8,672,2 2,57,4 11,765,0 11,4,908,6
Number of returns	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,821 1,942,009 8,178,912	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	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	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 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	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4 672,2 1,57,4 1 11,6 4,908,6 11,5 1,399,2
Amount	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 336,834 2,507,351 213,196 351,131 712,329 8,380,650 1,917,652 41,293,821 1,942,009 8,178,912	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	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	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 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	38. 5,648. 10. 2.428. 11.497. 332. 8,672. 2,57. 11.1,765. 11.4,908. 11.1,1,399.
Excess earned income credit: 9	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 338,834 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	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	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,967 7,102,403 553,986 1,157,465 2,090	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 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	38,2 5,646,1 10,2,428,3 11,5 497,5 9,7 332,8 6,672,2 11,1,765,7 11,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,
	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 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	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	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	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 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	38,2 5,646,1 10,2,428,3 11,5 497,5 9,7 332,8 6,672,2 11,1,765,7 11,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,
Number of returns	Adjusted gross Income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 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	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	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	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 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	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4 672,2 1,57,4 1 11,6 4,908,6 11,5 1,399,2
Amount	Adjusted gross income (less deficit). Salaries and wages: Number of returns	63,048,274 1,919,349 48,558,444 1,659,046 3,941,532 519,096 1,398,830 288,141 1,720,852 338,834 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	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	12,235,879 483,923 .9,544,555 408,504 872,389 111,318 200,302 64,468 162,405 100,684 790,890 72,851 129,862 118,525 907,784 552,967 7,102,403 553,986 1,157,465 2,090 52,780 13,738	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	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	157,967 4,122,184 44,295 3,118,059 47,540 222,393 28,593 114,927 17,610 128,770 8,321 109,635 1,840 3,030 46,661 765,192 48,573 3,036,402 48,583 685,358	105,001 4,180,733 27,715 2,713,751 31,228 275,571 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	38,2 5,646,5 10,1 2,428,3 11,5 497,5 9,7 332,1 8,4 672,2 1,57,4 1 11,6 4,908,6 11,5 1,399,2

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]

	Í			Size	of adjusted gross	income		
State and Item	All returns	Under	\$15,000	\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	/4)	\$15,000 1	under \$30,000	under \$50,000	under \$75,000	under \$100,000	 -	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WYOMING			İ	ſ	İ			
Number of returns	205,492	87,901	48,746	42,310	19,253	3,895	2,427	960
Number of exemptions	468,343	125,730	123,784	131,122	64,219	12,749	7,795	2,944
Adjusted gross income (less deficit) Salaries and wages:	. 5,591,838	433,036	1,064,890	1,654,742	1,140,777	330,142	320,214	648,038
Number of returns	173,769		1	l	1			
Amount	4,046,722	69,922	41,692	38,707	17,684	3,321	1,824	619
Interest income:	4,040,722	438,999	825,257	1,381,069	926,340	215,185	139,195	120,678
Number of returns	130,410	41,806	30,559	33,499	17.451			
Amount	406,011	62,964	70,607	69,712	50,917	3,745 22,832	2,393	957
Dividends:	,	02,007	,,,,,,,	00,712	30,917	22,032	34,221	94,758
Number of returns	44,376	10,319	9,129	11,996	6,106	2,325	1,716	785
Amount	167,370	20,547	18,773	23,754	20,410	10,975	18,619	54,291
Net capital gain (less loss);			l	· ·			10,0,0	34,20
Number of returns		6,481	5,948	6,733	4,478	1,676	1,535	790
Amount	273,976	16,167	.11,690	17,477	20,440 `	15,206	28,321	164,674
Taxable pensions and annuities:							1	l ' '
Number of returns	28,712	8,266	8,255	6,939	3,715	856	488	193
Unemployment compensation:	260,229	42,744	73,379	69,160	42,645	12,972	9,462	9,868
Number of returns	11,671	3,842	4,524	0.007		l		
Amount	19,503	5,879	8,031	2,687 4,507	544 943	52	17	- 5
Total itemized deductions:		3,5.3	3,350	. 4,507	. 943	102	28	12
Number of returns	43,188	3,413	7,646	15,658	11,412	2,628	1,678	753
Amount	452,103	28,591	59,370	130,772	112,461	33,484	31,600	55,824
Taxable income:								, 33,624
Number of returns	165,350	48,726	47,852	42,259	19,243	3,892	2,420	- 958
Amount	3,836,745	149,512	580,848	1,126,991	858,589	264,986	270,024	585,795
Total tax liability:	,		_					
Number of returns	169,268	52,515	47,978	42,256	19,244	3,894	2,422	959
Average (whole dollars)	790,708	28,927	96,820	192,485	170,285	62,986	74,374	164,832
Earned income credit:	4,672	551	2,019	4,556	8.849	16,176	30,708	171,880
Number of returns	20,796	14,512	6 004				1	
			6,284		-		-	
	1 11.816 1					-	- 1	
Amount Excess earned income credit; 3	11,816	10,161	1,655					
Amount	11,816			_				
Amount Excess earned income credit; 3		12,450 7,601	1,655 1,092 259	-		-		- -
Amount Excess earned income credit; 3 Number of returns	13,542	12,450	1,092	 	-	-	· -	- - -
Amount. Excess earned Income credit: > Number of returns Amount	13,542 7,860	12,450 7,601	1,092 259		f adjusted gross in			-
Amount Excess earned income credit; 3 Number of returns	13,542	12,450 7,601 Under	1,092 259 \$15,000	\$30,000	 f adjusted gross in \$50,000	\$75,000	\$100,000	\$200,000
Amount. Excess earned Income credit: > Number of returns Amount	13,542 7,860 All returns	12,450 7,601 Under \$15,000	1,092 259 \$15,000 under \$30,000	\$30,000 under \$50,000	 1 adjusted gross ir \$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	or more
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item	13,542 7,860	12,450 7,601 Under	1,092 259 \$15,000	\$30,000	 f adjusted gross in \$50,000	\$75,000		
Amount. Excess earned income credit: 5 Number of returns	13,542 7,860 All returns (1)	12,450 7,601 Under \$15,000 '	1,092 259 \$15,000 under \$30,000 (3)	\$30,000 under \$50,000	 1 adjusted gross ir \$50,000 under \$75,000	\$75,000 under \$100,000 (6)	under \$200,000	or more
Amount. Excess earned income credit: Number of returns. Amount. State and item OTHER AREAS Number of returns.	13,542 7,860 All returns (1) 1,075,627	12,450 7,601 Under \$15,000 ' (2) 661,795	1,092 259 \$15,000 under \$30,000 (3) 224,746	\$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6)	under \$200,000	or more
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 Number of returns. Number of exemptions.	13,542 7,860 All returns (1) 1,075,627 2,123,090	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644	\$30,000 under \$50,000 (4) 101,286 288,886	1 adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207	\$75,000 under \$100,000 (6) 17,182 51,255	under \$200,000 (7) 18,936 57,462	or more (8)
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627	12,450 7,601 Under \$15,000 ' (2) 661,795	1,092 259 \$15,000 under \$30,000 (3) 224,746	\$30,000 under \$50,000 (4)	f adjusted gross in \$50,000 under \$75,000 (5)	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936	or more (8) 9,072
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732	18,936 57,462 2,573,767	9,072 27,599 4,673,321
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salarles and wages: Number of returns.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730	under \$200,000 (7) 18,936 57,462 2,573,767 17,152	9,072 27,599 4,673,321 7,849
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732	18,936 57,462 2,573,767	9,072 27,599 4,673,321
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 Number of returns. Number of exemptions. Adjusted gross income (less deficit). Salaries and wages: Number of returns. Amount. Interest income: Number of returns.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198	18,936 57,462 2,573,767 17,152 2,881,509	9,072 27,599 4,673,321 7,849 3,233,271
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539	18,936 57,462 2,573,767 17,152 2,881,509	9,072 27,599 4,673,321 7,849 3,233,271 8,492
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973 4,970,950 132,316	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198	18,936 57,462 2,573,767 17,152 2,881,509	9,072 27,599 4,673,321 7,849 3,233,271
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 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.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539	18,936 57,462 2,573,767 17,152 2,881,509	9,072 27,599 4,673,321 7,849 3,233,271 8,492
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201	\$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 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. 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. Not capital gain (less loss): Number of returns.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298	\$75,000 under \$100,000 (6) 	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201	\$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 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. 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. Taxable pensions and annulties: Number of returns.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660	\$75,000 under \$100,000 (6) 	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624	07 more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 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 annutites: Number of returns. Amount. Taxable pensions and annutites: Number of returns. Amount. Unemployment compensation: Number of returns.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882	\$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598	18.936 57.462 2.573,767 17.152 2.881,509 17.435 153,678 12,405 93,665 8,210 130,624 2,390 56,266	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,096 51,063
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598	18.936 57.462 2.573,767 17.152 2.881,509 17.435 153,678 12,405 93,665 8,210 130,624 2,390 56,266	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664	12,450 7,601 Under \$15,000 1 (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205	\$75,000 under \$100,000 (6) 17,182	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 .537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255	\$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290	\$15,000 under \$30,000 (3) 224,746 554,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973 100,645	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142	18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 .537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255	\$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037	12,450 7,601 Under \$15,000 ¹ (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973 100,645 2,639,524	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911 2,109,815	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300	12,450 7,601 Under \$15,000 ¹ (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 366,280	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973 100,645 2,639,524 94,790	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,983 454 1,205 20,991 373,190 42,480 1,944,402	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142 1,153,775 16,835	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911 2,109,815 18,704	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938 8,986
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300 2,741,826	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 366,280 332,343	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328 351,725	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 298,973 100,645 2,639,524 94,790 402,752	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402 41,377 342,298	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142 1,153,775 16,835 209,838	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,268 117 382 14,867 325,309 18,911 2,109,815 18,704 356,728	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938 8,986 746,142
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300	12,450 7,601 Under \$15,000 ¹ (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 366,280	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 29,194 298,973 100,645 2,639,524 94,790	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,983 454 1,205 20,991 373,190 42,480 1,944,402	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142 1,153,775 16,835	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911 2,109,815 18,704	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938 8,988
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300 2,741,826 3,631	12,450 7,601 Under \$15,000 ¹ (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 366,280 332,343 908	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328 351,725 1,689	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 298,973 100,645 2,639,524 94,790 402,752	f adjusted gross ir \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402 41,377 342,298 8,273	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142 1,153,775 16,835 209,838	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,268 117 382 14,867 325,309 18,911 2,109,815 18,704 356,728	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32,191 7,653 396,915 9,062 4,209,938 8,986 746,142
Amount. Excess earned income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300 2,741,826	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 366,280 332,343	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328 351,725 1,689	\$30,000 under \$50,000 (4) 101,286 288,886 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 298,973 100,645 2,639,524 94,790 402,752	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402 41,377 342,298	\$75,000 under \$100,000 (6) 17,182 51,255 1,472,732 15,730 1,648,198 15,539 100,078 9,669 49,266 5,712 48,728 2,548 51,598 154 424 11,373 240,787 17,142 1,153,775 16,835 209,838	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911 2,109,815 18,704 356,728 19,073	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938 8,986 746,142
Amount. Excess earned Income credit: 3 Number of returns	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300 2,741,826 3,631 32,780	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 368,280 332,343 908	1,092 259 \$15,000 under \$30,000 (3) 224,746 564,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328 351,725 1,689	\$30,000 under \$50,000 (4) 101,286 288,896 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 298,973 100,645 2,639,524 94,790 402,752 4,249	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402 41,377 342,298 8,273	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,268 117 382 14,867 325,309 18,911 2,109,815 18,704 356,728	0r more (8) 9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32,191 7,653 396,915 9,062 4,209,938 8,986 746,142
Amount. Excess earned income credit: 3 Number of returns. Amount. State and item OTHER AREAS 4 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 annutities: 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 tax liability: Number of returns. Amount. Average (whole dollars). Earned income credit: Number of returns. Amount.	13,542 7,860 All returns (1) 1,075,627 2,123,090 21,863,698 779,799 26,236,679 537,469 1,800,016 185,283 767,215 114,796 1,268,792 68,442 873,396 9,797 25,214 192,664 2,237,448 701,755 15,748,037 755,300 2,741,826 3,631 32,780	12,450 7,601 Under \$15,000 ' (2) 661,795 989,037 2,032,524 408,611 6,572,131 248,530 511,923 69,355 95,201 52,624 96,429 26,882 192,366 4,532 11,699 75,556 306,255 295,290 1,272,531 368,280 332,343 908	1,092 259 \$15,000 under \$30,000 (3) 224,746 584,644 4,681,075 199,973 4,970,950 132,316 288,827 35,048 72,222 17,838 50,483 17,296 221,309 3,189 7,859 33,030 296,018 218,225 2,418,051 208,328 351,725 1,689	\$30,000 under \$50,000 (4) 101,286 288,896 3,856,960 91,732 4,125,237 77,831 241,273 31,826 79,489 14,474 55,824 11,630 179,831 1,319 3,454 298,973 100,645 2,639,524 94,790 402,752 4,249	f adjusted gross in \$50,000 under \$75,000 (5) 42,610 124,207 2,573,319 38,752 2,805,383 37,326 176,482 20,052 75,298 10,282 61,176 6,660 120,963 454 1,205 20,991 373,190 42,480 1,944,402 41,377 342,298 8,273	\$75,000 under \$100,000 (6) 17,182	under \$200,000 (7) 18,936 57,462 2,573,767 17,152 2,881,509 17,435 153,678 12,405 93,665 8,210 130,624 2,390 56,266 117 382 14,867 325,309 18,911 2,109,815 18,704 356,728 19,073	9,072 27,599 4,673,321 7,849 3,233,271 8,492 327,754 6,928 302,073 5,656 825,529 1,036 51,063 32 191 7,653 396,915 9,062 4,209,938 8,986 746,142

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

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

Size of adjusted gross income	Number	of returns 1	gross	Isted 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	369,202,757
ess than \$1,000 3.4	3,691,379	3,962,269	-38,160,729	-39,276,968	155,369	171,676	180,244
.000 under \$3,000	7,433,802	7,456,433	14,894,572	14,705,001	1,360,813	1,044,277	183,643
.000 under \$5,000	6,691,090	6,466,607	26,725,935	25,721,364	3,759,804	2,469,667	435,734
.000 under \$7,000	6,422,132	6,217,629	38,413,878	37,397,442	8,264,832	6,409,823	998,787
,000 under \$9,000	6,300,234	6,191,294	50,368,689	49,432,507	15,178,900	12,109,174	1,790,904
0,000 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	4,487,621	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	11,604,644	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	41,345,872
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
600,000 under \$1,000,000	75,352	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		Returns showing	total income tax	
Size of adjusted	income		s showing				
			-	4	2 (مد دالمام ماميان	T	ntage of AGI 1.2
gross income	tax ²		o total	Average tax (v	vhole dollars) ²	ax as perce	mage of AGI
J	Continued	l inco	ome tax 2	ı			

\$1,000,000 of filore	04,544	02,000	00,102,012	100,001,111	12,120,100	100,100,000	2.,.00,002	
	Total	Perce	ntage of	·	Returns showing	total income tax		
Size of adjusted gross income	income tax ² Continued	returns showing no total income tax ² 1987 1988		Average tax (v	Average tax (whole dollars) ²		Tax as percentage of AGI 1.2	
	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	
Less than \$1,000 ^{3.4} \$1,000 under \$3,000. \$3,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$9,000	139,877 173,108 396,062 944,306 1,803,321 2,548,936	79.6 70.0 55.4 36.4 34.3 29.2	77.0 73.6 64.6 35.7 37.7 32.7	240 82 146 244 433 615	154 88 173 236 468 648	 4.0 3.6 4.1 5.4 6.1	 4.6 4.4 3.9 5.8 6.5	
\$11,000 under \$13,000 \$13,000 under \$15,000 \$15,000 under \$17,000 \$19,000 under \$19,000 \$19,000 under \$22,000	3,351,471 4,511 5,453,776 6,385,486 10,425,520 11,318,621	18.8 9.0 3.5 2.9 2.0 1.7	26.4 19.2 8.2 3.8 2.1 1.0	806 976 1,225 1,444 1,742 2,181	839 1,029 1,197 1,427 1,748 2,146	6.7 7.0 7.7 8.0 8.5 9.3	7.0 7.4 7.5 7.9 8.5 9.1	
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$75,000 under \$75,000 \$75,000 under \$100,000	20,361,642 44,138,991 42,768,361 74,340,917 35,685,329 47,837,393	0.7 0.5 0.3 0.2 0.1 0.2	0.7 0.5 0.2 0.1 0.1 0.1	2,741 3,708 5,274 8,630 15,171 28,754	2,729 3,710 5,184 8,356 14,169 26,934	10.0 10.7 11.8 14.5 17.8 21.7	9.9 10.7 11.6 14.0 16.7 20.3	
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	38,699,740 19,162,981 42,422,678	0.1 0.2 0.3	0.1 0.1 0.1	76,866 196,006 702,777	70,637 167,097 684,546	26.6 29.0 28.7	23.9 24.6 25.0	

See notes following Table 20,

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]

Size of adjusted	Number	of returns 1	gross	usted income	Taxable	income 1	Total income
gross income	1989	1990	1989	GI) 1 1990	1989	1990	tax ²
	(15)	(16)	 				1989
Total			. (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
Less than \$1,000 3.4 \$1,000 under \$3,000		3,687,722	-40,657,731	-44,097,235	158,497	147,900	128,846
\$3,000 under \$5,000	6,395,856	7,378,581 6,316,845	14,364,878 25,381,428	14,608,168 25,176,442	1,026,356 2,250,491	1,051,956	175,791
\$5,000 under \$7,000		6,004,236	36,276,901	36,020,822	5,196,365	2,187,015 4,814,969	361,934 808,791
\$7,000 under \$9,000		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		5,572,651	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 \$17,000 under \$19,000		4,686,440	78,583,188	74,942,191	38,538,699	35,853,156	5,325,208
\$19,000 under \$22,000		4,656,276 6,307,571	84,168,352 125,149,987	83,806,510 129,109,902	45,058,301	42,919,171	6,465,468
\$22,000 under \$25,000	5,358,979	5,465,258	125,645,626	128,101,382	70,675,174 75,113,973	71,719,685 75,920,473	10,516,360 11,181,574
\$25,000 under \$30,000		7.838.226	209,191,554	215,207,576	131,904,440		
\$30,000 under \$40,000		12,282,787	420,231,928	426,384,692	278,320,161	133,528,020 280,504,593	20,726,836 45,597,596
\$40,000 under \$50,000	8,590,273	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 \$100,000 under \$200,000		3,276,142	261,107,136	279,524,997	193,047,596	205,237,566	42,671,702
· ·		2,329,562	276,331,693	305,567,590	212,184,703	230,497,142	54,471,932
\$200,000 under \$500,000 \$500,000 under \$1,000,000		644,027	179,115,618	188,004,834	146,390,252	152,657,211	41,631,082
\$1,000,000 or more		130,252 60,677	78,516,288 151,465,353	87,142,014 154,676,032	66,881,786	74,316,528	18,882,584
		00,077	101,400,000	134,070,032	131,414,782	134,563,588	36,609,819
			<u> </u>				
	Total		entage of		Returns showing	total income tax	
Size of adjusted	income		entage of s showing		Returns showing		
	income tax ²	return no	s showing total	Average tax (v	Returns showing	total income tax	ntage of AGI 12
Size of adjusted	income tax ² Continued	return no inco	s showing o total ome tax ²		whole dollars) ²	total income tax	
Size of adjusted	income tax ² Continued 1990	return no incc 1989	s showing o total ome tax ²	1989	whole dollars) ²	Tax as perce	ntage of AGI 1.2 p1990
Size of adjusted gross income	income tax ² Continued 1990 (22)	return no incc 1989 (23)	s showing to total ome tax ² 1990 (24)		whole dollars) ²	total income tax Tax as perce	ntage of AGI 1.2
Size of adjusted gross income	income tax ²Continued 1990 (22) 447,126,703	return no 1989 (23) 20.5	s showing to total ome tax ² 1990 (24) 21.0	1989 (25) 4,855	whole dollars) ²	Tax as perce	ntage of AGI 1.2 p1990
Size of adjusted gross income	income tax ²Continued 1990 (22) 447,126,703	return incc 1989 (23) 20.5 80.0	s showing to total ome tax ² 1990 (24) 21.0 80.2	1989 (25) 4,855 166	1990 (26) 4,976	Tax as perce 1989 (27) 13.7	p1990 (28)
Size of adjusted gross income Total Less than \$1,000 ³⁴ \$1,000 under \$3,000	income tax ⁴ Continued 1990 (22) 447,126,703 87,843 178,856	return incc 1989 (23) 20.5 80.0 72.5	s showing to total ome tax ² 1990 (24) 21.0 80.2 72.8	1989 (25) 4,855 166 87	1990 (26) 4,976 120 89	Tax as perce 1989 (27) 13.7 4.6	p1990 (28) 13.6
Size of adjusted gross income Total Less than \$1,000 ^{3,4} \$1,000 under \$3,000 \$3,000 under \$5,000 \$5,000 under \$7,000	income tax ²Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873	return incc 1989 (23) 20.5 80.0	s showing to total ome tax ² 1990 (24) 21.0 80.2	1989 (25) 4,855 166	1990 (26) 4,976 120 89 161	Tax as perce 1989 (27) 13.7 4.6 4.2	p1990 (28) 13.6
Size of adjusted gross income Total Less than \$1,000 ³⁴ \$1,000 under \$3,000 \$3,000 under \$5,000 \$7,000 under \$9,000	income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507	return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8	s showing to total sime tax ² 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2	1989 (25) 4,855 166 87 164 216 453	1990 (26) 4,976 120 89	Tax as perce 1989 (27) 13.7 4.6	p1990 (28) 13.6
Size of adjusted gross income Total	income tax ² Continued 1990 (22) 447,126,703 87,843 178,856 348,603 758,873 1,509,507 2,303,211	return no incc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5	s showing to total ome tax ² 1990 (24) 21.0 80.2 72.8 65.7 42.2	1989 (25) 4,855 166 87 164 216	1990 (26) 4,976 120 89 161 219	1989 (27) 13.7 4.6 4.2 3.6	p1990 (28) 13.6
Size of adjusted gross income 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	return incc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5	s showing to total sme tax 2 1990 (24) 21.0 80.2 72.8 65.7 42.2 40.2 37.6 30.3	1989 (25) 4,855 166 87 164 216 453 637 839	1990 (26) 4,976 120 89 161 219 419 626 818	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0	p1990 (28) 13.6 4.7 4.0 3.6 5.3
Size of adjusted gross income 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	return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0	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	1989 (25) 4,855 166 87 164 216 453 637 839 1,007	1990 (26) 4,976 120 89 161 219 419 626 818 1,012	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2	p1990 (28) 13.6
Size of adjusted gross income 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	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	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	1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187	1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4	p1990 (28) 13.6
Size of adjusted gross income 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 6,086,851 10,600,417	return no inoc 1989 (23) 20.5 80.0 72.5 65.5 38.4 37.8 34.5 27.2 20.0	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	1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187	1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167	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
Size of adjusted gross income 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 6,086,851 10,600,417 11,257,831	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	s showing to total sme 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	1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187	1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4	p1990 (28) 13.6 4.7 4.0 3.6 5.3 6.3 6.8 7.2
Size of adjusted gross income 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 20,557,462	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	s showing to total sime 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	1989 (25) 4,855 166 87 164 216 453 637 839 1,007 1,187 1,448 1,750 2,120 2,748	1990 (26) 4,976 120 89 161 219 419 626 818 1,012 1,167 1,376	1989 (27) 13.7 4.6 4.2 3.6 5.7 6.4 7.0 7.2 7.4 8.1 8.0	p1990 (28) 13.6
Size of adjusted gross income 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 20,557,462 45,303,447	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	s showing to total sme 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	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	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 10.0	p1990 (28) 13.6
Size of adjusted gross income 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 20,557,462 45,303,447 44,851,709	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 0.4 0.4	s showing to total	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	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
Size of adjusted gross income 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 20,557,462 45,303,447 44,851,709 87,241,466	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 0.4 0.2	s showing to total sime 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	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	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 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 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
Size of adjusted gross income 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 6,086,851 10,600,417 11,257,831 20,557,462 45,303,447 44,851,709 87,241,466 44,375,252	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 0.4 0.4	s showing to total	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	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
Size of adjusted gross income 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 20,557,462 45,303,447 44,851,709 87,241,468 44,375,252 57,823,643	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 0.4 0.2 0.2 0.2 0.1	s showing to total sme 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	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	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
Size of adjusted gross income 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 4,118,250 6,086,851 10,600,417 11,257,831 20,557,462 45,303,447 44,851,709 87,241,468 44,375,252 57,823,643 43,437,775 20,942,219	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 0.4 0.2 0.2 0.2	s showing to total sme 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	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	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

See notes following Table 20.

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 Transfer payments (except taxable military pay and	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
retained by fiduciaries	7.5	11.1	19.9	32.6	34.8	35.8	32.9
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	92.1
Portion of AGI not included in personal income	47.1	85.9	157.0	303.1	503.9	535.8	542.8
Personal contributions for social insurance	27.9	50.4	88.6	149.1	194.5	211.7	224.3
Net capital gain less loss from sales of property	7.8	13.9	27.1	60.9	149.9	143.0	109.8
Taxable private pensions	6.3	14.0	32.7	90.2	115.4	123.2	134.5
less loss	1.7	2.1	.7	6.3	34.4	49.0	48.6
Other taxable income less loss	3.4	5.4	7.9	-3.4	9.8	8.9	25.5
Total net adjustment for conceptual differences (line 2 minus line 3)	132.6	260.1	446.7	736.4	634.8	691.8	762.
Estimated total AGI (per NIPA) (line 1 minus line 4)	698.4	1,047.1	1,818.7	2,643.5	3,441.2	3,675.7	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.
Estimated difference in AGI (NIPA vs. SOI) (line 5 minus line 6) 2	66.7	99.4	205.0	337.5	358.1	419.4	435.0

See notes following Table 20.

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

		Total	Diff	erence
Tax	Personal income	adjusted gross		Percentage of
. year	(per NIPA) 1	income (AGI)	Amount	personal
•	. ,	1	, , , , , , , , , , , , , , , , , , , ,	
		(per NIPA) 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		
951	256.5	228.8	26.7	11.7
952	273.8		27.7	10.8
953	290.5	241.8	32.0	11.7
954	290.5 293.0	257.1	33.4	11.5
		256.4	36.6	12.5
955	314.2	277.1	37.1	11.8
956	337.2	297.9	39.3	11.7
957	356.3	310.7	45.6	12.8
958	367.1	316.0	51.1	13.9
959	391.2	338.2	52.9	13.5
960	409.2	350.9	58.3	
961	426.5	364.8		14.3
962	453.4	386.7	61.7	14.5
963	476.4		66.7	14.7
964	476.4 510.7	408.1	68.2	14.3
· · · · · · · · · · · · · · · · · · ·	,	441.5	69.2	13.5
965	552.9	478.9	74.0	13,4
966	601.7	520.3	81.4	13.5
967	646.5	554.5	92.0	14.2
968	709.9	607.9	102.0	14.4
969	773.7	662.6	111.1	14.4
970	831.0	698.4	132.6	16.0
971	893.5	744.0	149.5	16.7
972	980.5	824.3	156.2	15.9
973	1,098.7	926.0	172.7	15.7
974	1,205.7	1,004.1	201.5	16.7
975	1,307.3	1	i .	
976	1,307.3	1,047.1	260.1	19.9
977		1,166.8	279.5	19.3
	1,601.3	1,293.3	308.0	19.2
978	1,807.9	1,465.6	342.3	18.9,
979	2,033.1	1,651.7	381.4	18.8
980	2,265.4	1,818.7	446.7	19,7
981	2,534.7	2,001.8	532.9	21.0
382	2,690.9	2,077.5	613.4	22.8
983	2,862.5	2,227.1	635.5	22.2
384	3,154.6	2,454.7	699.9	22.2
985	3.379.8	2.643.5		
986	3,590.4	2,643.5 2.880.6 ²	736.3	21.8
987	3,802.0		709.9 ²	19.8 2
988		3,165.5 ²	636.5 *	16.7 ²
389	4,075.9	3,441.2 2	634.8 ²	15.6 ²
	4,380.3	3,675.7 ^{, 2}	704.6 ²	16.1 ²
990	4,664.2	3,866.9 ²	797.3 ²	17.1 2
991	4,828.3	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

i_	Adjusted gros	s income (AGI)	Differe	ence
Tax year	Total	Reported on tax		Percentage
	(per NIPA) 1,2	returns (per SOI) 2	Amount ²	of total ²
	(1)	(2)	(3)	(4)
1947	170.6	149.7	20.9	12.3
1948	184.6	163.6	21.0	11.4
949	181.7	160.6	21.1	11.6
950	201.4	179.1	22.3	11.1
1951	228.8	202.4	26.4	11.5
952	241.8	215.3	26.5	11.0
	241.6 257.1	215.5	28.4	11.0
953				
954	256.4	229.2	27.2	10.6
955	277.1	248.5	28.6	10.3
1956	279.9	267.8	30.1	10.1
957	310.7	280.4	30.3	9.8
958	316.0	281.2	34.8	11.0
959	338.2	305.1	33.1	8.5
960	350.9	315.5	35.4	8.7
961	364.8	329.9	35.0	8.2
962	386.7	348.7	38.0	8.4
	408.1	368.8	39.4	8.3
963	441.5	396.7	44.8	8.8
1964				
965	478.9	429.2	49.7	9.0
966	520.3	468,5	51.9	8.6
967	554.5	504.8	49.7	7.7
968	607.9	554.4	53.5	7.5
1969	662.6	603.5	59.0	7.6
970	698.4	631.7	66,7	8.0
971	744.0	673.6	70,4	7.9
1972	824.3	746.0	78.3	8.0
973	926.0	827.1	98.8	9.0
974	1,004.1	905.5	98.6	8.2
		• 1		7.6
975	1,047.1	947.8	99.4	
1976	1,166.8	1,053.9	112.9	7.8
1977	1,293.3	1,158.5	134.8	8.4
978	1,465.6	1,302.4	163,1	9.0
979	1,651.7	1,465.4	186.3	9.2
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
983	2,227.1	1,942.6	284.5	9.9
984	2,454.7	2,139.9	314.8	10.0
985	2.643.5	2,306.0	337.5	10.0
1986	2,880.6	2,481.7	398.9	11.1
			391.7	10.3
1987	3,165.5	2,773.8		8.8
1988	3,441.2	3,083.0	358.1	
989	3,675.7	3,256.4	419.4	11.4
1990	3,866.9	3,405,4	461.5	11.9

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	d deduction	Itemized	deductions	Total d	eductions
Tax	Total number	Number		Number	T	1	Percentage of
year	of returns	of	Amount 2	of	Amount 3 .	Amount 4	adjusted gross
		returns 1	, 	returns 1	Amount	Amount	
· · · · · · · · · · · · · · · · · · ·				 	ļ		income (AGI)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
44	47.1	38.7	8.0	8.4	4.8	12.8	11.0
45		41.5	8.1	8.5	5.5	13.6	11.3
46		44.1	8.9	8.8	6.3	15.2	11.3
47		44.7	9.8	10.4	7.8	17.6	11.8
48		43.2	11.5	8.8	7.9	19.4	11.9
49	51.8	42.1	11.1	9.7	8.8	19.9	12.4
50	53.1	42.7	12.0	10.3	9.9	21.9	12.2
51	55.4	43.9	13.3	11.6	11.9	25.2	12.5
52	56.5	43.7	13.7	12.8	13.6	27.3	12.7
53		43.4	14.2	14.4	15.6	29.8	13.0
54	56.7	41.0	, 13.3	15.7	17.4	30.7	13.4
55	58.3	41.4	13.6	16.9	20.0	33.6	13.5
56	59.2	40.7	13.8	18.5	22.6	36.4	13.6
57	59.8	39.7	13.8	20.2	25.7	39.5	14.1
58	59.1	38.3	13.2	20.8	27.5	40.7	14.5
59	60.3	37.8	13.4	22.5	32.0	45.4	14.9
BO	61.0	36.9	13.1	24.1	35.3	48.4	15.3
61	61.5	36.2	12.9	25.3	38.4	51.3	15.6
B2	62.7	36.3	13.1	26.5	41.7	54.8	15.7
63	63.9	35.8	13,1	28.2	46.1	59.2	16.1
64	65.4	38.5	20.2	26.9	46.8	67.0	16.9
65	67.6	39.7	20.6	27.9		71.4	16,6
66	70.2	41.6	21.8	28.6	54.6	76.4	16.3
167	71.7	41.9	22.1	29.8	59.6	81.7	16.2
68	73.7	41.7	22.1	32.0	69.2	91.3	16.4
69	75.8	40.9	21.6	34.9	80.2	101.8	16.8
70	74.3	38.8	32,4	35.4	88.2	120.5	19.0
71	74.6	43.9	48.1	30.7	91.9	139.9	20,7
72	77.6	50.6	69.8	27.0	96.7	166.4	22.2
73	80.7	52.6	73.6	28.0	107.0	180,6	21.8
74	83.3	53.8	76.1	29.6	119.4	195.5	21.6
75	82.2	56.1	100.9:	26.1	122.3	233.2	23.5
76	84.7	58.7	113.8	26.0	133.9	247.6	23.5
77	86.6	63.7	137.7	22.9	138.5	276.2	23.8
78	89.8	64.0	139.8	25.8	164.4	304.3	23.4
79	92.7	66.2	148.8	26.5	184.2	333.0	22.7
80,	93.9	65.0	146.0	29.0	218.0	346.0	22.6
81′	95.4	63.8	144.7	31.6	256.4	401.2	22.6
B2	95.3	61.9	140.2	33.4	284.5	425.2	22.9
33	96.3	61.1	138.5	35.2	309.6	448.7	23.1
34	99.4	61.2	139.5	38.2	358.9	499.6	23.3
5	101.7	61.8	145.0	39.8	405.0	554.7	23.9
36	103.0	62.4	151.0	40.7	447.1	611.3	24.6
97	107.0	71.4	215.2	35.6	392.0	607.2	21.9
38	109.7	76.5	289.6	31.9	395.2	686.0	22.3
89	112.1	79.3	309.4	32.0	431.0	740.4	22.7
ю	113.8	80.6	331.5	32.2	458.5	789.9	
			001.0	UZ.E	400.0	709.9	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]

i	Personal	Taxable inc	come (per SOI) 2		Total income tax (per SOI)	3
Tax	income		As a		As a perc	entage of
year	(per	Amount	percentage of	Total	Personal	Taxable
,	NIPA) 1		personal income		income 1	income 2
	(1)	(2)	(3)	(4)	(5)	(6)
947	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
949	206.4	71.7	34.7	14.5	7.0	20.2
1	228.1	84.3	37.0	18.4	8.1	21.8
950	226.1 256.5	99.2	37.0	24.2	9.4	21.8 25.9
952	273.8	107.2	39.2	27.8	10.2	25.9 25.9
953	290.5	114.3	39.3	29.4	10.2	25.9 25.7
954	293.0	115.3	39.4	26.7	9.1	23.2
			I I			
955	314.2	128.0	40.7	29.6	9.4	23.1
956	337.2	141.5	42.0	32.7	9.7	23.1
957	356.3	149.4	41.9	34.4	9.7	23.0
958	367.1	149.3	40.7	34.3	9.3	23.0
959	391.2	166.5	42.6	38.6	9.9	23.2
960	409.2	171.6	41.9	39.5	9.7	23.0
961	426.5	181.8	42.6	42.2	9.9	23.2
962	453.4	195.3	43.1	44.9	9.9	23.0
963	476.4	209.1	43.9	48.2	10.1	23.1
964	510.7	229.9	45.0	47.2	9.2	20.5
965	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
967	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
969	773.7	388.8	50.3	86.6	11.2	22.3
970	831.0	401.2	48.3	83.9	10.1	20.9
971	893.5	414.0	46.3	85.4	9.6	20.6
972	980.5	447.6	45.7	93.6	9.6	20.9
973	1.098.7	511.9	46.6	108.1	9.8	21.1
974	1,205.7	573.6	47.6	123.6	10.3	21.5
975	1,307.3	595.5	45.6	124.5	9.5	20.9
976	1,446.3	674.9	46.7	141.8	9.8	21.0
977	1,601.3	733.8	45.8	159.8	10.0	21.8
978	1,807.9	846.4	46.8	188.2	10.4	22.2
979	2,033.1	926.6	45.6	214.5	10.6	23.2
980	2,265.4	1,045.2	46.1	250.3	11.1	24.0
981	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
986	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
989		2,173.3	49.6	432.9	9.9	19,0
	4,380.3	1			***	
990	4,664.2 4,828.3	2,263.7	48.5	447.1	9.6	19.8
991	4,820.3	n.a.	n.a.	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]

•		1	Returns with	
<u> </u>	Total			
Tax year	number of	Tax due	1	No overpayments
	returns	at time of	Overpayments	or tax due at
		filing		time of filing
	(1)	(2)	(3)	(4)
1944	47.1	22.6	22.9	1,6
1945	49.9	14.5	33.5	1.9
1946	52.8	13.6	34.4	
	55.1			4.8
1947		15.3	33.0	6.7
1948	52.1 51.8	8.1 13.8	38.4 30.2	5.6 7.9
1950		1	I I	
1950	53.1	14.3	32.0	6.8
1951	55.4	18.6	31.0	5.8
1952	56.5	19.3	32.1	5.1
1953	57.8	19.0	32.7	6.2
1954	56.7	16.6	35.2	. 5.0
1955	58.3	18.7	35.4	4.2
1956	59.2	19.4	36.1	3.7
1957	59.8	18.6	37.6	3.6
1958	59.1	18.1	37.4	3.6
959	60.3	19.1	38.4	2:8
1960	61.0	18.1	39.4	3.5
961	61.5	18.6	40.0	2.9
1962	62.7	18.7	40.9	3.1
1963	63.9	19.3	1 41.4	3.3
964	65.4	22.5	39.3	3.5
965	67.6	20.0	44.3	3.2
966	70.2	17.8	49.4	3.0
967	71.7	17.5	51.2	3.0 3.0
1968	73.7 73.7	20.3		
	73.7 75.8		50.6	2.8
1969	and the second s	17.9	54.9	3.0
970	74.3	16.5	55.3	2.5
971	74.6	17.0	55.3	2.4
1972	77.6	11.9	63.3	2.3
1973	80.7	14.2	64.2	2.2
1974	83.3	15.4	65.8	2.1
975	82.2	15.8	63.8	2.6
1976	84.7	16.9	65,0	2.8
1977	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	2.9
			l I	
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]

ltem	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	n.a.	n.a.	n.a.	5,668,298	5,971,296	6,256,506
Other interest	n.a.	n.a.	n.a.	6,402,302	7,308,639	7,055,164
Meals and entertainment expenses, total	n.a.	n.a.	n.a.	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
		n.a.	n.a.	5,315,870	6,224,723	6,896,758
Office expenses	n.a. 6.676.314	9,636,290	15.258.690	19.470.237	20,951,632	23,391,608
Rent paid					2,975,857	3,754,492
On machinery	n,a.	n.a.	n.a.	n.a. 19.470.237	17.975,775	19,637,116
On other business property	n.a.	n.a.	n.a.	8,103,581	8,149,168	8.940.657
Repairs	3,044,175	5,031,573	n.a.	43.007.261	45.469.088	46,998,029
Net salaries and wages	20,227,859	26,560,821	38,265,691		9,947,661	10,341,654
Taxes paid	5,423,961	7,672,459	n.a.	9,494,998		
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)
Total 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
Total 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 '	41,592,672	108,769,900	200,212,653	267,106,948	355,781,582	315,787,891
Total receipts 4	148,417,529	291,998,115	367,117,316	r 540,710,194	r 550,848,428	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

[All figures are estimates based on samples-number of returns are in thousands

Size of business	1970	1975	1980	1985	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS		ľ		ł]
Receipt size 1	l .	1		l		ļ
Inder \$25,000 2	451.9	468.9	557.0	710.8	865.2	n.a.
25,000 under \$50,000		186.4	207.7	236.6	240.9	n.a.
50,000 under \$100,000		260.7	322.7	330.2	332.3	n.a.
100,000 under \$250,000			558,4	620.5	631.6	n.a.
100,000 01001 0200,000	516.9	673,9)	020.0	30,.0	1
250,000 under \$500,000		673.9	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	
	. 105.0	249.5	4 1/./	537.6	630.1	n.a.
Asset size		1				
Inder \$100,000 3		1,177.7	1,514.6	1,833.5	2,043.0	n.a.
100,000 under \$1,000,000		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		12.2	16.6	20.9	24.8	n.a.
25,000,000 under \$50,000,000	3.9	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			i	!		
Receipt size 1.4	{					}
Inder \$25,000 2	501.7	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	65.2	90.6	135.6	165.5	122.4	82.5
500,000 under \$1,000,000	17.0	25.5	48.1	66.9	77.9	52.1
1,000,000 or more	. 10.3	18.6	37.4	56.0	79.5	57.1
Asset size 5	ļ					
Inder \$25,000 °		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	33.8	56.9	117.9	142.8	133.9	128.6
500,000 under \$1,000,000	19.3	35.3	72.1	100.0	109.6	105.2
1,000,000 or more		41.2	92.2	167.2	193.3	213.7
NONFARM SOLE PROPRIETORSHIPS		i				
Receipt size *		i		1		
Inder \$2,500 ²		2,299.9	2,783.1	3,067.5	3,623.1	3,750.1
2,500 under \$5,000		959.4	1,158.6	1,444.6	1,621.5	1,714.5
5,000 under \$10,000	891.5	1,041.7	1,262.9	1,633.6	1,998.2	2,011.7
10,000 under \$25,000	1,137.4	1,325.7	1,711.8	2,104.6	2,612.7	2,719.8
25,000 under \$50,000	746.4	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	_	',	779.0	857.2
,	1]	795.8	1,060,2]
200,000 under \$500,000	122,3	209.2	1	" 1	554.9	587.0
			l	1		
500,000 under \$1,000,000	20.8	1 35.3	73.9	1 89.3	139.7	142.7

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]

Item	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 23	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 3.5	N/A	6,431	8,665	1,383	(1)	
FSC returns 3.5	N/A	, NA	N/A	2,341	8	(1)
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
Tax-exempt securities	90,402,479	139,176,302	206,517,216	(7)	' (7)	332,792,829
Other current assets	73,058,482	145,101,716	310,177,160	629,136,396	912,145,245	1,025,760,249
Loans to stockholders	4,774,082	9,355,636	29,873,250	56,761,232	79,855,312	81,223,634
Mortgage and real estate loans	327,593,354	548,054,483	894,323,489	1,258,672,577	1,604,896,498	1,610,211,866
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					
Other assets	69,838,438	4,491,990 121,065,665	18,393,037 187,015,106	42,505,240 582,949.738	67,703,687 889,325,583	82,406,932 925,814,680
otal liabilities	2,634,706,564	4,286,556,273	7.617.238,403	12,773,093,888	16,568,467,823	17,647,120,286
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	140,012,097	200,417,304	342,172,300	091,071,440	1,022,610,936	1,050,421,067
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
	24,573,814	38,143,936	85,718,510	174,317,253		
Loans from stockholders	24,373,014	30,143,930	05,710,510	1/4,317,233	243,230,029	247,166,196
Mortgages, notes, and bonds payable in	000 700 000	500 700 500	,	4 000 070 404	0.050.407.050	
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
otal receipts	1,750,776,503	3,198,627,860	6,361,284,012	8,398,278,426	10,264,867,4611.8.0	10,934,973,405
Business receipts	1,620,886,576	2,961,729,640	5,731,616,337	7,369,538,953	8,949,846,244 ^{8,9}	9,427,277,5338
Interest on State and local Government	•	-				
obligations	3,775,917	6,711,606	12,620,876	20,164,514	32,308,213	36,278,852
Other interest	67,794,508	136,587,304	354,243,674	617,622,425 10	772,316,565 ¹⁰	930,912,5021
Dividends received from domestic corporations	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
Rents	13,938,502	21,765,130	41,371,141	89.700.937	92,309,807	102.685.563
Royalties	2,586,387	5,167,141	12,450,250	15,237,421	23,942,535	26,810,742
Net short-term capital gain reduced by	2,000,007	3,707,141	الديمين	10,201,421	20,5-12,000	20,010,742
net iong-term capital loss	190,439	301,601	2012510	7 000 nen	E 574 007	10.750.500
	190,439	301,001	2,013,510	7,032,062	5,574,907	10,759,508
Net long-term capital gain reduced by	5 404 500	0.004.500	04.040.05~	50 74 000		
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]

item	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	9,853,420,138 ^{1,8}	10,544,705,529 ^{1,}
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	124,432,075
Pension, profit-sharing, stock bonus,	,		,2,	- 1,110-,111	,,	,
and annuity plans	12,225,912	26,526,129	51,529,310	49,588,712 11	45,183,078	44,159,248
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	21,121,2219
Other deductions	248,672,716	411,918,970	850,872,216	1,520,267,133 11	1,875,009,779	1,953,585,833
Total receipts less total deductions	67,997,656	145,953,263	235,918,858	240,134,300	411,447,3231.9	390,267,875
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	412,982,753 ^{1,8}	389,010,675 ¹
Net income	83,710,924	169,483,336	296,787,201	363,867,384	555,850,9121.8	556,332,401
Deficit	17,809,310	26,846,510	57,780,659	123,748,365	142,868,159 ^{1,8}	167,321,7251
Income subject to tax 12	72,374,437	146,589,287	246,598,486	266,060,609	383,201,978	371,054,512
Income tax, total	33,293,018 13	66,144,308	105,142,436	111,340,839	131,367,397	127,754,021
Regular and alternative tax	32,949,937	65,769,822	103,831,172	109,106,358	126,899,211 14	123,236,461
Recapture of prior-year investment credit	77,832	217,138	867,571	1,497,597	552,398	354,889
Recapture of prior-year work	,	,	ŕ	. ,	· ·	
incentive (WIN) credit	N/A	608	4,873	N/A	N/A	N/A
Additional tax for tax			·			
preferences and alternative minimum tax	265,249	156,740	438,820	725,878	3,352,845 15	3,540,918
Environmental tax	N/A	N/A	N/A	N/A	487,926	471,779
Foreign tax credit	4,548,986	19,987,724	24,879,737	24,263,487	27.068.104	23,996,821
U.S. possessions tax credit	N/A	N/A	1,572,734	2,450,583	2,318,021	2,793,603
Investment credit	865,954	6,459,746	15,102,812	(16)	(16)	(16)
Work incentive (WIN) credit	N/A	5,321	36,483	N/A	N/A	N/A
Jobs credit	N/A	N/A	601,444	(16)	(16)	(16)
Nonconventional source fuel credit	N/A	N/A	2	43,267	49,517	82,792
Alcohol fuel credit	N/A	N/A	4	(16)	(16)	(16)
Research activities credit	N/A	N/A	N/A	1.627.997	(16)	(16)
Employees stock ownership credit	N/A	N/A	N/A	(16)	N/A	N/A
Orphan drug credit	N/A	N/A	N/A	*204	8,053	14.190
	N/A	N/A	N/A	19,607,09716	5,559,17416	3,882,728
General business credit	N/A N/A	N/A	N/A	19,607,097.0 N/A	468.767	836,681
• • • • • • • • • • • • • • • • • • • •	'*^	17/	'*'	'*'^	400,107	555,001
Distributions to stockholders:			07.070.0:-			
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				1	 	1
Number of returns, total	37,283	56,280	80,883	103,156	119,902	123,195
Number with net income	19,843	33,328	43,827	52,776	63,943	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
Total receipts	14,277,707	28,118,514	52,089,915	70,491,486	86,258,094 2	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 3	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 2
Deficit	428,105	746,260	1,791,222	3,005,175	2,569,006 ²	2,796,586 2
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.
INING	,	1		1 .	•	1
Number of returns, total	14,465	14,242	25,576	41,426	41,080 1	41 621 1
Number with net income	7,303	8,297	12,698	18,031	16,133	41,631 ¹ 18,756 ¹
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 2
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	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 2
Net income	2,399,507	24,347,893	10,133,685	6,166,623	8,581,355 2	8,217,568 2
Deficit	565,192	773,060	2,383,124	8,710,110	4,469,500 ²	5,072,882 2
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.s	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 1
Number with net income	82,078	108,852	150,368	185,613	222,350	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 2
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	3,513,280
Total deductions	89,070,022	144,717,309	262,116,275	382.823.113	488,357,231 2	508,788,731 2
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	17,946,7172	16,312,212 2
Deficit	1,009,595	2,278,602	3,639,934	6,682,220	6,602,797 2	7,575,282 2
Regular and alternative tax	776,979 4	1,320,196	2,521,507	2,243,786	2,381,5805	2,221,1135
Total income tax after credits.	756,637 4	1,131,960	1,973,659	1,662,563	2,274,530	2,106,624
Distributions to stockholders except in own stock	299,204	464,553	793,764	n.a.	n.a.	n.a.
ANUFACTURING						
Number of returns, total	197,807	217,354	242,550	276,545	000 500	204 046 1
Number with net income	120,814	136,839	153,640	159,778	299,538 1 172,955 1	301,346 ¹ 173,128 ¹
Total assets	612,912,516	944,581,970	1,709,471,700	2,644,393,424	3,390,433,557	
Net worth	308,923,293	442,587,674	749,186,774	1,099,645,876	1,253,269,530	3,721,219,914
Total receipts	722,952,890	1,296,359,650	2,404,323,844	2,831,062,496	3,348,965,911 2	1,373,491,815
Business receipts	700,090,661	1,258,338,650	2,301,056,550	2,656,345,750		3,531,219,028 2
Interest received	4,748,499	8,691,092	28,315,784	47,753,626 °	3,118,059,530 57,663,685 *	3,276,012,925 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 2
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	
Net income (less deficit)	31,846,078	68,406,627	125,667,815	113,758,645	205,083,651 2	147,452,397
Net income	37,925,489	74,466,554	141,547,510	142,541,119	232,182,692 2	180,476,024 2
Deficit	6,079,411	6,059,927	15,879,695	28,782,474	27,099,041 2	216,357,256 2
	V, V, Q, T) 1	0,003,321	10,079,030	20,702,474	27,038,041	35,881,232 ²
	16 744 905 4	32 306 730	50 577 412	55 552 024	66 604 920 5	60 100 070 5
Regular and alternative tax	16,744,905 ⁴ 13,242,226 ⁴	32,306,739 21,024,964	59,577,413 32,726,986	55,553,921 25,382,459	66,691,829 ⁵ 41,905,883	62,133,672 ⁵ 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)
RANSPORTATION AND PUBLIC UTILITIES						
Number of returns, total	67,398	80,701	111,324	138,337	149,248 1	156,037
Number with net income	38,204	45,360	62,232	69,938	78,583 1	79,346
Total assets	287,740,207	443,236,797	758,364,400	1,246,426,899	1,411,201,395	1,474,412,864
Net worth	121,205,022	176,444,407	290,655,693	490,481,127	519,388,495	511,303,115
Total receipts	135,495,271	243,480,637	523,807,396	772,358,188	838,753,393 ²	906,501,335
Business receipts	131,463,171	234,689,427	507,372,820	733,943,970	779,584,504	844,076,080
Interest received	930,266	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
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	7,364,200	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
Net income	9,471,595	12,088,189	24,917,293	37,880,144	59,870,499 ²	56,518,343
Deficit	1,927,877	1,988,618	4,871,138	12,792,516	12,926,698 ²	17,444,390
Regular and alternative tax	4,342,334	5,107,158	10,532,722	14,881,470	17,089,778 5	16,262,986
Total income tax after credits.4	4,036,650 4	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
HOLESALE AND RETAIL TRADE				1		
Number of returns, total	518,062	614,632	799,628	917,301	984,553 1	1,012,980
Number with net income	339,987	399,668	487,300	510,825	562,082 1	544,24
Total assets	192,181,800	323,496,726	646,901,005	1,009,965,739	1,295,819,375	1,390,555,77
Net worth	77,002,132	122,649,734	222,289,687	286,260,274	331,968,322	342,748,95
Total receipts	522,547,923	969,938,872	1,955,523,778	2,473,865,453	2,977,982,750 ²	3,184,946,37
Business receipts	511,316,883	951,463,550	1,919,347,689	2,408,174,933	2,891,336,187	3,094,814,67
Interest received	1,291,906	3,857,318	10,503,989	21,633,480 3	24,914,583 3	26,486,48
Total deductions	512,910,193	947,511,780	1,919,454,218	2,440,403,373	2,935,533,099 2	3,148,816,25
Cost of sales and operations	392,391,856	745,299,204	1,538,128,634	1,869,766,621	2,230,936,367	2,388,963,99
Interest paid	4,309,663	8,587,173	25,645,855	38,217,998	53,360,602	61,697,16
Net income (less deficit)	9,671,044	22,489,430	38,309,671	33,126,702	42,844,883 ²	36,155,43
Net income	12,395,411	27,681,721	49,426,500	51,434,500	66,594,873 2	65,409,500
Deficit	2,724,367	5,192,291	11,116,829	18,307,798	23,749,990 ²	29,254,06
Regular and alternative tax	4,476,047 4	8,103,316	13,515,653	16,130,885	13.843,495 5	13,266,31
Total income tax after credits 6	4,237,181 4	7,348,619	10,564,358	13,396,555	12,733,094	12,673,76
Distributions to stockholders except in own stock	2,068,501	5,029,897	10,343,087	n.a.	n.a.	n.a
INANCE, INSURANCE, AND REAL ESTATE			1			
Number of returns, total	406,235	411,846	493,426	518,432	572,418	592,83
Number with net income	248,586	243,409	273,853	285,273	275,198	283,02
Total assets	1,401,153,520	2,321,965,956	4,022,206,073	7,029,452,681	9,411,547,140	9,957,481,11
Net worth	196,480,448	269,770,527	530,541,317	1,161,968,009	1,779,467,329	2,028,200,90
Total receipts	177,321,173	315,795,981	697,460,846	1,182,034,309	1,714,352,381 47	1,868,003,359
Business receipts	92,091,887	157,126,715	256,892,475	501,993,840	860,415,865 7	855,752,870
Interest received	63,694,046	127,040,303	315,146,115	541,268,193	688,751,005 3	826,126,03
Total deductions	161,630,060	297,963,817	652,637,787	1,104,572,202	1,596,044,566 ²	1,730,536,97
Cost of sales and operations	48,434,362	84,614,209	129,644,330	237,577,803	501,018,140	487,672,74
Interest paid	34,548,509	77,677,659	219,167,684	363,009,417	415,952,696	521,868,24
Net income (less deficit)	12,214,079	11,663,330	33,122,792	60,670,526	91,892,954 2	108,907,35
Net income	15,081,939	18,825,003	46.040,390	90,546,934	136,443,479 2	155,238,42
Deficit	2,867,860	7,161,673	12,917,599	29,876,408	44,550,525 2	46,331,07
Regular and alternative tax	4,404,449 4	5,558,647	9,680,755	13,369,981	19,918,7995	21.692.35
Total income tax after credits.	4,150,009 4	4,673,705	7,699,628	10,193,877	17,858,548	20.146.63
Distributions to stockholders except in own stock	7,387,211	8,729,977	24,692,146	n.a.	n.a.	n.a
ERVICES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1				
Number of returns, total	281,218	435,672	671,338	939,390	995,425 1	989,85
Number with net income	150,525	249,641	408.716	529,337	512,464 1	525,22
	61,875,140	90.534.067	178,163,737	330,982,941	530,326,395	552,132,13
Total assets	01,070,140	26,855,374	52,865,513	89,852,365	128,119,335	132,375,21
Total assets	10 520 062			534,587,609	695,265,170 ²	735,497,19
Net worth						680,350,09
Net worth Total receipts	69,572,626	131,377,364	279,883,187		643 748 105	
Net worth	69,572,626 66,459,515	131,377,364 125,747,462	266,088,619	497,980,990	643,748,105	
Net worth Total receipts Business receipts Interest received	69,572,626 66,459,515 435,070	131,377,364 125,747,462 875,506	266,088,619 3,269,412	497,980,990 6,561,301 ³	11,078,904 3	9,649,92
Net worth Total receipts Business receipts Interest received Total deductions	69,572,626 66,459,515 435,070 68,384,452	131,377,364 125,747,462 875,506 127,996,443	266,088,619 3,269,412 271,792,974	497,980,990 6,561,301 ³ 528,685,613	11,078,904 ³ 686,267,928 ²	9,649,92 724,922,70
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations	69,572,626 66,459,515 435,070 68,384,452 37,733,747	131,377,364 125,747,462 875,506 127,996,443 63,724,869	266,088,619 3,269,412 271,792,974 129,352,692	497,980,990 6,561,301 ³ 528,685,613 176,070,808	11,078,904 ³ 686,267,928 ² 249,228,959	9,649,92 724,922,70 273,531,29
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612	497,980,990 6,561,301 ³ 528,685,613 176,070,808 15,027,259	11,078,904 ³ 686,267,928 ² 249,228,959 23,077,104	9,649,92 724,922,70 273,531,29 26,858,97
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid Net income (less deficit)	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802 1,198,703	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438 3,396,744	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612 8,193,903	497,980,990 6,561,301 ³ 528,685,613 176,070,808 15,027,259 5,883,782	11,078,904 ³ 686,267,928 ² 249,228,959 23,077,104 9,276,631 ²	9,649,92; 724,922,709 273,531,29 26,858,97 11,020,19
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid Net income (less deficit). Net income	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802 1,198,703 3,384,869	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438 3,396,744 6,025,592	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612 8,193,903 13,246,601	497,980,990 6,561,301 ³ 528,685,613 176,070,808 15,027,259 5,883,782 21,124,460	11,078,904 ³ 686,267,928 ² 249,228,959 23,077,104 9,276,631 ² 29,951,299 ²	9,649,925 724,922,705 273,531,296 26,858,976 11,020,196 33,839,916
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid Net income (less deficit) Deficit	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802 1,198,703 3,384,869 2,186,166	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438 3,396,744 6,025,592 2,628,848	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612 8,193,903 13,246,601 5,052,698	497,980,990 6,561,301 ³ 528,685,613 176,070,808 15,027,259 5,883,782 21,124,460 15,240,678	11,078,904 ³ 686,267,928 ² 249,228,959 23,077,104 9,276,631 ² 29,951,299 ² 20,674,668 ²	9,649,92; 724,922,70; 273,531,29; 26,858,97; 11,020,19; 33,839,91; 22,819,71;
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid Net income (less deficit). Net income Deficit Regular and alternative tax	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802 1,198,703 3,384,869 2,186,166 1,058,264	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438 3,396,744 6,025,592 2,628,848 1,625,093	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612 8,193,903 13,246,601 5,052,698 3,497,265	497,980,990 6,561,301 3 528,685,613 176,070,808 15,027,259 5,883,782 21,124,460 15,240,678 4,621,875	11,078,904 3 686,267,928 2 249,228,959 23,077,104 9,276,631 2 29,951,299 2 20,674,668 2 4,847,966 5	9,649,92; 724,922,70; 273,531,29; 26,858,97; 11,020,19; 33,839,91; 22,819,71; 5,563,23;
Net worth Total receipts Business receipts Interest received Total deductions Cost of sales and operations Interest paid Net income (less deficit) Deficit	69,572,626 66,459,515 435,070 68,384,452 37,733,747 1,802,802 1,198,703 3,384,869 2,186,166	131,377,364 125,747,462 875,506 127,996,443 63,724,869 3,279,438 3,396,744 6,025,592 2,628,848	266,088,619 3,269,412 271,792,974 129,352,692 8,033,612 8,193,903 13,246,601 5,052,698	497,980,990 6,561,301 ³ 528,685,613 176,070,808 15,027,259 5,883,782 21,124,460 15,240,678	11,078,904 ³ 686,267,928 ² 249,228,959 23,077,104 9,276,631 ² 29,951,299 ² 20,674,668 ²	9,649,92; 724,922,70; 273,531,29; 26,858,97; 11,020,19; 33,839,91; 22,819,71;

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)	Net income (less deficit) (per SOI)	Income subject to tax (per SOI)
	(1)	(2)	(3)
1960	51.1	43.5	47.2
	51.0	45.9	47.9
	56.4	49.6	51.7
1963	61.2	54.3	54.3
1964	68.0	61.6	60.4
1965	78.8	73.9	70.8
	· 85.1	80.5	77.1
	81.8	78.2	74.8
	90.6	86.0	81.4
1969	89.0	80,2	81.2
	78.4	65.9	72.4
	90.1	79.7	83.2
972	104.5	96.8	95.1
	130.9	120.4	115.5
	142.8	148.2	144.0
975	140.4	142.6	146.6
	173.7	185.4	183.5
	203.3	219.2	212.5
978	237.9	246.9	239.6
	261.4	284.6	279.4
980	240.9	239.0	246.6
	228.9	213.6	241.5
	176.3	154.3	205.2
	210.7	188.3	218.7
	240.5	232.9	257.1
985	225.0	240.1	266.1
	217.8	269.5	276.2
	287.9	328.2	311.8
	347.5	413.0	383.2
	342.9 r	389.0	371.0
991	355.4 r	n.a	n.a.
	334.7 r	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 b	by type of return		
Quarter and fiscal year	Total	Individual income taxes 1	Corporation income taxes ²	Excise taxes 3	Employment taxes 4	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
ISCAL 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
TSCAL 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		Į.	1		[
October 1991 - December 1991	246,273	117,980	28,571	8,238	88,749	2,735
January 1992 - March 1992	264,161	136,220	19,751	8,159	97,425	2,606
April 1992 - June 1992	345,447	173,437	41,930	8,311	118,503	3,266

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	Total	Individual income taxes 1	Corporation income taxes 2	Excise taxes *	Employment taxes 4	Estate and
	(1)	(2)	(3)	(4)	(5)	(6)
TSCAL YEAR 1986, TOTAL	94,424	73,078	18,297	962	1,800	
October 1985 - December 1985	7,948	3,003	4,268	128	1,800	287
January 1986 - March 1986	25.895	19,950	4,997	320	577	61
April 1986 - June 1986	50,200	44,375	5,058	232	435	51
July 1986 - September 1986	10,381	5,750	3,974	282	300	100 75
SCAL YEAR 1987, TOTAL	96,969	73,583	19.891		1 1	
October 1986 - December 1986	8,668	3,406	4.789	1,381	1,900	214
January 1987 - March 1987	28,422	22,198	5,296	111	312	50
April 1987 - June 1987	50,063	42,858	5,296 5,948	479	393	56
July 1987 - September 1987	9,816	5,121		332	869	57
		1 1	3,858	. 459	326	· 52
ISCAL YEAR 1988, TOTAL	94,480	74,399	16,477	1,114	2,263	227
October 1987 - December 1987	7,701	3,437	3,727	207	275	55
January 1988 - March 1988	27,798	21,744	5,248	198	553	55
April 1988 - June 1988	49,202	43,769	3,848	421	1,114	50
July 1988 - September 1988	9,776	5,449	3,654	288	321	67
SCAL YEAR 1989, TOTAL	93,613	73,597	14,921	2,054		
October 1988 - December 1988	8,380	3,362	4.461	118	2,771	269
January 1989 - March 1989	32,041	26,759	4.462	182	359	80
April 1989 - June 1989	43.538	38,895	3,849	350	570	67
July 1989 - September 1989	9,654	4,581	2.149	1,404	381 1,461	63 59
SCAL YEAR 1990, TOTAL	99,656	76,065			1	
October 1989 - December 1989	8.487	3.094	18,324	2,261	2,677	329
January 1990 - March 1990	37.121	31,367	4,605	300	409	79
April 1990 - June 1990	43,308	36,952	4,922	342	423	67
July 1990 - September 1990	10,740	4,652	4,209	549	1,492	106
	·	1 ' 1	4,588	1,070	353	77
SCAL 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.
SCAL YEAR 1992		1 . []	
October 1991 - December 1991	10,072	3,607	5,639	379	346	101
January 1992 - March 1992	44,657	38,183	5,750	201	430	
April 1992 - June 1992	47,817	42,231				93
	47,077	1	4,596	476	399	115

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

Selected class of tax	Taxes collected by fiscal year						
	1970	1975	1980	1985	1990	1991	
	(1)	(2)	(3)	(4)	(5)	(6)	
ALCOHOL AND TOBACCO TAXES, TOTAL 1	6,840,594	7,665,948	8,151,184	9,881,293	10,149,541	12,125,900	
Distilled spirits	3,469,508	3,851,837	3,927,235	3,501,559	3,774,461	3,763,058	
Wine	180,353	172,440	211,493	305,339	267,665	499,037	
Beer	1.076,148	1,305,034	1,545,441	1,569,726	1,710,322	2,964,591	
Cigarettes and cigars	2,092,935	2,312,342	2,442,357	4,473,210	4,267,013	4,781,936	
MANUFACTURERS EXCISE TAXES, TOTAL	6,683,061	5,516,611	6,487,421	10,020,574	11,024,753	14,223,212	
Gasoline and gasohol	3,517,586 ²	4,071,465 ²	4,326,549 ²	9,062,630	9,694,512	13,001,336	
Tires, tubes and tread rubber 3	614,795	697,660	682,624	242,923	296,042	248,360	
Motor vehicles, bodies, parts 4	1,753,327	662,556	1,088,696	N/A	N/A	N/A	
Recreational products	53,427	84,946	136,521	166,666	227,221	145,877	
Black lung taxes	NA	N/A	251,288	548,356	649,500	630,700	
SPECIAL FUELS, AND RETAILERS TAXES, TOTAL 5	257,820	404,187	560,144	3,802,608	4,493,712	4,753,159	
Diesel and special motor fuels	257.712	370,489	512,718	2,430,165	3,190,281	3,690,518	
Truck and trailer chassis and bodies	N/A	N/A	N/A	1,289,750	1,169,312	926,381	
MISCELLANEOUS EXCISE TAXES, TOTAL	2,084,730	3,306,077	6,359,198	11,044,833	8,889,559	9,903,242	
Telephone and teletype	1.469,562	2,023,744	1.117.834	2,307,607	3,075,209	2,952,522	
Air transportation	250.802	850,567	1.748.837	2,589,818	3,400,513	4,299,627	
Highway use tax	135,086	207,663	263,272	456,143	583,621	593,123	
Foreign insurance	8,614	19,458	74,630	73,494	77,089	69,800	
Exempt organization net investment income	N/A	63,828	65,280	136,153	206,630	182,997	
Crude oil windfall profit *	NA	N/A	3,051,719	5,073,159	-85,839	-425,106	
Environmental taxes 7	N/A	N/A	N/A	272,957	1,237,368	1,729,459	
Selected class of tax	Taxes collected by tiscal year quarter ending						
Selected class of tax	Sept. 1990	Dec. 1990	March 1991	June 1991	Sept 1991	Dec. 1991	
	(7)	(8)	(9)	(10)	(11)	(12)	
ALCOHOL AND TOBACCO TAXES, TOTAL 1	2,527,895	2,772,418 r	2,712,790 r	3,421,783	3,218,909	3,583,681	
Distilled spirits	715,539 r	1,133,439 r	800,340 r	922,982	906,297	1,140,621	
Wine	62,674	86,671	118,915 r	144,131	149,320	178,434	
Beer	511,351	451,291 r	685,704 r	935,229	892,367	816,852	
Cigarettes and cigars	1,193,980	1,095,944	1,104,106	1,366,168	1,215,718	1,408,141	
MANUFACTURERS EXCISE TAXES, TOTAL	2,928,444	3,243,338	3,030,665	3,583,486	4,095,723	4,163,568	
Gasoline and gasohol	2,570,820	2,891,308	2,722,915	3,578,348	3,808,765	3,852,821	
Tires, tubes and tread rubber 3	88,000	92,500	64,600	59,370	67,890	79,496	
Recreational products	57,041	49,733	44,769	26,466	24,909	18,891	
Black lung taxes	165,400	161,100	160,600	152,900	156,100	162,100	
SPECIAL FUELS, AND RETAILERS TAXES, TOTAL 5	1,155,943	1,131,998	1,080,291	1,186,904	1,353,966	1,294,641	
Diesel and special motor fuels	837,420	840,310	820,129	936,575	1,093,504	1,029,448	
Truck and trailer chassis and bodies	285,000	262,500	226,100	212,821	224,960	218,661	
	,	1		/		0.505.000	

2,913,761

1,156,766 47,668 23,000 27,772

314,318

524,246

747,522

1,789,468

716,600

922,597

132,168 15,700 28,254 -514,132 376,871

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

100,593 4,400 71,469 -38,710 363,531

2,7**52,737** 752,200

1,159,109

312,694 26,700 55,502 -186,582

464,811

753,893

990,156

304,848 24,893 58,474

333,285

2,769,138

Environmental taxes 7 See notes following Table 20.

MISCELLANEOUS EXCISE TAXES, TOTAL

Telephone and teletype

Air transportation

Air transportation
Highway use tax
Foreign insurance
Exempt organization net investment income...
Crude oil windfall profit •

2,565,390 807,100 1,175,434 41,417

28,293 22,402 -67,267

399,051

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

Type of return or form	Number filed in calendar year							
	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	
xempt 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) .
eturns 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
sistance provided by IRS:3			x *		
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:				1	
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 Incomé 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 1991. 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

- 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, 1959-88; 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, 1959-88; 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 include "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, 1959-88; 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] 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; and the special tax base applicable to S Corporations and insurance businesses, formerly, 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

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, 1959-88; 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 selfemployment 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

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 a 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, "Individual Income Tax Returns for 1991: Taxpayer Usage Study," this issue of the Bulletin.)

The adjustment for 1986 was made because the TPUS sample represented all returns filed only through April, while the SOI 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 counts 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 taxpayer 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	(sample estimate)
x 0.02	(coefficient of variation)
= 3,000	(standard error of estimate)
150,000	(sample estimate)
+ or - 3,000	(standard error)
= 147,000—153,000	(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—1989, 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 Informat	iun: (202) 874-0410 	
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 by size of adjusted gross income (AGI) and country.
Corporation Foreign Tax Credit: 1990 Program 1991 Program	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: 1990 Program 1991 Program	Constance Carney 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. (For the
1992 Program	Janice Washington Jonathan Shook	1992 program, S Corporations are a separate study.)
Environmental Excise Taxes (Superfund) Study:	Susan Mahler	The Superfund Amendments and Reauthorization Act of 1986 (SARA). replaced the Comprehensive Environmental Response, Compensation
1990 Program 1991 Program	Susan Manier	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 990-1 data files of the tax-exempt organizations and private foundations.
Foreign Corporations: 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.

eneral Statistical Information		Fax: (202) 874-0922
Project	Primary Analysts	Frequency and Program Content
Foreign Controlled Corporations: 1989 Program	John Latzy	This annual study includes data on transactions between U.S. corporations at 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 aliens 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, value of transfers 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	Michael Strudler Marty Shiley	Basic SOI program data are produced annually and cover income, deduction 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 are 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.
International 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.
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.

General Statistical Informati	on: (202) 874-0410	Fax: (202) 874-0922
Project	Primary Analysts	Frequency and Program Content
Nonprofit 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 Allen 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: 1991 Program 1992 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 wealth-holders 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.
S Corporations: 1992 Program	Amy Gill	Annual study data are collected for the income statement, balance sheet and from supporting schedules. Data are classified by industry group or by asset size.
Sales of Capital Assets: 1985 Program 1985-90 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.

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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, real property interests, when these interests are acquired from foreign persons. Data 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 the regular corporation statistics are produced by asset size.
Tax-exempt Bond issues: 1988 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; and
- 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 are:

- 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.

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(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) Builetin

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 – 1989, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02315-6 Price \$8.50

This report presents more comprehensive and complete data on individual income tax returns for 1989 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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