Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2001. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 130 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2001.

Table A on the following pages presents selected income and tax items for Tax Years 1997, 1998, 1999, 2000, and 2001 as they appear on the forms and provides the percentage change for each item between 2000 and 2001. 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 year-to-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 2001, the number of individual tax returns filed increased by just under 1.0 million, or 1.8 percent. Adjusted gross income (AGI) fell \$194.8 billion, or 3.1 percent from 2000 to 2001, compared to the 8.7 percent growth recorded from 1999 to 2000. Total tax liability decreased 9.0 percent to \$930.2 billion. Several components of AGI showed decreases for between 2000 and 2001: net capital gains less loss decreased 47.1 percent; dividends decreased 18.7 percent; and total IRA distributions decreased 14.3 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2001, 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.

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, in Current and Constant 1990 Dollars¹

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

			Current dollars	r		4
ltem	1997	1998	1999	2000	2001	Percent chang 2000 to 200
	(1)	(2)	(3)	(4)	(5)	(6)
II returns*		124,770,662	127,075,145	129,373,500	130,255,237	0.7
orm 1040 returns		71,162,837	74,165,814	78,846,102	80,500,011	2.1
Electronically filed returns		9,450,121	13,173,514	16,018,213	20,811,215	29.9
orm 1040A returns		25,987,822	26,961,302	28,826,589	28,293,817	-1.8
Electronically filed returns		10,285,487	12,462,963	13,889,642	15,007,182	8.0
orm 1040EZ returns		20,830,173	20,752,420	21,700,809	21,461,409	-1.1
Electronically filed returns		9,150,964	9,858,843	10,170,740	11,043,091	8.6
orm 1040PC returns		6,789,831	5,195,609	NA	NA	NA
laries & wages						
Number of returns		106,535,263	108,183,782	110,168,714	111,227,450	1.0
Amount		3,879,762,259	4,132,473,459	4,456,167,438	4,565,229,218	2.4
xable interest received	67 200 574	67 004 700	07 040 077	C0.04C.4E0	67 470 040	-0.8
Number of returns Amount		67,231,792 178,333,632	67,218,877 175,675,236	68,046,458 199,321,670	67,479,816 198,177,814	-0.8
x-exempt interest		170,333,032	175,075,250	199,321,070	190,177,014	-0.0
Number of returns	4,925,914	4,778,374	4,801,877	4,658,345	4,557,381	-2.2
Amount		50,223,365	52,513,007	53,951,877	55,582,376	3.0
vidends in AGI						
Number of returns		30,423,274	32,226,492	34,140,604	32,621,151	-4.5
Amount		118,479,991	132,465,522	146,987,679	119,533,324	-18.7
ate income tax refund						
Number of returns		19,544,265	20,811,334	20,921,057	22,132,023	5.8
Amount		14,707,844	17,976,204	18,309,835	21,219,499	15.9
mony received	113 100	427 410	419.090	442.335	427.950	-1.0
Number of returns		437,410	418,989	,	437,859	-1.0 8.0
Amount Isiness or profession net income, less loss	4,965,883	5,118,123	5,455,497	6,192,307	6,685,857	0.0
Number of returns		17,104,786	17,312,125	17,600,010	18,018,349	2.4
Amount		202,400,115	208,414,067	213,865,353	216,772,496	1.4
et capital gain in AGI less loss	100,111,210	202,100,110	200,111,007	210,000,000	210,112,100	
Number of returns		25,690,397	21,493,841	22,875,460	23,470,401	2.6
Amount		446,083,839	530,795,936	614,739,612	325,168,963	-47.1
apital gain distributions reported on Form 1040						
Number of returns	N/A	N/A	6,206,662	6,645,305	2,486,027	-62.6
Amount	N/A	N/A	11,962,180	15,802,819	1,358,488	-91.4
les of property other than capital assets, net						
ain less loss	1 714 602	4 740 007	4 700 005	1 700 051	4 045 004	-5.0
Number of returns Amount		1,719,937 -1,575,698	1,732,925 -1,712,291	1,700,051 -919,134	1,615,884 -1,896,996	-5.0 -106.4
tal IRA distributions	-1,400,402	-1,575,090	-1,712,231	-515,154	-1,030,330	-100.4
Number of returns		8,530,379	8,751,378	9,381,311	9,363,959	-0.2
Amount		133,357,445	125,316,324	138,323,846	118,565,053	-14.3
xable IRA distributions in AGI	, ,	,,	,		,	
Number of returns		7,774,091	8,129,376	8,732,291	8,834,138	1.2
Amount		74,094,367	87,140,912	98,966,627	94,327,585	-4.7
tal pensions & annuities						
Number of returns		22,211,348	23,180,716	23,793,404	24,317,375	2.2
Amount		441,521,385	508,236,875	552,009,667	532,924,324	-3.5
xable pensions & annuities in AGI						
Number of returns		20,473,407	21,343,646	21,765,211	22,262,775	2.3
Amount ents, royalties, partnerships, estates,		280,650,198	304,310,714	325,827,702	338,745,409	4.0
rusts, etc.						
Number of returns		14,647,697	14,536,311	14,332,632	14,542,983	1.5
Amount		219,258,921	246,591,401	252,085,403	268,224,205	6.4
rm net income less loss		.,	.,,	. ,,		
Number of returns		2,091,845	2,046,308	2,061,784	2,006,871	-2.7
Amount	-6,847,443	-7,933,778	-6,242,916	-9,034,178	-11,004,781	-21.8
employment compensation in AGI						
Number of returns		7,082,562	6,775,723	6,478,292	8,799,885	35.8
Amount		16,814,669	17,530,779	16,913,305	26,890,925	59.0
cial security benefits (received)	11 051 510	10 100 700	10,107,000	40.007.700	10 750 000	
Number of returns		12,136,792	12,487,903	13,627,723	13,753,080	0.9
Amount xable social security benefits in AGI		154,953,370	163,232,494	186,586,863	196,524,465	5.3
•		8,941,171	0 /50 190	10 609 570	10 770 370	1.6
Number of returns Amount		8,941,171 68,702,700	9,459,189 75,078,976	10,608,572 89,964,021	10,779,279 93,559,363	4.0
eign earned income exclusion ²		00,702,700	13,010,910	05,904,021	93,339,303	4.0
Number of returns		308,284	314,486	358,391	292,006	-18.5
Amount		13,455,924	14,136,544	15,239,672	13,944,765	-8.5
t operating loss ²		,	,	,200,012		
Number of returns		539,802	578,583	527,417	611,473	15.9
Amount		48,297,886	49,634,620	48,096,275	54,475,064	13.3
her income, net gain less loss ²						1
Number of returns		5,088,222	5,160,532	5,815,404	5,610,987	-3.5
Amount		21,554,040	22,879,779	25,370,158	19,508,967	-23.1
tal income, net gain less loss						
Number of returns		124,652,387	126,840,986	129,148,570	130,014,403	0.7
Amount		5,467,503,555	5,912,166,710	6,423,986,106	6,231,176,710	-3.0

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, in Current and Constant 1990 Dollars--Continued¹

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

Item						Percent change
	1997	1998	1999	2000	2001	2000 to 2001
	(1)	(2)	(3)	(4)	(5)	(6)
otal taxpayer IRA adjustment Number of returns	4,068,958	3.868.017	3,687,149	3,505,032	3,448,457	-1.6
Amount	8,662,694	8,188,452	7,883,438	7,477,074	7,406,866	-0.9
tudent loan interest deduction	0,002,001	0,100,102	1,000,100	.,,	1,100,000	
Number of returns	N/A	3,763,742	4,136,505	4,477,986	4,405,667	-1.6
Amount	N/A	1,730,768	2,254,531	2,639,472	2,711,733	2.7
ledical savings account deduction						
Number of returns	. 16,912	42,235	50,393	65,415	69,957	6.9
Amount	. 22,454	62,071	81,977	120,330	123,296	2.5
loving expenses Number of returns	780,813	809.246	986.313	956,586	944,791	-1.2
Amount	1,847,578	1,684,183	2,230,965	2,137,803	2,180,570	2.0
One-half of self-employment tax	1,041,010	1,004,100	2,200,000	2,107,000	2,100,070	
Number of returns	13,513,228	13,756,483	14,029,609	14,300,140	14,574,036	1.9
Amount	14,868,362	15,960,341	16,689,650	17,392,967	18,134,959	4.3
elf-employed health insurance						
Number of returns	3,284,842	3,380,867	3,491,539	3,564,624	3,559,792	-0.1
Amount	3,869,842	4,693,286	6,755,071	7,569,198	8,177,397	8.0
eogh retirement plan	1 1 9 0 0 9 1	1 177 407	1 264 007	1 207 706	1 200 406	0.2
Number of returns	1,189,981	1,177,487 11,039,683	1,264,007	1,287,706	1,290,496	5.1
Amount enalty on early withdrawal of savings	. 10,237,623	11,039,003	11,928,242	12,475,396	13,114,412	5.1
Number of returns	918.302	828.922	805,367	863,436	890,649	3.2
Amount	234,237	217,913	236,115	286,507	197,533	-31.1
limony paid adjustment	,0	,0.0	,	,	,000	
Number of returns	623,646	590,898	610,609	656,724	656,635	(Z)
Amount	6,311,455	6,877,808	7,247,919	7,460,164	7,472,718	0.2
oreign housing deductions						
Number of returns	. 654	1,543	5,782	4,411	4,122	-6.6
Amount	. 16,361	38,994	77,574	42,400	92,074	117.2
Other adjustments						
Number of returns	. 118,629	164,646	198,438	170,106	183,906	8.1
Amount	. 884,074	1,037,209	1,313,318	1,008,208	961,209	-4.7
otal statutory adjustments	10 705 700		00.050.070	00.407.405	00.407.000	
Number of returns	. 18,785,760	21,998,366	22,659,973	23,197,425	23,497,092	1.3
Amount	46,954,680	51,530,709	56,698,800	58,609,518	60,572,768	3.3
djusted gross income or loss (AGI)	4,969,949,986	E 44E 070 047	E 055 407 000	0.005.070.040	0 170 000 040	-3.1
Amount otal itemized deductions	4,909,949,900	5,415,972,847	5,855,467,909	6,365,376,648	6,170,603,942	-0.1
Number of returns	36,624,595	38,186,186	40,244,305	42,534,320	44,562,307	4.8
Amount	620,810,172	676,460,336	741,376,847	822,360,510	884,528,260	7.6
otal standard deduction						
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	441,695,925	459,457,374	463,960,491	470,820,881	481,907,591	2.4
asic standard deduction						
Number of returns	. 84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	428,362,726	445,400,450	449,696,182	456,084,883	466,971,032	2.4
dditional standard deduction	11.136.379	11.081.634	11 200 024	11 220 554	11.116.629	-1.9
Number of returns	13,333,199	14,056,924	11,200,024 14,264,309	11,330,554 14,735,998	14,936,559	-1.5
GI less deductions	15,555,199	14,050,924	14,204,309	14,755,990	14,930,339	1.4
Number of returns	110,720,898	111,924,583	113,863,898	116,391,403	115,862,109	-0.5
Amount	3,984,130,897	4,357,840,879	4,730,367,366	5,157,822,794	4,910,329,307	-4.8
umber of exemptions	241,279,259	245,592,958	248,657,119	252,332,427	256,186,046	1.5
xemption amount		650,347,285	669,241,317	690,109,474	727,554,990	5.4
axable income	- ,,	,. ,	, ,.	,,	,,	-
Number of returns	. 99,314,519	100,801,271	102,845,571	105,259,292	104,174,655	-1.0
Amount	3,429,109,165	3,780,838,200	4,136,119,714	4,544,242,424	4,268,506,425	-6.1
ax from table, rate schedules, etc.						
Number of returns	. 99,217,292	100,793,439	102,831,402	105,254,144	104,163,693	-1.0
Amount	738,819,027	813,227,104	906,345,754	1,008,626,180	926,642,321	-8.1
dditional taxes	50.050	17 000		00.407	05.004	
Number of returns	. 59,250	47,690	36,960	23,487	25,334	7.9
Amount Iternative minimum tax	663,002	341,757	466,001	126,524	198,998	57.3
Number of returns	618.072	853,433	1,018,063	1,304,198	1.120.047	-14.1
Amount	4,005,101	5,014,549	6,477,697	9,600,840	6,756,705	-14.1
come tax before credits	-,000,101	0,017,070	0,411,001	0,000,040	0,100,100	-23.0
Number of returns	99,225,503	100,797,716	102,834,362	105,277,966	104,195,834	-1.0
Amount	739,482,029	813,568,861	906,811,755	1,018,218,948	933,567,474	-8.3
hild care credit						
Number of returns		6,128,155	6,182,193	6,368,101	6,184,508	-2.9
Amount	2,464,005	2,660,573	2,675,147	2,793,860	2,721,061	-2.6
redit for elderly or disabled	400.040	400.470	404.040	455 700	400.007	40.7
Number of returns		180,473	181,813	155,796	139,097	-10.7 -6.5
Amount hild tax credit	. 41,281	35,689	33,629	32,608	30,496	-0.5
Number of returns	. N/A	24,810,781	26,016,019	26,404,521	26,452,875	0.2
Amount	N/A	15,143,468	19,398,625	19,689,359	22,427,229	13.9
ducation credits		., .,	.,	.,	, ,	1
		4,652,596	6,436,654	6,815,316	7,212,554	5.8
Number of returns		0.070.0/7	4 770 440	4,851,178	5,156,254	6.3
Amount	N/A	3,376,647	4,772,443	4,001,170	0,100,204	0.0
		3,376,647 40,668	4,772,443	42,681	47,737	11.8

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, in Current and Constant 1990 Dollars--Continued¹

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

Item			Current dollars	1		Porcont chor an
Item	1997	1998	1999	2000	2001	Percent change 2000 to 2001
	(1)	(2)	(3)	(4)	(5)	(6)
oreign tax credit Number of returns		2,995,294	3,266,544	3.935.699	3,942,604	0.2
Amount		4,677,022	4,941,010	5,990,360	6,254,559	4.4
General business credit						
Number of returns		272,197	287,658	275,115	269,648	-2.0
Amount Prior year minimum tax credit		732,487	783,920	764,253	713,974	-6.6
Number of returns		108.583	166.010	199.554	248.255	24.4
Amount		818.389	996.461	1.287.661	1.438.041	11.7
Rate reduction credit	0011202	010.000	0001101	112011001		
Number of returns		N/A	N/A	N/A	22,096,605	(X)
Amount	N/A	N/A	N/A	N/A	5,057,456	(X)
otal credits ³	0 710 140	22 444 860	24 842 644	20,020,025	40.000 700	36.2
Number of returns		32,114,860 27,823,908	34,813,611 33,974,279	36,028,685 35,753,613	49,066,700 44,160,998	23.5
ncome tax less credits ¹	0,410,000	21,020,000	00,014,210	00,700,010	44,100,000	20.0
Number of returns		96,581,077	97,752,068	100,163,625	97,389,985	-2.8
Amount		785,744,954	872,837,476	982,465,335	889,406,476	-9.5
elf-employment tax						
Number of returns		13,757,431	14,029,609	14,300,140	14,575,011	1.9
Amountecapture taxes		31,914,256	33,372,365	34,778,824	36,262,878	4.3
Number of returns		22,300	12,243	14,144	11,686	-17.4
Amount		238,980	215,699	298,862	286,974	-4.0
ocial security, Medicare tax on tip income						
not reported						
Number of returns		245,028	254,489	265,007	288,275	8.8
Amountax on qualified retirement plans		26,264	29,477	35,753	35,879	0.4
Number of returns		3,786,186	4.076.050	4,334,527	4.571.187	5.5
Amount		2,699,419	3,074,825	3,414,692	3,259,975	-4.5
dvanced earned income credit payments			-,- ,	-, ,	-,,	
Number of returns		217,555	171,629	174,967	135,554	-22.5
Amount		105,877	94,004	72,958	51,492	-29.4
ousehold employment taxes		284,706	286,175	259,906	250,622	-3.6
Number of returns		752,307	759,438	795,638	804,086	-3.6
otal tax liability	100,001	102,001	100,400	100,000	004,000	
Number of returns		100,813,446	102,194,476	104,685,747	102,557,013	-2.0
Amount		826,621,050	916,992,618	1,022,172,309	930,280,996	-9.0
ncome tax withheld						
Number of returns		109,144,689	111,193,931	113,733,442	114,798,386	0.9
Amount		636,248,491	695,526,980	763,901,388	773,325,891	1.2
stimated tax payments Number of returns		13,072,121	13,169,356	13,326,669	13,167,856	-1.2
Amount		177,750,952	196,915,946	221,621,893	220,195,712	-0.6
arned income credit ¹	- , ,	,,	,,	,- ,	-,,	
Number of returns		19,704,707	19,260,339	19,277,225	19,593,121	1.6
Amount		31,591,789	31,903,081	32,296,350	33,375,971	3.3
dditional child tax credit	N//A	75 / 000	005 570		0 500 000	
Number of returns		754,363	985,579	1,104,143	8,562,900	675.5
Amountayment with an extension request	N/A	508,972	812,404	977,641	4,994,877	410.9
Number of returns		1,540,573	1,510,206	1,610,937	1,448,213	-10.1
Amount	20.010.424	45,640,225	53,984,319	63,396,711	42,495,018	-33.0
xcess social security tax withheld						
Number of returns		1,303,642	1,377,613	1,640,582	1,436,745	-12.4
Amount		1,523,584	1,712,649	2,184,849	1,915,349	-12.3
ther payments: Form 2439						
Number of returns		41,688	37,879	50,698	20,955	-58.7
Amount		46,076	151,723	399,047	88,649	-77.8
Form 4136	,		- , -	, -		
Number of returns		446,489	426,878	395,555	386,698	-2.2
Amount		108,376	95,029	90,578	108,963	20.3
otal payments ¹ Number of returns	115 139 794	117 025 217	110 900 250	122,243,874	100 451 000	1.0
Amount		117,835,317 893,418,466	119,809,259 981,100,157	1,084,868,447	123,451,338 1,076,500,696	1.0 -0.8
verpayment, total	010,071,720	033,410,400	301,100,137	1,004,000,447	1,070,000,000	-0.0
Number of returns		93,434,624	94,827,237	95,921,082	102,310,895	6.7
Amount		167,987,055	182,049,186	196,198,780	236,981,755	20.8
verpayment refunded						1
Number of returns		90,233,356	91,600,741	93,000,030	99,011,975	6.5
Amount		144,445,788	155,513,635	167,577,365	202,274,032	20.7
efund credited to next year	4 100 601	1 667 370	1 614 660	1 255 245	5 100 070	27.4
Number of returns		4,567,379 23,541,268	4,514,663 26,535,551	4,255,215 28,621,415	5,408,878 34,708,129	27.1 21.3
ax due at time of filing	20,403,441	23,341,200	20,000,001	20,021,410	34,700,129	21.3
Number of returns		28,429,856	29,200,902	30,624,423	24,581,181	-19.7
Amount		102,151,442	119,091,512	134,944,362	91,830,967	-31.9
ax penalty		, . ,=	· , · · · , · · –			
Number of returns		5,019,736	5,285,114	5,813,525	5,318,905	-8.5
Amount		961,802	1,149,865	1,441,719	1,060,320	-26.5

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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	3		
Item	1997	1998	1999	2000	2001	Percent change, 2000 to 2001
	(7)	(8)	(9)	(10)	(11)	(12)
All returns*	122,421,991	124,770,662	127,075,145	129,373,500	130,255,237	0.7
Form 1040 returns		71,162,837	74,165,814	78,846,102	80,500,011	2.1
Electronically filed returns		9,450,121	13,173,514	16,018,213	20,811,215	29.9
Form 1040A returns		25,987,822	26,961,302	28,826,589	28,293,817	-1.8
Electronically filed returns		10,285,487 20,830,173	12,462,963 20,752,420	13,889,642 21,700,809	15,007,182 21,461,409	8.0 -1.1
Form 1040EZ returns Electronically filed returns		9,150,964	9,858,843	10,170,740	11,043,091	-1.1 8.6
Form 1040PC returns	-,,	6,789,831	5,195,609	NA	NA	NA
Salaries & wages	,,	-,,	-,,			
Number of returns Amount		106,535,263 3,093,909,297	108,183,782 3,241,155,654	110,168,714 3,381,007,161	111,227,450 3,369,172,855	1.0 -0.4
Taxable interest received						
Number of returns		67,231,792	67,218,877	68,046,458	67,479,816	-0.8
Amount Tax-exempt interest	139,821,044	142,211,828	137,784,499	151,230,402	146,256,689	-3.3
Number of returns	4,925,914	4,778,374	4,801,877	4,658,345	4,557,381	-2.2
Amount	39,916,059	40,050,530	41,186,672	40,934,656	41,020,204	0.2
Dividends in AGI						
Number of returns		30,423,274	32,226,492	34,140,604	32,621,151	-4.5
Amount State income tax refund	98,121,687	94,481,652	103,894,527	111,523,277	88,216,475	-20.9
Number of returns	19,218,388	19,544,265	20,811,334	20,921,057	22,132,023	5.8
Amount	11,477,485	11,728,743	14,098,984	13,892,136	15,660,147	12.7
Alimony received Number of returns	442,400	407 440	44.0.000	440.005	407.050	-1.0
Amount		437,410 4,081,438	418,989 4,278,821	442,335 4,698,260	437,859 4,934,212	-1.0 5.0
Business or profession net income, less loss		4,001,400	4,270,021	4,030,200	4,004,212	0.0
Number of returns		17,104,786	17,312,125	17,600,010	18,018,349	2.4
Amount	152,069,394	161,403,600	163,462,013	162,265,063	159,979,702	-1.4
Net capital gain in AGI less loss Number of returns	24,240,112	25,690,397	21,493,841	22,875,460	23,470,401	2.6
Amount		355,728,739	416,310,538	466,418,522	239,977,094	-48.5
Capital gain distributions reported on Form 1040						
Number of returns		N/A	6,206,662	6,645,305	2,486,027	-62.6
Amount Sales of property other than capital assets, net gain less loss	N/A	N/A	9,382,102	11,989,999	1,002,574	-91.6
Number of returns		1,719,937	1,732,925	1,700,051	1,615,884	-5.0
Amount	1,189,252	-1,256,537	-1,342,973	-697,370	-1,399,997	-100.8
Total IRA distributions Number of returns	6,761,089	8,530,379	8,751,378	9,381,311	9,363,959	-0.2
Amount		106,345,650	98,287,313	104,949,807	87,501,884	-16.6
Taxable IRA distributions in AGI						
Number of returns		7,774,091	8,129,376	8,732,291	8,834,138	1.2
Amount Total pensions & annuities	44,936,906	59,086,417	68,345,813	75,088,488	69,614,454	-7.3
Number of returns	20,948,184	22,211,348	23,180,716	23,793,404	24,317,375	2.2
Amount	311,837,118	352,090,419	398,617,157	418,823,723	393,302,084	-6.1
Taxable pensions & annuities in AGI						
Number of returns Amount		20,473,407 223,803,986	21,343,646 238,675,070	21,765,211 247,213,734	22,262,775 249,996,612	2.3 1.1
Rents, royalties, partnerships, estates,	211,491,247	223,003,900	230,073,070	247,213,734	249,990,012	
trusts, etc.	1					
Number of returns		14,647,697	14,536,311	14,332,632	14,542,983	1.5
Amount Farm net income less loss	161,908,136	174,847,624	193,405,020	191,263,583	197,951,443	3.5
Number of returns	2,160,954	2,091,845	2,046,308	2,061,784	2,006,871	-2.7
Amount		-6,326,777	-4,896,405	-6,854,460	-8,121,610	-18.5
Unemployment compensation in AGI						
Number of returns Amount		7,082,562 13,408,827	6,775,723 13,749,631	6,478,292 12,832,553	8,799,885 19,845,701	35.8 54.7
Social security benefits (received)	14,031,020	13,400,027	13,749,031	12,032,555	19,645,701	54.7
Number of returns	11,351,510	12,136,792	12,487,903	13,627,723	13,753,080	0.9
Amount	113,972,825	123,567,281	128,025,485	141,568,181	145,036,506	2.4
Taxable social security benefits in AGI Number of returns	8,307,938	8,941,171	9,459,189	10,608,572	10,779,279	1.6
Amount	50,128,411	54,786,842	58,885,471	68,257,983	69,047,500	1.2
Foreign earned income exclusion ²		000		0.55	000	
Number of returns Amount		308,284 10,730,402	314,486 11,087,485	358,391 11,562,725	292,006 10,291,339	-18.5 -11.0
Net operating loss ²		10,130,402	11,007,400	11,302,723	10,231,338	-11.0
Number of returns		539,802	578,583	527,417	611,473	15.9
Amount	41,810,705	38,515,061	38,929,114	36,491,863	40,202,999	10.2
Other income, net gain less loss ²	4 707 007	E 000 000	E 400 500	E 04E 404	E 040 007	25
Number of returns Amount		5,088,222 17,188,230	5,160,532 17,944,925	5,815,404 19,248,982	5,610,987 14,397,762	-3.5 -25.2
Total income, net gain less loss	13,341,042	17,100,230	17,944,920	13,240,902	14,387,702	-23.2
Number of returns	122,332,599	124,652,387	126,840,986	129,148,570	130,014,403	0.7
Amount		4,360,050,682	4,636,993,498	4,874,041,052	4,598,654,399	-5.7

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, in Current and Constant 1990 Dollars--Continued¹

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

Item			Constant 1990 dollar	rs	ſ	Percent chang
цент	1997	1998	1999	2000	2001	2000 to 200
	(7)	(8)	(9)	(10)	(11)	(12)
tal taxpayer IRA adjustment Number of returns	4,068,958	3,868,017	3,687,149	3,505,032	3.448.457	-1.6
Amount		6,529,866	6,183,089	5,673,046	5,466,322	-3.6
udent loan interest deduction						
Number of returns		3,763,742	4,136,505	4,477,986	4,405,667	-1.6 -0.1
Amount edical savings account deduction	IN/A	1,380,198	1,768,260	2,002,634	2,001,279	-0.1
Number of returns		42,235	50,393	65,415	69,957	6.9
Amount	18,285	49,498	64,296	91,297	90,993	-0.3
Number of returns	780.813	809,246	986,313	956,586	944,791	-1.2
Amount		1,343,049	1,749,776	1,622,005	1,609,277	-0.8
ne-half of self-employment tax	10 510 000	10 750 100	44,000,000		11571000	
Number of returns		13,756,483 12,727,545	14,029,609 13,089,922	14,300,140 13,196,485	14,574,036 13,383,734	1.9 1.4
elf-employed health insurance	12,107,707	12,727,040	13,003,322	13,130,403	13,003,734	
Number of returns		3,380,867	3,491,539	3,564,624	3,559,792	-0.1
Amount	3,151,337	3,742,652	5,298,095	5,742,942	6,034,979	5.1
Number of returns	1,189,981	1,177,487	1,264,007	1,287,706	1,290,496	0.2
Amount		8,803,575	9,355,484	9,465,399	9,678,533	2.3
enalty on early withdrawal of savings		000	005 5 5 5		000 - 1-	
Number of returns		828,922 173 774	805,367 185 188	863,436	890,649 145 781	3.2 -32.9
Amount	190,747	173,774	185,188	217,380	145,781	-32.9
Number of returns	623,646	590,898	610,609	656,724	656,635	(Z)
Amount	5,139,621	5,484,695	5,684,642	5,660,215	5,514,921	-2.6
oreign housing deductions	654	1 5 4 2	5 700	4 444	4 4 2 2	
Number of returns		1,543 31,096	5,782 60,842	4,411 32,170	4,122 67,951	-6.6 111.2
ther adjustments	10,020	01,000	00,012	02,110	01,001	
Number of returns	118,629	164,646	198,438	170,106	183,906	8.1
Amount	719,930	827,120	1,030,053	764,953	709,379	-7.3
otal statutory adjustments Number of returns	18,785,760	21,998,366	22,659,973	23,197,425	23,497,092	1.3
Amount		41,093,069	44,469,647	44,468,527	44,703,150	0.5
djusted gross income or loss (AGI)	,, -	,,	,,.	,,-	, ,	
Amount	4,141,624,988	4,318,957,613	4,592,523,850	4,829,572,571	4,553,951,249	-5.7
otal itemized deductions Number of returns	36,624,595	38,186,186	40,244,305	42,534,320	44,562,307	4.8
Amount		539,442,054	581,472,037	623,945,759	652,788,384	4.6
otal standard deduction						
Number of returns		85,576,463	85,755,366	85,670,504	84,238,232	-1.7 -0.4
Amountasic standard deduction	359,687,235	366,393,440	363,890,581	357,223,734	355,651,359	-0.4
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	348,829,581	355,183,772	352,702,888	346,043,159	344,628,068	-0.4
dditional standard deduction Number of returns	11,136,379	11,081,634	11,200,024	11,330,554	11,116,629	-1.9
Amount		11,209,668	11,187,693	11,180,575	11,023,291	-1.4
GI less deductions						
Number of returns		111,924,583 3,475,152,216	113,863,898 3,710,092,052	116,391,403 3,913,370,860	115,862,109 3,623,859,267	-0.5 -7.4
umber of exemptions		245,592,958	248,657,119	252,332,427	256,186,046	1.5
xemption amount		518,618,250	524,895,151	523,603,546	536,940,952	2.5
axable income						
Number of returns		100,801,271	102,845,571	105,259,292	104,174,655	-1.0
Amountax from table, rate schedules, etc.	2,792,434,173	3,015,022,488	3,244,015,462	3,447,831,885	3,150,189,244	-8.6
Number of returns	99,217,292	100,793,439	102,831,402	105,254,144	104,163,693	-1.0
Amount		648,506,463	710,859,415	765,270,243	683,868,872	-10.6
dditional taxes	50.050	47.000	20.000	00.407	05 004	7.0
Number of returns	,	47,690 272,533	36,960 365,491	23,487 95,997	25,334 146,862	7.9 53.0
Iternative minimum tax	555,504	272,000	303,431	33,337	140,002	55.0
Number of returns		853,433	1,018,063	1,304,198	1,120,047	-14.1
Amount	3,261,483	3,998,843	5,080,547	7,284,401	4,986,498	-31.5
come tax before credits Number of returns	99,225,503	100,797,716	102,834,362	105,277,966	104.195.834	-1.0
Amount		648,778,996	711,224,906	772,548,519	688,979,686	-10.8
nild care credit	5 705 500	0.400.455	0.400.400	0.000.404	0.404.500	20
Number of returns		6,128,155 2,121,669	6,182,193 2,098,155	6,368,101 2,119,772	6,184,508 2,008,163	-2.9 -5.3
redit for elderly or disabled	2,000,013	2,121,003	2,000,100	2,110,112	2,000,100	
Number of returns		180,473	181,813	155,796	139,097	-10.7
Amount hild tax credit	33,616	28,460	26,376	24,741	22,506	-9.0
niid tax credit Number of returns	N/A	24,810,781	26,016,019	26,404,521	26,452,875	0.2
Amount		12,076,131	15,214,608	14,938,816	16,551,461	10.8
ducation credits		4.050 500	0.400.054	0.045.040	7.040.554	
Number of returns		4,652,596 2,692,701	6,436,654 3,743,093	6,815,316 3,680,712	7,212,554 3,805,354	5.8 3.4
Amount						
Amountdoption credit	IN/A	2,032,701	0,140,000	-,,	-,	11.8

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, in Current and Constant 1990 Dollars--Continued¹

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

Item			Constant 1990 dollar	S ^⁵			
Item	1997	1998	1999	2000	2001	Percent cha 2000 to 20	
	(7)	(8)	(9)	(10)	(11)	(12)	
preign tax credit	2 224 015	2 005 204	2 266 544	2 025 600	2 042 604	0.2	
Number of returns		2,995,294 3,729,683	3,266,544 3,875,302	3,935,699 4,545,038	3,942,604 4,615,911	1.6	
eneral business credit	-, ,	-,,	-,	.,	.,,.		
Number of returns		272,197	287,658	275,115	269,648	-2.0	
Amount		584,120	614,839	579,858	526,918	-9.1	
rior year minimum tax credit							
Number of returns		108,583	166,010	199,554	248,255	24.4	
Amount		652,623	781,538	976,981	1,061,285	8.6	
ate reduction credit Number of returns	N/A	N/A	N/A	N/A	22,096,605	(X)	
Amount		N/A N/A	N/A N/A	N/A N/A	3.732.440	(X) (X)	
otal credits ³	N/A	11/75	19/74	19/75	5,752,440	(^)	
Number of returns		32,114,860	34.813.611	36,028,685	49,066,700	36.2	
Amount		22,188,124	26,646,493	27,127,172	32,591,142	20.1	
come tax less credits1							
Number of returns		96,581,077	97,752,068	100,163,625	97,389,985	-2.8	
Amount		626,590,872	684,578,413	745,421,347	656,388,543	-11.9	
elf-employment tax							
Number of returns		13,757,431	14,029,609	14,300,140	14,575,011	1.9	
Amount		25,449,965	26,174,404	26,387,575	26,762,272	1.4	
ecapture taxes Number of returns		22,300	12,243	14,144	11,686	-17.4	
Amount		190,574	169,176	226,754	211.789	-17.4	
ocial security, Medicare tax on tip income	100,021		100,110	220,70-4	211,700	5.0	
not reported							
Number of returns		245,028	254,489	265,007	288,275	8.8	
Amount		20,944	23,119	27,127	26,479	-2.4	
ax on qualified retirement plans						_	
Number of returns		3,786,186	4,076,050	4,334,527	4,571,187	5.5	
Amount	1,902,154	2,152,647	2,411,627	2,590,813	2,405,886	-7.1	
dvanced earned income credit payments	000.004	047.555	474 000	474.007	405 554	-22.5	
Number of returns		217,555 84,431	171,629 73,729	174,967 55,355	135,554 38,001	-22.5	
ousehold employment taxes		04,431	13,129	55,555	30,001	-51.5	
Number of returns		284,706	286,175	259,906	250,622	-3.6	
Amount		599,926	595,638	603,671	593,421	-1.7	
otal tax liabilitỷ⁴	,	,	,	,			
Number of returns	102,359,516	100,813,446	102,194,476	104,685,747	102,557,013	-2.0	
Amount		659,187,440	719,209,896	775,548,034	686,554,241	-11.5	
come tax withheld							
Number of returns		109,144,689	111,193,931	113,733,442	114,798,386	0.9	
Amount		507,375,192	545,511,357	579,591,341	570,720,215	-1.5	
stimated tax payments Number of returns		13,072,121	13,169,356	13,326,669	13,167,856	-1.2	
Amount		141,747,171	154,443,879	168,150,146	162,506,061	-3.4	
arned income credit ¹	102,001,001	, ,	101,110,010	100,100,110	102,000,001	•	
Number of returns	19,391,179	19,704,707	19,260,339	19,277,225	19,593,121	1.6	
Amount		25,192,814	25,022,024	24,504,059	24,631,713	0.5	
dditional child tax credit							
Number of returns	N/A	754,363	985,579	1,104,143	8,562,900	675.5	
Amount	N/A	405,879	637,180	741,761	3,686,256	397.0	
ayment with an extension request							
Number of returns		1,540,573	1,510,206	1,610,937	1,448,213	-10.1	
Amount xcess social security tax withheld		36,395,714	42,340,642	48,100,691	31,361,637	-34.8	
	1,267,562	1,303,642	1,377,613	1,640,582	1.436.745	-12.4	
Number of returns		1,214,979	1,343,254	1,657,700	1,436,745	-12.4 -14.7	
ther payments:	1,100,020	1,217,010	1,040,204	1,001,100	1,-110,0-12	-14.7	
Form 2439							
Number of returns		41,688	37,879	50,698	20,955	-58.7	
Amount		36,743	118,998	302,767	65,424	-78.4	
Form 4136							
Number of returns		446,489	426,878	395,555	386,698	-2.2	
Amount		86,424	74,533	68,724	80,415	17.0	
otal payments 1	115 129 794	117 025 217	110 900 250	100 040 074	100 451 000	1.0	
Number of returns		117,835,317 712,454,917	119,809,259 769,490,319	122,243,874 823,117,183	123,451,338 794,465,458	1.0 -3.5	
verpayment, total		112,404,911	109,490,319	023,117,103	134,403,438	-3.5	
Number of returns		93,434,624	94,827,237	95,921,082	102,310,895	6.7	
Amount		133,960,969	142,783,675	148,860,986	174,894,284	17.5	
verpayment refunded	,,	.,,	, .,		,,==.		
Number of returns		90,233,356	91,600,741	93,000,030	99,011,975	6.5	
Amount		115,188,029	121,971,478	127,145,193	149,279,728	17.4	
efund credited to next year							
Number of returns		4,567,379	4,514,663	4,255,215	5,408,878	27.1	
Amount		18,772,941	20,812,197	21,715,793	25,614,855	18.0	
ax due at time of filing	o.,	00 100	00.000.000	60.00 · · · · ·		10-	
Number of returns		28,429,856	29,200,902	30,624,423 102 385 707	24,581,181	-19.7	
Amount		81,460,480	93,405,107	102,385,707	67,771,931	-33.8	
ax penalty Number of returns		5,019,736	5,285,114	5,813,525	5,318,905	-8.5	
Amount		5,019,736 766,987	5,285,114 901,855	1,093,869	5,318,905	-28.5	
					N/A = Not applicab		
All items correspond to the Form 1040 line items. Therefore,							

5 Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," 2000 (Bureau of Labor Statistics), Table B-59; based on 1990=100

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$7,450
		65 or older	\$8,550
Single (including divorced and legally separated)			
legally separated)	Head of household	under 65	\$9,550
		65 or older	\$10,650
Married with a child and living	Head of household	under 65	\$9,550
apart from spouse during the last six months of 2001		65 or older	\$10,650
		under 65 (both spouses)	\$13,400
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$14,300
the end of 2001 (or on the date		65 or older (both spouses)	\$15,200
spouse died)	Married, separate return	any age	\$2,900
Married, not living with spouse at the end of 2001 (or on the date spouse died)	Married, joint or separate return	any age	\$2,900
	Single	under 65 65 or older	\$7,450 \$8,550
Widowed in 1999 or 2000 and not remarried in 2001	Head of household	under 65 65 or older	\$9,550 \$10,650
	Qualifying widow(er) with	under 65	\$10,500
	dependent child	65 or older	\$11,400

Requirements for Filing

The filing requirements for Tax Year 2001 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. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent) In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2001 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;
- Tax from medical savings accounts (MSA);

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, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income. **Caution:** an individual's gross income was \$2,900 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-

- Earned income was more than \$4,550, or
- Unearned income was over \$750, or

• Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,300) plus \$250.

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

- Earned income was more than \$5,650 (\$6,750 if 65 or older and blind), or
- Unearned income was more than \$1,850 (\$2,950 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,300) plus \$250 or \$700, whichever is larger; plus \$1,100 (\$2,200 if 65 or older and blind).

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

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- Earned income was more than \$3,800, or
- Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$3,550) plus \$250.

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

- Earned income was more than \$4,700 (\$5,600 if 65 or older and blind), or
- Unearned was more than \$1,650 (\$2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,550) plus \$250 or \$750, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).

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

- 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 or Administrative Procedures

Major changes in effect for Tax Year 2001 that 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.

Alternative Minimum Tax

For Tax Year 2001, the AMT exemption amounts increased by \$4,000 for married taxpayers filing joint returns and surviving spouses, and by \$2,000 for single taxpayers or married taxpayers filing separate returns. This increased the AMT exemption amounts to \$49,000 for married couples filing a joint return and surviving spouse, \$24,500 for married couples filing separate returns, estates, and trusts, and \$35,750 for single taxpayers and heads of household.

Capital Gains Tax Rate

The rate at which net gains (less losses) on sales of capital assets that were held for at least five years was lowered to 8 percent for 2001 for those individuals who would otherwise have paid a 10percent tax rate on these gains.

Child Tax Credit

The maximum amount of the child tax credit for each qualifying child was increased from \$500 to \$600 for 2001. The refundable portion of the child tax credit was also extended to families with fewer than three children. It was refundable to the extent of 10 percent of the amount by which a taxpayer's earned income exceeded \$10,000. Families with more than three children could choose the greater of this value, or the amount by which the taxpayer's social security taxes exceeded his or her earned income credit.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,450 from \$2,400. The maximum credit for taxpayers with no qualifying children increased to \$364. For these taxpayers, earned income and modified AGI had to be less than \$10,710 (up from \$10,380 for 2000). For taxpayers with one qualifying child, the maximum credit increased to \$2,428 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,008. To be eligible for the credit, a taxpayer's earned income and modified AGI had to be less than \$28,281 for one qualifying child, or less than \$32,121 for two or more qualifying children.

Taxpayers with investment income totaling more than \$2,450 (up from \$2,400 in 2000) were not eligible to receive the EIC.

Exemption Amount

Indexing for inflation increased to \$2,900 the deduction for each exemption to which the taxpayer was entitled for 2001, an increase over the \$2,800 allowed for 2000. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$128,950 to \$132,950 for single filers; \$193,400 to \$199,450 for married persons filing jointly and surviving spouses; \$161,150 to \$166,200 for heads of household; and \$96,700 to \$99,725 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$255,450 for single filers; \$321,950 for married persons filing jointly and surviving spouses; \$288,700 for heads of household; and \$160,975 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Foreign Earned Income Exclusion

For 2001, the amount of foreign earned income that could have been excluded from income increased from \$76,000 to \$78,000.

Itemized Deductions

If a taxpayer's AGI was greater than \$132,950 (\$66,475 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$128,950 (\$64,475) for 2000, 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.

Rate Reduction Credit

Individual taxpayers were eligible for a rate reduction credit if they did not receive an advance payment (based on the income shown on their 2000 tax return) equal to 5 percent of the first \$6,000 of taxable income for single or married filing separately taxpayers, \$10,000 for head of household taxpayers, and \$12,000 for married taxpayers filing jointly or qualified widowers. The rate reduction credit was, however, reduced by the amount of the advance rate reduction credit issued in the form of a check in the summer of 2001, which was based on information on the taxpayer's 2000 tax return.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2001, to \$80,400 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$76,200 for 2000.

Standard Deduction

The standard deduction increased for 2001 as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,400 to \$4,550; for

married persons filing jointly or surviving spouses, from \$7,350 to \$7,600; for married persons filing separately, from \$3,675 to \$3,800; and for heads of household, from \$6,450 to \$6,650. The amount of standard deduction for a dependent was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$900 or \$1,100 depending on marital status.

Student Loan Interest Deduction

For 2001, the maximum deduction allowed for eligible taxpayers for interest paid on qualified higher education loans increased to \$2,500 from \$2,000 for 2000. These loans must have gone towards qualified expenses of either the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The deduction was phased out when a taxpayer's modified AGI was between \$40,000 - \$55,000 (\$60,000 - \$75,000, joint returns).

Tax Rate Reductions

For tax years beginning after December 31, 2000, a new 10 percent regular income tax rate will be used for a portion of the taxable income replacing the former 15 percent rate, but for Tax Year 2001, the 10 percent applies to the first \$6,000 for dependent filers only. Taxpayers other than dependents received benefits equivalent to the 10 percent rate bracket via the rate reduction credit. Also for tax year 2001, there was a reduction of the former tax rates of 28 percent, 31 percent, 36 percent and 39.6 percent to 27.5 percent, 30.5 percent, 35.5 percent, and 39.1 percent respectively.

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

Individual Returns 2001

from Federal income tax returns, AGI, was designed to facilitate tax

Figure 3.-Calculation of the 1979 Income Concept for 2001

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Sales of capital assets, net gain or loss ¹
- Other gains and losses (Form 4797) ¹
- Business net income or loss ¹
- Farm net income or loss ¹
- Rent net income or loss ¹
- Royalty net income or loss¹
- Partnership net income or loss ¹
- S Corporation net income or loss¹
- Farm rental net income or loss ¹
- Estate or trust net income or loss ¹
- Unemployment compensation ¹
- Depreciation in excess of straight-line depreciation ²
- Total pension income ^{3,5}
- Other net income or loss
- Net operating loss ¹

Deductions:

- Disallowed passive losses (Form 8582)
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses ⁶

⁴ Includes an adjustment to add back amounts reported for the

foreign-earned income exclusion."

^b Not fully included in AGI for Tax Year 2001.

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 consistent over several years, and would 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.

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.

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 2001.
² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

³ Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2001

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

	0001 1 1		ome	0	0001 1 1		ind wages	
Size of	2001 Adjusted		1979 Incom		2001 Adjusted		1979 Incom	
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,255,237	6,170,604	130,255,237	6,287,645	111,227,450	4,565,229	111,227,450	4,565,22
Under \$10,000	26,384,333	55,382	25,927,404	50,017	20,443,323	113,226	20,304,265	109,85
\$10,000 under \$20,000	23,380,151	348,945	23,386,012	349,240	18,793,767	262,119	18,796,624	264,12
\$20,000 under \$30,000	18,534,407	458,705	19,252,263	476,711	16,125,736	372,000	16,383,648	379,70
\$30,000 under \$40,000	13,843,640	480,541	14,429,233	500,770	12,312,025	395,740	12,633,862	405,52
\$40,000 under \$50,000	10,612,617	475,360	10,610,378	474,985	9,509,614	387,743	9,537,811	392,5
\$50,000 under \$60,000	8,399,671	460,640	8,168,655	448,214	7,626,312	373,865	7,461,264	370,6
\$60,000 under \$70,000	6,484,350	420,113	6,156,907	398,523	5,830,177	335,276	5,643,187	370,0
\$70,000 under \$80,000	5,046,596	377,478	4,790,170	358,669	4,611,261	303,658	4,463,780	299,50
\$80,000 under \$90,000	3,785,570	320,389	3,533,664	299,567	3,466,334	255,820	3,286,267	299,50
\$90,000 under \$100,000	2,747,484	259,972 476,654	2,613,471 4,250,746	247,204 473,682	2,556,148	211,802	2,447,475 3,929,010	203,10 377,04
\$100,000 under \$125,000	4,279,704				3,955,922	381,072		
\$125,000 under \$150,000	2,283,192	311,183	2,206,404	301,000	2,063,069	235,761	2,023,295	226,1
\$150,000 under \$175,000	1,167,614	188,519	1,217,007	196,266	1,052,602	137,696	1,099,334	137,74
\$175,000 under \$200,000	738,688	137,962	788,228	147,414	653,523	97,393	702,410	99,8
\$200,000 under \$300,000	1,328,260	319,063	1,464,065	352,801	1,171,663	212,041	1,280,319	216,1
\$300,000 under \$400,000	471,670	162,260	562,476	193,640	405,258	100,570	480,246	105,6
\$400,000 under \$500,000	218,442	97,270	261,692	116,560	186,902	55,839	220,853	57,6
\$500,000 under \$1,000,000	355,617	240,864	423,273	286,292	301,125	126,244	353,932	130,5
\$1,000,000 under \$1,500,000	85,479	103,192	96,149	116,158	71,567	46,055	80,694	47,9
\$1,500,000 under \$2,000,000	36,491	62,634	39,714	68,287	30,482	25,793	33,143	26,5
			57,734	170,044	44,295	61,338	49,252	62,8
\$2,000,000 under \$5,000,000	52,157	154,968						
\$5,000,000 under \$10,000,000	12,266	83,519	12,709	86,209	10,523	30,020	10,917	
		83,519 174,989	12,709 6,881		10,523 5,822	30,020 44,158	10,917 5,860	44,2
\$5,000,000 under \$10,000,000 \$10,000,000 and over	12,266 6,836	83,519 174,989 Taxable inte	12,709 6,881 rest received	86,209 175,390	10,523 5,822 Dividenc	30,020 44,158 Is in AGI	10,917 5,860 Dividends	44,2 received
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	12,266 6,836 2001 Adjusted	83,519 174,989 Taxable inte Gross Income	12,709 6,881 rest received 1979 Incom	86,209 175,390 ne Concept	10,523 5,822 Dividenc 2001 Adjusted	30,020 44,158 Is in AGI Gross Income	10,917 5,860 Dividends 1979 Incom	44,2 received ne Concept
\$5,000,000 under \$10,000,000 \$10,000,000 and over	12,266 6,836 2001 Adjusted Number of	83,519 174,989 Taxable inte	12,709 6,881 rest received 1979 Incom Number of	86,209 175,390	10,523 5,822 Dividenc 2001 Adjusted Number of	30,020 44,158 Is in AGI	10,917 5,860 Dividends 1979 Incom Number of	44,2 received ne Concept
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	12,266 6,836 2001 Adjusted Number of returns	83,519 174,989 Taxable inte Gross Income Amount	12,709 6,881 rest received 1979 Incom Number of returns	86,209 175,390 he Concept Amount	10,523 5,822 Dividenc 2001 Adjusted Number of returns	30,020 44,158 Is in AGI Gross Income Amount	10,917 5,860 Dividends 1979 Incom Number of returns	ne Concept Amount
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income	12,266 6,836 2001 Adjusted Number of returns (9)	83,519 174,989 Taxable inte Gross Income Amount (10)	12,709 6,881 rest received 1979 Incom Number of returns (11)	86,209 175,390 he Concept Amount (12)	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13)	30,020 44,158 Is in AGI Gross Income Amount (14)	10,917 5,860 Dividends 1979 Incom Number of returns (15)	44,2 a received ne Concept Amount (16)
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816	86,209 175,390 he Concept Amount (12) 198,178	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151	30,020 44,158 is in AGI Gross Income Amount (14) 119,533	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151	44,2 a received ne Concept Amount (16) 119,53
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314	83,519 174,989 Taxable inte Gross Income Amount (10)	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971	86,209 175,390 he Concept Amount (12) 198,178 11,226	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13)	30,020 44,158 is in AGI Gross Income Amount (14) 119,533 5,071	10,917 5,860 Dividends 1979 Incom Number of returns (15)	44,2 received he Concept Amount (16) 119,53: 5,075
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582	86,209 175,390 he Concept Amount (12) 198,178	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151	30,020 44,158 is in AGI Gross Income Amount (14) 119,533	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514	44,2 received he Concept Amount (16) 119,53 5,07 5,52
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971	86,209 175,390 he Concept Amount (12) 198,178 11,226	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310	30,020 44,158 is in AGI Gross Income Amount (14) 119,533 5,071	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997	44,2 received he Concept Amoun (16) 119,53 5,07 5,52
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582	86,209 175,390 he Concept Amount (12) 198,178 11,226 15,195	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778	30,020 44,158 is in AGI Gross Income Amount (14) 119,533 5,071 5,572	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514	44,2 received he Concept Amoun (16) 119,53 5,07 5,52 6,10
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\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501	12,709 6,881 rest received Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355	86,209 175,390 he Concept Amount (12) 198,178 11,226 15,195 16,482 15,068	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097	30,020 44,158 is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703	44,2 received he Concept Amount (16) 119,53 5,07 5,52 6,10 6,52 5,74 (16)
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\$5,000,000 under \$10,000,000 \$10,000,000 and over 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 \$50,000 under \$60,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587	12,709 6,881 rest received Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867	86,209 175,390 he Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498	30,020 44,158 is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476	44,2 received te Concept Amount (16) 119,53 5,07 5,52 6,10 6,52 6,52 5,74 5,01 5,01 5,160
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$60,000 under \$70,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564	12,709 6,881 rest received Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452	44,2 received te Concept Amoun (16) 119,53 5,07 5,52 6,10 6,52 5,74 5,01 5,16 4,07
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\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$80,000 under \$90,000 \$90,000 under \$100,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220	12,709 6,881 rest received 1979 Incom (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494	44,2 received the Concept Amount (16) 119,53 5,07 5,52 6,10 6,52 5,74 5,01 5,74 5,01 5,16 4,07 3,52 3,21 6,86
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$90,000 under \$125,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006	12,709 6,881 rest received 1979 Incom (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570	44,2 received the Concept Amount (16) 119,53 5,07 5,522 6,10 6,524 5,74 5,01 5,164 4,074 5,164 4,074 3,522 3,212 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 5,475 6,869 6,524 6,544 6,544 6,544 6,547 6,54
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\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417 2,097,942 1,093,156 696,914	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006 9,151 5,245 4,091	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789 2,014,524 1,133,173 748,881	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412 7,205 4,885 3,835	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364 1,501,490 831,432 550,080	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507 5,852 4,311 3,603	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,975,3987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570 1,434,652 846,911 587,354	44,2 received te Concept Amoun (16) 119,53 5,52 6,10 6,52 6,10 6,52 5,74 5,01 5,16 4,07 3,52 3,21 6,86 5,47 3,83 3,53 7,92
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$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 \$60,000 under \$70,000 \$60,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417 2,097,942 1,093,156 696,914 1,273,053	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006 9,151 5,245 4,091 10,001	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789 2,014,524 1,133,173 748,881 1,400,941	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412 7,205 4,885 3,835 10,292	10,523 5,822 Dividenc 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364 1,501,490 831,432 550,080 1,073,155	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507 5,852 4,311 3,603 8,176	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,975,3987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570 1,434,652 846,911 587,354 1,178,140	44,2 received te Concept Amoun (16) 119,53 5,52 6,10 6,52 6,10 6,52 5,74 5,01 5,74 5,01 5,16 4,07 3,52 3,21 6,86 5,47 3,83 3,53 7,92 5,36
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\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$300,000 under \$300,000 \$300,000 under \$500,000 \$400,000 under \$1,000,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417 2,097,942 1,093,156 696,914 1,273,053 456,138 213,178 349,498	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006 9,151 5,245 4,091 10,001 5,886 3,565 9,679	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789 2,014,524 1,133,173 748,881 1,400,941 544,542 254,730 414,715	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412 7,205 4,885 3,835 10,292 5,901 3,568 9,881	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364 1,501,490 831,432 550,080 1,073,155 406,161 191,579 324,018	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507 5,852 4,311 3,603 8,176 5,257 3,435 8,635	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570 1,434,652 846,911 587,354 1,178,140 476,270 225,316 376,608	44,2 received te Concept Amound (16) 119,53 5,07 5,52 6,100 6,522 6,100 6,522 5,74 5,014 5,74 5,014 5,166 4,007 3,524 3,213 6,863 5,47 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,532 5,547 3,830 3,400 8,820 4,424 3,407 4,407
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$60,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$175,000 under \$300,000 \$300,000 under \$400,000 \$300,000 under \$1,500,000 \$400,000 under \$1,500,000 \$1,000,000 under \$1,500,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417 2,097,942 1,093,156 696,914 1,273,053 456,138 213,178 349,498 84,532	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006 9,151 5,245 4,091 10,001 5,886 3,565 9,679 5,046	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789 2,014,524 1,133,173 748,881 1,400,941 544,542 254,730 414,715 95,082	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412 7,205 4,885 3,835 10,292 5,901 3,568 9,881 5,211	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364 1,501,490 831,432 550,080 1,073,155 406,161 191,579 324,018 79,786	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507 5,852 4,311 3,603 8,176 5,257 3,435 8,635 4,149	10,917 5,860 Dividends 1979 Incom Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570 1,434,652 846,911 587,354 1,178,140 476,270 225,316 376,608 89,387	44,2 received te Concept Amoun (16) 119,53 5,07 5,52 6,10 6,52 5,74 5,01 5,16 4,07 3,52 3,21 6,86 5,47 3,83 3,53 7,92 5,36 3,40 8,82 4,24 2,68
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$40,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$155,000 under \$150,000 \$1550,000 under \$175,000 \$175,000 under \$200,000 \$300,000 under \$300,000 \$300,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000	12,266 6,836 2001 Adjusted Number of returns (9) 67,479,816 8,072,314 8,017,657 7,341,592 7,020,614 6,478,993 5,854,953 4,938,561 4,031,130 3,166,651 2,353,519 3,832,417 2,097,942 1,093,156 696,914 1,273,053 456,138 213,178 349,498 84,532 36,229	83,519 174,989 Taxable inte Gross Income Amount (10) 198,178 11,142 15,447 13,333 12,501 11,435 10,587 10,564 8,831 7,298 6,220 12,006 9,151 5,245 4,091 10,001 5,886 3,565 9,679 5,046 3,328	12,709 6,881 rest received 1979 Incom Number of returns (11) 67,479,816 7,789,971 7,867,582 7,868,280 7,568,355 6,523,601 5,679,867 4,657,234 3,818,418 2,949,990 2,236,918 3,796,789 2,014,524 1,133,173 748,881 1,400,941 544,542 254,730 414,715 95,082 39,397	86,209 175,390 Te Concept Amount (12) 198,178 11,226 15,195 16,482 15,068 12,441 10,798 9,108 7,220 6,641 5,729 11,412 7,205 4,885 3,835 10,292 5,901 3,568 9,881 5,211 3,240	10,523 5,822 Dividence 2001 Adjusted Number of returns (13) 32,621,151 3,909,310 3,072,778 2,733,041 2,825,097 2,631,064 2,573,498 2,328,293 1,974,169 1,736,873 1,335,399 2,440,364 1,501,490 831,432 550,080 1,073,155 406,161 191,579 324,018 79,786 34,728	30,020 44,158 Is in AGI Gross Income Amount (14) 119,533 5,071 5,572 4,868 4,969 5,442 5,047 5,064 4,413 4,746 3,336 7,507 5,852 4,311 3,603 8,176 5,257 3,435 8,635 4,149 2,733	10,917 5,860 Dividends 1979 Incorr Number of returns (15) 32,621,151 3,763,997 2,977,514 3,025,740 3,062,703 2,753,987 2,484,476 2,152,452 1,823,020 1,585,010 1,280,494 2,384,570 1,434,652 846,911 587,354 1,178,140 476,270 225,316 376,608 89,387 37,767	44,2 a received ne Concept Amount

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979Income Concept, 2001--Continued

L	Bus	iness or professio	n net income less l	OSS		Sales of ca	pital assets	
Size of	2001 Adjusted	Gross Income	1979 Incom	ne Concept	2001 Adjusted	Gross Income	1979 Incom	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	18,018,349	216,772	18,018,349	216,772	25,956,428	326,527	25,956,428	326,527
Under \$10,000	3,266,350	4,775	3,036,308	2,487	3,291,056	5,817	3,183,476	6,273
\$10,000 under \$20,000	2,593,326	17,665	2,577,117	16,057	2,285,463	2,177	2,229,074	2,142
\$20,000 under \$30,000	2,038,035	15,572	2,116,872	14,990	2,073,110	2,184	2,296,273	2,636
\$30,000 under \$40,000	1,744,151	14,450	1,788,863	12,940	2,073,110	2,184	2,290,275	2,030
\$40,000 under \$50,000	1,511,702	12,109	1,566,100	12,011	2,039,519	2,291	2,086,479	3,113
\$50,000 under \$60,000	1,312,044	10,782	1,323,498	11,886	1,928,316	2,954	1,910,233	3,131
\$60,000 under \$70,000	1,095,171	12,199	1,061,932	9,951	1,789,737	4,458	1,638,869	3,830
\$70,000 under \$80,000	936,177	11,903	884,142	9,977	1,565,943	3,056	1,476,002	3,388
\$80,000 under \$90,000	692,357	8,106	704,954	10,757	1,408,545	3,740	1,269,692	3,870
\$90,000 under \$100,000	482,894	7,857	467,589	7,521	1,028,076	3,713	959,691	3,500
\$100,000 under \$125,000	762,459	15,600	767,272	14,598	1,941,705	9,741	1,894,758	9,961
\$125,000 under \$150,000	492,495	14,049	485,150	14,065	1,238,638	8,921	1,182,402	8,060
\$150,000 under \$175,000	262,454	9,561	287,571	10,286	716,644	7,070	719,721	7,255
\$175,000 under \$200,000	177,240	7,211	188,964	7,640	512,640	8,032	538,402	6,850
\$200,000 under \$300,000	342,245	20,683	395,207	22,149	972,800	20,339	1,056,050	19,741
\$300,000 under \$400,000	124,067	9,963	145,119	12,323	384,923	13,032	437,251	12,598
\$400,000 under \$500,000	56,333	5,171	64,997	6,019	182,444	10,366	209,522	10,646
\$500,000 under \$1,000,000	84,749	9,273	106,802	10,635	317,044	31,891	364,176	31,670
\$1,000,000 under \$1,500,000	19,500	2,961	22,181	3,261	79,247	17,655	88,550	17,877
\$1,500,000 under \$2,000,000	8,396	1,374	9,084	1,490	34,535	13,132	37,443	13,195
\$2,000,000 under \$5,000,000	11,579	2,445	13,919	2,632	49,971	38,636	55,328	38,910
\$5,000,000 under \$10,000,000	2,928	1,017	2,988	994	11,922	26,621	12,354	26,880
\$10,000,000 and over	1,698	2,045	1,722	2,102	6,742	88,300	6,787	88,262
· · · · · · · · · · · · · · · · · · ·			rental net income I	,			ation net income le	
	rtentej i	eyaniee, and rann	ronan not moonito i					
Size of	2001 Adjusted	Gross Income	1979 Incom	ne Concept			1979 Incom	
Size of	2001 Adjusted		1979 Incom		2001 Adjusted	Gross Income	1979 Incom	ne Concept
Size of income	Number of	Gross Income Amount	Number of	ne Concept Amount	2001 Adjusted Number of		Number of	
	Number of returns	Amount	Number of returns	Amount	2001 Adjusted Number of returns	Gross Income Amount	Number of returns	ne Concept Amount
income	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	2001 Adjusted Number of returns (29)	Gross Income Amount (30)	Number of returns (31)	Amount (32)
income All returns, total	Number of returns (25) 9,677,389	Amount (26) 32,894	Number of returns (27) 9,677,389	Amount (28) 32,894	2001 Adjusted Number of returns (29) 6,496,507	Gross Income Amount (30) 225,110	Number of returns (31) 6,496,507	Amount (32) 225,110
income All returns, total Under \$10,000	Number of returns (25) 9,677,389 889,194	Amount (26) 32,894 -955	Number of returns (27) 9,677,389 845,981	Amount (28) 32,894 -988	2001 Adjusted Number of returns (29) 6,496,507 576,942	Gross Income Amount (30) 225,110 -29,896	Number of returns (31) 6,496,507 557,420	e Concept Amount (32) 225,110 -30,023
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (25) 9,677,389 889,194 1,037,505	Amount (26) 32,894 -955 1,111	Number of returns (27) 9,677,389 845,981 990,958	Amount (28) 32,894 -988 1,176	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330	Gross Income Amount (30) 225,110 -29,896 26	Number of returns (31) 6,496,507 557,420 388,367	e Concept Amount (32) 225,110 -30,023 -361
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525	Amount (26) 32,894 -955 1,111 642	Number of returns (27) 9,677,389 845,981 990,958 1,037,750	Amount (28) 32,894 -988 1,176 763	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373	Gross Income Amount (30) 225,110 -29,896 26 1,011	Number of returns (31) 6,496,507 557,420 388,367 413,968	e Concept Amount (32) 225,110 -30,023 -361 835
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545	Amount (26) 32,894 -955 1,111 642 262	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813	Amount (28) 32,894 -988 1,176 763 894	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556	e Concept Amount (32) 225,110 -30,023 -361 838 1,325
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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776	Amount (26) 32,894 -955 1,111 642 262 533	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868	Amount (28) 32,894 -988 1,176 763 894 258	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005	(32) (32) (32) (32) (32) (32) (32) (32)
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545	Amount (26) 32,894 -955 1,111 642 262	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813	Amount (28) 32,894 -988 1,176 763 894	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556	(32) (32) (32) (32) (32) (32) (32) (32)
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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776	Amount (26) 32,894 -955 1,111 642 262 533	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868	Amount (28) 32,894 -988 1,176 763 894 258	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005	e Concept Amount (32) 225,110 -30,023 -361
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 \$50,000 under \$60,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528	Amount (26) 32,894 -955 1,111 642 262 533 766	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892	Amount (28) 32,894 -988 1,176 763 894 258 818	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416	te Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,127
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001	Amount (26) 32,894 -955 1,111 642 262 533 766 305	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549	Amount (28) 32,894 -988 1,176 763 894 258 818 319	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602	e Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,127 3,556
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353	te Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,127 3,556 3,092
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080	e Concept Amount (32) 225,110 -30,023 -36 833 1,325 1,632 3,409 3,127 3,556 3,092 2,843
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$50,000 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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019	e Concept Amount (32) 225,110 -30,023 -36 833 1,325 1,632 3,409 3,127 3,556 3,092 2,843 7,95
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 \$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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023	e Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,405 3,405 3,556 3,092 2,843 7,951 7,765
income II 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 \$50,000 under \$50,000 \$70,000 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 \$100,000 under \$150,000 under \$150,000 under \$100,000 under \$100,000 under	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953	e Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,405 3,405 3,405 3,555 3,092 2,843 7,951 7,765 7,776
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 \$40,000 \$50,000 under \$50,000 \$60,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$100,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$100,000 under \$175,000 \$150,000 under \$175,000 \$100,000 under \$100,000 \$1	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885	e Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405 3,405 3,405 3,555 3,092 2,843 7,951 7,765 7,776 6,755
income All returns, total Under \$10,000 \$20,000 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 \$70,000 \$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	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503	e Concept Amount (32) 225,110 -30,022 -36; 833 1,322 1,632 3,409 3,122 3,556 3,092 2,843 7,955 7,766 7,776 6,755 25,066
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 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$400,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967	te Concept Amount (32) 225,110 -30,023 -366 833 1,324 1,633 3,409 3,122 3,556 3,093 2,844 7,955 7,766 7,776 6,755 25,066 19,025
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 \$50,000 under \$50,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$125,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$300,000 under \$400,000 \$400,000 under \$500,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505 58,839	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654 1,841	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284 62,297	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669 1,805	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165 118,930	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596 13,710	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967 125,007	te Concept Amount (32) 225,111 -30,022 -36 833 1,324 1,633 3,409 3,122 3,556 3,092 2,844 7,955 7,764 7,774 6,755 25,066 19,025 14,402
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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$1,000,000 \$500,000 under \$1,000,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505 58,839 100,934	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654 1,841 4,077	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284 62,297 115,964	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669 1,805 4,118	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165 118,930 216,320	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596 13,710 43,717	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967 125,007 234,738	te Concept Amount (32) 225,110 -30,022 -36; 833 1,322 1,633 3,409 3,121 3,556 3,092 2,843 7,955 7,768 7,778 6,755 25,066 19,025 14,405 45,342
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 \$50,000 under \$50,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$100,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505 58,839 100,934 27,437	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654 1,841 4,077 1,905	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284 62,297 115,964 29,173	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669 1,805 4,118 1,953	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165 118,930 216,320 58,810	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596 13,710 43,717 22,118	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967 125,007 234,738 62,528	te Concept Amount (32) 225,110 -30,022 -361 833 1,325 1,632 3,409 3,127 3,556 3,092 2,843 7,951 7,765 7,776 6,755 25,066 19,025 14,405 45,342 22,337
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505 58,839 100,934 27,437 12,777	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654 1,841 4,077 1,905 943	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284 62,297 115,964 29,173 13,652	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669 1,805 4,118 1,953 928	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165 118,930 216,320 58,810 26,749	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596 13,710 43,717 22,118 13,623	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967 125,007 234,738 62,528 28,353	te Concept Amount (32) 225,110 -30,022 -36 833 1,322 1,633 3,400 3,122 3,556 3,092 2,843 7,955 7,766 7,776 6,755 25,066 19,025 14,405 45,342 22,333 14,096
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$100,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$500,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000	Number of returns (25) 9,677,389 889,194 1,037,505 923,525 923,545 874,776 780,528 718,001 583,297 526,431 386,364 680,493 409,048 210,090 133,804 263,181 111,505 58,839 100,934 27,437	Amount (26) 32,894 -955 1,111 642 262 533 766 305 384 1,156 626 2,393 2,048 1,982 1,673 4,117 2,654 1,841 4,077 1,905	Number of returns (27) 9,677,389 845,981 990,958 1,037,750 988,813 886,868 787,892 688,549 525,337 489,737 363,848 672,575 388,822 210,166 146,702 279,783 124,284 62,297 115,964 29,173	Amount (28) 32,894 -988 1,176 763 894 258 818 319 833 759 502 2,407 1,883 1,582 1,759 4,009 2,669 1,805 4,118 1,953	2001 Adjusted Number of returns (29) 6,496,507 576,942 408,330 398,373 385,986 418,313 409,083 432,190 380,939 340,909 247,792 513,908 378,271 261,395 188,586 463,240 217,165 118,930 216,320 58,810	Gross Income Amount (30) 225,110 -29,896 26 1,011 1,215 2,088 3,367 2,814 3,882 3,288 3,313 8,256 8,936 7,911 6,494 26,269 18,596 13,710 43,717 22,118	Number of returns (31) 6,496,507 557,420 388,367 413,968 426,556 421,005 426,416 454,602 348,353 304,080 230,019 499,023 353,953 257,885 200,503 476,420 228,967 125,007 234,738 62,528	te Concept Amount (32) 225,110 -30,023 -361 835 1,325 1,632 3,405

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2001--Continued

		Nondeductible	passive losses		I	Estate and trust ne	et income less loss	
Size of	2001 Adjusted	Gross Income	1979 Incom	ne Concept	2001 Adjusted	Gross Income	1979 Incom	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,281,049	15,332	1,281,049	15,332	537,342	10,220	537,342	10,220
Under \$10,000	110,613	2,561	137,688	5,879	52,101	-292	52,479	-277
\$10,000 under \$20,000	53,632	812	61,966	181	45,588	214	45,777	219
\$20,000 under \$30,000	55,221	319	45,130	183	32,843	104	38,052	137
\$30,000 under \$40,000	59,751	415	78,533	267	29,674	223	40,581	298
\$40,000 under \$50,000	55,171	313	54,828	403	44,207	315	41,528	368
\$50,000 under \$60,000 \$60.000 under \$70.000	57,361	527	56,354	137	36,141	271	30,285	192 204
• • • • • • • • • • • • • • • • • • • •	64,773	247	49,739	288	30,843	169	32,965	
\$70,000 under \$80,000	37,723	164	34,135	221	25,164	203	18,096	91
\$80,000 under \$90,000	40,563	211	43,335	373	20,481	237	24,467	196
\$90,000 under \$100,000	33,959	145	32,246	223	26,398	159	19,285	122
\$100,000 under \$125,000	93,795	785	95,977	612	38,746	191	35,421	188
\$125,000 under \$150,000	111,141	925	97,587	704	26,617	171	29,129	276
\$150,000 under \$175,000	107,003	938	95,700	592	23,115	528	21,630	459
\$175,000 under \$200,000	76,371	569	69,340	512	13,065	240	13,155	256
\$200,000 under \$300,000	142,580	1,476	134,714	997	36,402	1,078	36,341	1,051
\$300,000 under \$400,000	61,942	639	63,386	555	15,250	596	15,944	596
\$400,000 under \$500,000	31,466	441	36,199	340	8,267	334	8,479	342
\$500,000 under \$1,000,000	51,719	1,133	56,004	836	18,435	1,547	19,178	1,556
\$1,000,000 under \$1,500,000	14,418	516	15,677	332	4,987	595	5,176	603
\$1,500,000 under \$2,000,000	6,576	298	6,802	215	2,508	476	2,599	449
\$2,000,000 under \$5,000,000	10,423	603	10,893	498	4,278	1,446	4,534	1,478
\$5,000,000 under \$10,000,000	2,859	482	2,846	281	1,284	834	1,292	820
\$10,000,000 and over	1,988	813	1,971	702	946	579	950	596
	Pensions and a		Pensions an				y adjustments	
Size of	Pensions and a 2001 Adjusted		Pensions an 1979 Incom		2001 Adjusted		y adjustments 1979 Incom	ne Concept
Size of income	2001 Adjusted Number of		1979 Incom Number of		Number of		1979 Incom Number of	ne Concept Amount
	2001 Adjusted	Gross Income Amount	1979 Incom	ne Concept Amount		Gross Income Amount	1979 Incom	Amount
	2001 Adjusted Number of	Gross Income	1979 Incom Number of	ne Concept	Number of	Gross Income	1979 Incom Number of	
income	2001 Adjusted Number of returns	Gross Income Amount	1979 Incom Number of returns	ne Concept Amount	Number of returns	Gross Income Amount	1979 Incom Number of returns	Amount
income	2001 Adjusted Number of returns (41)	Gross Income Amount (42)	1979 Incom Number of returns (43)	ne Concept Amount (44)	Number of returns (45)	Gross Income Amount (46)	1979 Incom Number of returns (47)	Amount (48)
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995	Gross Income Amount (42) 433,073	1979 Incom Number of returns (43) 28,521,525	e Concept Amount (44) 651,489	Number of returns (45) 23,497,092	Gross Income Amount (46) 60,573	1979 Incom Number of returns (47) 15,425,321	Amount (48) 67,020
income All returns, total Under \$10,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961	Gross Income Amount (42) 433,073 11,699	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105	e Concept Amount (44) 651,489 11,936	Number of returns (45) 23,497,092 3,115,470	Gross Income Amount (46) 60,573 2,679	1979 Incom Number of returns (47) 15,425,321 265,242	Amount (48) 67,020 2,474 3,522
income All returns, total Under \$10,000 \$10,000 under \$20,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254	Gross Income Amount (42) 433,073 11,699 41,861 43,867	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353	e Concept Amount (44) 651,489 11,936 41,878 54,164	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226	Gross Income Amount (46) 60,573 2,679 3,683 4,320	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049	Amount (48) 67,020 2,474 3,522 6,044
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871	Gross Income Amount (42) 433,073 11,699 41,861	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226	e Concept Amount (44) 651,489 11,936 41,878	Number of returns (45) 23,497,092 3,115,470 3,235,013	Gross Income Amount (46) 60,573 2,679 3,683	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944	Amount (48) 67,020 2,474 3,522 6,044 6,419
income II returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607
income II 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	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079
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 \$50,000 under \$60,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583
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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746
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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816
income Under \$10,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816 3,106
income Under \$10,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170	e Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816 3,106 5,821
income Under \$10,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816 3,106 5,821 2,797
income II returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986
income II returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351
income II returns, total Under \$10,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 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 \$300,000 \$	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656
income Il returns, total Under \$10,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$400,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073
income II returns, total Under \$10,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$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 \$50,000	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 5,300
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122 75,828	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334 4,362	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079 164,098	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850 42,048	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912 164,408	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398 2,734	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564 65,908	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 5,300 1,291
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122 75,828 18,874	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334 4,362 1,327	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079 164,098 34,460	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850 42,048 11,473	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912 164,408 42,199	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398 2,734 797	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564 65,908 13,705	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 5,300 1,291 367
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122 75,828 18,874 7,801	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334 4,362 1,327 591	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079 164,098 34,460 13,463	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850 42,048 11,473 5,108	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912 164,408 42,199 18,651	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398 2,734 797 391	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564 65,908 13,705 5,298	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 530 1,291 367 192
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122 75,828 18,874 7,801 11,276	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334 4,362 1,327 591 924	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079 164,098 34,460 13,463 20,512	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850 42,048 11,473 5,108 13,459	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912 164,408 42,199 18,651 25,859	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398 2,734 797 391 537	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564 65,908 13,705 5,298 7,436	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 6,079 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 530 1,291 367 192 323
income All returns, total	2001 Adjusted Number of returns (41) 26,371,995 2,300,961 4,676,871 3,652,254 2,832,581 2,503,977 2,224,610 1,886,206 1,400,282 1,117,173 758,595 1,210,176 661,829 341,506 195,078 329,072 114,587 48,122 75,828 18,874 7,801	Gross Income Amount (42) 433,073 11,699 41,861 43,867 39,985 40,611 39,140 35,571 31,277 27,469 17,401 31,874 21,973 12,547 8,003 14,273 5,446 2,334 4,362 1,327 591	1979 Incom Number of returns (43) 28,521,525 2,205,872 4,626,105 4,235,353 3,402,226 2,724,405 2,219,207 1,790,374 1,381,696 1,043,551 812,760 1,408,170 779,765 478,329 296,248 549,555 227,057 102,079 164,098 34,460 13,463	te Concept Amount (44) 651,489 11,936 41,878 54,164 55,451 48,033 42,973 36,724 30,665 25,857 20,877 44,637 30,095 22,784 17,123 45,506 29,010 17,850 42,048 11,473 5,108	Number of returns (45) 23,497,092 3,115,470 3,235,013 3,037,226 2,738,432 2,302,581 1,917,440 1,428,462 1,118,587 798,943 567,923 986,000 621,587 348,689 226,767 496,287 198,706 97,912 164,408 42,199 18,651	Gross Income Amount (46) 60,573 2,679 3,683 4,320 4,517 4,158 3,814 3,237 3,056 2,614 2,177 4,271 3,568 2,466 1,883 5,296 2,656 1,398 2,734 797 391	1979 Incom Number of returns (47) 15,425,321 265,242 690,063 1,313,049 1,725,944 1,845,827 1,739,886 1,633,966 1,352,888 1,081,976 785,156 1,288,941 577,316 330,039 200,257 342,892 111,836 45,564 65,908 13,705 5,298	Amount (48) 67,020 2,474 3,522 6,044 6,419 6,607 5,583 4,746 3,816 3,106 5,821 2,797 1,986 1,351 2,656 1,073 5,30

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

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2001--Continued

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

	samplesmoney		ed deductions			Taxable	e income	
Size of	2001 Adjusted	Gross Income		ne Concept	2001 Adjusted	Gross Income		ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	44,562,308	884,528	44,543,182	842,995	104,174,654	4,268,506	104,174,654	4,268,506
Under \$10,000	808,165	10,428	879,594	10,570	7,027,648	11,639	7,016,281	12,295
\$10,000 under \$20,000	2,285,860	27,270	2,335,582	25,538	17,649,495	104,485	17,559,082	104,762
\$20,000 under \$30,000	3,509,166	41,655	3,860,784	43,231	17,879,805	229,159	18,429,082	240,548
\$30,000 under \$40,000	4,521,917	55,823	4,763,195	55,924	13,662,415	288,449	14,225,348	310,956
\$40,000 under \$50,000	4,761,828	63,886	4,714,089	59,645	10,543,259	305,197	10,495,642	317,431
\$50,000 under \$60,000	4,734,902	67,319	4,636,031	62,805	8,371,009	308,864	8,114,731	308,369
\$60,000 under \$70,000	4,476,981	69,694	4,258,973	62,740	6,463,274	288,131	6,109,189	278,028
\$70,000 under \$80,000	3,886,214	64,939	3,697,147	59,179	5,037,540	264,477	4,771,549	252,816
\$80,000 under \$90,000	3,086,716	55,698	2,894,303	49,914	3,779,299	229,206	3,515,049	213,962
\$90,000 under \$100,000	2,359,201	46,647	2,197,893	41,936	2,742,503	187,760	2,605,756	177,595
\$100,000 under \$125,000	3,805,832	84,691	3,739,132	79,339	4,273,948	353,569	4,236,598	343,962
\$125,000 under \$150,000	2,113,433	55,471	2,023,462	50,498	2,281,173	235,328	2,196,053	221,293
\$150,000 under \$175,000	1,097,452	32,656	1,123,293	31,196	1,164,641	146,036	1,212,663	144,055
\$175,000 under \$200,000	699,145	23,210	735,791	22,600	737,781	108,478	782,853	108,500
\$200,000 under \$300,000	1,259,799	51,011	1,348,416	50,667	1,325,253	260,958	1,457,435	263,023
\$300,000 under \$400,000	446,140	23,972	515,221	24,698	470,972	138,132	557,558	144,284
\$400,000 under \$500,000	204,439	13,831	240,018	14,248	217,530	83,623	258,894	86,832
\$500,000 under \$1,000,000	326,597	29,745	383,388	31,148	354,612	211,318	418,577	218,296
\$1,000,000 under \$1,500,000	77,997	11,882	87,632	12,187	85,193	91,492	95,777	94,354
\$1,500,000 under \$2,000,000	33,462	7,007	36,411	7,100	36,326	55,760	39,523	56,972
\$2,000,000 under \$5,000,000	48,754	16,756	54,073	17,026	51,964	138,523	57,514	141,383
\$5,000,000 under \$10,000,000	11,673	9,196	12,083	9,148	12,205	74,551	12,647	75,182
\$10,000,000 and over	6,634	21,742	6,673	21,657	6,811	153,370	6,853	153,607
		Total ta	v crodite			Total in	como tax	
Sizo of	2001 Adjusted		x credits		2001 Adjusted		come tax 1979 Incor	ne Concept
Size of income		Gross Income	1979 Incor	ne Concept		Gross Income	1979 Incor	ne Concept
	2001 Adjusted Number of returns				2001 Adjusted Number of returns			ne Concept Amount
	Number of	Gross Income	1979 Incor Number of	ne Concept	Number of	Gross Income	1979 Incor Number of	
income	Number of returns (57)	Gross Income Amount (58)	1979 Incor Number of returns (59)	ne Concept Amount (60)	Number of returns (61)	Gross Income Amount (62)	1979 Incor Number of returns (63)	Amount (64)
income All returns, total	Number of returns (57) 49,792,710	Gross Income Amount (58) 45,631	1979 Incor Number of returns (59) 49,792,710	ne Concept Amount (60) 45,631	Number of returns (61) 94,763,530	Gross Income Amount (62) 887,974	1979 Incor Number of returns (63) 94,763,530	Amount (64) 887,974
income All returns, total Under \$10,000	Number of returns (57) 49,792,710 2,030,296	Gross Income Amount (58) 45,631 183	1979 Incor Number of returns (59) 49,792,710 2,041,981	ne Concept Amount (60) 45,631 191	Number of returns (61) 94,763,530 6,465,206	Gross Income Amount (62) 887,974 1,311	1979 Incor Number of returns (63) 94,763,530 6,452,031	Amount (64) 887,974 1,464
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (57) 49,792,710 2,030,296 10,226,101	Gross Income Amount (58) 45,631 183 3,373	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644	ne Concept Amount (60) 45,631 191 3,400	Number of returns (61) 94,763,530 6,465,206 13,790,836	Gross Income Amount (62) 887,974 1,311 11,999	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256	Amount (64) 887,974 1,464 12,045
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610	Gross Income Amount (58) 45,631 183 3,373 7,039	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772	ne Concept Amount (60) 45,631 191 3,400 7,067	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835	Gross Income Amount (62) 887,974 1,311 11,999 27,184	1979 Incor Number of returns (63) 94,763,530 6,452,031	Amount (64) 887,974 1,464 12,045 28,857
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (57) 49,792,710 2,030,296 10,226,101	Gross Income Amount (58) 45,631 183 3,373	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644	ne Concept Amount (60) 45,631 191 3,400	Number of returns (61) 94,763,530 6,465,206 13,790,836	Gross Income Amount (62) 887,974 1,311 11,999	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798	Amount (64) 887,974 1,464 12,045
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937	Amount (64) 887,974 1,464 12,045 28,857 42,153
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	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794
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 \$50,000 under \$60,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695	Baseline Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$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	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023	Barbon (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$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	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739
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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$125,000 \$100,000 under \$125,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843
income All returns, total Under \$10,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230
income All returns, total Under \$10,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621
income All returns, total Under \$10,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908 92,826 179,201	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569 419 1,308	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481 107,317 200,423	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651 469 1,411	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708 471,076 218,121 355,075	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149 25,435 67,781	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897 259,282 419,086	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230 25,916 69,327
income All returns, total Under \$10,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908 92,826 179,201 48,502	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,863 3,376 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569 419 1,308 771	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481 107,317 200,423 53,465	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651 469 1,411 801	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708 471,076 218,121 355,075 85,321	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149 25,435 67,781 30,260	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897 259,282 419,086 95,923	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230 25,916 69,327 31,094
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 \$50,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$70,000 \$70,000 under \$80,000 \$70,000 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 \$150,000 \$175,000 under \$150,000 \$300,000 under \$1,500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,0000 under \$2,0000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908 92,826 179,201 48,502 22,115	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569 419 1,308 771 484	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481 107,317 200,423 53,465 23,467	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651 469 1,411 801 507	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708 471,076 218,121 355,075 85,321 36,430	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149 25,435 67,781 30,260 18,478	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897 259,282 419,086 95,923 39,634	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230 25,916 69,327 31,094 18,835
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 \$50,000 under \$60,000 \$50,000 under \$60,000 \$70,000 under \$80,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$100,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$2,000,000 \$2,000,000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908 92,826 179,201 48,502 22,115 33,726	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569 419 1,308 771 484 1,134	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481 107,317 200,423 53,465 23,467 37,417	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651 469 1,411 801 507 1,163	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708 471,076 218,121 355,075 85,321 36,430 52,042	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149 25,435 67,781 30,260 18,478 45,842	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897 259,282 419,086 95,923 39,634 57,606	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230 25,916 69,327 31,094 18,835 46,762
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 \$50,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$70,000 \$70,000 under \$80,000 \$70,000 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 \$150,000 \$175,000 under \$150,000 \$300,000 under \$1,500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,0000 under \$2,0000	Number of returns (57) 49,792,710 2,030,296 10,226,101 9,344,610 6,049,958 4,743,606 3,915,378 3,085,047 2,605,714 2,000,107 1,503,482 1,954,584 785,321 312,077 221,431 432,811 191,908 92,826 179,201 48,502 22,115	Gross Income Amount (58) 45,631 183 3,373 7,039 5,429 4,863 4,336 3,484 3,089 2,202 1,573 1,975 502 305 313 803 569 419 1,308 771 484	1979 Incor Number of returns (59) 49,792,710 2,041,981 10,179,644 9,473,772 6,160,859 4,709,248 3,834,276 2,980,704 2,610,431 1,915,239 1,423,400 1,970,818 776,043 333,167 248,455 480,964 217,481 107,317 200,423 53,465 23,467	ne Concept Amount (60) 45,631 191 3,400 7,067 5,534 4,794 4,263 3,355 3,055 2,164 1,449 1,904 530 280 328 828 651 469 1,411 801 507	Number of returns (61) 94,763,530 6,465,206 13,790,836 14,059,835 12,845,487 10,307,873 8,285,649 6,442,695 5,026,752 3,774,023 2,740,260 4,275,829 2,282,082 1,165,667 737,502 1,326,708 471,076 218,121 355,075 85,321 36,430	Gross Income Amount (62) 887,974 1,311 11,999 27,184 38,461 44,465 46,775 45,323 43,935 41,269 35,497 72,562 52,161 34,253 26,288 69,006 40,149 25,435 67,781 30,260 18,478	1979 Incor Number of returns (63) 94,763,530 6,452,031 13,713,256 14,611,798 13,402,937 10,258,091 8,040,618 6,093,414 4,753,957 3,512,361 2,601,262 4,227,309 2,196,111 1,213,315 782,303 1,456,795 556,897 259,282 419,086 95,923 39,634	Amount (64) 887,974 1,464 12,045 28,857 42,153 46,794 47,374 44,274 42,207 38,554 33,739 70,520 48,843 33,394 26,168 68,621 41,230 25,916 69,327 31,094 18,835

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

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

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 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 2001 using AGI and the 1979 Income Concept, classified by size of 2001 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 2001, 1979 Concept income was 1.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$194.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 3.9 percent for 2001; income for the \$200,000 and above group decreased 18.1 percent, after increasing 17.6 percent for 2000. Total income tax for all returns decreased 9.5 percent; and total income tax reported for the \$200,000 and above income group decreased 18.5 percent for 2001, following an increase of 18.1 percent for 2000.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2001 are shown in Figure 4.

For the population as a whole, average tax rates for 2001 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates declined in all income categories below \$500,000. The remaining two income categories show the following increases in average tax rates between 1986 and 2001: returns with income between \$500,000 and \$1,000,000 increased 0.5 percentage points; and returns with income exceeding \$1,000,000 increased 5.6 percentage points. Although the average tax rate for 2001 was calculated using a lower maximum marginal tax rate of 39.1 percent for 2001 compared to 50 percent for 1986, it was calculated on income that 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.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2001

Size of					Tota	al income	e tax as a	a percent	age of a	djusted o	gross inc	ome				
2001 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	14.6	15.0	15.4	14.4
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	2.9	3.0	3.3	2.4
\$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	4.3	4.1	4.1	3.4
\$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	6.8	6.7	6.5	5.9
\$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	8.8	8.6	8.5	8.0
\$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	10.0	9.8	9.8	9.4
\$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	10.7	10.6	10.6	10.2
\$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	11.4	11.2	11.2	10.8
\$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	12.6	12.4	12.1	11.6
\$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	13.5	13.5	13.5	12.9
\$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	14.8	14.5	14.4	13.7
\$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	16.0	15.8	15.8	15.2
\$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	17.7	17.6	17.4	16.8
\$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	18.8	19.0	18.6	18.2
\$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	20.0	20.0	19.9	19.1
\$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	22.4	22.4	22.4	21.6
\$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	25.4	25.4	25.0	24.7
\$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	26.9	26.7	26.6	26.1
\$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	28.2	28.4	28.3	28.1
\$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	27.5	27.9	27.7	28.3
Size of					Tot	al income	e tax as a	a percen	age of 1	979 Inco	me Con	cept			1	1
2001 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1
All returns, total Under \$10,000	13.3 4.9	13.1 4.2	13.3 4.4	13.2 4.3	13.0 4.3	12.7 4.0	12.8 3.5	13.3 3.2	13.5 3.2	13.8 3.1	14.3 3.2	14.5 3.4	14.2 3.1	14.6 3.2	15.0 3.6	14.1 2.9
Under \$10,000	4.9	4.2	4.4 6.5 9.3	4.3	4.3 6.1 9.1	4.0	3.5	3.2	3.2	3.1	3.2 4.6 7.8	3.4 4.4 7.6	3.1	3.2 4.1 6.8	3.6	2.9
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	4.9 7.6 10.0 11.6	4.2 6.7 9.3 10.7	4.4 6.5 9.3 10.7	4.3 6.4 9.3 10.9	4.3 6.1 9.1 10.7	4.0 5.5 8.7 10.5	3.5 5.1 8.3 10.2	3.2 4.8 8.2 10.2	3.2 4.8 8.1 10.1	3.1 4.7 7.9 10.1	3.2 4.6 7.8 10.0	3.4 4.4 7.6 9.8	3.1 4.2 6.9 9.1	3.2 4.1 6.8 8.9	3.6 4.0 6.6 9.0	2.9 3.4 6.1 8.4
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	4.9 7.6 10.0	4.2 6.7 9.3	4.4 6.5 9.3	4.3 6.4 9.3	4.3 6.1 9.1	4.0 5.5 8.7	3.5 5.1 8.3	3.2 4.8 8.2	3.2 4.8 8.1	3.1 4.7 7.9	3.2 4.6 7.8	3.4 4.4 7.6	3.1 4.2 6.9	3.2 4.1 6.8	3.6 4.0 6.6	2.9 3.4 6.1
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	4.9 7.6 10.0 11.6	4.2 6.7 9.3 10.7	4.4 6.5 9.3 10.7	4.3 6.4 9.3 10.9	4.3 6.1 9.1 10.7	4.0 5.5 8.7 10.5	3.5 5.1 8.3 10.2	3.2 4.8 8.2 10.2	3.2 4.8 8.1 10.1	3.1 4.7 7.9 10.1	3.2 4.6 7.8 10.0	3.4 4.4 7.6 9.8	3.1 4.2 6.9 9.1	3.2 4.1 6.8 8.9	3.6 4.0 6.6 9.0	2.9 3.4 6.1 8.4
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	4.9 7.6 10.0 11.6 12.6	4.2 6.7 9.3 10.7 11.7	4.4 6.5 9.3 10.7 11.7	4.3 6.4 9.3 10.9 11.5	4.3 6.1 9.1 10.7 11.5	4.0 5.5 8.7 10.5 11.1	3.5 5.1 8.3 10.2 10.9	3.2 4.8 8.2 10.2 10.8	3.2 4.8 8.1 10.1 11.0	3.1 4.7 7.9 10.1 11.0	3.2 4.6 7.8 10.0 11.1	3.4 4.4 7.6 9.8 11.0	3.1 4.2 6.9 9.1 10.3	3.2 4.1 6.8 8.9 10.1	3.6 4.0 6.6 9.0 10.2	2.9 3.4 6.1 8.4 9.9
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	4.9 7.6 10.0 11.6 12.6 13.8	4.2 6.7 9.3 10.7 11.7	4.4 6.5 9.3 10.7 11.7 13.2	4.3 6.4 9.3 10.9 11.5 12.9	4.3 6.1 9.1 10.7 11.5 12.5	4.0 5.5 8.7 10.5 11.1 12.0	3.5 5.1 8.3 10.2 10.9 11.6	3.2 4.8 8.2 10.2 10.8 11.6	3.2 4.8 8.1 10.1 11.0 11.6	3.1 4.7 7.9 10.1 11.0 11.6	3.2 4.6 7.8 10.0 11.1 11.6	3.4 4.4 7.6 9.8 11.0 11.5	3.1 4.2 6.9 9.1 10.3 11.0	3.2 4.1 6.8 8.9 10.1 10.9	3.6 4.0 6.6 9.0 10.2 10.9	2.9 3.4 6.1 8.4 9.9
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	4.9 7.6 10.0 11.6 12.6 13.8 14.9	4.2 6.7 9.3 10.7 11.7 13.4 15.0	4.4 6.5 9.3 10.7 11.7 13.2 14.5	4.3 6.4 9.3 10.9 11.5 12.9 14.2	4.3 6.1 9.1 10.7 11.5 12.5 13.8	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6	3.2 4.8 8.2 10.2 10.8 11.6 12.7	3.2 4.8 8.1 10.1 11.0 11.6 12.7	3.1 4.7 7.9 10.1 11.0 11.6 12.5	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5	3.4 4.4 7.6 9.8 11.0 11.5 12.4	3.1 4.2 6.9 9.1 10.3 11.0 11.4	3.2 4.1 6.8 8.9 10.1 10.9 11.4	3.6 4.0 6.6 9.0 10.2 10.9 11.5	2.9 3.4 6.1 8.4 9.9 10.6 11.1
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	4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8
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	4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1	 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 	4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9
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	4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 	 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6
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	4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0	 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 	 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9
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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 \$70,000 \$70,000 under \$100,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	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	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	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	 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 	 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 	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	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	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	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	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	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	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	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0
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