Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1997. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 122 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1997.

Table A on the following pages presents selected income and tax items for Tax Years 1993, 1994, 1995, 1996, and 1997 as they appear on the forms and provides the percentage change for each item between 1996 and 1997. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1997, the number of individual tax returns filed increased by over 2.0 million, or 1.7 percent. Adjusted gross income (AGI) grew

\$434.0 billion, or 9.6 percent from 1996 to 1997, compared to the 8.3 percent growth recorded from 1995 to 1996. Total tax liability increased 10.9 percent to \$768.3 billion. Several components of AGI showed sizable increases for 1997: net capital gain less loss increased 44.8 percent; penalty on early withdrawal of savings increased 39.8 percent; and self-employed health insurance increased 38.9 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1997, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch 1

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars¹

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

			Current dollars			
Item	1993	1994	1995	1996	1997	Percent change, 1996 to 1997
	(1)	(2)	(3)	(4)	(5)	(6)
All returns*	114,601,819	115,943,131	118,218,327	120,351,208	122,421,991	1.7
Form 1040 returns	66,358,259	66,390,696	64,774,724	66,264,999	68,781,991	3.8
Electronically filed returns	3,858,800	3,562,384	4,130,001	4,905,975	6,972,994	42.1
Form 1040A returns	27,850,427	26,051,305	24,463,262	24,579,173	24,780,076	0.8
Electronically filed returns	7,707,100	5,639,602	5,975,664	7,083,225	8,475,296	19.7
Form 1040EZ returns	20,393,132	20,507,577	21,644,177	21,196,154	21,154,656	-0.2
Electronically filed returns	2,524,937	2.700.590	4.618.555	6,964,704	8,839,265	26.9
Form 1040PC returns	4,215,400	2,993,313	7,102,740	8,310,882	7,705,268	-7.3
Salaries & wages Number of returns	98,003,356	99,356,244	101,138,551	102,748,874	104,404,985	1.6
Amount	2,892,120,390	3,026,777,706	3,201,456,569	3,376,871,545	3,613,918,456	7.0
Taxable interest received						
Number of returns	65,233,312	65,340,012	67,028,830	67,159,338	67,300,571	0.2
Amount	131,140,527	126,169,276	154,780,536	165,672,564	171,700,242	3.6
Tax-exempt interest Number of returns	4,691,129	5,061,511	5,006,129	5,000,839	4,925,914	-1.5
Amount	46,459,032	48,296,834	48,518,428	48,216,666	49,016,921	1.7
Dividends in AGI						
Number of returns	24,690,816	25,235,082	26,214,195 94,592,325	27,709,581	29,507,639	6.5
Amount State income tax refund	79,728,631	82,410,237	94,092,320	104,254,986	120,493,432	15.6
Number of returns	17,272,312	17,771,636	18,261,317	18,352,565	19,218,388	4.7
Amount	11,237,850	11,853,690	12,235,548	12,751,223	14,094,351	10.5
Alimony received						
Number of returns Amount	418,739 4,208,182	421,716 4,397,932	427,060 4,339,781	415,593 4,592,121	413,109 4,965,883	-0.6 8.1
Business or profession net income, less loss	4,200,102	4,007,002	4,000,701	4,002,121	4,303,003	0.1
Number of returns	15,633,049	15,944,127	16,172,851	16,735,827	16,937,575	1.2
Amount	155,704,680	166,203,589	169,343,327	176,903,956	186,741,216	5.6
Net capital gain in AGI less loss	14 405 500	14 000 540	45 004 500	40,000,000	24 240 442	45.7
Number of returns Amount	14,465,599 141,576,763	14,808,542 139,544,718	15,284,562 166,758,085	16,636,286 245,960,751	24,240,112 356,083,267	45.7
Capital gain distributions reported on Form 1040	,	,,	,,	,,.	,,	
Number of returns	3,942,860	4,014,164	4,678,363	5,428,435	N/A	
Amount Sales of property other than capital assets, net	2,595,138	2,743,634	3,657,121	5,856,183	N/A	
gain less loss	1 705 0 10	1 77 1 050	4 777 000	4 000 000	1 7 1 1 000	
Number of returns Amount	1,705,943 -3,825,285	1,774,653 -3,188,731	1,777,233 -3,010,038	1,822,036 -2,284,494	1,744,602 -1,460,402	-4.2 36.1
Total IRA distributions	0,020,200	0,100,101	0,010,000	2,204,404	1,400,402	
Number of returns	5,130,514	5,502,525	5,858,634	6,456,820	6,761,089	4.7
Amount	48,717,807	55,312,555	59,840,199	70,006,464	79,009,673	12.9
Taxable IRA distributions in AGI Number of returns	4,382,772	4,777,297	5,255,882	5,831,146	6,214,044	6.6
Amount	27,080,640	33,106,103	37,316,169	45,538,743	55,182,520	21.2
Total pensions & annuities						
Number of returns	18,534,595	19,063,270	19,778,915	20,675,450	20,948,184	1.3
Amount	270,507,408	288,967,847	311,264,612	344,907,107	382,935,981	11.0
Taxable pensions & annuities in AGI Number of returns	17,441,114	17,893,606	18,414,601	19,272,307	19,496,575	1.2
Amount	194,014,034	205,442,984	221,053,045	238,786,811	259,711,251	8.8
Rents, royalties, partnerships, estates,						
trusts, etc. Number of returns	13,778,329	13,995,757	14,158,755	14,371,185	14,480,636	0.8
Amount	110,852,259	135,860,869	148,999,462	175,060,227	198,823,191	13.6
Farm net income less loss						
Number of returns	2,272,407	2,242,324	2,219,244	2,188,025	2,160,954	-1.2
Amount Unemployment compensation in AGI	-3,666,447	-7,378,101	-7,849,640	-7,111,985	-6,847,443	3.7
Number of returns	9,655,286	8,530,794	7,985,322	7,995,015	7,124,100	-10.9
Amount	27,586,208	20,285,055	19,336,423	19,326,824	17,230,102	-10.8
Social security benefits (received)	40.446.555	40.045	10.005	40.004 ·	<i></i>	
Number of returns Amount	10,412,635 112,359,437	10,040,115 112,332,115	10,292,449 119,291,657	10,961,473 130,679,153	11,351,510 139,958,629	3.6 7.1
Taxable social security benefits in AGI	112,009,407	112,332,113	113,291,007	130,079,133	139,930,029	···
Number of returns	5,688,191	5,891,912	6,598,033	7,365,955	8,307,938	12.8
Amount	24,649,668	38,639,292	45,715,361	53,203,171	61,557,689	15.7
Foreign earned income exclusion ² Number of returns	243,928	257,240	266,129	279,004	297,534	6.6
Amount	243,928 10,657,053	257,240 11,096,943	12,284,935	279,004 11,982,578	297,534 13,170,179	6.6 9.9

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued¹

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

ltom			Current dollars			Porcont change
Item	1993	1994	1995	1996	1997	Percent change, 1996 to 1997
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss ²	007.000	404.077	505.000	500.040	500 (10	
Number of returns Amount		431,277 47,045,252	505,303 49,330,982	503,913 49,749,182	568,443 51,343,546	12.8 3.2
Other income, net gain less loss ²	44,021,921	47,045,252	49,330,962	49,749,162	51,343,340	3.2
Number of returns	5,225,702	5,453,748	4,623,440	4,698,360	4,737,237	0.8
Amount		21,915,214	15,518,117	16,741,080	19,085,136	14.0
Total income, net gain less loss						
Number of returns	,- ,	115,831,790	118,113,441	120,289,122	122,332,599	1.7
Amount	3,759,964,153	3,946,621,274	4,230,493,192	4,578,621,425	5,016,904,666	9.6
Total taxpayer IRA adjustment Number of returns	4,385,422	4,319,153	4.300.722	4,374,281	4,068,958	-7.0
Amount		8,388,771	8,338,014	8,627,534	8,662,694	0.4
One-half of self-employment tax	-,,	-,,	-,,	-,,	-,,	•
Number of returns	12,486,990	12,734,753	12,849,084	13,204,164	13,513,228	2.3
Amount	11,867,147	13,104,801	13,341,810	14,044,148	14,868,362	5.9
Self-employed health insurance						
Number of returns		1,483,167	3,011,145	3,147,032	3,284,842	4.4
Amount	2,101,234	1,183,635	2,601,145	2,785,382	3,869,842	38.9
Keogh retirement plan	047.040	005 014	4 000 400	4 070 440	4 400 004	44.4
Number of returns		995,844 8,194,688	1,032,102 8,734,145	1,079,413 8,979,382	1,189,981 10,237,623	10.2 14.0
Amount Penalty on early withdrawal of savings	0,100,190	0,134,000	0,754,145	0,313,302	10,237,023	14.0
Number of returns	691,586	636,445	803,838	708,631	918,302	29.6
Amount		137,032	203,861	167,528	234,237	39.8
Alimony paid adjustment						
Number of returns	628,100	639,000	567,947	597,157	623,646	4.4
Amount	5,305,227	5,513,611	5,225,564	5,668,169	6,311,455	11.3
Foreign housing deductions						
Number of returns		4,312	5,765	4,055	654	-83.9
Amount Other adjustments	17,248	50,994	114,619	75,059	16,361	-78.2
Number of returns	103,801	125,020	126,323	120,561	118,629	-1.6
Amount		981,245	860,329	618,170	884,074	43.0
Total statutory adjustments		,				
Number of returns	17,179,519	17,859,335	18,208,887	18,424,901	18,785,760	2.0
Amount	36,624,273	39,103,321	41,139,577	42,646,933	46,954,680	10.1
Adjusted gross income or loss (AGI)						
Amount	3,723,339,880	3,907,517,953	4,189,353,615	4,535,974,492	4,969,949,986	9.6
Total itemized deductions		00.017.751	01007717	05 444 500	00.004.505	
Number of returns		33,017,754 493,654,068	34,007,717 527,374,034	35,414,589 572,541,293	36,624,595 620,810,172	3.4 8.4
Amount Total standard deduction	490,403,708	493,054,008	527,574,054	572,541,295	020,010,172	0.4
Number of returns	80,840,916	81,947,182	83,222,737	83.996.917	84,844,302	1.0
Amount		397,106,389	413,584,632	426,102,973	441,695,925	3.7
Basic standard deduction						
Number of returns		81,947,182	83,222,737	83,996,917	84,844,302	1.0
Amount	370,905,395	385,027,102	401,265,344	412,808,983	428,362,726	3.8
Additional standard deduction						
Number of returns Amount		10,621,983 12,079,287	10,809,600 12,319,288	11,042,761 13,293,990	11,136,379 13,333,199	0.8 0.3
AGI less deductions	11,229,030	12,079,207	12,319,200	13,293,990	15,555,199	0.5
Number of returns	102,468,642	104,288,562	106,211,028	107,919,330	110,720,898	2.6
Amount		3,092,849,174	3,326,498,893	3,615,875,867	3,984,130,897	10.2
Number of exemptions	232,920,023	232,716,395	237,164,486	238,626,393	241,279,259	1.1
Exemption amount	540,540,132	562,559,033	584,509,487	598,860,677	627,825,050	4.8
Taxable income						
Number of returns		92,793,239	94,612,292	96,576,755	99,314,519	2.8
Amount	2,453,542,706	2,597,980,066	2,813,826,386	3,089,667,389	3,429,109,165	11.0
Tax from table, rate schedules, etc.	00 707 004	00.000.011	04 400 540	00 540 004	00.047.000	
Number of returns Amount		92,689,014 540,938,022	94,482,512 595,744,087	96,513,834 666,575,498	99,217,292 738,819,027	2.8 10.8
Amount Additional taxes	300,339,202	340,938,022	595,744,087	000,070,498	130,019,021	10.8
Number of returns	73,274	100,985	65,179	36,237	59,250	63.5
Amount		633,313	424,567	148,670	663,002	346.0
Income tax before credits						
Number of returns	90,754,509	92,701,755	94,497,909	96,522,237	99,225,503	2.8
Amount	508,893,963	541,571,335	596,168,654	666,724,167	739,482,029	10.9
Child care credit						
Number of returns		6,011,648	5,964,253	5,974,146	5,795,530	-3.0
Amount Credit for elderly or disabled	2,559,319	2,525,652	2,517,962	2,531,383	2,464,005	-2.7
Number of returns	223,053	222,358	251,524	168,012	190,343	13.3
Amount		46,601	48,028	31,836	41,281	29.7
Foreign tax credit		-,	-,		,	
Number of returns	1,292,596	1,545,691	1,730,566	2,105,799	2,334,015	10.8
Amount	2,217,865	2,308,948	2,965,313	3,538,835	4,073,461	15.1

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued¹

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

Item			Current dollars	I		Percent chang
item	1993	1994	1995	1996	1997	1996 to 1997
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit	255 422	201.244	207 527	207 511	200 254	
Number of returns Amount	255,132 578,304	301,244 690,038	267,527 702,906	297,511 742,891	306,254 826,320	2.9 11.2
rior year minimum tax credit	570,504	030,030	102,500	742,001	020,320	11.2
Number of returns	60,158	77,133	106,592	117,414	118,571	1.0
Amount	256,340	376,558	468,755	669,545	681,282	1.8
otal credits ³		,	,	,		-
Number of returns	7,928,776	8.120.873	8,263,198	8,583,103	8,712,146	1.5
Amount	5,858,492	6,141,494	6,894,461	7,740,814	8,410,868	8.7
ncome tax less credits1						
Number of returns	90,175,136	92,092,322	94,020,926	96,051,501	98,794,570	2.9
Amount	503,035,471	535,429,841	589,274,192	658,983,353	731,071,161	10.9
elf-employment tax						
Number of returns	12,501,349	12,748,808	12,850,372	13,217,169	13,515,150	2.3
Amount	23,753,616	26,227,746	26,678,859	28,094,894	29,738,153	5.8
Iternative minimum tax						
Number of returns	334,615	368,964	414,106	477,898	618,072	29.3
Amount	2,052,790	2,212,094	2,290,576	2,812,746	4,005,101	42.4
Recapture taxes						
Number of returns	9,699	7,280	7,416	12,207	26,922	120.5
Amount	30,014	34,596	51,517	70,167	133,018	89.6
ocial security, Medicare tax on tip income						
not reported						
Number of returns	280,979	347,712	267,601	286,946	267,055	-6.9
Amount	37,372	33,599	43,651	32,100	27,826	-13.3
ax on qualified retirement plans						
Number of returns	2,673,956	2,832,705	3,039,096	3,434,814	3,415,245	-0.6
Amount	1,392,898	1,501,808	1,780,113	2,189,148	2,335,845	6.7
dvanced earned income credit payments						
Number of returns	35,196	220,447	193,751	192,014	239,664	24.8
Amount	10,316	75,243	124,693	91,737	122,398	33.4
otal tax liability						
Number of returns	93,330,455	95,432,579	97,461,757	99,665,343	102,359,516	2.7
Amount	530,328,396	565,560,681	620,965,863	693,027,778	768,290,921	10.9
ncome tax withheld						
Number of returns	98,688,932	100,436,904	102,436,220	104,213,605	106,483,908	2.2
Amount	426,405,232	460,687,479	495,484,153	533,284,434	582,124,212	9.2
stimated tax payments						
Number of returns	12,379,549	12,083,839	11,903,592	12,333,764	12,766,410	3.5
Amount	116,326,360	115,983,568	122,489,252	141,571,020	162,584,233	14.8
arned income credit ¹						
Number of returns	15,117,389	19,017,357	19,334,397	19,463,836	19,391,179	-0.4
Amount	15,536,762	21,105,158	25,955,575	28,825,258	30,388,582	5.4
ayment with an extension request						
Number of returns	1,167,281	1,249,234	1,368,994	1,422,648	1,597,435	12.3
Amount	11,830,005	19,752,634	24,929,343	32,447,235	38,918,434	19.9
xcess social security tax withheld						
Number of returns	897,355	930,953	1,033,189	1,178,757	1,267,562	7.5
Amount	925,295	935,083	1,081,454	1,313,451	1,399,705	6.6
Other payments:						1
Form 2439						
Number of returns	51,004	30,165	42,037	87,976	68,097	-22.6
Amount	63,897	44,384	67,482	60,178	55,227	-8.2
Form 4136						
Number of returns	584,651	575,317	519,653	513,815	445,633	-13.3
Amount	155,319	157,098	123,815	108,650	101,328	-6.7
otal payments						
Number of returns	107,125,726	109,152,732	111,098,864	112,926,241	115,138,784	2.0
Amount	579,499,432	618,682,380	670,131,074	737,610,226	815,571,720	10.6
verpayment, total						
Number of returns	82,403,149	85,089,436	85,348,771	86,492,206	88,311,237	2.1
Amount	98,875,046	112,924,413	119,462,121	128,964,442	140,110,378	8.6
verpayment refunded						1
Number of returns	79,275,446	82,136,645	82,744,440	83,668,927	85,381,040	2.0
Amount	84,776,869	98,539,553	104,537,379	111,680,967	119,706,937	7.2
efund credited to next year						1
Number of returns	4,624,588	4,347,767	3,671,556	3,862,330	4,109,601	6.4
Amount	14,098,178	14,384,861	14,924,742	17,283,475	20,403,441	18.1
ax due at time of filing						1
Number of returns	28,637,871	27,639,693	29,734,331	30,601,619	31,198,382	2.0
Amount	50,330,900	60,507,961	71,153,015	85,337,201	93,909,641	10.0
ax penalty						1
Number of returns	4,972,115	4,707,696	5,177,201	5,530,812	5,920,839	7.1
Amount	626,890	705,246	856,106	955,207	1,080,062	13.1

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued¹

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

			Constant 1990 dollars			
ltem	1993	1994	1995	1996	1997	Percent chang 1996 to 1997
	(7)	(8)	(9)	(10)	(11)	(12)
All returns*	114,601,819	115,943,131	118,218,327	120,351,208	122,421,991	1.7
orm 1040 returns	66,358,259	66,390,696	64,774,724	66,264,999	68,781,991	3.8
Electronically filed returns	3,858,800	3,562,384	4,130,001	4,905,975	6,972,994	42.1
orm 1040A returns	27,850,427	26,051,305	24,463,262	24,579,173	24,780,076	0.8
Electronically filed returns	7,707,100	5,639,602	5,975,664	7,083,225	8,475,296	19.7
Form 1040EZ returns	20,393,132	20,507,577	21,644,177	21,196,154	21,154,656	-0.2
Electronically filed returns	2,524,937	2,700,590	4,618,555	6,964,704	8,839,265	26.9
Form 1040PC returns	4,215,400	2,993,313	7,102,740	8,310,882	7,705,268	-7.3
Salaries & wages Number of returns	98,003,356	99,356,244	101,138,551	102,748,874	104,404,985	-7.3
Amount	2,614,937,061	2,669,116,143	2,745,674,587	2,814,059,621	2,942,930,339	4.6
axable interest received						
Number of returns Amount	65,233,312 118,571,905	65,340,012 111,260,384	67,028,830 132,744,885	67,159,338 138,060,470	67,300,571 139,821,044	0.2 1.3
ax-exempt interest						
Number of returns	4,691,129 42,006,358	5,061,511 42,589,801	5,006,129 41,611,002	5,000,839 40,180,555	4,925,914 39,916,059	-1.5 -0.7
Dividends in AGI	42,000,300	42,309,001	41,011,002	40,100,000	33,310,033	-0.7
Number of returns	24,690,816	25,235,082	26,214,195	27,709,581	29,507,639	6.5
Amount	72,087,370	72,672,167	81,125,493	86,879,155	98,121,687	12.9
State income tax refund						
Number of returns Amount	17,272,312 10,160,805	17,771,636 10,452,989	18,261,317 10,493,609	18,352,565 10,626,019	19,218,388 11,477,485	4.7 8.0
Alimony received	10,100,605	10,452,969	10,493,609	10,020,019	11,477,405	0.0
Number of returns	418,739	421,716	427,060	415,593	413,109	-0.6
Amount	3,804,866	3,878,247	3,721,939	3,826,768	4,043,879	5.7
Business or profession net income, less loss	15 000 010	15 0 1 1 107	10.170.051	40 705 007	10 007 575	
Number of returns Amount	15,633,049 140,781,808	15,944,127 146,564,011	16,172,851 145,234,414	16,735,827 147,419,963	16,937,575 152,069,394	1.2 3.2
Net capital gain in AGI less loss	140,701,000	140,004,011	140,204,414	147,410,000	102,000,004	5.2
Number of returns	14,465,599	14,808,542	15,284,562	16,636,286	24,240,112	45.7
Amount	128,007,923	123,055,307	143,017,226	204,967,293	289,970,087	41.5
Capital gain distributions reported on Form 1040	2 0 42 900	4 01 4 4 6 4	4 070 000	E 400 40E	N1/A	
Number of returns	3,942,860 2,346,418	4,014,164 2,419,430	4,678,363 3,136,467	5,428,435 4,880,153	N/A N/A	
Sales of property other than capital assets, net	2,010,110	2,110,100	0,100,101	1,000,100		
gain less loss						
Number of returns	1,705,943	1,774,653	1,777,233	1,822,036	1,744,602	-4.2
Amount Fotal IRA distributions	-3,458,666	-2,811,932	-2,581,508	-1,903,745	-1,189,252	37.5
Number of returns	5,130,514	5,502,525	5,858,634	6,456,820	6,761,089	4.7
Amount	44,048,650	48,776,504	51,320,925	58,338,720	64,340,125	10.3
axable IRA distributions in AGI						
Number of returns	4,382,772 24,485,208	4,777,297 29,194,094	5,255,882 32,003,575	5,831,146 37,948,953	6,214,044 44,936,906	6.6 18.4
Amount Fotal pensions & annuities	24,400,200	29,194,094	32,003,373	31,940,903	44,900,900	10.4
Number of returns	18,534,595	19,063,270	19,778,915	20,675,450	20,948,184	1.3
Amount	244,581,743	254,821,735	266,950,782	287,422,589	311,837,118	8.5
Taxable pensions & annuities in AGI	<u> </u>	17 005		40.070	<i>in inc</i>	
Number of returns	17,441,114 175,419,561	17,893,606 181,166,653	18,414,601 189,582,371	19,272,307 198,989,009	19,496,575 211,491,247	1.2 6.3
Rents, royalties, partnerships, estates, trusts, etc.	173,419,301	101,100,000	109,002,071	190,909,009	211,431,247	0.5
Number of returns	13,778,329	13,995,757	14,158,755	14,371,185	14,480,636	0.8
Amount	100,228,082	119,806,763	127,786,846	145,883,523	161,908,136	11.0
Farm net income less loss	0.070.107	0.010.007	0.010.011	0 (00 005	0.400.054	
Number of returns Amount	2,272,407 -3,315,052	2,242,324 -6,506,262	2,219,244 -6,732,110	2,188,025 -5,926,654	2,160,954 -5,576,094	-1.2 5.9
Jnemployment compensation in AGI	0,010,002	5,500,202	3,702,110	0,020,004	0,010,004	5.5
Number of returns	9,655,286	8,530,794	7,985,322	7,995,015	7,124,100	-10.9
Amount	24,942,322	17,888,056	16,583,553	16,105,687	14,031,028	-12.9
Social security benefits (received)	10 440 005	10.040.445	10 000 440	10 004 470	11 054 540	2.0
Number of returns	10,412,635 101,590,811	10,040,115 99,058,302	10,292,449 102,308,454	10,961,473 108,899,294	11,351,510 113,972,825	3.6 4.7
Faxable social security benefits in AGI	101,000,011	00,000,00Z	102,000,404	100,000,204	110,012,020	4./
Number of returns	5,688,191	5,891,912	6,598,033	7,365,955	8,307,938	12.8
Amount	22,287,222	34,073,450	39,206,999	44,335,976	50,128,411	13.1
Foreign earned income exclusion ² Number of returns	242 020	257 240	266,129	279,004	297,534	6.6
	243,928 9,635,672	257,240 9,785,664	10,535,965	9,985,482	297,534 10,724,901	6.6 7.4

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued¹

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

Item			Constant 1990 dollars			Percent change
item	1993	1994	1995	1996	1997	1996 to 1997
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss ²	267 220	424 277	E0E 202	E02 012	E69 442	10.0
Number of returns Amount	. 367,330 . 39,802,822	431,277 41,486,113	505,303 42,307,875	503,913 41,457,652	568,443 41,810,705	12.8 0.9
Other income, net gain less loss ²	. 00,002,022	-1,-00,110	42,007,070	41,407,002	41,010,100	0.0
Number of returns	5,225,702	5,453,748	4,623,440	4,698,360	4,737,237	0.8
Amount	. 17,757,587	19,325,586	13,308,848	13,950,900	15,541,642	11.4
Fotal income, net gain less loss						
Number of returns	. 114,524,280	115,831,790	118,113,441	120,289,122	122,332,599	1.7
Amount	. 3,399,605,925	3,480,265,674	3,628,210,285	3,815,517,854	4,085,427,252	7.1
Fotal taxpayer IRA adjustment						
Number of returns	4,385,422	4,319,153	4,300,722	4,374,281	4,068,958	-7.0
Amount	. 7,710,127	7,397,505	7,150,955	7,189,612	7,054,311	-1.9
Dne-half of self-employment tax	10,100,000	40 70 4 750	10.010.001	10.001.101	10 510 000	
Number of returns	. 12,486,990	12,734,753	12,849,084	13,204,164	13,513,228	2.3
Amount	. 10,729,789	11,556,262	11,442,376	11,703,457	12,107,787	3.5
Self-employed health insurance	2 044 725	1 402 167	2 011 145	2 1 47 022	2 204 042	
Number of returns		1,483,167	3,011,145	3,147,032	3,284,842	4.4
Amount	. 1,899,850	1,043,770	2,230,828	2,321,152	3,151,337	35.8
Keogh retirement plan Number of returns	. 947,949	995,844	1,032,102	1,079,413	1.189.981	10.2
Amount		995,844 7,226,356	7,490,690	7,482,818	8,336,827	10.2
Penalty on early withdrawal of savings	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,220,000	1,100,000	1,702,010	0,000,027	
Number of returns	. 691,586	636,445	803,838	708,631	918,302	29.6
Amount		120,840	174,838	139,607	190,747	36.6
Alimony paid adjustment		,				50.0
Number of returns	. 628,100	639,000	567,947	597,157	623,646	4.4
Amount	4,796,769	4,862,091	4,481,616	4,723,474	5,139,621	8.8
Foreign housing deductions						
Number of returns	. 2,479	4,312	5,765	4,055	654	-83.9
Amount	. 15,595	44,968	98,301	62,549	13,323	-78.7
Other adjustments						
Number of returns	. 103,801	125,020	126,323	120,561	118,629	-1.6
Amount	. 488,789	865,295	737,846	515,142	719,930	39.8
otal statutory adjustments						
Number of returns		17,859,335	18,208,887	18,424,901	18,785,760	2.0
Amount	. 33,114,171	34,482,646	35,282,656	35,539,111	38,236,710	7.6
djusted gross income or loss (AGI)						
Amount	. 3,366,491,754	3,445,783,027	3,592,927,629	3,779,978,743	4,047,190,542	7.1
otal itemized deductions		00.017.751	04 007 747	05 444 500	00.004.505	
Number of returns	. 32,821,464	33,017,754	34,007,717	35,414,589	36,624,595	3.4
Amount	. 443,402,991	435,321,048	452,293,340	477,117,744	505,545,743	6.0
otal standard deduction Number of returns	00 040 040	04 047 400	83.222.737	02 000 017	04 044 202	10
Amount		81,947,182 350,182,001	354,703,801	83,996,917 355,085,811	84,844,302 359,687,235	1.0 1.3
Basic standard deduction	. 343,310,340	550,102,001	554,705,001	333,003,011	339,007,233	1.5
Number of returns	. 80.840.916	81,947,182	83.222.737	83,996,917	84,844,302	1.0
Amount	. 335,357,500	339,530,072	344,138,374	344,007,486	348,829,581	1.0
Additional standard deduction		000,000,012	011,100,011	011,001,100	010,020,001	
Number of returns	. 10,547,983	10,621,983	10,809,600	11,042,761	11,136,379	0.8
Amount	. 10,152,848	10,651,929	10,565,427	11,078,325	10,857,654	-2.0
GI less deductions						
Number of returns	. 102,468,642	104,288,562	106,211,028	107,919,330	110,720,898	2.6
Amount	. 2,645,281,223	2,727,380,224	2,852,915,003	3,013,229,889	3,244,406,268	7.7
lumber of exemptions	. 232,920,023	232,716,395	237,164,486	238,626,393	238,626,393	0.0
xemption amount	488,734,297	496,083,803	501,294,586	499,050,564	511,258,184	2.4
axable income						1
Number of returns	. 90,831,069	92,793,239	94,612,292	96,576,755	99,314,519	2.8
Amount	. 2,218,393,043	2,290,987,713	2,413,230,177	2,574,722,824	2,792,434,173	8.5
ax from table, rate schedules, etc.						
Number of returns		92,689,014	94,482,512	96,513,834	99,217,292	2.8
Amount	. 459,637,669	477,017,656	510,929,749	555,479,582	601,644,159	8.3
dditional taxes						
Number of returns		100,985	65,179	36,237	59,250	63.5
Amount	. 483,455	558,477	364,123	123,892	539,904	335.8
ncome tax before credits	00 754 500	00 704 755	04 407 000	00 500 007	00 005 500	
Number of returns	. 90,754,509	92,701,755	94,497,909 511 203 871	96,522,237	99,225,503	2.8
Amount	. 460,121,124	477,576,133	511,293,871	555,603,473	602,184,063	8.4
Child care credit	6 000 070	6 011 649	E 064 252	5 07/ 1/6	5 705 E20	
Number of returns Amount	. 6,090,070 . 2,314,032	6,011,648 2,227,206	5,964,253 2,159,487	5,974,146 2,109,486	5,795,530 2,006,519	-3.0 -4.9
credit for elderly or disabled	. 2,314,032	2,221,200	2,133,407	2,103,400	2,000,019	-4.9
Number of returns	. 223,053	222,358	251,524	168,012	190,343	13.3
Amount	. 223,033	41,094	41,190	26,530	33,616	26.7
Foreign tax credit	. 1,021	.1,004	.1,100	_0,000	33,010	1
Number of returns	1,292,596	1,545,691	1,730,566	2,105,799	2,334,015	10.8
Amount	. 2,005,303	2,036,109	2,543,150	2,949,029	3,317,151	12.5

Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued¹

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

Item			Constant 1990 dollars			Percent chance
	1993	1994	1995	1996	1997	1996 to 199
	(7)	(8)	(9)	(10)	(11)	(12)
eneral business credit	055 400	004.044	007 507	007 544	000.054	
Number of returns	255,132 522,879	301,244	267,527	297,511 619,076	306,254 672,899	2.9 8.7
Amount	522,879	. 608,499	602,835	619,076	672,899	0.7
rior year minimum tax credit Number of returns	60,158	77,133	106,592	117,414	118,571	1.0
Amount	231,772	332,062	402,020	557,954	554,790	-0.6
otal credits ³	201,112	002,002	402,020	001,004	004,100	-0.0
Number of returns	7,928,776	8,120,873	8,263,198	8,583,103	8,712,146	1.5
Amount	5,297,009	5,415,780	5,912,917	6,450,678	6,849,241	6.2
come tax less credits1	-,	-,,	-,,	-,	-,,	•
Number of returns	90,175,136	92,092,322	94.020.926	96,051,501	98,794,570	2.9
Amount	454,824,115	472,160,354	505,380,954	549,152,794	595,334,822	8.4
elf-employment tax						
Number of returns	12,501,349	12,748,808	12,850,372	13,217,169	13,515,150	2.3
Amount	21,477,049	23,128,524	22,880,668	23,412,412	24,216,737	3.4
ternative minimum tax	, ,	-, -,-	, ,	-, ,	, ., .	-
Number of returns	334,615	368,964	414,106	477,898	618,072	29.3
Amount	1,856,049	1,950,700	1,964,473	2,343,955	3,261,483	39.1
ecapture taxes	,,	,,	, .	, ,	-, -,	
Number of returns	9,699	7,280	7,416	12,207	26,922	120.5
Amount	27,137	30,508	44,183	58,473	108,321	85.3
ocial security, Medicare tax on tip income	,	,	,	,		
not reported						
Number of returns	280,979	347,712	267,601	286,946	267,055	-6.9
Amount	33,790	29,629	37,437	26,750	22,660	-15.3
ax on qualified retirement plans	,	,	,	,	,	
Number of returns	2,673,956	2,832,705	3,039,096	3,434,814	3,415,245	-0.6
Amount	1,259,401	1,324,346	1,526,684	1,824,290	1,902,154	4.3
dvanced earned income credit payments						
Number of returns	35,196	220,447	193,751	192,014	239,664	24.8
Amount	9,327	66,352	106,941	76,448	99,673	30.4
otal tax liability	- , -	,	/ -	-, -	,	
Number of returns	93,330,455	95,432,579	97,461,757	99,665,343	102,359,516	2.7
Amount	479,501,262	498,730,759	532,560,774	577,523,148	625,644,072	8.3
come tax withheld						
Number of returns	98,688,932	100,436,904	102,436,220	104,213,605	106,483,908	2.2
Amount	385,538,184	406,249,981	424,943,527	444,403,695	474,042,518	6.7
stimated tax payments	,,	,,	,•	,		•
Number of returns	12,379,549	12,083,839	11,903,592	12,333,764	12,766,410	3.5
Amount	105,177,541	102,278,279	105,050,816	117,975,850	132,397,584	12.2
arned income credit ¹	,	,	,	,		
Number of returns	15,117,389	19,017,357	19,334,397	19,463,836	19,391,179	-0.4
Amount	14,047,705	18,611,250	22,260,356	24,021,048	24,746,402	3.0
ayment with an extension request	,• ,. •••	,	,	,,	,,	0.0
Number of returns	1,167,281	1,249,234	1.368.994	1,422,648	1,597,435	12.3
Amount	10,696,207	17,418,549	21,380,226	27,039,363	31,692,536	17.2
xcess social security tax withheld	10,000,201	17,410,040	21,000,220	21,000,000	01,002,000	
Number of returns	897,355	930,953	1,033,189	1,178,757	1,267,562	7.5
Amount	836,614	824,588	927,491	1,094,543	1,139,825	4.1
ther payments:	030,014	024,000	321,431	1,034,040	1,133,023	
Form 2439 Number of returns	51,004	30,165	42,037	87,976	68,097	-22.6
Amount	57,773	39,139	57,875	50,148	44,973	-10.3
Form 4136	51,115	55,155	51,015	50,170	77,075	-10.5
Number of returns	584,651	575,317	519,653	513.815	445,633	-13.3
Amount	140,433	138,534	106,188	90,542	82,515	-13.3
tal payments	,			00,0.2	02,0.0	0.0
Number of returns	107,125,726	109,152,732	111,098,864	112,926,241	115,138,784	2.0
Amount	523,959,703	545,575,291	574,726,479	614,675,188	664,146,352	8.0
verpayment, total		2.3,0.0,201	,	,0. 0,100		0.0
Number of returns	82,403,149	85,089,436	85,348,771	86,492,206	88,311,237	2.1
Amount	89,398,776	99,580,611	102,454,649	107,470,368	114,096,399	6.2
verpayment refunded	33,000,770	33,000,011	,	,+,0,000	,000,000	0.2
Number of returns	79,275,446	82,136,645	82,744,440	83,668,927	85,381,040	2.0
Amount	79,275,446	86,895,549	82,744,440 89,654,699	93,067,473	97,481,219	2.0
	, 0,001,700	55,055,545	55,007,055	55,007,475	57,701,213	4./
efund credited to next year	4,624,588	1 217 767	3 671 556	3 863 330	4 100 601	
Number of returns Amount	4,624,588 12,746,996	4,347,767 12,685,063	3,671,556 12,799,950	3,862,330 14,402,896	4,109,601 16,615,180	6.4 15 4
	12,740,990	12,000,003	12,199,900	14,402,090	10,013,180	15.4
ax due at time of filing	20 027 074	27 020 000	20 724 004	20.004.040	24 400 000	
Number of returns	28,637,871	27,639,693	29,734,331	30,601,619	31,198,382	2.0
Amount	45,507,143	53,357,990	61,023,169	71,114,334	76,473,649	7.5
ax penalty	1 070				E 000	
Number of returns	4,972,115	4,707,696	5,177,201	5,530,812	5,920,839	7.1
Amount	566,808	621,910	734,225	796,006	879,529	10.5

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

³ Total payments includes the values for mortgage interest tax credit and "other credits" not tabulated here. ⁴ Total tax liability includes the values for "other taxes" not tabulated here. ⁵ Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3. ⁶ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1997, Table B-59; based on 1990=100 when 1990 CPI-U = 130 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5.

Figure 1General Filin	g Requirements		
Marital Status	Filing Status	Age	Gross Income
Single (including divorced and	Single	under 65 65 or older	\$6,800 \$7,800
legally separated)	Head of household	under 65 65 or older	\$8,700 \$9,700
Married with a child and living apart from spouse during the last six months of 1997	Head of household	under 65 65 or older	\$8,700 \$9,700
Married and living with spouse at the end of 1997 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$12,200 \$13,000 \$13,800
spouse died)	Married, separate return	any age	\$2,650
Married, not living with spouse at the end of 1997 (or on the date spouse died)	Married, joint or separate return	any age	\$2,650
	Single	under 65 65 or older	\$6,800 \$7,800
Widowed in 1995 or 1996 and not remarried in 1997	Head of household	under 65 65 or older	\$8,700 \$9,700
	Qualifying widow(er) with dependent child	under 65 65 or older	\$9,550 \$10,350

Requirements for Filing

The filing requirements for Tax Year 1997 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing. In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1997 if he or she:

- 1. was liable for any of the following taxes:
- social security or Medicare tax on unreported tip income;
 - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;

Figure 2.-Filing Requirements for Children and Other Dependents

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

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,650 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

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

Unearned		The total of that income plus
income was:	and	earned income was:
\$1 or more		more than \$650
\$0		more than \$4,150

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

- Earned income was more than \$5,150 (\$6,150 if 65 or older and blind), or
- Unearned income was more than \$1,650 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,150) or \$650, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind).

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

• Earned income was more than \$3,450, or

- Unearned income was more than \$0 and gross income was more than \$650, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

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

- Earned income was more than \$4,250 (\$5,050 if 65 or older and blind), or
- Unearned was more than \$1,450 (\$2,250 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,450) or \$650, whichever is larger, plus \$800 (\$1,600 if 65 or older and blind), or

• Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

• tax from medical savings accounts (MSA);

- 2. received any advanced earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$108.28 or more from a church or qualified church-controlled

organization that was exempt from employer social security and Medicare taxes.

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

Changes in Law

Major changes in effect for Tax Year 1997 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Adoption Credit

A taxpayer who paid qualified adoption expenses in 1997 and the adoption was final in or before 1997 was able to take a tax credit. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

Capital Gain Distributions

Beginning with Tax Year 1997, all capital gain distributions had to be reported on the Schedule D, even if there were no other capital gains or losses.

Capital Gain Rate

The maximum long-term capital gains tax rate for most sales or exchanges of properties after May 6, 1997 was reduced to 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Sales or exchanges before May 7, 1997 or after July 28, 1997 for assets held more than a year but less than 18 months were still taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, for 1997, the longterm capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

Earned Income Credit

The income eligibility level and amount of the earned income credit (EIC) for 1997 was adjusted for inflation. If a taxpayer's "earned income" and modified adjusted gross income for 1997 were both less than \$25,760 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,210. If the taxpayer had two or more qualifying children living with them and earned less than \$29,290, the credit could be as much as \$3,656. For those taxpayers with no qualifying children and earned

less than \$9,770, the credit could be as much as \$332.

Modified AGI did not include the losses from sales of capital assets, estates and trusts, rents and royalties, and 50 percent of business losses. Also, taxpayers with investment income totaling more than \$2,250 were not eligible to receive the EIC. Investment income included interest (taxable and tax-exempt), dividend income, and capital gain net income.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,650 deduction for each exemption to which he or she was entitled for 1997, an increase over the \$2,550 allowed for 1996. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$117,950 to \$121,200 for single filers; \$176,950 to \$181,800 for married persons filing jointly and surviving spouses; \$147,450 to \$151,500 for heads of household; and \$88,475 to \$90,900 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$243,700 for single filers; \$304,300 for married persons filing jointly and surviving spouses; \$274,000 for heads of household; and \$152,150 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Individual Retirement Arrangements

Married couples filing a joint return could contribute up to \$2,000 to each spouses IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year. In previous years the maximum contributions was \$2,250 if one spouse had no compensation

Itemized Deductions

If a taxpayer's AGI was greater than \$121,200 (\$60,600 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$117,950 (\$58,975) for 1996, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Medical Savings Account Deduction

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,462.50 (\$3,375 for a family) a year for contributions to a medical savings account.

Sale of a Home

Taxpayers who sold their main homes after May 6, 1997, were able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Self-Employed Health Insurance Deduction

The maximum percentage of self-employed health insurance premiums that a taxpayer could deduct as an adjustment to income rose to 40 percent, up from 30 percent in 1996.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1997, to \$65,400 for the social security portion (12.4 percent) of the selfemployment tax. The limit was \$62,700 for 1996. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. (Selfemployment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Standard Deduction

The standard deduction increased for 1997 as a result of inflation indexing. For single filers, the standard deduction rose from \$4,000 to \$4,150; for married persons filing jointly or surviving spouses, from \$6,700 to \$6,900; for married persons filing separately, from \$3,350 to \$3,450; and for heads of household, from \$5,900 to \$6,050. The basic standard deduction claimed by filers who were dependent children of other taxpayers remained at \$650 for 1997. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

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

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

Individual Returns 1997

Figure 3.-Calculation of the 1979 Income Concept for 1997

1979 Total Income Concept=

Salaries and wages1

plus (+):

- interest¹
- dividends¹
- taxable refunds1
- · alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss1
- rent net income or loss¹
- net royalty income or loss¹
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss1
- net estate and trust income or loss1
- unemployment compensation¹
- depreciation in excess of straight-line depreciation²
- total pension income²
- other net income less loss1
- net operating loss¹

minus (-):

- disallowed passive losses³
- moving expenses¹
- alimony1
- unreimbursed business expense³

¹ Included in AGI for Tax Year 1997.

² Not fully included in AGI for Tax Year 1997.

³ Not included in AGI for Tax Year 1997.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

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

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997

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

Size of income All returns, total	Number of returns (1) 122,421,991 28,268,832 24,567,930 18,009,668 12,966,743 9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 7,82,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,669,207 8,660,558	Gross Income Amount (2) 4,969,950 83,431 363,126 444,278 450,252 437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886 17,926	Number of returns (3) 122,421,991 27,963,057 24,390,630 18,445,734 13,415,987 9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887	Amount (4) 5,057,116 80,358 361,275 455,208 465,185 439,628 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12) 171,700	1997 Adjusted Number of returns (5) 104,404,985 22,224,372 19,941,162 15,692,166 11,668,852 8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns (13)	Gross Income Amount (6) 3,613,918 114,736 274,341 359,372 371,925 361,282 335,046 287,723 238,313 179,257 147,277 147,277 147,277 147,277 1229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI	Number of returns (7) 104,404,985 22,113,951 19,875,221 15,771,943 11,920,729 8,925,224 6,711,601 4,792,961 3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	(8) 3,613,911 112,05 273,84 362,08 379,96 362,85 335,02 278,43 2278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
All returns, total	returns (1) 122,421,991 28,268,832 24,567,930 18,009,668 12,966,743 9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	(2) 4,969,950 83,431 363,126 444,278 450,252 437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	returns (3) 122,421,991 27,963,057 24,390,630 18,445,734 13,415,987 9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	(4) 5,057,116 80,358 361,275 455,208 465,185 439,628 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	returns (5) 104,404,985 22,224,372 19,941,162 15,692,166 11,668,852 8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	(6) 3,613,918 114,736 274,341 359,372 371,925 361,282 335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 Is in AGI Gross Income Amount	returns (7) 104,404,985 22,113,951 19,875,221 15,771,943 11,920,729 8,925,224 6,711,601 4,792,961 3,493,813 2,444,440 1,734,992 2,449,782 1,232,889 7710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	(8) 3,613,911 112,05 273,84 362,08 379,96 362,85 335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 82,08 126,48 s received ne Concept Amount
Under \$10,000	122,421,991 28,268,832 24,567,930 18,009,668 12,966,743 9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,688,207 8,660,558	4,969,950 83,431 363,126 444,278 450,252 437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	122,421,991 27,963,057 24,390,630 18,445,734 13,415,987 9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	5,057,116 80,358 361,275 455,208 465,185 439,628 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	104,404,985 22,224,372 19,941,162 15,692,166 11,668,852 8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 1222,332 Dividence 1997 Adjusted Number of returns	3,613,918 114,736 274,341 359,372 371,925 361,282 335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 Is in AGI Gross Income Amount	104,404,985 22,113,951 19,875,221 15,771,943 11,920,729 8,925,224 6,711,601 4,792,961 3,493,813 2,444,40 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor	3,613,91 112,05 273,84 362,08 379,96 362,85 335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 60,12 137,69 65,02 40,96 80,08 126,48 s received ne Concept Amount
Under \$10,000	28,268,832 24,567,930 18,009,668 12,966,743 9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 7782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	83,431 363,126 444,278 450,252 437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	27,963,057 24,390,630 18,445,734 13,415,987 9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	80,358 361,275 455,208 405,28 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274	22,224,372 19,941,162 15,692,166 11,668,852 8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividence 1997 Adjusted Number of returns	114,736 274,341 359,372 371,925 361,282 335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	22,113,951 19,875,221 15,771,943 11,920,729 8,925,224 6,711,601 4,792,961 3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	112,05 273,84 362,08 379,96 362,85 335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
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\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$10,000 \$90,000 under \$100,000 \$100,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$20,000 under \$20,000 \$1,000 under \$20,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20	12,966,743 9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	450,252 437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	13,415,987 9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	465,185 439,628 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274	11,668,852 8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	371,925 361,282 335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	11,920,729 8,925,224 6,711,601 4,792,961 3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	379,96 362,85 335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received me Concept Amount
\$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$400,000 \$400,000 under \$400,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$50,000 \$	9,787,857 7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	437,634 408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	9,820,131 7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	439,628 402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	8,903,924 6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividence 1997 Adjusted Number of returns	361,282 335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	8,925,224 6,711,601 3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	362,85 335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$100,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$400,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000	7,456,806 5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,688,207 8,660,558	408,355 359,260 296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	7,344,278 5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	402,324 338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	6,818,541 5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 1222,332 Dividence 1997 Adjusted Number of returns	335,046 287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	6,711,601 4,792,961 3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	335,02 278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$40,000 under \$20,000 \$30,000 under \$20,000 \$40,000 under \$50,000 \$40,000 under \$50,000	5,554,540 3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,626,646 9,688,207 8,660,558	359,260 296,334 227,914 187,064 306,976 181,378 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	5,229,986 3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	338,258 281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274	5,016,854 3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	287,723 238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 Is in AGI Gross Income Amount	4,792,961 3,493,813 2,444,40 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	278,43 232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000	3,962,455 2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	296,334 227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	3,770,803 2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	281,615 223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	3,600,611 2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	238,313 179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	3,493,813 2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	232,05 178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$400,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	2,691,283 1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	227,914 187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	2,635,794 1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	223,331 182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	2,432,614 1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	179,257 147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	2,444,440 1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	178,56 143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received me Concept Amount
\$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	1,970,079 2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,688,207 8,660,558	187,064 306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	1,928,983 2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incor Number of returns (11) 67,300,571	182,919 301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 ne Concept Amount (12)	1,784,248 2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividence 1997 Adjusted Number of returns	147,277 229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	1,734,992 2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	143,39 227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,96 88,96 88,96 8126,48 s received ne Concept Amount
\$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000	2,764,817 1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	306,976 181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	2,714,429 1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	301,606 187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	2,485,868 1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	229,495 128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	2,489,782 1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	227,14 126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000	1,331,825 782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,662,646 9,688,207 8,660,558	181,378 126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	1,373,706 816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	187,359 131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	1,195,991 677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	128,389 82,830 59,619 132,111 63,238 39,624 85,575 123,768 is in AGI Gross Income Amount	1,232,889 710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	126,57 83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$300,000 under \$400,000 \$400,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000	782,537 498,720 910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,688,207 8,660,558	126,385 93,072 218,492 111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	816,933 533,520 1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	131,903 99,718 247,563 123,929 86,744 198,919 449,274 me Concept Amount (12)	677,531 434,810 767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	82,830 59,619 132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	710,201 460,668 875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	83,52 60,12 137,69 65,02 40,96 88,08 126,48 s received ne Concept Amount
\$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	910,335 323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,688,207 8,660,558	218,492 111,471 74,351 176,670 423,507 Taxable inter Gross Income Amount (10) 171,700 10,886	1,030,883 359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	247,563 123,929 86,744 198,919 449,274 ne Concept Amount (12)	767,250 274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	132,111 63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	875,207 302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	137,69 65,02 40,96 88,08 126,48 s received me Concept Amount
\$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000	323,994 167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,662,646 9,698,207 8,660,558	111,471 74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	359,957 195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	123,929 86,744 198,919 449,274 ne Concept Amount (12)	274,758 140,644 222,459 122,332 Dividenc 1997 Adjusted Number of returns	63,238 39,624 85,575 123,768 ds in AGI Gross Income Amount	302,940 164,824 250,180 133,420 Dividends 1979 Incor Number of returns	65,02 40,96 88,08 126,48 s received ne Concept Amount
\$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	167,405 261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,662,646 9,688,207 8,660,558	74,351 176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	195,590 293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	86,744 198,919 449,274 me Concept Amount (12)	140,644 222,459 122,332 Dividence 1997 Adjusted Number of returns	39,624 85,575 123,768 ds in AGI Gross Income Amount	164,824 250,180 133,420 Dividends 1979 Incor Number of returns	40,96 88,08 126,48 s received ne Concept Amount
\$500,000 under \$1,000,000 \$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	261,708 144,459 1997 Adjusted Number of returns (9) 67,300,571 9,626,646 9,698,207 8,660,558	176,670 423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	293,705 157,887 rest received 1979 Incon Number of returns (11) 67,300,571	198,919 449,274	222,459 122,332 Dividence 1997 Adjusted Number of returns	85,575 123,768 ds in AGI Gross Income Amount	250,180 133,420 Dividends 1979 Incor Number of returns	89,08 126,48 s received ne Concept Amount
\$1,000,000 or more Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	144,459 1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	423,507 Taxable inte Gross Income Amount (10) 171,700 10,886	157,887 rest received 1979 Incor Number of returns (11) 67,300,571	449,274 me Concept Amount (12)	122,332 Dividence 1997 Adjusted Number of returns	123,768 Is in AGI Gross Income Amount	133,420 Dividends 1979 Incor Number of returns	126,48 s received ne Concept Amount
Size of income All returns, total Under \$10,000	1997 Adjusted Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	Taxable inte Gross Income Amount (10) 171,700 10,886	rrest received 1979 Incon Number of returns (11) 67,300,571	ne Concept Amount (12)	Dividenc 1997 Adjusted Number of returns	ds in AGI Gross Income Amount	Dividends 1979 Incor Number of returns	s received ne Concept Amount
income All returns, total Under \$10,000	Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	Gross Income Amount (10) 171,700 10,886	1979 Incom Number of returns (11) 67,300,571	Amount (12)	1997 Adjusted Number of returns	Gross Income Amount	1979 Incor Number of returns	ne Concept Amount
income All returns, total Under \$10,000	Number of returns (9) 67,300,571 9,262,646 9,698,207 8,660,558	Amount (10) 171,700 10,886	Number of returns (11) 67,300,571	Amount (12)	Number of returns	Amount	Number of returns	Amount
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(9) 67,300,571 9,262,646 9,698,207 8,660,558	171,700 10,886	(11) 67,300,571			(14)		
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	67,300,571 9,262,646 9,698,207 8,660,558	171,700 10,886	67,300,571		(13)	(14)		(16)
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	9,262,646 9,698,207 8,660,558	10,886		171 700			(15)	(16)
\$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	9,698,207 8,660,558		9.046 202		29,507,639	120,493	29,507,639	120,493
\$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	8,660,558	17.926		10,762	3,689,590	4,333	3,599,666	4,356
\$30,000 under \$40,000 \$40,000 under \$50,000			9,468,240	17,577	3,345,027	6,294	3,178,810	6,245
\$40,000 under \$50,000		14,167	9,020,671	16,502	2,907,674	6,060 E EEO	3,132,036	7,254
	7,805,470 6,896,742	11,966 11,679	8,230,209 6,950,230	15,279 11,268	2,762,689 2,719,875	5,550 5,773	2,981,527 2,759,557	6,619 6,416
\$50,000 under \$60,000	5,705,316	9,767	5,578,362	10,379	2,448,639	5,333	2,432,306	5,931
\$60,000 under \$70,000	4,628,904	9,787	4,360,123	7,728	2,207,032	5,563	2,432,300	5,931
\$70,000 under \$80,000	3,461,529	7,658	3,308,188	5,936	1,822,960	5,733	1,694,644	4,733
\$80,000 under \$90,000	2,467,846	6,069	2,382,212	5,045	1,301,049	4,872	1,315,197	4,670
\$90,000 under \$100,000	1,836,540	4,319	1,796,087	4,638	1,103,977	4,111	1,038,417	3,965
\$100,000 under \$125,000	2,595,203	9,540	2,562,593	8,267	1,760,354	8,242	1,713,236	7,321
\$125,000 under \$150,000	1,273,247	5,197	1,306,222	4,985	921,788	5,983	925,810	5,029
\$150,000 under \$175,000	753,979	4,373	783,565	4,229	577,821	4,204	612,754	4,275
\$175,000 under \$200,000	483,209	3,320	515,043	3,400	393,927	3,495	412,426	3,431
\$200,000 under \$300,000	885,966	8,812	1,000,513	8,691	741,205	8,907	809,674	8,587
\$300,000 under \$400,000	317,600	4,111	351,757	4,235	278,941	4,611	310,842	4,824
\$400,000 under \$500,000 \$500,000 under \$1,000,000		2,885	193,182	2,898	149,619	3,303	173,490	3,285
\$1,000,000 or more	258,489 143,620	7,759 22,029	290,136 157,035	7,732 22,148	238,766 136,709	7,856 20,272	266,545 149,452	7,858 20,443
			n net income less		100,100		apital assets	20,440
		Gross Income	1	ne Concept	1997 Adjusted		i i	ne Concept
Size of income	,			•	,			
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, total	16,937,575	186,741	16,937,575	186,741	24,240,112	356,083	24,240,112	356,083
Under \$10.000	3,101,014	5,549	2,928,685	3,956	3,177,033	8,725	3,090,004	8,763
\$10,000 under \$20,000	2,784,571	17,554	2,754,147	16,103	2,503,579	4,705	2,396,338	4,478
\$20,000 under \$30,000	2,046,269	13,737	2,075,415	13,150	2,276,043	5,324	2,460,905	6,272
\$30,000 under \$40,000	1,830,714	13,093	1,854,403	11,984	2,162,427	5,359	2,345,997	6,343
\$40,000 under \$50,000	1,495,091	13,412	1,567,017	13,074	2,167,517	6,644	2,187,449	7,199
\$50,000 under \$60,000	1,272,503	11,762	1,294,410	10,585	1,845,205	6,752	1,868,549	7,556
\$60,000 under \$70,000	1,031,256	11,500	979,478	10,800	1,770,842	8,443	1,576,823	7,893
\$70,000 under \$80,000	708,675	6,189	690,897	8,120	1,439,081	7,228	1,353,333	7,223
\$80,000 under \$90,000	505,759	8,093	497,740	6,374	1,087,816	7,735	1,095,172	7,196
\$90,000 under \$100,000	395,484	6,382	402,179	6,899	941,469	6,504	882,101	6,450
\$100,000 under \$125,000	594,126	12,485	622,726	12,710	1,538,864	14,800	1,492,501	13,553
\$125,000 under \$150,000	341,726	11,420	338,477	11,247	878,816	11,792	856,440	11,300
\$150,000 under \$175,000	193,863	8,210	202,647	8,152	544,487	9,851	567,322	9,405
\$175,000 under \$200,000 \$200,000 under \$300,000	128,421	7,295	143,947 310 730	7,613	383,418 722,678	7,609	392,906 794 155	7,306 22,922
\$200,000 under \$300,000	270,432	15,669	310,730	18,519	722,678	22,939	794,155	
\$300,000 under \$400,000 \$400,000 under \$500,000	89,134	7,645 3,810	102,536 56,023	8,134 5,200	276,903 146,784	14,758 11,422	300,949 166,882	14,931 11,356
	47,246	3,010	76,303	7,735	239,014	32,166	261,795	31,783

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997--Continued

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

			rental net income	IESS IOSS	Partner	snip and S corpor	ation net income le	ess Ioss
Size of	1997 Adjusted	Gross Income	1979 Incon	ne Concept	1997 Adjusted	Gross Income	1979 Incor	ne Concept
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)
ll returns, total	10,176,040	22,366	10,176,040	22,366	6,032,483	168,323	6,032,483	168,32
Under \$10,000	930,439	-1,559	892,501	-1,598	507,761	-13,781	505,940	-13,95
\$10,000 under \$20,000		1,155	1,253,624	1,108	454,466	291	427,594	28
\$20,000 under \$30,000		473	1,250,161	772	437,720	1,499	446,611	1,20
\$30,000 under \$40,000		472	1,128,888	953	449,988	1,398	483,638	1,58
		252		55				
\$40,000 under \$50,000			1,034,866		442,623	1,682	452,137	1,44
\$50,000 under \$60,000	. 861,729	53	822,188	153	423,785	2,866	417,321	2,33
\$60,000 under \$70,000	. 702,381	408	652,071	582	358,692	2,266	353,297	2,77
\$70,000 under \$80,000	. 651,957	161	628,261	-197	333,953	2,595	292,385	2,47
\$80,000 under \$90,000	. 436,214	575	438,544	591	294,320	2,965	295,928	2,57
\$90,000 under \$100,000	. 335,045	485	319,947	661	243,146	3,166	249,696	2,02
\$100,000 under \$125,000	. 599,387	1,378	566,256	1,120	471,618	6,068	449,200	6,51
\$125,000 under \$150,000		1,284	334,593	1,271	327,720	6,407	326,109	6,53
\$150,000 under \$175,000 \$175,000 under \$200,000		1,678	180,272	1,443	227,895	6,521 5 787	227,657	5,81 5,86
\$175,000 under \$200,000		1,071	123,237	1,043	161,808	5,787	155,463	
\$200,000 under \$300,000		3,070	228,019	3,109	356,309	17,131	377,767	17,43
\$300,000 under \$400,000		2,130	105,671	1,987	165,971	11,877	171,837	12,48
\$400,000 under \$500,000		1,301	57,199	1,356	94,707	9,668	102,816	9,87
\$500,000 under \$1,000,000		3,174	96,795	3,169	170,316	27,489	180,318	27,97
\$1,000,000 or more	. 57,071	4,805	62,947	4,788	109,686	72,427	116,769	73,09
		Nondeductible	passive losses			Estate and trust p	et income less loss	3
Size of	1997 Adjusted	Gross Income	-	ne Concept		Gross Income		ne Concept
income								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
	. ,		, ,	. ,	. ,	. ,		
Il returns, total		11,155	1,249,942	11,155	508,135	8,134	508,135	8,134
Under \$10,000		1,424	106,210	3,973	50,690	-76	50,871	-64
\$10,000 under \$20,000		483	75,770	597	38,819	140	37,245	127
\$20,000 under \$30,000	. 68,610	208	63,946	206	42,849	113	49,016	132
\$30,000 under \$40,000	. 40,667	190	45,564	127	30,959	112	38,642	164
\$40,000 under \$50,000	. 44,755	191	46,741	106	42,238	228	36,895	201
\$50,000 under \$60,000	. 56,288	823	51,382	115	27,420	138	25,206	218
\$60,000 under \$70,000		256	51,562	226	26,872	232	32,667	297
\$70,000 under \$80,000		465	51,805	167	31,563	354	31,110	282
\$80,000 under \$90,000						132		124
		123	64,542	202	21,671		15,430	
\$90,000 under \$100,000		180	54,031	215	16,991	165	10,606	47
\$100,000 under \$125,000	. 119,520	764	108,142	390	41,060	371	43,337	360
\$125,000 under \$150,000	. 85,216	600	84,721	482	30,011	395	26,391	397
\$150,000 under \$175,000	. 94,279	622	85,081	417	19,040	374	18,271	377
\$175,000 under \$200,000	. 67,167	504	63,643	432	11,953	242	11,759	204
\$200,000 under \$300,000		1,059	130,020	977	30,102	605	33,279	647
\$300,000 under \$400,000		505	54,502	444	13,156	316	12,680	325
\$400,000 under \$400,000		534	54,502 32,605	338	6,213	368	7,414	325 394
						368 862		394 825
\$500,000 under \$1,000,000 \$1,000,000 or more	. 48,669	786	49,720	624 1 117	14,211 12 314		14,377 12,941	
\$1,000,000 or more		1,437	29,955	1,117	12,314	3,064		3,077
	Pensions and a	Innuities in AGI ¹	Pensions ar	nd annuities1		Total statutor	y adjustments	
Size of	1997 Adjusted	Gross Income	1979 Incon	ne Concept	1997 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amoun
	returns		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ll returns, total	. 22,137,843	314,755	23,858,155	461,946	18,785,760	46,955	12,520,067	47,49
Under \$10,000		10,863	2,191,590	10,957	2,877,004	2,236	283,114	1,70
					3.120.834		,	
\$10,000 under \$20,000 \$20,000 under \$30,000		39,719	4,659,404	39,154	-, -,	3,804	646,972 1 140 372	3,10 4,35
		40,856	3,871,945 2,959,810	47,212	2,479,267	4,138	1,140,372	
\$30,000 under \$40,000		33,764		42,524	2,132,977	3,627	1,627,058	4,92
\$40,000 under \$50,000		28,822	2,282,516	37,887	1,772,620	3,661	1,699,505	4,97
\$50,000 under \$60,000		26,941	1,757,337	31,088	1,336,598	2,881	1,519,072	4,82
\$60,000 under \$70,000	. 1,361,859	25,297	1,303,195	25,195	994,149	2,745	1,332,819	3,87
\$70,000 under \$80,000	. 1,052,794	20,725	1,017,944	21,447	682,022	1,766	1,026,312	3,19
\$80,000 under \$90,000		14,125	763,052	19,017	560,854	2,128	804,250	2,69
\$90,000 under \$100,000		12,016	534,480	15,209	421,949	1,592	574,767	1,96
\$100,000 under \$125,000		20,593	823,404	25,587	687,636	3,199	765,389	3,45
\$125,000 under \$150,000		9,519	480,768	20,749	425,314	2,497	352,379	1,80
\$150,000 under \$175,000		7,483	299,513	14,394	275,783	2,075	206,050	1,12
\$175,000 under \$200,000		4,395	193,729	11,034	198,746	1,720	134,108	1,00
····	. 213,728	8,896	369,914	30,451	384,489	3,527	236,195	1,90
\$200,000 under \$300,000	. 210,120							-
\$200,000 under \$300,000 \$300,000 under \$400,000		2,836	117,663	12,033	149,561	1,696	71,044	78
\$300,000 under \$400,000	. 67,540		117,663 71,716		149,561 80,391	1,696 872	71,044 30,660	
	. 67,540 . 38,256	2,836 1,702 3,451		12,033 11,153 22,413				78 38 77

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997--Continued

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

		Total itemize	d deductions			Taxable	income	
Size of	1997 Adjusted	Gross Income	1979 Incom	ne Concept	1997 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	36,624,595	620,810	36,611,682	593,125	99,314,519	3,429,109	99,314,519	3,429,109
Under \$10,000	613,956	6,393	723,828	6,716	10,523,655	16,909	10,463,548	17,470
\$10,000 under \$20,000	2,049,210	21,878	2,066,493	20,278	19,783,327	119,955	19,573,611	119,701
\$20,000 under \$30,000	3,241,048	33,462	3,376,088	33,197	17,590,002	239,937	17,968,657	246,925
\$30,000 under \$40,000	4,283,541	46,041	4,483,188	45,249	12,885,008	279,357	13,294,668	294,479
\$40,000 under \$50,000	4,602,356	54,229	4,550,600	50,816	9,752,878	288,611	9,760,686	297,046
\$50,000 under \$60,000	4,316,943	55,467	4,230,437	52,462	7,443,416	280,098	7,293,004	278,563
\$60,000 under \$70,000	3,944,334	54,759	3,700,073	49,291	5,547,768	252,849	5,206,551	239,740
\$70,000 under \$80,000	3,032,224	46,673	2,923,976	43,449	3,957,911	213,300	3,746,522	201,850
\$80,000 under \$90,000	2,253,219	38,296	2,178,292	35,411	2,683,349	166,382	2,623,582	161,260
\$90,000 under \$100,000	1,734,503	32,045	1,634,198	29,312	1,968,218	138,413	1,925,637	134,953
\$100,000 under \$125,000	2,442,556	51,375	2,403,454	47,529	2,762,741	232,638	2,710,344	222,593
\$125,000 under \$150,000	1,237,969	30,692	1,256,946	28,779	1,330,138	139,869	1,367,697	136,886
\$150,000 under \$175,000	726,166	20,020	737,556	19,112	781,412	100,307	815,322	99,159
\$175,000 under \$200,000	463,863	13,846	481,670	13,865	498,589	75,512	530,690	75,319
\$200,000 under \$300,000	856,078	31,686	947,356	32,391	909,372	182,962	1,029,761	187,568
\$300,000 under \$400,000	300.834	14.014	328.622	14,198	323,711	97.341	359.370	100.096
\$400,000 under \$500,000	155,747	8,886	177,943	9,163	167,283	65,415	193,823	68,222
\$500,000 under \$1,000,000	237.972	18,772	266.564	19.214	261,499	157,796	293,405	160.837
\$1,000,000 or more	132,072	42,277	144,398	42,695	144,242	381,459	157,641	386,444
		Total ta:	x credits			Total inc	come tax	
Size of	1997 Adjusted	Gross Income	1979 Incom	ne Concept	1997 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				(***)	(04)	(62)	(00)	(64)
	(57)	(58)	(59)	(60)	(61)		(63)	(04)
All returns total	(57)	(58)	(59) 16 194 821	(60)	(61) 93 471 200	. ,	(63) 93 471 200	. ,
All returns, total	16,194,821	12,179	16,194,821	12,179	93,471,200	731,321	93,471,200	731,321
Under \$10,000	16,194,821 1,268,678	12,179 94	16,194,821 1,230,563	12,179 96	93,471,200 9,999,987	731,321 2,636	93,471,200 9,950,307	731,321 2,748
Under \$10,000 \$10,000 under \$20,000	16,194,821 1,268,678 4,617,608	12,179 94 2,201	16,194,821 1,230,563 4,596,743	12,179 96 2,174	93,471,200 9,999,987 15,721,574	731,321 2,636 15,779	93,471,200 9,950,307 15,550,289	731,321 2,748 15,784
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	16,194,821 1,268,678 4,617,608 3,815,087	12,179 94 2,201 2,230	16,194,821 1,230,563 4,596,743 3,842,065	12,179 96 2,174 2,250	93,471,200 9,999,987 15,721,574 16,356,615	731,321 2,636 15,779 33,662	93,471,200 9,950,307 15,550,289 16,690,136	731,321 2,748 15,784 34,714
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350	12,179 94 2,201 2,230 397	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751	12,179 96 2,174 2,250 407	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191	731,321 2,636 15,779 33,662 43,079	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072	731,321 2,748 15,784 34,714 45,695
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319	12,179 94 2,201 2,230 397 471	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350	12,179 96 2,174 2,250 407 448	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055	731,321 2,636 15,779 33,662 43,079 46,714	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092	731,321 2,748 15,784 34,714 45,695 48,250
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824	12,179 94 2,201 2,230 397 471 383	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853	12,179 96 2,174 2,250 407 448 384	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582	731,321 2,636 15,779 33,662 43,079 46,714 46,027	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306	731,321 2,748 15,784 34,714 45,695 48,250 46,176
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307	12,179 94 2,201 2,230 397 471 383 375	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681	12,179 96 2,174 2,250 407 448 384 339	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190	12,179 94 2,201 2,230 397 471 383 375 319	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600	12,179 96 2,174 2,250 407 448 384 339 309	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394	12,179 94 2,201 2,230 397 471 383 375 319 217	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546	12,179 96 2,174 2,250 407 448 384 339 309 215	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977	12,179 94 2,201 2,230 397 471 383 375 319 217 197	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692	12,179 96 2,174 2,250 407 448 384 339 309 215 177	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155 1,330,656	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667	731,321 2,748 15,784 34,714 45,695 46,176 42,054 37,426 31,661 27,856 48,328 31,344
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	16,194,821 1,668,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155 1,330,656 781,736	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$150,000 under \$15,000 \$155,000 under \$150,000 \$175,000 under \$200,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399 117,721	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229 211	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511 124,742	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156 246	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155 1,330,656 781,736 498,616	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404 19,037	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894 530,722	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003 18,748
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$20,000 \$70,000 under \$20,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399 117,721 247,774	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229 211 547	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511 124,742 266,213	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156 246 743	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155 1,330,655 781,736 498,616 909,772	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404 19,037 50,005	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894 530,722 1,030,112	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003 18,748 50,409
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$80,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$300,000 \$300,000 under \$400,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399 117,721 247,774 105,273	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229 211 547 365	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511 124,742 266,213 112,593	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156 246 246 743 345	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,664,466 1,968,454 2,763,155 1,330,656 781,736 498,616 909,772 323,777	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404 19,037 50,005 29,124	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894 530,722 1,030,112 359,425	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003 18,748 50,409 29,699
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$125,000 \$150,000 under \$200,000 \$300,000 under \$200,000 \$300,000 under \$500,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399 117,721 247,774 105,273 64,293	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229 211 547 365 258	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511 124,742 266,213 112,593 74,283	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156 246 743 345 296	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,684,466 1,968,454 2,763,155 1,330,656 781,736 498,616 909,772 323,777 167,299	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404 19,037 50,005 29,124 20,383	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894 530,722 1,030,112 359,425 193,823	731,321 2,748 15,784 34,714 45,695 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003 18,748 50,409 29,669 21,058
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$80,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000	16,194,821 1,268,678 4,617,608 3,815,087 951,350 1,004,319 874,824 736,307 606,190 376,394 279,977 476,856 294,303 167,399 117,721 247,774 105,273	12,179 94 2,201 2,230 397 471 383 375 319 217 197 345 313 229 211 547 365	16,194,821 1,230,563 4,596,743 3,842,065 1,007,751 1,009,350 892,853 704,681 562,600 369,546 299,692 468,405 271,774 161,511 124,742 266,213 112,593	12,179 96 2,174 2,250 407 448 384 339 309 215 177 234 214 156 246 246 743 345	93,471,200 9,999,987 15,721,574 16,356,615 12,881,191 9,739,055 7,435,582 5,545,326 3,958,076 2,664,466 1,968,454 2,763,155 1,330,656 781,736 498,616 909,772 323,777	731,321 2,636 15,779 33,662 43,079 46,714 46,027 43,517 39,763 32,731 28,408 50,651 32,176 24,404 19,037 50,005 29,124	93,471,200 9,950,307 15,550,289 16,690,136 13,288,072 9,747,092 7,285,306 5,204,472 3,747,191 2,625,201 1,925,582 2,709,759 1,367,667 814,894 530,722 1,030,112 359,425	731,321 2,748 15,784 34,714 45,695 48,250 46,176 42,054 37,426 31,661 27,856 48,328 31,344 24,003 18,748 50,409 29,699

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

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

as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI

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

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1997 using AGI and the 1979 Income Concept, classified by size of 1997 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1997, 1979 Concept income was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$147.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.6 percent for 1997; income for the group \$200,000 and above increased 25.0 percent, after increasing 24.8 percent for 1996. Total income tax for all returns increased 11.1 percent; and total income tax reported for the \$200,000 and above income group increased 19.7 percent for 1997, following an increase of 24.6 percent for 1996.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1997 are shown in Figure 4.

For the population as a whole, average tax rates for 1997 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1996: returns with income between \$300,000 and \$400,000 increased 1.4 percentage points; returns with income between \$400,000 and \$500,000 increased 0.9 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 6.1 percentage points. Although the average tax rate for 1997 was calculated using a lower maximum marginal tax rate of 39.6 percent for 1997 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 1997, Publication 1304 (Rev. 4-2000).

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1997

Size of				Total	income tax a	as a percent	tage of adju	sted gross i	ncome			
1996 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8
Size of	Total income tax as a percentage of 1979 Income Concept											
Size of			-	Total		as a perceri	lage of 197	s income oc	Jicepi		-	
Size of 1996 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
	1986 (13)	1987 (14)	1988 (15)	1			-			1995 (22)	1996 (23)	1997 (24)
				1989	1990	1991	1992	1993	1994			
1996 AGI	(13)	(14)	(15)	1989 (16)	1990 (17)	1991 (18)	1992 (19)	1993 (20)	1994 (21)	(22)	(23)	(24)
1996 AGI All returns, total	(13) 13.3	(14) 13.1	(15) 13.3	1989 (16) 13.2	1990 (17) 13.0	1991 (18) 12.7	1992 (19) 12.8	1993 (20) 13.3	1994 (21) 13.5	(22) 13.8	(23) 14.3	(24) 14.5
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000	(13) 13.3 4.9	(14) 13.1 4.2	(15) 13.3 4.4	1989 (16) 13.2 4.3	1990 (17) 13.0 4.3	1991 (18) 12.7 4.0	1992 (19) 12.8 3.5	1993 (20) 13.3 3.2	1994 (21) 13.5 3.2	(22) 13.8 3.1	(23) 14.3 3.2	(24) 14.5 3.4
1996 AGI All returns, total Under \$10,000	(13) 13.3 4.9 7.6	(14) 13.1 4.2 6.7	(15) 13.3 4.4 6.5	1989 (16) 13.2 4.3 6.4	1990 (17) 13.0 4.3 6.1	1991 (18) 12.7 4.0 5.5	1992 (19) 12.8 3.5 5.1	1993 (20) 13.3 3.2 4.8	1994 (21) 13.5 3.2 4.8	(22) 13.8 3.1 4.7	(23) 14.3 3.2 4.6	(24) 14.5 3.4 4.4
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	(13) 13.3 4.9 7.6 10.0	(14) 13.1 4.2 6.7 9.3	(15) 13.3 4.4 6.5 9.3	1989 (16) 13.2 4.3 6.4 9.3	1990 (17) 13.0 4.3 6.1 9.1	1991 (18) 12.7 4.0 5.5 8.7	1992 (19) 12.8 3.5 5.1 8.3	1993 (20) 13.3 3.2 4.8 8.2	1994 (21) 13.5 3.2 4.8 8.1	(22) 13.8 3.1 4.7 7.9	(23) 14.3 3.2 4.6 7.8	(24) 14.5 3.4 4.4 7.6
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6	(14) 13.1 4.2 6.7 9.3 10.7 11.7	(15) 13.3 4.4 6.5 9.3 10.7 11.7	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0	(22) 13.8 3.1 4.7 7.9 10.1 11.0	(23) 14.3 3.2 4.6 7.8 10.0 11.1	(24) 14.5 3.4 4.4 7.6 9.8 11.0
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8	(14) 13.1 4.2 6.7 9.3 10.7	(15) 13.3 4.4 6.5 9.3 10.7	1989 (16) 13.2 4.3 6.4 9.3 10.9	1990 (17) 13.0 4.3 6.1 9.1 10.7	1991 (18) 12.7 4.0 5.5 8.7 10.5	1992 (19) 12.8 3.5 5.1 8.3 10.2	1993 (20) 13.3 3.2 4.8 8.2 10.2	1994 (21) 13.5 3.2 4.8 8.1 10.1	(22) 13.8 3.1 4.7 7.9 10.1	(23) 14.3 3.2 4.6 7.8 10.0	(24) 14.5 3.4 4.4 7.6 9.8
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4	(15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	(15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$90,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0	(15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0
1996 AGI All returns, total Under \$10,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7
1996 AGI All returns, total	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2
1996 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$1100,000 under \$125,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7
1996 AGI All returns, total	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4
1996 AGI All returns, total	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8 24.5	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 22.6 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5 21.9	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4 21.5	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5 21.6	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2 21.6	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4 23.5	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5 23.7	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5 23.7	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3 23.1	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4 24.0
1996 AGI All returns, total Under \$10,000	(13) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(14) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	 (15) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 	1989 (16) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5	1990 (17) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (18) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (19) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (20) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (21) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	(22) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	(23) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	(24) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4