Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2003. 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 2003.

Table A on the following pages presents selected income and tax items for Tax Years 1999, 2000, 2001, 2002, and 2003 as they appear on the forms and provides the percentage change for each item between 2002 and 2003. 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 2003, the number of individual tax returns filed increased by just over 347 thousand, or 0.3 percent. Adjusted gross income (AGI) rose \$173.5 billion, or 2.9 percent from 2002 to 2003, compared to the 2.2 percent decline recorded from 2001 to 2002. Total tax liability decreased 5.6 percent to \$793.1 billion. Several components of AGI showed increases for between 2002 and 2003, notably net capital gains less loss increased 23.3 percent and dividends increased 11.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2003, 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, 1999-2003, in Current and Constant 1990 Dollars¹

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

		1	Current dollars	•	T	-
Item	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	. 127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns	. 74,165,814	78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns	13,173,514	16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns	. 26,961,302	28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns	12,462,963	13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns	, ,	21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns		10,170,740	11,043,091	11,115,806	11,771,948	5.9
Form 1040PC returns	. 5,195,609	N/A	N/A	N/A	N/A	(X)
Salaries & wages						<i>(</i> –)
Number of returns		110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	. 4,132,473,459	4,456,167,438	4,565,229,218	4,559,690,903	4,649,900,493	2.0
Taxable interest received	07.040.077					
Number of returns	, ,	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	. 175,675,236	199,321,670	198,177,814	149,024,899	127,159,692	-14.7
Tax-exempt interest	4 004 077	4.050.045	4 5 5 7 004	4 450 000	4 504 055	4.0
Number of returns	, ,	4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount Ordinary dividends in AGI	. 52,513,007	53,951,877	55,582,376	54,564,456	53,750,230	-1.5
,	22.226.402	24 4 40 604	22 624 454	24 400 750	20 475 007	-3.0
Number of returns Amount	, ,	34,140,604	32,621,151 119,533,324	31,409,759 103,241,332	30,475,097	-3.0 11.5
Qualified dividends in AGI	. 132,403,322	146,987,679	119,533,324	103,241,332	115,141,232	11.5
Number of returns	. N/A	N/A	N/A	N/A	22,449,379	(X)
Amount		N/A N/A	N/A	N/A N/A	80,994,736	(X) (X)
State income tax refund		11/75	11/74	11/7	00,334,730	(^)
Number of returns	. 20,811,334	20,921,057	22,132,023	23,838,529	24,655,907	3.4
Amount	-,- ,	18,309,835	21,219,499	23,875,813	23,425,623	-1.9
Alimony received		10,000,000	21,210,100	20,010,010	20, 120,020	
Number of returns	. 418,989	442,335	437,859	425,963	431,368	1.3
Amount		6,192,307	6,685,857	6,523,019	6,470,712	-0.8
Business or profession net income, less loss	-,, -	-, - ,	-,,	-,,	-, -,	
Number of returns	. 17,312,125	17,600,010	18,018,349	18,597,305	19,415,648	4.4
Amount	. 208,414,067	213,865,353	216,772,496	220,783,572	229,655,285	4.0
Net capital gain in AGI less loss						
Number of returns	. 21,493,841	22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amount	. 530,795,936	614,739,612	325,168,963	238,368,458	294,021,717	23.3
Capital gain distributions reported on Form 1040						
Number of returns	, ,	6,645,305	2,486,027	939,523	1,095,371	16.6
Amount	. 11,962,180	15,802,819	1,358,488	420,312	332,293	-20.9
Sales of property other than capital assets, net						
gain less loss	4 700 005	4 700 054	4.045.004	4 700 077	4 750 000	4.5
Number of returns	, - ,	1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount Total IRA distributions	1,712,291	-919,134	-1,896,996	-2,386,530	-330,359	86.2
Number of returns	. 8,751,378	9,381,311	9,363,959	8,889,787	9,240,253	39
Amount		138,323,846	118,565,053	120,418,135	120,948,781	0.4
Taxable IRA distributions in AGI	. 123,310,324	130,323,040	110,000,000	120,410,133	120,940,701	0.4
Number of returns	. 8,129,376	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount	-, -,	98,966,627	94,327,585	88,219,481	88,335,605	0.1
Total pensions & annuities	. 07,140,312	30,300,021	04,027,000	00,210,401	00,000,000	0.1
Number of returns	. 23,180,716	23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount		552,009,667	532,924,324	561,031,602	565,420,626	0.8
Taxable pensions & annuities in AGI		002,000,001	002,02 1,02 1	001,001,002	000,120,020	
Number of returns	. 21,343,646	21,765,211	22,262,775	22,794,417	22,822,842	0.1
Amount	. 304,310,714	325,827,702	338,745,409	357,840,960	372,931,442	4.2
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	. 14,536,311	14,332,632	14,542,983	14,683,765	14,824,475	1.0
Amount		252,085,403	268,224,205	278,192,647	295,698,600	6.3
Farm net income less loss						
Number of returns	. 2,046,308	2,061,784	2,006,871	1,995,073	1,997,116	0.1
Amount	6,242,916	-9,034,178	-11,004,781	-14,419,719	-12,371,492	14.2
Unemployment compensation in AGI						
Number of returns	. 6,775,723	6,478,292	8,799,885	10,334,639	10,065,230	-2.6
Amount	. 17,530,779	16,913,305	26,890,925	43,129,155	44,007,879	2.0

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued¹

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

Item	L	1	Current dollars	1		Percent change,
item	1999	2000	2001	2002	2003	2002 to 2003
Social security benefits (received)	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	12.487.903	13,627,723	13,753,080	13,869,265	14,120,202	1.8
Amount	, - ,	186,586,863	196,524,465	205,658,281	214,011,279	4.1
Taxable social security benefits in AGI	,,,	,,		,	,	
Number of returns	9,459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Amount	75,078,976	89,964,021	93,559,363	93,459,494	97,768,201	4.6
Foreign earned income exclusion ²						
Number of returns	314,486	358,391	292,006	316,931	306,393	-3.3
Amount	14,136,544	15,239,672	13,944,765	14,936,779	15,076,406	0.9
Net operating loss ²						
Number of returns		527,417	611,473	670,081	712,076	6.3
Amount	49,634,620	48,096,275	54,475,064	58,126,147	62,824,777	8.1
Other income, net gain less loss ²						
Number of returns	, ,	5,815,404	5,610,987	5,467,631	5,703,893	4.3
Amount	22,879,779	25,370,158	19,508,967	19,100,950	21,289,227	11.5
Total income	100 0 10 005	400 4 10	100.011.005	100 007 100	100 171 005	
Number of returns		129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount	5,912,166,710	6,423,986,106	6,231,176,710	6,110,746,964	6,294,684,470	3.0
Educator expenses	N1/A	N1/A	N1/A	0.004.400	0.040.070	40.4
Number of returns		N/A	N/A	2,884,403	3,240,673	12.4
Amount	N/A	N/A	N/A	712,505	805,734	13.1
Total taxpayer IRA adjustment	3.687.149	3,505,032	2 4 49 457	2 277 671	2 119 101	4.3
Number of returns Amount	-,, -	7,477,074	3,448,457 7,406,866	3,277,671 9,462,404	3,418,494 10,006,814	4.3 5.8
Student loan interest deduction	7,003,430	7,477,074	7,400,000	9,402,404	10,000,014	5.0
Number of returns	4,136,505	4,477,986	4,405,667	6,640,784	6,953,370	4.7
Amount	,,	2,639,472	2,711,733	4,659,546	4,409,816	-5.4
Tuition and fees deduction	2,204,001	2,000,472	2,711,700	4,000,040	4,403,010	0.4
Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
Amount		N/A	N/A	6,154,145	6,683,631	8.6
Archer medical savings account deduction				0,101,110	0,000,001	
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount	· · · ·	120,330	123,296	121,282	129,214	6.5
Moving expenses	,	,	,	,	,	
Number of returns	986,313	956,586	944,791	947,470	1,023,888	8.1
Amount	2,230,965	2,137,803	2,180,570	2,215,391	2,439,835	10.1
One-half of self-employment tax						
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	16,689,650	17,392,967	18,134,959	18,687,162	19,791,285	5.9
Self-employed health insurance						
Number of returns		3,564,624	3,559,792	3,571,152	3,802,277	6.5
Amount	6,755,071	7,569,198	8,177,397	10,494,247	16,454,211	56.8
Keogh retirement plan						
Number of returns		1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	11,928,242	12,475,396	13,114,412	16,349,738	17,795,957	8.8
Penalty on early withdrawal of savings	005 007	000.400	000.040	004.000	700.404	
Number of returns	· · · ·	863,436	890,649	804,926	736,121	-8.5
Amount.	236,115	286,507	197,533	192,750	150,214	-22.1
Alimony paid adjustment	610 600	656.724	656 695	507.010	E07 000	(7)
Number of returns Amount		7,460,164	656,635 7,472,718	587,219 7,183,522	587,368 7,520,335	(Z) 4.7
Foreign housing deductions	1,241,319	7,400,104	1,712,110	1,103,322	1,020,000	4 ./
Number of returns	5,782	4,411	4,122	2,074	1,491	-28.1
Amount		4,411	92,074	54,614	51,765	-20.1
Other adjustments		42,400	52,074	54,014	01,700	0.2
Number of returns	198,438	170,106	183,906	208,348	272,647	30.9
Amount		1,008,208	961,209	1,064,125	1,314,285	23.5
Total statutory adjustments		.,500,200	301,200	.,	.,011,200	10.0
Number of returns	22,659,973	23,197,425	23,497,092	28,911,078	30,382,069	5.1
Amount		58,609,518	60,572,768	77,161,432	87,575,677	13.5
Adjusted gross income or loss (AGI)	,,,	,,,	,,	.,,		
Amount	5,855,467,909	6,365,376,648	6,170,603,942	6,033,585,532	6,207,108,793	2.9

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued¹

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

Item			Current dollars	I	1	Percent change,
item	1999	2000	2001	2002	2003	2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions						
Number of returns	40,244,305	42,534,320	44,562,307	45,647,551	43,949,591	-3.7
Amount	741,376,847	822,360,510	884,528,260	898,047,320	901,864,834	0.4
Total standard deduction						
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	463,960,491	470,820,881	481,907,591	492,067,532	555,780,052	12.9
Basic standard deduction						
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	449,696,182	456,084,883	466,971,032	477,170,045	539,921,089	13.2
Additional standard deduction		,,	,	,,	,	
Number of returns	11,200,024	11,330,554	11,116,629	10,857,098	11,200,647	3.2
Amount	, ,	14,735,998	14,936,559	14,897,487	15,858,963	6.5
AGI less deductions	11,201,000	11,100,000	1 1,000,000	11,001,101	10,000,000	0.0
Number of returns	113,863,898	116,391,403	115,862,109	114,976,167	114,402,877	-0.5
	, ,		4,910,329,307			-0.5
Amount		5,157,822,794		4,760,885,833	4,873,784,147	
Number of exemptions		252,332,427	256,186,046	258,716,374	261,126,373	0.9
Exemption amount	669,241,317	690,109,474	727,554,990	761,440,430	781,305,067	2.6
Taxable income						
Number of returns		105,259,292	104,174,655	102,275,969	101,392,812	-0.9
Amount	4,136,119,714	4,544,242,424	4,268,506,425	4,096,127,651	4,200,218,439	2.5
Tax from table, rate schedules, etc.						
Number of returns	102,831,402	105,254,144	104,163,693	102,266,930	101,386,201	-0.9
Amount	906,345,754	1,008,626,180	926,642,321	829,839,121	780,315,781	-6.0
Additional taxes						
Number of returns	36,960	23,487	25,334	13,291	21,370	60.8
Amount	466,001	126,524	198,998	153,564	222,088	44.6
Alternative minimum tax		,	,	,	,	
Number of returns	1,018,063	1,304,198	1,120,047	1,910,789	2,357,975	23.4
Amount	, ,	9,600,840	6,756,705	6,853,901	9,469,803	38.2
Income tax before credits	0,477,037	3,000,040	0,730,703	0,000,001	3,403,000	30.2
	400.004.000	405 077 000	404 405 004	400 000 700	404 440 777	
Number of returns		105,277,966	104,195,834	102,293,722	101,412,777	-0.9
Amount	906,811,755	1,018,218,948	933,567,474	836,842,718	790,005,881	-5.6
Foreign tax credit						
Number of returns		3,935,699	3,942,604	3,748,974	4,145,174	10.6
Amount	4,941,010	5,990,360	6,254,559	5,933,600	5,805,555	-2.2
Child care credit						
Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1
Amount	2,675,147	2,793,860	2,721,061	2,706,539	3,206,890	18.5
Credit for elderly or disabled						
Number of returns	181,813	155,796	139,097	133,538	123,147	-7.8
Amount	33,629	32,608	30,496	21,119	20,257	-4.1
Education credits						
Number of returns	6.436.654	6,815,316	7,212,554	6,544,536	7,298,227	11.5
Amount	4,772,443	4.851.178	5.156.254	5,012,744	5.843.029	16.6
Retirement savings contributions credit	.,,	1,001,110	0,100,201	0,012,111	0,010,020	
Number of returns	N/A	N/A	N/A	5,307,176	5,296,688	-0.2
Amount		N/A	N/A	1,058,219	1,034,394	-2.3
Child tax credit	N/A	IN/A	IN/A	1,030,219	1,034,394	-2.5
	26.016.019	26 404 504	26 452 075	25.939.801	2F 670 0F 4	4.0
Number of returns		26,404,521	26,452,875	-,,	25,672,254	-1.0
Amount	19,398,625	19,689,359	22,427,229	21,520,271	22,788,025	5.9
Adoption credit						
Number of returns	· · ·	42,681	47,737	55,905	63,980	14.4
Amount	103,016	91,866	88,781	234,109	348,793	49.0
General business credit						
Number of returns	- ,	275,115	269,648	284,720	262,738	-7.7
Amount	783,920	764,253	713,974	750,855	612,744	-18.4
Prior year minimum tax credit						
Number of returns	166,010	199,554	248,255	193,776	250,605	29.3
Amount	996,461	1,287,661	1,438,041	976,398	916,538	-6.1
Total credits ³	1			, ,	,	
Number of returns	34,813,611	36,028,685	49,066,700	38,846,217	39,247,449	1.0
Amount	, ,	35,753,613	44,160,998	38,747,463	41,069,375	6.0
Income tax less credits ¹	,=,	,,	,,	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6
Amount		982,465,335	889,406,476	93,565,245 798,095,255	748,936,506	-2.6
	012,001,410	302,403,333	003,400,470	130,030,200	7-0,330,300	-0.2
Self-employment tax	14 000 000	14 000 4 40	44 575 044	44.004.470	45 070 070	4.0
Number of returns		14,300,140	14,575,011	14,664,473	15,373,279	4.8
Amount	33,372,365	34,778,824	36,262,878	37,367,003	39,574,991	5.9
Recapture taxes	1					
Number of returns		14,144	11,686	14,684	15,797	7.6
Amount	215,699	298,862	286,974	117,943	87,939	-25.4

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, 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		Percent change,
nem	1999	2000	2001	2002	2003	2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income						
not reported						
Number of returns	- ,	265,007	288,275	238,185	557,717	134.2
Amount	29,477	35,753	35,879	31,446	148,746	373.0
Tax on qualified retirement plans						
Number of returns		4,334,527	4,571,187	4,896,938	4,877,670	-0.4
Amount	3,074,825	3,414,692	3,259,975	3,498,067	3,407,940	-2.6
Advanced earned income credit payments						
Number of returns		174,967	135,554	156,376	142,694	-8.7
Amount	94,004	72,958	51,492	73,904	66,986	-9.4
Household employment taxes						
Number of returns	· · · ·	259,906	250,622	229,722	240,601	4.7
Amount	759,438	795,638	804,086	703,931	810,442	15.1
Total tax liability ^{1,4}						
Number of returns	102,194,476	104,685,747	102,557,013	99,559,612	97,875,142	-1.7
Amount	916,992,618	1,022,172,309	930,280,996	839,977,103	793,111,460	-5.6
Income tax withheld						
Number of returns	111,193,931	113,733,442	114,798,386	114,861,744	114,861,706	(Z)
Amount	695,526,980	763,901,388	773,325,891	717,492,263	703,758,484	-1.9
Estimated tax payments						
Number of returns	13,169,356	13,326,669	13,167,856	12,434,579	11,576,213	-6.9
Amount	196,915,946	221,621,893	220,195,712	198,177,595	182,906,911	-7.7
Earned income credit ¹						
Number of returns	19,260,339	19,277,225	19,593,121	21,703,187	22,024,227	1.5
Amount	31,903,081	32,296,350	33,375,971	38,198,572	38,657,067	1.2
Additional child tax credit	- ,,	- , ,		,,-		
Number of returns	985,579	1,104,143	8,562,900	10,937,417	12,570,455	14.9
Amount	· · · ·	977,641	4,994,877	6,415,753	9,112,716	42.0
Payment with an extension request		,	.,	-,,	•,• =,• • •	
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount		63,396,711	42,495,018	36,321,934	38,303,188	5.5
Excess social security tax withheld	00,001,010	00,000,111	12,100,010	00,021,001	00,000,100	0.0
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount		2,184,849	1,915,349	1,564,478	1,566,411	0.1
Other payments:	1,712,010	2,101,010	1,010,010	1,001,110	1,000,111	
Form 2439						
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5
Amount	· · · ·	399,047	88,649	37,701	123,633	227.9
Form 4136	101,720	000,047	00,040	07,701	120,000	227.5
Number of returns	426,878	395,555	386,698	365,868	349,860	-4.4
Amount	· · · ·	90,578	108,963	101,459	82,154	-19.0
Form 8885 ⁵	33,023	30,370	100,303	101,400	02,104	-13.0
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount		N/A N/A	N/A N/A	5,322 1,967	32,514	1553.0
	IN/A	IN/A	IN/A	1,907	32,314	1333.0
Total payments ¹	119,809,259	122 242 074	123,451,338	122 462 020	123,461,513	(7)
Number of returns		122,243,874		123,462,930		(Z)
Amount	981,100,157	1,084,868,447	1,076,500,696	998,311,722	974,543,079	-2.4
Overpayment, total	04 007 007	05 004 000	102 240 005	102 462 994	105 264 949	4.0
Number of returns		95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount	182,049,186	196,198,780	236,981,755	239,784,002	254,553,541	6.2
Overpayment refunded	01 000 744	02 000 000	00.044.075	100 1 10 000	100.004.004	4.0
Number of returns	, ,	93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	155,513,635	167,577,365	202,274,032	205,987,348	219,751,889	6.7
Refund credited to next year	4 54 4 000	4 055 045	E 400.070	F 440 F04	F 400 400	1 4.4
Number of returns	, ,	4,255,215	5,408,878	5,418,534	5,199,186	-4.0
Amount	26,535,551	28,621,415	34,708,129	33,796,653	34,801,652	3.0
Tax due at time of filing						1
Number of returns		30,624,423	24,581,181	22,818,761	21,072,333	-7.7
Amount	119,091,512	134,944,362	91,830,967	82,287,723	73,741,408	-10.4
Tax penalty		1				1
Number of returns	5,285,114	5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount	1,149,865	1,441,719	1,060,320	838,341	619,485	-26.1

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 **Dollars--Continued¹**

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

		(Constant 1990 dollar	s °	1	. .
Item	1999	2000	2001	2002	2003	Percent chang 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns	74,165,814	78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns	13,173,514	16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns	26,961,302	28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns	12,462,963	13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns	20,752,420	21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns	9,858,843	10,170,740	11,043,091	11,115,806	11,771,948	5.9
orm 1040PC returns	5,195,609	N/A	N/A	N/A	N/A	(X)
Salaries & wages						
Number of returns	, ,	110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	3,241,155,654	3,381,007,161	3,317,753,792	3,313,728,854	3,302,486,146	-0.3
axable interest received						
Number of returns	, ,	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	137,784,499	151,230,402	146,256,689	108,302,979	90,312,281	-16.6
ax-exempt interest				4 450 000		
Number of returns	, ,	4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount	41,186,672	40,934,656	41,020,204	39,654,401	38,174,879	-3.7
Ordinary dividends in AGI	00.000.400	04 4 40 604	00.004.454	31,409,759	00 475 007	
Number of returns		34,140,604	32,621,151	- ,,	30,475,097	-3.0
Amount Qualified dividends in AGI	103,894,527	111,523,277	88,216,475	75,030,038	81,776,443	9.0
Number of returns	N/A	N/A	N/A	N/A	22,449,379	(*)
Amount		N/A	N/A N/A	N/A N/A	57,524,670	(X)
State income tax refund	N/A	IN/A	IN/A	IN/A	57,524,670	(X)
Number of returns	20,811,334	20,921,057	22,132,023	23.838.529	24,655,907	3.4
Amount	, ,	13,892,136	15,660,147	17,351,608	16,637,516	-4.1
Amount	14,030,304	13,092,130	13,000,147	17,331,000	10,037,310	-4.1
Number of returns	418,989	442,335	437,859	425,963	431,368	1.3
Amount	,	4,698,260	4,934,212	4,740,566	4,595,676	-3.1
Business or profession net income, less loss		1,000,200	1,001,212	.,,	1,000,010	
Number of returns	17,312,125	17,600,010	18,018,349	18,597,305	19,415,648	4.4
Amount	, ,	162,265,063	159,979,702	160,453,177	163,107,447	1.7
Net capital gain in AGI less loss			, ,	, ,		
Number of returns	21,493,841	22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amount	416,310,538	466,418,522	239,977,094	173,232,891	208,822,242	20.5
Capital gain distributions reported on Form 1040						
Number of returns	6,206,662	6,645,305	2,486,027	939,523	1,095,371	16.6
Amount	9,382,102	11,989,999	1,002,574	305,459	236,004	-22.7
Sales of property other than capital assets, net						
gain less loss						
Number of returns	1,732,925	1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount	1,342,973	-697,370	-1,399,997	-1,734,397	-234,630	86.5
otal IRA distributions						
Number of returns	8,751,378	9,381,311	9,363,959	8,889,787	9,240,253	3.9
Amount	98,287,313	104,949,807	87,501,884	87,513,180	85,901,123	-1.8
Taxable IRA distributions in AGI						
Number of returns	-, -,	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount	68,345,813	75,088,488	69,614,454	64,112,995	62,738,356	-2.1
otal pensions & annuities						
Number of returns		23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount	398,617,157	418,823,723	393,302,084	407,726,455	401,577,149	-1.5
axable pensions & annuities in AGI	04 0 40 0 40	04 705 044	00 000 775	00 704 447	00.000.040	
Number of returns		21,765,211	22,262,775	22,794,417	22,822,842	0.1
Amount	238,675,070	247,213,734	249,996,612	260,058,837	264,866,081	1.8
Rents, royalties, partnerships, estates,						1
trusts, etc.	14 506 044	14 222 622	14 540 000	14 600 765	14 004 475	1 4 4
Number of returns	, ,	14,332,632	14,542,983	14,683,765	14,824,475	1.0
Amount	193,405,020	191,263,583	197,951,443	202,174,889	210,013,210	3.9
Farm net income less loss	2.046.200	2 064 704	2,006,074	1 005 070	1 007 440	
Number of returns		2,061,784	2,006,871	1,995,073	1,997,116	0.1
Amount	4,896,405	-6,854,460	-8,121,610	-10,479,447	-8,786,571	16.2
Jnemployment compensation in AGI	6 77F 700	6 479 000	0 700 005	10 224 620	10.065.000	
Number of returns	, ,	6,478,292	8,799,885	10,334,639	10,065,230	-2.6
Amount	13,749,631	12,832,553	19,845,701	31,343,863	31,255,596	-0.3

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, 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 -	1	Percent change,
	1999	2000	2001	2002	2003	2002 to 2003
Social socurity hopofits (received)	(7)	(8)	(9)	(10)	(11)	(12)
Social security benefits (received) Number of returns	12,487,903	13.627.723	13,753,080	13,869,265	14.120.202	1.8
Amount	128,025,485	141,568,181	145,036,506	149,460,960	151,996,647	1.7
Taxable social security benefits in AGI	,	,,	,,	,,	,,.	
Number of returns.	9,459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Amount	58,885,471	68,257,983	69,047,500	67,921,144	69,437,643	2.2
Foreign earned income exclusion ²						
Number of returns	· · ·	358,391	292,006	316,931	306,393	-3.3
Amount	11,087,485	11,562,725	10,291,339	10,855,217	10,707,675	-1.4
Net operating loss ²	570 500	507.447	044.470	070.004	740.070	
Number of returns	578,583	527,417	611,473 40,202,999	670,081 42.242.839	712,076 44.619.870	6.3 5.6
Amount Other income, net gain less loss ²	38,929,114	36,491,863	40,202,999	42,242,839	44,019,870	5.0
Number of returns	5,160,532	5,815,404	5,610,987	5,467,631	5,703,893	4.3
Amount	17,944,925	19,248,982	14,397,762	13,881,504	15,120,190	8.9
Total income	,01.1,020	10,210,002	,	10,001,001	10,120,100	0.0
Number of returns	126,840,986	129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount		4,874,041,052	4,598,654,399	4,440,949,828	4,470,656,584	0.7
Educator expenses						
Number of returns	N/A	N/A	N/A	2,884,403	3,240,673	12.4
Amount	N/A	N/A	N/A	517,809	572,254	10.5
Total taxpayer IRA adjustment						
Number of returns	3,687,149	3,505,032	3,448,457	3,277,671	3,418,494	4.3
Amount	6,183,089	5,673,046	5,466,322	6,876,747	7,107,112	3.3
Student loan interest deduction	4 400 505	4 477 000	4 405 007	0.040.704	0.050.070	47
Number of returns	4,136,505	4,477,986	4,405,667 2.001.279	6,640,784 3,386,298	6,953,370	4.7
Amount Tuition and fees deduction	1,768,260	2,002,634	2,001,279	3,380,298	3,131,972	-7.5
Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
Amount		N/A	N/A	4,472,489	4,746,897	6.1
Archer medical savings account deduction		1.077		1, 172, 100	1,1 10,001	0.1
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount		91,297	90,993	88,141	91,771	4.1
Moving expenses						
Number of returns	986,313	956,586	944,791	947,470	1,023,888	8.1
Amount	1,749,776	1,622,005	1,609,277	1,610,023	1,732,837	7.6
One-half of self-employment tax						
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	13,089,922	13,196,485	13,383,734	13,580,786	14,056,310	3.5
Self-employed health insurance	0 404 500	0.504.004	0.550.700	0.574.450	0.000.077	
Number of returns Amount	, ,	3,564,624 5,742,942	3,559,792 6,034,979	3,571,152 7,626,633	3,802,277 11,686,229	6.5 53.2
Keogh retirement plan	5,296,095	5,742,942	0,034,979	7,020,033	11,000,229	55.2
Number of returns	1.264.007	1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	, - ,	9,465,399	9,678,533	11,882,077	12,639,174	6.4
Penalty on early withdrawal of savings	0,000,101	0,100,000	0,010,000	,002,011	.2,000,	•
Number of returns	805,367	863,436	890,649	804,926	736,121	-8.5
Amount	185,188	217,380	145,781	140,080	106,686	-23.8
Alimony paid adjustment						
Number of returns	610,609	656,724	656,635	587,219	587,368	(Z)
Amount	5,684,642	5,660,215	5,514,921	5,220,583	5,341,147	2.3
Foreign housing deductions						
Number of returns		4,411	4,122	2,074	1,491	-28.1
Amount	60,842	32,170	67,951	39,690	36,765	-7.4
Other adjustments	100,400	170 100	100.000	200 240	070 647	20.0
Number of returns		170,106 764 953	183,906 709,379	208,348 773 347	272,647	30.9 20.7
Amount	1,030,053	764,953	109,319	773,347	933,441	20.7
Total statutory adjustments Number of returns	22,659,973	23,197,425	23,497,092	28,911,078	30,382,069	5.1
Amount	44,469,647	44,468,527	44,703,150	56,076,622	62,198,634	10.9
Adjusted gross income or loss (AGI)	11,100,047	11,100,027	11,100,100	00,010,022	02,700,004	
Amount	4,592,523,850	4,829,572,571	4,553,951,249	4,384,873,206	4,408,457,950	0.5
Footnotes at end of table.	- , , , ,, ,, ,,					

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, 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	<u>.</u>	1	Percent chan
i cin	1999	2000	2001	2002	2003	2002 to 200
	(7)	(8)	(9)	(10)	(11)	(12)
otal itemized deductions						
Number of returns	-, ,	42,534,320	44,562,307	45,647,551	43,949,591	-3.7
Amount	581,472,037	623,945,759	652,788,384	652,650,669	640,529,001	-1.9
otal standard deduction						
Number of returns	, ,	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	363,890,581	357,223,734	355,651,359	357,607,218	394,730,151	10.4
asic standard deduction						
Number of returns	,,	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	352,702,888	346,043,159	344,628,068	346,780,556	383,466,683	10.6
dditional standard deduction				10.057.000		
Number of returns	, ,	11,330,554	11,116,629	10,857,098	11,200,647	3.2
Amount	11,187,693	11,180,575	11,023,291	10,826,662	11,263,468	4.0
GI less deductions						
Number of returns		116,391,403	115,862,109	114,976,167	114,402,877	-0.5
Amount		3,913,370,860	3,623,859,267	3,459,946,100	3,461,494,423	(Z)
umber of exemptions		252,332,427	256,186,046	258,716,374	261,126,373	0.9
xemption amount	524,895,151	523,603,546	536,940,952	553,372,406	554,904,167	0.3
axable income						
Number of returns	- ,,-	105,259,292	104,174,655	102,275,969	101,392,812	-0.9
Amount	3,244,015,462	3,447,831,885	3,150,189,244	2,976,836,956	2,983,109,687	0.2
ax from table, rate schedules, etc.						1
Number of returns	, ,	105,254,144	104,163,693	102,266,930	101,386,201	-0.9
Amount	710,859,415	765,270,243	683,868,872	603,080,757	554,201,549	-8.1
dditional taxes						
Number of returns	36,960	23,487	25,334	13,291	21,370	60.8
Amount	365,491	95,997	146,862	111,602	157,733	41.3
ternative minimum tax						
Number of returns	1,018,063	1,304,198	1,120,047	1,910,789	2,357,975	23.4
Amount	5,080,547	7,284,401	4,986,498	4,981,033	6,725,712	35.0
come tax before credits						
Number of returns	102,834,362	105,277,966	104,195,834	102,293,722	101,412,777	-0.9
Amount		772,548,519	688,979,686	608,170,580	561,083,722	-7.7
oreign tax credit				, ,		
Number of returns	3,266,544	3,935,699	3,942,604	3,748,974	4,145,174	10.6
Amount		4,545,038	4,615,911	4,312,209	4,123,263	-4.4
hild care credit	0,010,002	1,0 10,000	.,	.,0.12,200	.,	
Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1
Amount		2,119,772	2,008,163	1,966,961	2,277,621	15.8
redit for elderly or disabled	2,000,100	_,,	2,000,100	1,000,001	_,,o	
Number of returns	181,813	155,796	139,097	133,538	123,147	-7.8
Amount	· · · ·	24,741	22,506	15,348	14,387	-6.3
ducation credits		,	,000	10,010	,	
Number of returns	6.436.654	6,815,316	7,212,554	6.544.536	7.298.227	11.5
Amount	-,,	3,680,712	3,805,354	3,642,983	4,149,879	13.9
etirement savings contributions credit	3,743,033	5,000,712	3,003,334	3,042,303	4,143,073	15.5
Number of returns	N/A	N/A	N/A	5,307,176	5 206 699	-0.2
Amount		N/A N/A	N/A N/A	5,307,176 769,055	5,296,688 734,655	-0.2 -4.5
hild tax credit	IN/A	IN/A	IN/A	109,000	134,000	-4.5
	26.046.040	26 404 504	26 452 075	25 020 004	25 672 254	1 4 4 4
Number of returns		26,404,521	26,452,875	25,939,801	25,672,254	-1.0
Amount	15,214,608	14,938,816	16,551,461	15,639,732	16,184,677	3.5
loption credit	47.040	40.004	47 707	EE 00E	62.000	
Number of returns	· · · ·	42,681	47,737	55,905	63,980	14.4
Amount	80,797	69,701	65,521	170,137	247,722	45.6
eneral business credit						I
Number of returns	· · · ·	275,115	269,648	284,720	262,738	-7.7
Amount	614,839	579,858	526,918	545,680	435,188	-20.2
ior year minimum tax credit						
Number of returns	· · ·	199,554	248,255	193,776	250,605	29.3
Amount	781,538	976,981	1,061,285	709,592	650,950	-8.3
tal credits 3						
Number of returns	34,813,611	36,028,685	49,066,700	38,846,217	39,247,449	1.0
Amount	26,646,493	27,127,172	32,591,142	28,159,493	29,168,590	3.6
come tax less credits ¹						1
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6
Amount		745,421,347	656,388,543	580,011,086	531,915,132	-8.3
elf-employment tax	. ,,	-, .,	.,,	.,.,.,	,,	
Number of returns	14,029,609	14,300,140	14,575,011	14,664,473	15,373,279	4.8
Amount		26,387,575	26,762,272	27,156,252	28,107,238	3.5
ecapture taxes		_0,001,010	_0,, 02,272	_1,100,202	_0,101,200	
Number of returns	12,243	14,144	11,686	14,684	15,797	7.6
Amount	· · · ·	226,754	,			-27.1
	1691/6	220.754	211,789	85,714	62,457	-2(.1

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, 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	5 [°]		Percent change
nem	1999	2000	2001	2002	2003	2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported						
Number of returns	254,489	265,007	288,275	238,185	557,717	134.2
Amount	23,119	27,127	26,479	22,853	105,643	362.3
Tax on qualified retirement plans						
Number of returns	4,076,050	4,334,527	4,571,187	4,896,938	4,877,670	-0.4
Amount	2,411,627	2,590,813	2,405,886	2,542,200	2,420,412	-4.8
Advanced earned income credit payments						
Number of returns	171,629	174,967	135,554	156,376	142,694	-8.7
Amount	73,729	55,355	38,001	53,709	47,575	-11.4
Household employment taxes						
Number of returns	286,175	259,906	250,622	229,722	240,601	4.7
Amount	595,638	603,671	593,421	511,578	575,598	12.5
Total tax liability 1,4	, í	,	,	,	,	
Number of returns	102,194,476	104,685,747	102,557,013	99,559,612	97,875,142	-1.7
Amount	719,209,896	775,548,034	686,554,241	610,448,476	563,289,389	-7.7
Income tax withheld	,,	,	,		,	
Number of returns	111,193,931	113,733,442	114,798,386	114,861,744	114,861,706	(Z)
Amount	545,511,357	579,591,341	570,720,215	521,433,331	499,828,469	-4.1
Estimated tax payments	040,011,007	070,001,041	010,120,210	021,400,001	433,020,403	
Number of returns	13,169,356	13,326,669	13,167,856	12,434,579	11,576,213	-6.9
Amount	154,443,879	168,150,146	162,506,061	144,024,415	129.905.477	-0.9
Earned income credit ¹	154,445,679	100,130,140	102,500,001	144,024,415	129,905,477	-9.0
	19.260.339	10.077.005	10 502 121	01 700 107	22 024 227	4 5
Number of returns	-,,	19,277,225	19,593,121	21,703,187	22,024,227	1.5
Amount	25,022,024	24,504,059	24,631,713	27,760,590	27,455,303	-1.1
Additional child tax credit	005 570		0.500.000	40.007.447	40 570 455	
Number of returns	985,579	1,104,143	8,562,900	10,937,417	12,570,455	14.9
Amount	637,180	741,761	3,686,256	4,662,611	6,472,099	38.8
Payment with an extension request						
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount	42,340,642	48,100,691	31,361,637	26,396,754	27,203,969	3.1
Excess social security tax withheld						
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount	1,343,254	1,657,700	1,413,542	1,136,975	1,112,508	-2.2
Other payments:						
Form 2439						
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5
Amount	118,998	302,767	65,424	27,399	87,808	220.5
Form 4136						
Number of returns	426,878	395,555	386,698	365,868	349,860	-4.4
Amount	74,533	68,724	80,415	73,735	58,348	-20.9
Form 8885 ⁵	, í	,	,	,	,	
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount	N/A	N/A	N/A	1,430	23,092	1515.4
Total payments ¹				.,		
Number of returns	119,809,259	122,243,874	123,451,338	123,462,930	123,461,513	(Z)
Amount	769,490,319	823,117,183	794,465,458	725,517,240	692,147,073	-4.6
Overpayment, total	700,400,010	020,117,100	734,400,400	720,017,240	002,147,070	4.0
Number of returns	94,827,237	95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount		148,860,986	174,894,284	174,261,629	180,790,867	3.7
	142,783,675	140,000,900	174,094,204	174,201,029	100,790,007	5.7
Overpayment refunded	01 600 744	02 000 020	00.011.075	100 142 606	102 004 004	4.0
Number of returns		93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	121,971,478	127,145,193	149,279,728	149,700,108	156,073,785	4.3
Refund credited to next year	4 54 4 000	4 055 045	E 400.070	E 440 504	E 400 400	1 10
Number of returns	4,514,663	4,255,215	5,408,878	5,418,534	5,199,186	-4.0
Amount	20,812,197	21,715,793	25,614,855	24,561,521	24,717,082	0.6
Tax due at time of filing						
Number of returns	29,200,902	30,624,423	24,581,181	22,818,761	21,072,333	-7.7
Amount	93,405,107	102,385,707	67,771,931	59,802,124	52,373,159	-12.4
Tax penalty	1					
Number of returns		5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount	901,855	1,093,869	782,524	609,259	439,975	-27.8

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss. ³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

⁴ Total tax liability includes the values for "other taxes" not tabulated here.

⁵ The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

⁶ Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6. (X) Percentage not computed.

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and	Single	under 65 65 or older	\$7,800 \$8,950
legally separated)	Head of household	under 65 65 or older	\$10,050 \$11,200
Married with a child and living apart from spouse during the last six months of 2003	Head of household	under 65 65 or older	\$10,050 \$11,200
Married and living with spouse at the end of 2003 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,600 \$16,550 \$17,500
spouse died)	Married, separate return	any age	\$3,050
Married, not living with spouse at the end of 2003 (or on the date spouse died)	Married, joint or separate return	any age	\$3,050
	Single	under 65 65 or older	\$7,800 \$8,950
Widowed in 2001 or 2002 and not remarried in 2003	Head of household	under 65 65 or older	\$10,050 \$11,200
	Qualifying widow(er) with dependent child	under 65 65 or older	\$12,550 \$13,500

Requirements for Filing

The filing requirements for Tax Year 2003 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 2003 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:** If an individual's gross income was \$3,050 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 \$4,750, or

• Unearned income was over \$750, or

• Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,500) plus \$250.

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

- Earned income was more than \$5,900 (\$7,050 if 65 or older and blind), or
- Unearned income was more than \$1,900 (\$3,050 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger; plus \$1,150 (\$2,300 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 \$4,750, or
- Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$4,500) plus \$250.

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

- Earned income was more than \$5,700 (\$6,650 if 65 or older and blind), or
- Unearned was more than \$1,700 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger, plus \$950 (\$1,900 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 2003 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

The Alternative Minimum Tax (AMT) exemption amount increased to \$40,250 for single and head of household filers, \$58,000 for married couples filing jointly, and \$29,000 for married couples filing separately. This was an increase of \$9,000 for married filing jointly taxpayers and surviving spouses, and \$4,500 for single taxpayers and married couples filing separately from the 2002 amounts.

Capital Gain and Dividend Rates

For capital gains after May 5, 2003, the 8and 10- percent capital gain rates were reduced to 5 percent. The 20 percent rate was reduced to 15 percent. In addition the 8 percent capital gain rate for qualified 5-year gain did not apply to any gain after May 5, 2003.

New rates were applied to qualified dividends. The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers in the 10 and 15 percent tax brackets). Qualified dividends were ordinary dividends that met certain criteria. Some of the criteria were: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP).

Child and Dependent Care Credit

For 2003, the maximum credit increased to \$1,050 for one qualifying individual and \$2,100 for two or more qualifying individuals from \$800

and \$1,600 in 2002. Also, the limit on qualifying expenses increased to \$3,000 for one qualifying individual and \$6,000 for two or more individuals (\$2,400 and \$4,800 in 2002). The credit can be as much as 35 percent (previously 30 percent) of a taxpayer's qualified expenses.

Child Tax Credit

The child tax credit increased to \$1,000 in 2003 from \$600 in 2002. In 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the age of eligible children and the taxpayer's 2002 tax return (these data were not included in the statistics). The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment.

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 \$2,600 from \$2,550. The maximum credit for taxpayers with no qualifying children increased to \$382 from \$376. For these taxpayers, earned income and AGI had to be less than \$11,230 (\$12,230 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$41 to \$2,547 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,204 from \$4,140. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,666 (\$30,666 for married filing jointly) for one qualifying child, or less than \$33,692 (\$34,692 for married filing jointly) for two or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,050 the deduction for each exemption to which the taxpayer was entitled for 2003, an increase over the \$3,000 allowed for 2002. The AGI threshold for the limitation of exemption amounts was also

indexed for inflation, increasing from \$137,300 to \$139,500 for single filers; \$206,000 to \$209,250 for married persons filing jointly and surviving spouses; \$171,650 to \$174,400 for heads of household; and \$103,000 to \$104,625 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$262,000 for single filers; \$331,750 for married persons filing jointly and surviving spouses; \$296,900 for heads of household; and \$165,875 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Health Coverage Credit

Eligible taxpayers not covered under any employer-sponsored health plan were able to take the credit. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance. In 2002, the credit was only available for amount of health insurance paid in December of 2002. For 2003, the credit was available for the whole year.

Individual Retirement Arrangement Deduction

For 2003, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)). This was up from \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)) for 2002.

Itemized Deductions

If a taxpayer's AGI was greater than \$139,500 (\$69,750 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$137,300 (\$68,650) for 2002, 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.

Lifetime Learning Credit

The amount of qualified tuition and related expenses a taxpayer took into account for the lifetime learning credit increased from \$5,000 in 2002 to \$10,000 in 2003. The credit equaled 20 percent of these qualified expenses, with a maximum credit of \$2,000 (\$1,000 in 2002).

Section 179 Deduction

The maximum section 179 deduction (full expensing of certain depreciable property) that could be elected for property placed in service in 2003 increased from \$24,000 to \$100,000 for qualified section 179 property (\$135,000 for qualified zone property, qualified renewal property, or qualified New York Liberty Zone property). This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$400,000 (increased from \$200,000).

Self-employed Health Insurance Deduction

A self-employed taxpayer was able to deduct up to 100 percent of health insurance expenses for 2003 up from 70 percent for 2002.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2003, to \$87,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$84,900 for 2002.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased beyond just general indexing for inflation in 2003, from \$7,850 to \$9,500 (the amount is now twice that for single filers). For

Figure 3.-Calculation of the 1979 Income Concept for 2003

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 loss 1
- Partnership net income or loss 1
- S Corporation net income or loss ¹
- 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) ⁶
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses 6

Included in adjusted gross income (less deficit) (AGI) for Tax Year 2003.
 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.
 Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
 Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."
 Not fully included in AGI for Tax Year 2003.
 Not included in AGI for Tax Year 2003.

other filers, the standard deduction was increased as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,700 to \$4,750; for married persons filing separately, from \$3,925 to \$4,750; and for heads of household, from \$6,900 to \$7,000. 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 \$950 or \$1,150 depending on marital status.

Tax Rate Reductions

The 10 percent regular income tax bracket was expanded \$2,000 for married filing joint returns (\$1,000 for single or married filing separately). The 15 percent tax bracket was also expanded for joint returns. Beginning in 2003, the 15 percent tax bracket for married filing joint returns was twice the upper end of the 15 percent income tax rate bracket for single returns. Also for Tax Year 2003, there was a reduction of the former tax rates of 27.0 percent, 30.0 percent, 35.0 percent and 38.6 percent to 25.0 percent, 28.0 percent, 33.0 percent, and 35.0 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 from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Tax laws of the 1980's (the Revenue Code. 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

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

Income Concept, 2003

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

		Inco	ome			Salaries a	and wages	
Size of	2003 Adjusted	Gross Income	1979 Incor	ne Concept	2003 Adjusted	Gross Income	1979 Incon	ne Concept
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)
	130,423,626	6,207,109	130,423,626	6,346,203	110,890,993	4,649,900	110,890,993	4,649,900
All returns, total Under \$10,000	26,014,877	43,739	25,409,210	39,098	19,662,374	113,666	19,420,339	4,049,900 109,144
\$10,000 under \$20,000	23,295,971		23,306,689	39,098		255,561		257,708
\$20,000 under \$20,000	18,372,903	346,619 455,093	19,254,068	477,539	18,468,641 15,958,288	371,852	18,521,185	382,664
\$30,000 under \$40,000				500.714			16,357,516	
\$40,000 under \$50,000	13,957,257 10.452.444	484,775 467,519	14,425,830 10,380,075	464,810	12,430,251 9,363,199	400,770 383,634	12,630,435 9,368,719	409,222 386,851
	-7 - 7		7,984,404					
\$50,000 under \$60,000 \$60,000 under \$70,000	8,194,007 6,367,623	449,443		437,600 397,877	7,434,802	366,899	7,239,529 5,677,957	359,842 333,163
		412,581	6,139,677	,	5,809,187 4,807,846	336,623		-
\$70,000 under \$80,000	5,269,819	394,232	5,024,645	375,863		319,781	4,688,706	317,441
\$80,000 under \$90,000	4,101,939	347,863	3,752,652	318,153	3,795,154	285,516	3,531,693	268,798
\$90,000 under \$100,000	2,981,704	282,515	2,865,148	271,204	2,783,303	232,546	2,673,772	225,364
\$100,000 under \$125,000	4,490,665	499,091	4,385,165	487,254	4,167,732	403,987	4,089,141	393,064
\$125,000 under \$150,000	2,303,585	314,793	2,382,601	325,384	2,109,818	246,783	2,196,890	251,796
\$150,000 under \$175,000	1,285,299	207,323	1,351,964	218,020	1,174,667	155,871	1,228,358	155,671
\$175,000 under \$200,000	799,095	148,972	853,455	159,150	729,740	109,509	771,288	110,057
\$200,000 under \$300,000	1,284,427	308,129	1,420,597	341,381	1,125,905	206,325	1,233,638	208,493
\$300,000 under \$400,000	487,025	167,039	572,105	196,570	422,272	103,082	493,183	107,828
\$400,000 under \$500,000	227,564	101,141	281,536	125,008	195,779	59,026	237,024	63,339
\$500,000 under \$1,000,000	356,140	241,211	427,431	287,614	301,914	125,161	362,415	132,411
\$1,000,000 under \$1,500,000	81,695	98,875	97,498	117,498	67,026	42,557	80,290	44,597
\$1,500,000 under \$2,000,000	34,016	58,498	38,139	65,614	28,236	23,148	30,498	23,478
\$2,000,000 under \$5,000,000	48,278	142,220	53,215	155,777	40,191	50,955	43,570	52,015
\$5,000,000 under \$10,000,000	11,168	76,311	11,351	77,524	9,506	24,088	9,651	24,361
\$10,000,000 and over	6,126	159,126	6,168	159,370	5,163	32,559	5,195	32,593
		Taxable inter	rest received		Ordinary	dividends	Ordinary divid	ends received
Size of	2003 Adjusted	Taxable intel Gross Income	rest received 1979 Incor	ne Concept	Ordinary 2003 Adjusted	dividends Gross Income	Ordinary divid 1979 Incon	ends received ne Concept
	2003 Adjusted Number of	Taxable inter	rest received 1979 Incon Number of		Ordinary 2003 Adjusted Number of	dividends	Ordinary divid 1979 Incon Number of	ends received
Size of	2003 Adjusted Number of returns	Taxable inter Gross Income Amount	rest received 1979 Incor Number of returns	ne Concept Amount	Ordinary 2003 Adjusted Number of returns	dividends Gross Income Amount	Ordinary divid 1979 Incon Number of returns	ends received ne Concept Amount
Size of	2003 Adjusted Number of	Taxable intel Gross Income	rest received 1979 Incon Number of	ne Concept	Ordinary 2003 Adjusted Number of	dividends Gross Income	Ordinary divid 1979 Incon Number of	ends received ne Concept
Size of income	2003 Adjusted Number of returns	Taxable inter Gross Income Amount	rest received 1979 Incor Number of returns	ne Concept Amount	Ordinary 2003 Adjusted Number of returns	dividends Gross Income Amount	Ordinary divid 1979 Incon Number of returns	ends received ne Concept Amount
Size of income	2003 Adjusted Number of returns (9)	Taxable inter Gross Income Amount (10)	rest received 1979 Incor Number of returns (11)	ne Concept Amount (12)	Ordinary 2003 Adjusted Number of returns (13)	dividends Gross Income Amount (14)	Ordinary divid 1979 Incon Number of returns (15)	ends received ne Concept Amount (16)
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344	Taxable inte Gross Income Amount (10) 127,160	rest received 1979 Incor Number of returns (11) 59,459,344	ne Concept Amount (12) 127,160	Ordinary 2003 Adjusted Number of returns (13) 30,475,097	dividends Gross Income Amount (14) 115,141	Ordinary divid 1979 Incon Number of returns (15) 30,475,097	ends received he Concept Amount (16) 115,141
Size of income All returns, total Under \$10,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075	Taxable inter Gross Income Amount (10) 127,160 9,546	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875	ne Concept Amount (12) 127,160 9,572	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515	dividends Gross Income Amount (14) 115,141 5,315	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534	ends received ne Concept Amount (16) 115,141 5,320
Size of income All returns, total Under \$10,000 \$10,000 under \$20,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101	Taxable inte Gross Income Amount (10) 127,160 9,546 10,013	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778	ne Concept Amount (12) 127,160 9,572 9,847	Ordinary 2003 Adjusted Number of (13) 30,475,097 3,676,515 3,143,442	dividends Gross Income Amount (14) 115,141 5,315 5,169	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660	ends received ne Concept Amount (16) 115,141 5,320 5,259
Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817	Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349	rest received 1979 Incor Number of (11) 59,459,344 6,794,875 6,583,778 6,464,652	ne Concept Amount (12) 127,160 9,572 9,847 9,926	Ordinary 2003 Adjusted Number of (13) 30,475,097 3,676,515 3,143,442 2,539,374	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660 2,882,340	ends received he Concept Amount (16) 115,141 5,320 5,259 5,772
Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113	rest received 1979 Incor Number of (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362	Ordinary 2003 Adjusted Number of (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765	ends received he Concept Amount (16) 115,141 5,320 5,259 5,772 5,175
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	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705	Ordinary 2003 Adjusted Number of (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945
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	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579	ends received he Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845
Size of 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	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740
Size of 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	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982	Ordinary divid 1979 Incon Number of (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845
Size of 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	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240
Size of 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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632
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 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861
Size of 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 \$60,000 under \$60,000 \$70,000 under \$70,000 \$70,000 under \$70,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100	Taxable inte Gross Income Arnount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974	ne Concept Arnount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,527 4,527 4,546 3,680 3,724 5,680 4,898 3,486	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114	Taxable inter Gross Income Arnount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058	ne Concept Arnount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031
Size of income VII returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388	Taxable inter Gross Income Arnount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485	Taxable inter Gross Income Arnount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447 2,091	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478 2,133	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208 35,492	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054 2,549
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 \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$40,000 under \$50,000. \$50,000 under \$50,000. \$50,000 under \$70,000. \$70,000 under \$70,000. \$100,000 under \$100,000. \$100,000 under \$150,000. \$125,000 under \$175,000. \$150,000 under \$175,000. \$150,000 under \$175,000. \$100,000 under \$300,000. \$300,000 under \$1,000. \$300,000 under \$1,000.	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729 47,910	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447 2,091 5,389	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836 52,799	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478 2,133 5,423	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650 45,414	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544 6,810	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208 35,492 50,187	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054 2,549 6,891
Size of income All returns, total	2003 Adjusted Number of returns (9) 59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729	Taxable inter Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442 2,667 6,532 3,690 2,669 6,933 3,447 2,091	rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836	ne Concept Amount (12) 127,160 9,572 9,847 9,926 8,362 6,705 7,037 4,527 4,946 3,680 3,724 5,680 4,898 3,486 2,639 6,603 3,719 2,666 7,070 3,478 2,133	Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650	dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544	Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348 884,042 602,959 1,051,732 457,637 242,141 369,108 89,208 35,492	ends received te Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054 2,549

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

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

		siness or profession			2002 4 4 100 - 1		pital assets	Concert
Size of income	2003 Adjusted		1979 Incom		2003 Adjusted		1979 Incom	
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	19,415,648	229,655	19,415,648	229,655	22,985,058	294,354	22,985,058	294,354
Under \$10,000	3,679,177	5,714	3,410,940	3,172	2,992,744	4,038	2,863,263	4,534
\$10,000 under \$20,000	3,033,650	22,462	2,955,225	19,347	2,156,118	318	2,097,824	260
\$20,000 under \$30,000	2,179,392	16,328	2,303,568	15,391	1,777,325	1,041	1,989,997	1,240
\$30,000 under \$40,000	1,775,019	14,658	1,825,249	13,792	1,689,877	1,102	1,838,517	1,663
\$40,000 under \$50,000	1,550,603	12,147	1,595,866	11,159	1,732,507	1,391	1,735,135	1,73
\$50,000 under \$60,000	1,349,006	12,019	1,351,214	12,590	1,584,031	2,196	1,550,413	2,93
\$60,000 under \$70,000	1,067,390	10,373	1,068,838	10,686	1,394,538	2,534	1,372,726	3,30
\$70,000 under \$80,000	955,715	11,073	952,105	9,424	1,459,073	3,411	1,295,887	2,67
\$80,000 under \$90,000	749,445	10,460	681,363	8,169	1,215,883	3,092	1,077,646	3,06
\$90,000 under \$100,000	548,995	8,031	558,276	7,861	957,178	3,474	916,024	3,48
\$100,000 under \$125,000	880,987	17,623	892,390	18,722	1,774,127	8,446	1,667,028	7,28
\$125,000 under \$150,000	475,489	12,631	509,530	13,057	1,100,061	8,445	1,157,760	8,41
\$150,000 under \$175,000	297,236	11,940	312,284	12,198	714,027	7,711	732,092	7,00
\$175,000 under \$200,000	193,821	8,405	214,889	8,829	481,726	6,204	518,550	6,21
\$200,000 under \$300,000	353,435	20,482	396,114	23,758	906,769	20,496	965,056	20,09
\$300,000 under \$400,000	130,348	10,552	152,059	12,379	379,118	15,101	428,536	14,18
\$400,000 under \$500,000	61,692	5,778	77,313	7,141	188,346	11,038	227,064	11,25
\$500,000 under \$1,000,000	90,054	10,456	108,888	12,510	311,514	32,172	360,023	32,24
\$1,000,000 under \$1,500,000	19,985	3,113	23,273	3,645	75,404	17,930	88,115	17,90
\$1,500,000 under \$2,000,000	8,020	1,263	8,876	1,484	31,862	11,760	35,659	11,90
		2,433	12,876	2,594	46,026	35,150	50,721	35,67
\$2.000.000 under \$5.000.000	11.733	2.433						
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	11,733 2,818	2,433 953		968		23,075	10,983	23,07
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 and over	11,733 2,818 1,636		2,860 1,653		10,803 6,001	23,075 74,231	10,983 6,043	
\$5,000,000 under \$10,000,000	2,818 1,636	953	2,860 1,653	968 777	10,803 6,001	74,231		74,18
\$5,000,000 under \$10,000,000	2,818 1,636	953 761 royalties, and farm	2,860 1,653	968 777 ss loss	10,803 6,001	74,231 ership and S corpor	6,043	74,18 s loss
\$5,000,000 under \$10,000,000 \$10,000,000 and over	2,818 1,636 Rents,	953 761 royalties, and farm	2,860 1,653 rental net income les	968 777 ss loss	10,803 6,001 Partne	74,231 ership and S corpor	6,043 ation net income less	74,18 s loss
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	2,818 1,636 Rents, 2003 Adjusted	953 761 royalties, and farm Gross Income	2,860 1,653 rental net income les 1979 Incom	968 777 ss loss ne Concept	10,803 6,001 Partne 2003 Adjusted	74,231 ership and S corpor Gross Income	6,043 ation net income less 1979 Incom	ne Concept
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	2,818 1,636 Rents, 2003 Adjusted Number of	953 761 royalties, and farm Gross Income	2,860 1,653 rental net income les 1979 Incom Number of	968 777 ss loss ne Concept	10,803 6,001 Partno 2003 Adjusted Number of	74,231 ership and S corpor Gross Income	6,043 ation net income less 1979 Incom Number of returns	74,18 s loss ne Concept
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income	2,818 1,636 Rents, 2003 Adjusted Number of returns (25)	953 761 royalties, and farm Gross Income Amount (26)	2,860 1,653 rental net income less 1979 Incom Number of returns (27)	968 777 es loss ne Concept Amount (28)	10,803 6,001 Partne 2003 Adjusted Number of returns (29)	74,231 ership and S corpor Gross Income Amount (30)	6,043 ation net income less 1979 Incom Number of returns (31)	74,18 s loss he Concept Amount (32)
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619	953 761 royalties, and farm Gross Income Amount (26) 29,227	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619	968 777 ss loss ne Concept Amount (28) 29,227	10,803 6,001 Partne 2003 Adjusted Number of returns (29) 7,006,580	74,231 ership and S corpor Gross Income Amount (30) 254,057	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580	74,18 s loss ne Concept Amount (32) 254,05
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income NI returns, total Under \$10,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503	968 777 ss loss ne Concept Amount (28) 29,227 -1,401	10,803 6,001 Partne 2003 Adjusted Number of returns (29) 7,006,580 693,853	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595	74,18 s loss he Concept Amount (32) 254,05 -33,43
\$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	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549	74,18 s loss he Concept Amount (32) 254,05 -33,43 -6
\$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	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940	10,803 6,001 Partne 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26 742	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641	74,18 s loss ne Concept (32) (32) 254,05 -33,43 -6 75
\$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	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264	10,803 6,001 Partne 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26 742 1,466	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864	74,18 s loss ne Concept (32) (32) 254,05 -33,43 -6 75 1,25
\$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	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608	968 777 ss loss ne Concept Arnount (28) 29,227 -1,401 670 940 264 291	10,803 6,001 Partne 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26 742 1,466 2,192	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087	74,18 s loss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,93
\$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	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302	968 777 ss loss ne Concept Arnount (28) 29,227 -1,401 670 940 264 291 4	10,803 6,001 Partnet 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26 742 1,466 2,192 3,335	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315	74,18 s loss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,25 1,93 3,07
\$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 \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057	968 777 ss loss ne Concept Amount (28) (28) (28) (28) (28) (28) (28) (28)	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499	74,231 ership and S corpor Gross Income Arnount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078	74,18 s loss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,25 1,93 3,07 3,23
\$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 \$30,000 under \$50,000 \$40,000 under \$50,000 \$50,000 under \$70,000 \$70,000 under \$80,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857	74,18 a loss the Concept Amount (32) 254,05 -33,43 -66 75 1,25 1,93 3,07 3,23 2,90
\$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 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348	74,18 a loss the Concept Amount (32) 254,05 -33,43 -66 755 1,25 1,93 3,07 3,23 2,90 3,32
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income NI returns, total Under \$10,000 \$20,000 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 \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549	968 777 ss loss ne Concept (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629	74,18 a loss the Concept Amount (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,80
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income VII returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$90,000 under \$125,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873	74,18 s loss he Concept (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,80 9,57
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income xII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$30,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$100,000 \$90,000 under \$125,000 \$125,000 under \$150,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674	74,18 sloss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,57 8,57
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income xII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$70,000 under \$60,000 \$70,000 under \$100,000 \$90,000 under \$125,000 \$1125,000 under \$150,000 \$150,000 under \$175,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049	74,18 sloss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,57 8,57 7,82
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income II returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$70,000 under \$60,000 \$70,000 under \$100,000 \$90,000 under \$125,000 \$1125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476	968 777 as loss ne Concept (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946	74,18 sloss ne Concept (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,57 7,82 7,44
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income II returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$60,000 under \$100,000 \$80,000 under \$100,000 \$90,000 under \$125,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$300,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222	74,18 sloss me Concept Amount (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,80 9,57 8,57 7,82 7,44 25,72
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income II returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$100,000 \$80,000 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 \$300,000 \$200,000 under \$400,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264	10,803 6,001 Partnet 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273	74,18 sloss me Concept Amount (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,80 9,57 8,57 7,82 7,44 25,72 22,43
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income NII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$100,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768	10,803 6,001 Partnet 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591	74,18 sloss ne Concept (32) 254,05 -33,43 -6 -33,43 -75 1,25 1,93 3,07 3,23 2,86 9,55 8,57 7,82 7,44 25,72 22,43 16,75
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income Under \$10,000 \$10,000 under \$20,000 \$20,000 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 \$70,000 under \$10,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$500,000 \$400,000 under \$1,000,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264	10,803 6,001 Partnet 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605	74,18 sloss ne Concept (32) 254,05 -33,43 -6 -33,43 -6 75 1,25 1,93 3,07 3,23 2,96 3,32 2,96 3,32 2,96 3,32 2,86 9,55 7,82 7,44 25,72 22,43 16,75 48,65
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income NI 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 \$60,000 \$60,000 under \$70,000 \$70,000 under \$10,000 \$90,000 under \$10,000 \$10,000 under \$10,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$20,000 \$300,000 under \$400,000 \$200,000 under \$400,000 \$200,000 under \$500,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,500,000 \$20,000 under \$1,500,000 \$20,000 under \$1,500,000 \$20,000 under \$1,500,000 \$20,000 under \$1,500,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 under \$1,000,000 \$20,000 under \$1	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444	74,18 sloss ne Concept Amount (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,32 2,90 3,57 7,82 7,82 7,84 2,572 2,243 16,75 48,65 24,03 2,403 16,75 1,25 1
\$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 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$0,000 \$70,000 under \$10,000 \$10,000 under \$125,000 \$10,000 under \$150,000 \$10,000 under \$150,000 \$150,000 under \$150,000 \$175,000 under \$150,000 \$175,000 under \$200,000 \$300,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$500,000 \$500,000 under \$1,000,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225	968 777 as loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429	10,803 6,001 Partnet 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605	74,18 s loss the Concept (32) 254,05 -33,43 -6 75 1,25 1,93 3,07 3,23 2,900 3,32 2,800 9,57 8,57 7,82 7,44 25,72 22,43 16,75 48,69 24,03
\$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 \$30,000 \$40,000 under \$50,000 \$50,000 under \$10,000 \$0,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$150,000 under \$150,000 \$155,000 under \$175,000 \$155,000 under \$175,000 \$155,000 under \$10,000 \$10,000 under \$150,000 \$20,000 under \$200,000 \$200,000 under \$1,000,000 \$200,000 under \$1,000,000 \$10,000 under \$1,000 under \$1,000,000 \$10,000 under \$1,000 under \$1,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444	74,18 a loss the Concept Amount (32) 254,05 -33,43 -66 755 1,25 1,93 3,07 3,23 2,90 3,32 2,80 9,57 8,57 7,82 7,44 25,72 22,43 16,75 48,69 24,03 15,48
\$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 \$30,000 \$40,000 under \$50,000 \$50,000 under \$10,000 \$0,000 under \$100,000 \$10,000 under \$100,000 \$10,000 under \$150,000 \$150,000 under \$150,000 \$155,000 under \$175,000 \$155,000 under \$175,000 \$155,000 under \$175,000 \$155,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$10,000 \$200,000 under \$1,000,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000	2,818 1,636 Rents, 2003 Adjusted Number of returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486 11,715	953 761 royalties, and farm Gross Income Amount (26) 29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808 929	2,860 1,653 rental net income less 1979 Incom Number of returns (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268 12,448	968 777 ss loss ne Concept Amount (28) 29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862 941	10,803 6,001 Partnu 2003 Adjusted Number of returns (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247 25,978	74,231 ership and S corpor Gross Income Amount (30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284 15,057	6,043 ation net income less 1979 Incom Number of returns (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444 27,779	74,18 s loss ne Concept Amount

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

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

	2002 4-19	Nondeductible		na Canaari	2002 Advert		et income less loss	Constat
Size of	2003 Adjusted		1979 Incon		2003 Adjusted		1979 Incom	
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)
II returns, total	1,390,661	17,722	1,390,661	17,722	532,533	12,415	532,533	12,415
Under \$10,000	126,912	2,715	151,682	6,627	62,622	-70	63,371	-82
\$10,000 under \$20,000	48,402	497	53,650	285	38,253	181	37,154	191
\$20,000 under \$30,000	70,584	474	77,067	300	45,731	237	56,227	256
\$30,000 under \$40,000	73,668	343	69,034	214	35,810	210	46,948	200
\$40,000 under \$50,000	54,804	251	63,284	214	37,951	271	37,434	254
\$50,000 under \$60,000	69,552	513	58,740	358	35,302	207	23,229	190
\$60,000 under \$70,000	44,957	375	47,505	322	18,686	207	22,533	267
\$70,000 under \$80,000	57,462	379	58,539	297	27,497	230	27,165	184
\$80,000 under \$90,000	55,870	281	37,798	267	30,992	230	18,770	80
\$90,000 under \$100,000	41,817	433	40,514	237	20,505	183	21,658	305
\$100,000 under \$125,000	96,940	799	103,256	611	40,863	718	38,524	641
\$125,000 under \$150,000	109,425	1,442	103,318	836	34,317	346	33,855	430
\$150,000 under \$175,000	105,352	810	101,302	794	15,901	437	13,538	374
\$175,000 under \$200,000	90,047	724	76,872	651	10,986	289	10,860	309
\$200,000 under \$300,000	150,361	1,902	142,811	1,287	26,762	954	27,825	820
\$300,000 under \$400,000	65,960	941	68,159	733	15,208	608	15,499	661
\$400,000 under \$500,000	36,236	638	35,598	404	6,527	235	6,842	239
\$500,000 under \$1,000,000	56,246	1,194	63,803	983	15,421	1,715	16,911	1,743
\$1,000,000 under \$1,500,000	14,378	477	15,338	432	4,804	702	5,395	740
\$1,500,000 under \$2,000,000	6,665	295	6,759	225	2,147	423	2,387	436
\$2,000,000 under \$5,000,000	10,499	843	11,138	598	4,069	1,481	4,227	1,443
\$5,000,000 under \$10,000,000	2,799	477	2,794	323	1,217	890	1,219	899
\$5,000,000 under \$10,000,000 \$10,000,000 and over	1,725	919	1,701	707	1,217 963	890 1,734	1,219 962	
	1,725 Pensions and a	919 nnuities in AGI ¹	1,701 Pensions ar	707 nd annuities ¹	963	1,734 Total statutor	962 y adjustments	899 1,740
\$10,000,000 and over Size of	1,725 Pensions and a 2003 Adjusted	919 nnuities in AGI ¹ Gross Income	1,701 Pensions ar 1979 Incon	707 nd annuities ¹ ne Concept	963 2003 Adjusted	1,734 Total statutor Gross Income	962 y adjustments 1979 Incom	1,740 ne Concept
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of	919 nnuities in AGI ¹	1,701 Pensions ar 1979 Incon Number of	707 nd annuities ¹	963 2003 Adjusted Number of	1,734 Total statutor	962 y adjustments 1979 Incom Number of	1,740
\$10,000,000 and over Size of	1,725 Pensions and a 2003 Adjusted Number of returns	919 nnuities in AGI ¹ Gross Income Amount	1,701 Pensions ar 1979 Incon Number of returns	707 nd annuities ¹ ne Concept Amount	963 2003 Adjusted Number of returns	1,734 Total statutor Gross Income Amount	962 y adjustments 1979 Incom Number of returns	1,740 ne Concept Amount
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of	919 nnuities in AGI ¹ Gross Income	1,701 Pensions ar 1979 Incon Number of	707 nd annuities ¹ ne Concept	963 2003 Adjusted Number of	1,734 Total statutor Gross Income	962 y adjustments 1979 Incom Number of	1,740 ne Concept
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of returns	919 nnuities in AGI ¹ Gross Income Amount	1,701 Pensions ar 1979 Incon Number of returns	707 nd annuities ¹ ne Concept Amount	963 2003 Adjusted Number of returns	1,734 Total statutor Gross Income Amount	962 y adjustments 1979 Incom Number of returns	1,740 ne Concept Amount (48)
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of returns (41)	919 nnuities in AGI ¹ Gross Income Amount (42)	1,701 Pensions ar 1979 Incon Number of returns (43)	707 Id annuities ¹ ne Concept Amount (44)	963 2003 Adjusted Number of returns (45)	1,734 Total statutor Gross Income Amount (46)	962 y adjustments 1979 Incom Number of returns (47)	1,740 ne Concept Amount (48) 73,17
\$10,000,000 and over Size of income	1,725 Pensions and au 2003 Adjusted Number of returns (41) 26,403,205	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799	707 Id annuities ¹ ne Concept Amount (44) 686,369	963 2003 Adjusted Number of returns (45) 30,382,069	1,734 Total statutor Gross Income Amount (46) 87,576	962 y adjustments 1979 Incom Number of returns (47) 16,138,939	1,740 he Concept Amount (48) 73,17 2,46
\$10,000,000 and over Size of income All returns, total Under \$10,000	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160	1,734 Total statutor Gross Income Amount (46) 87,576 4,735	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491	1,740 ne Concept Amount (48) 73,17 2,46 4,16
\$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914	1,740 ne Concept (48) (48) 73,17 2,46 4,16 7,18
\$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679	1,740 he Concept Amount (48) 73,17 2,46 4,16 7,18 7,40
\$10,000,000 and over Size of income VII 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	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952	1,701 Pensions ar 1979 Incon Number of (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411	707 ad annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119	1,740 he Concept Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52
\$10,000,000 and over Size of income VII 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	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439	1,701 Pensions ar 1979 Incon Number of (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124	707 ad annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367	1,740 he Concept Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04
\$10,000,000 and over Size of income Il 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.	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879	1,701 Pensions ar 1979 Incon Number of (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850	707 ad annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065	1,74(ae Concept Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,02 5,62
\$10,000,000 and over Size of income Il 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. \$50,000 under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000.	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964	1,701 Pensions ar 1979 Incon Number of (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532	707 ad annuities ¹ ne Concept Arnount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091	1,740 he Concept Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,47
\$10,000,000 and over Size of income Il returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127	707 ad annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828	1,74(ae Concept Amount (48) 73,17 2,44 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43
\$10,000,000 and over Size of income II 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. \$30,000 under \$50,000. \$40,000 under \$50,000. \$50,000 under \$50,000. \$50,000 under \$70,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000. \$90,000 under \$100,000.	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166	707 ad annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026	1,74(ae Concept Amount (48) 73,17 2,44 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,25
\$10,000,000 and over	1,725 Pensions and au 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,512,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926	707 ad annuities ¹ the Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,364 4,449 4,317 3,659 7,660	962 y adjustments 1979 Incorr Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,770,367 1,750,065 1,475,091 1,117,828 886,026 1,396,326	1,74(ae Concept Amount (48) 73,17 2,44 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,25 5,67
\$10,000,000 and over Size of income II returns, total. Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$30,000 under \$40,000. \$30,000 under \$50,000. \$50,000 under \$60,000. \$50,000 under \$60,000. \$50,000 under \$60,000. \$50,000 under \$70,000. \$50,000 under \$80,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$90,000 under \$125,000. \$125,000 under \$150,000.	1,725 Pensions and au 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,770,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387	1,740 Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,25 5,67 3,43
\$10,000,000 and over Size of income II returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,347 3,659 7,660 4,491 3,450	962 y adjustments 1979 Incorr Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442	1,740 Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,25 5,67 3,43 2,12
\$10,000,000 and over Size of income II returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537	707 nd annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707	962 y adjustments 1979 Incorr Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230	1,740 Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,22 5,67 3,43 2,12 1,56
\$10,000,000 and over Size of income II returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152	707 Ind annuities ¹ Ine Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594	1,74(Amount (48) 73,17 2,46 4,16 7,18 7,4(7,52 6,04 5,62 5,47 4,43 3,22 5,67 3,43 2,12 1,56 2,66
\$10,000,000 and over Size of income II returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177	707 Id annuities ¹ Ine Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376	1,74(Amount (48) 73,17 2,46 4,16 7,18 7,4(7,52 6,04 5,62 5,47 4,43 3,25 5,67 3,43 2,12 1,56 2,66 1,23
\$10,000,000 and over Size of income 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 \$50,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$100,000 \$300,000 under \$100,000 \$300,000 under \$100,000 \$300,000 under \$100,000	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648	707 Id annuities ¹ me Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844	1,74(Amount (48) 73,17 2,46 4,16 7,18 7,44 7,52 6,04 5,62 5,47 4,43 3,25 5,67 3,44 2,12 1,56 2,66 1,23 60
\$10,000,000 and over Size of income Under \$10,000 \$10,000 under \$20,000 \$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 \$50,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$150,000 under \$150,000 \$150,000 under \$300,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$1,000,000	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648	707 Id annuities ¹ me Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 (1,396,326 (695,387 369,442 245,230 345,594 115,376 52,844 74,654	1,74(Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,47 4,43 3,25 5,67 3,43 2,12 1,56 2,66 1,23 60 1,25
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,122,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138	919 nnuities in AGI ¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561	707 Id annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414	1,740 Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,67 4,43 3,25 5,67 3,43 2,12 1,56 2,66 1,23 60 1,26 3,33
\$10,000,000 and over Size of income All returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138 7,392	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037 500	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561 13,526	707 Id annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094 6,354	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004 17,798	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054 454	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414 4,080	1,740 Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,04 5,62 5,67 3,43 2,12 1,56 2,66 1,23 6,06 1,23 1,55 2,66 1,23 1,25 2,66 1,23 1,25 2,66 1,23 1,25 1,25 1,25 1,25 1,25 1,25 1,25 1,25
\$10,000,000 and over Size of income All returns, total	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138 7,392 10,525	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037 500 709	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561 13,526 18,569	707 Id annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094 6,354 12,010	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004 17,798 25,582	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414	1,74(Amount (48) 73,17 2,46 4,16 7,18 7,40 7,52 6,00 5,62 5,67 3,43 2,11 2,56 2,66 2,66 2,66 1,23 6,00 1,26 1,23 1,56 2,66 2,66 1,23 1,56 2,66 2,66 1,23 1,56 2,66 2,66 2,66 2,66 2,66 2,66 2,66 2
\$10,000,000 and over	1,725 Pensions and a 2003 Adjusted Number of returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138 7,392	919 nnuities in AGI¹ Gross Income Amount (42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037 500	1,701 Pensions ar 1979 Incon Number of returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561 13,526	707 Id annuities ¹ ne Concept Amount (44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094 6,354	963 2003 Adjusted Number of returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004 17,798	1,734 Total statutor Gross Income Amount (46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054 454	962 y adjustments 1979 Incom Number of returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414 4,080	1,740 ne Concept Amount

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

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

Size of	2003 Adjusted	Total itemize Gross Income	1979 Incon	ne Concept	2003 Adjusted		1979 Income Concept		
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of Amou		
-	returns	Amount	returns	Amount	returns	Amount	returns		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
All returns, total	43,949,591	901,865	43,921,885	855,446	101,392,812	4,200,218	101,392,812	4,200,218	
Under \$10,000	988,786	14,284	1,047,740	14,015	5,692,486	9,165	5,662,760	10,119	
\$10,000 under \$20,000	2,366,752	29,929	2,457,017	28,204	16,126,280	91,290	16,035,308	91,560	
\$20,000 under \$30,000	3,458,904	44,766	3,889,758	46,817	17,248,402	204,906	17,950,607	217,83	
\$30,000 under \$40,000	4,449,065	58,796	4,584,673	56,861	13,724,586	273,848	14,110,368	292,58	
\$40,000 under \$50,000	4,501,574	63,813	4,464,356	59,186	10,356,679	286,911	10,257,798	297,13	
\$50,000 under \$60,000	4,356,717	68,079		61,900		291,115	7,902,314	297,13	
\$60,000 under \$70,000	3,997,826		4,172,995 3,823,788	60,196	8,158,782 6,352,529	276,324	6,086,364	290,18	
		66,131							
\$70,000 under \$80,000	3,814,314	66,822	3,637,045	61,090	5,258,082	271,567	4,990,477	259,16	
\$80,000 under \$90,000	3,171,893	60,153	2,875,075	51,565	4,097,575	243,917	3,730,965	223,13	
\$90,000 under \$100,000	2,456,189	50,227	2,328,451	45,188	2,979,967	201,832	2,855,438	192,70	
\$100,000 under \$125,000	3,977,567	91,581	3,816,719	83,161	4,484,629	363,671	4,356,512	345,82	
\$125,000 under \$150,000	2,090,169	55,639	2,156,470	54,135	2,299,165	237,018	2,371,861	236,36	
\$150,000 under \$175,000	1,194,945	36,107	1,217,284	34,599	1,283,322	159,062	1,344,974	156,74	
\$175,000 under \$200,000	753,743	25,490	785,736	24,695	797,249	116,121	849,937	115,43	
\$200,000 under \$300,000	1,205,426	47,836	1,308,969	47,871	1,282,928	251,533	1,410,531	252,86	
\$300,000 under \$400,000	457,729	23,146	516,836	23,784	486,571	143,455	568,080	146,98	
\$400,000 under \$500,000	213,446	13,334	259,738	14,405	227,148	87,863	278,847	94,28	
\$500,000 under \$1,000,000	329,147	28,295	391,133	29,809	355,526	212,836	424,350	222,68	
\$1,000,000 under \$1,500,000	73,232	10,506	87,554	10,770	81,525	88,369	97,131	91,74	
\$1,500,000 under \$2,000,000	30,700	6,008	34,485	6,193	33,949	52,504	37,774	53,58	
\$2,000,000 under \$5,000,000	44,803	14,087	49,216	14,261	48,175	128,219	52,948	130,85	
\$5,000,000 under \$10,000,000	10,709	7,806	10,858	7,843	11,151	68,514	11,325	68,82	
;*;***		.,				,	,		
\$10,000,000 and over	5,955	19,030	5,988	18,897	6,105	140,180	6,146	140,34	
\$10,000,000 and over	5,955	19,030 Total tax		18,897	6,105		6,146 come tax	140,34	
\$10,000,000 and over					6,105 2003 Adjusted	Total inc			
	2003 Adjusted	Total tax Gross Income	credits 1979 Incon	ne Concept	2003 Adjusted	Total ind Gross Income	come tax 1979 Incom	ne Concept	
Size of		Total tax	credits			Total inc	come tax		
Size of	2003 Adjusted Number of returns	Total ta: Gross Income Amount	credits 1979 Incon Number of returns	ne Concept Amount	2003 Adjusted Number of returns	Total ind Gross Income Amount	come tax 1979 Incom Number of returns	e Concept Amount	
Size of income	2003 Adjusted Number of returns (57)	Total ta: Gross Income Amount (58)	credits 1979 Incom Number of returns (59)	ne Concept Amount (60)	2003 Adjusted Number of returns (61)	Total ind Gross Income Amount (62)	come tax 1979 Incom Number of returns (63)	ne Concept Amount (64)	
Size of income Il returns, total	2003 Adjusted Number of returns (57) 41,091,029	Total ta: Gross Income Amount (58) 41,996	credits 1979 Incon Number of returns (59) 41,091,029	ne Concept Amount (60) 41,996	2003 Adjusted Number of returns (61) 88,921,904	Total inc Gross Income Amount (62) 748,017	come tax 1979 Incom Number of returns (63) 88,921,904	ne Concept Amount (64) 748,017	
Size of income Il returns, total Under \$10,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701	Total ta: Gross Income Amount (58) 41,996 91	x credits 1979 Incon Number of returns (59) 41,091,029 1,043,408	ne Concept Amount (60) 41,996 103	2003 Adjusted Number of returns (61) 88,921,904 4,956,686	Total inc Gross Income Amount (62) 748,017 932	come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645	ne Concept Amount (64) 748,017 1,107	
Size of income Il returns, total Under \$10,000 \$10,000 under \$20,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481	Total ta: Gross Income Amount (58) 41,996 91 1,625	x credits 1979 Incon Number of returns (59) 41,091,029 1,043,408 5,365,521	ne Concept Arnount (60) 41,996 103 1,621	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028	Total inc Gross Income Amount (62) 748,017 932 8,155	Come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462	e Concept Amount (64) 748,017 1,107 8,206	
Size of income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264	Total ta Gross Income Amount (58) 41,996 91 1,625 5,265	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851	ne Concept Amount (60) 41,996 103 1,621 5,318	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310	200me tax 1979 Incom Number of (63) 88,921,904 4,943,645 12,311,462 12,878,463	le Concept Amount (64) 748,017 1,107 8,206 20,824	
Size of income Il returns, total Under \$10,000 \$10,000 under \$20,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481	Total ta: Gross Income Amount (58) 41,996 91 1,625	x credits 1979 Incon Number of returns (59) 41,091,029 1,043,408 5,365,521	ne Concept Arnount (60) 41,996 103 1,621	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028	Total inc Gross Income Amount (62) 748,017 932 8,155	Come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462	le Concept Amount (64) 748,017 1,107 8,206 20,824	
Size of income Il 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842	Total ta Gross Income Amount (58) 41,996 91 1,625 5,265	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851	ne Concept Amount (60) 41,996 103 1,621 5,318	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310	200me tax 1979 Incom Number of (63) 88,921,904 4,943,645 12,311,462 12,878,463	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,520	
Size of income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367	Total ta Gross Income Amount (58) 41,996 91 1,625 5,265 5,265 5,003	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738	200me tax 1979 Incom Number of (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944	le Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343	
Size of income Il 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842	Total ta Gross Income Amount (58) 41,996 91 1,625 5,265 5,265 5,003 4,932	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635	Come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036	le Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,096	
Size of income Il 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,265 5,003 4,932 4,031	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,098 36,352	
Size of income Il 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134	Bit State 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978	te Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,098 36,352 35,694	
Size of income II 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,265 5,003 4,932 4,031 3,670 3,206	c credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501	ne Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,098 36,352 35,694 32,257	
Size of income II 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	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754	c credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170	ne Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,098 36,352 35,694 32,257 29,848	
Size of income II 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 \$125,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 35,004 31,183 61,653	Come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463	ne Concept Amount (64) 748,017 1,107 8,200 20,824 32,520 36,343 38,096 36,352 35,694 32,257 29,846 58,565	
Size of income II 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 \$70,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$150,000	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 35,004 31,183 61,653 44,732	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004	le Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,098 36,352 35,694 32,257 29,848 58,565 44,165	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 3,77	 credits 1979 Incon Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961	Come tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,096 36,352 35,694 32,257 29,846 58,565 44,165 31,276	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991	Total ta Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168	credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,399,318 2,030,323 835,891 399,384 246,856	ne Concept Arnount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996	200me tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,527 36,342 36,352 36,352 35,694 32,257 29,848 58,566 44,166 31,278 24,397	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,399,318 2,030,323 835,891 399,384 246,856 442,960	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183	some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,527 36,342 36,352 36,352 35,694 32,257 29,844 58,566 44,166 31,276 24,397 58,531	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474	some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874	ie Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,342 36,352 35,694 32,257 29,846 58,566 44,166 31,276 24,397 58,537 37,687	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564 346	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054	some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779	ne Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,342 36,352 35,694 32,257 29,844 58,566 44,166 31,277 24,397 58,533 37,68 ⁻ 25,267	
Size of income II returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586 165,001	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564 346 1,131	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109 185,334	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518 1,248	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304 355,750	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054 60,181	some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779 422,426	te Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,342 36,352 35,694 32,257 29,844 58,566 44,166 31,277 24,397 58,531 37,681 25,261 62,375	
Size of income VII returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586 165,001 44,901	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 3,77 168 790 564 346 1,131 533	ccredits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109 185,334 50,757	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518 1,248 579	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304 355,750 81,588	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054 60,181 25,551	some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779 422,426 97,152	le Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 38,096 36,352 35,694 32,257 29,848 58,566 44,166 31,276 24,397 58,531 37,681 25,261 62,379 26,419	
Size of income VI returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586 165,001 44,901 19,386	Total tax Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564 346 1,131 533 335	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109 185,334 50,757 21,771	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518 1,248 579 335	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304 355,750 81,588 33,984	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054 60,181 25,551 15,316	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779 422,426 97,152 36,826	ne Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,342 36,352 35,694 32,257 29,844 58,5694 32,257 29,844 58,5694 31,276 24,397 58,533 37,68* 25,267 62,379 26,419 15,606	
Size of income Il returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586 165,001 44,901 19,386 30,289	Total ta: Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564 346 1,131 533 335 896	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109 185,334 50,757 21,771 33,117	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518 1,248 579 335 929	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304 355,750 81,588 33,984 48,235	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054 60,181 25,551 15,316 36,905	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779 422,426 97,152 36,826 53,002	ne Concept Amount (64) 748,017 1,107 8,206 20,824 32,520 36,343 36,352 35,694 32,257 29,844 58,566 44,165 31,275 24,397 58,533 37,681 25,261 62,375 26,415 15,606 37,594	
Size of income All returns, total	2003 Adjusted Number of returns (57) 41,091,029 1,065,701 5,419,481 7,778,264 5,509,367 4,643,842 3,350,620 2,924,490 2,516,662 2,092,625 1,473,659 2,045,535 768,231 352,027 219,991 397,842 169,320 91,586 165,001 44,901 19,386	Total tax Gross Income Amount (58) 41,996 91 1,625 5,265 5,003 4,932 4,031 3,670 3,206 2,754 1,728 2,372 674 377 168 790 564 346 1,131 533 335	Credits 1979 Incom Number of returns (59) 41,091,029 1,043,408 5,365,521 7,909,851 5,575,276 4,559,722 3,383,685 2,875,650 2,477,941 1,938,781 1,399,318 2,030,323 835,891 399,384 246,856 442,960 194,033 109,109 185,334 50,757 21,771	ne Concept Amount (60) 41,996 103 1,621 5,318 5,066 4,834 3,992 3,591 3,187 2,563 1,640 2,288 714 370 240 813 538 518 1,248 579 335	2003 Adjusted Number of returns (61) 88,921,904 4,956,686 12,347,028 12,187,319 11,856,081 9,668,366 7,963,729 6,270,036 5,227,837 4,075,665 2,973,777 4,482,868 2,296,864 1,283,855 798,176 1,282,929 486,553 227,304 355,750 81,588 33,984	Total inc Gross Income Amount (62) 748,017 932 8,155 19,310 29,738 34,635 38,107 37,134 37,081 35,004 31,183 61,653 44,732 31,961 24,996 59,183 37,474 24,054 60,181 25,551 15,316	Some tax 1979 Incom Number of returns (63) 88,921,904 4,943,645 12,311,462 12,878,463 12,206,944 9,602,036 7,695,815 5,998,978 4,954,501 3,708,443 2,845,170 4,342,463 2,364,004 1,343,121 848,382 1,407,925 564,874 278,779 422,426 97,152 36,826	ne Concept Amount (64)	

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

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

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 straight-line in excess of depreciation, which was subtracted in computing AGI. was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses changed were 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 2003 using AGI and the 1979 Income Concept, classified by size of 2003 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 2003, 1979

Concept income was 2.2 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$225.1 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.7 percent for 2003; income for the \$200,000 and above group increased 6.6 percent, after decreasing 8.5 percent for 2002. Total income tax for all returns decreased 6.1 percent; and total income tax reported for the \$200,000 and above income group decreased 3.2 percent for 2003, following a decrease of 11.5 percent for 2002.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2003 are shown in Figure 4.

For the population as a whole, average tax rates for 2003 (based on the 1979 Income Concept) were 1.1 percentage points lower than those for 2002. Between 1986 and 2003, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2003 of 1.9 percentage points. Although the average tax rate for 2003 was calculated using a lower maximum marginal tax rate of 35.0 percent for 2003 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 However, average tax rate declined in 1986). the category for 2003 by 3.3 percentage points.

Source: IRS, Statistics of Income, Individual Complete Report 2003, Publication 1304, October 2005.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2003

Size of						Tota	al income	e tax as a	percent	age of a	djusted g	gross inc	ome					
2003 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
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	13.2	12.1
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	2.3	2.1
\$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	2.6	2.4
\$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	4.7	4.2
\$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	6.7	6.1
\$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	8.1	7.4
\$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	9.2	8.5
\$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	9.6	9.0
\$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	10.6	9.4
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1
\$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	12.7	11.0
\$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	14.2	12.4
\$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	16.0	14.2
\$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	17.3	15.4
\$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	18.4	16.8
\$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	21.0	19.2
\$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	24.2	22.4
\$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	25.7	23.8
\$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	27.9	24.9
\$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	28.5	24.8
Size of	Total income tax as a percentage of 1979 Income Concept																	
2003 Income	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	()																	
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	12.9	11.8
All returns, total Under \$10,000	. ,	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	12.9 3.0	11.8 2.8
	13.3																	
Under \$10,000	13.3 4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2	3.6	2.9	3.0	2.8
Under \$10,000 \$10,000 under \$20,000	13.3 4.9 7.6	4.2 6.7	4.4 6.5	4.3 6.4	4.3 6.1	4.0 5.5	3.5 5.1	3.2 4.8	3.2 4.8	3.1 4.7	3.2 4.6	3.4 4.4	3.1 4.2	3.2 4.1	3.6 4.0	2.9 3.4	3.0 2.6	2.8 2.4
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	13.3 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	3.0 2.6 4.8	2.8 2.4 4.4
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	13.3 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	3.0 2.6 4.8 7.1	2.8 2.4 4.4 6.5
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	13.3 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	3.0 2.6 4.8 7.1 8.5	2.8 2.4 4.4 6.5 7.8
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	13.3 4.9 7.6 10.0 11.6 12.6 13.8	4.2 6.7 9.3 10.7 11.7 13.4	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	3.4 4.4 7.6 9.8 11.0	3.1 4.2 6.9 9.1 10.3 11.0	3.2 4.1 6.8 8.9 10.1	3.6 4.0 6.6 9.0 10.2 10.9	2.9 3.4 6.1 8.4 9.9	3.0 2.6 4.8 7.1 8.5 9.5	2.8 2.4 4.4 6.5 7.8 8.7
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	13.3 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	3.5 5.1 8.3 10.2 10.9 11.6 12.9	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	3.4 4.4 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 9.0 10.2 10.9 11.5	2.9 3.4 6.1 8.4 9.9 10.6 11.1	3.0 2.6 4.8 7.1 8.5 9.5 9.8	2.8 2.4 4.4 6.5 7.8 8.7 9.1
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	13.3 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 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 9.0 10.2 10.9 11.5 12.3	2.9 3.4 6.1 9.9 10.6 11.1 11.8	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5
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	13.3 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 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 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	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0
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 \$80,000 under \$100,000 \$100,000 under \$125,000	13.3 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	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 13.4 14.0	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	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0
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 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$100,000 under \$125,000 \$125,000 under \$150,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8	4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 13.4 14.0 15.4 16.6	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 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 \$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	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	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	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 13.6 14.3
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 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$100,000 under \$125,000 \$125,000 under \$150,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8	4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7	3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 13.4 14.0 15.4 16.6	3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6	2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 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 \$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 \$200,000 under \$300,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 21.6 22.3	 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5 	4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	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 18.1 19.4	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 18.4 19.9	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 18.0 20.2	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 17.8 19.5	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 13.6 14.3 15.3 17.1
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 \$50,000 under \$70,000 \$50,000 under \$70,000 \$50,000 under \$90,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$300,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8 24.5	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 22.6	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5 21.9	4.3 6.1 9.1 10.7 11.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4 21.5	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5 21.6	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2 21.6	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4 23.5	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5 23.7	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5 23.7	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3 23.1	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4 24.0	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 18.1 19.4 21.5	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 18.4 19.9 21.3	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 18.0 20.2 21.7	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 17.8 19.5 21.3	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5 20.5	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 13.6 14.3 15.3 17.1 19.2
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 \$70,000 \$60,000 under \$70,000 \$70,000 under \$90,000 \$80,000 under \$90,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$500,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6 23.4	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8 24.5 26.5	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 21.6 21.6 22.3 22.6 23.2	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5 21.9 22.7	4.3 6.1 9.1 10.7 11.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4 21.5 22.3	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.3 18.6 20.5 21.6 23.0	3.5 5.1 8.3 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2 21.6 21.4	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4 23.5 25.4	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5 23.7 24.8	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5 23.7 25.1	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 18.9 21.3 23.1 25.0	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4 24.0 24.3	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 18.1 19.4 21.5 22.6	3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.5 18.4 19.9 21.3 23.2	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 18.0 20.2 21.7 21.5	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 17.8 19.5 21.3 22.2	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5 20.5 21.8	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 13.6 14.3 15.3 17.1 19.2 20.2
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 \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$150,000 under \$200,000 \$200,000 under \$400,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6	4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8 24.5	4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3 22.6	4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7 18.8 20.0 20.7 21.5 21.9	4.3 6.1 9.1 10.7 11.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4 21.5	4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5 21.6	3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2 21.6	3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4 23.5	3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5 23.7	3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5 23.7	3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3 23.1	3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4 24.0	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 18.1 19.4 21.5	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 18.4 19.9 21.3	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 18.0 20.2 21.7	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 17.8 19.5 21.3	3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5 20.5	2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0 12.0 13.6 14.3 15.3 17.1 19.2