## Section 1

# Introduction and Changes in Law

#### Introduction

This report contains complete individual income tax data for Tax Year 2004. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 132 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2004.

Table A on the following pages presents selected income and tax items for Tax Years 2000, 2001, 2002, 2003, and 2004 as they appear on the forms and provides the percentage change for each item between 2003 and 2004. 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 2004, the number of individual tax returns filed increased by just over 1.8 million, or 1.4 percent. Adjusted gross income (AGI) rose \$581.7 billion, or 9.4 percent from 2003 to 2004, compared to the 2.9 percent increase recorded from 2002 to 2003. Total tax liability increased 11.0 percent to \$880.0 billion. Several components of AGI showed large increases between 2003 and 2004, notably net capital gains less loss increased 60.4 percent and ordinary dividends increased 27.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2004, 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 and Maureen Kahr. 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, 2000-2004, in Current and Constant 1990 Dollars<sup>1</sup>

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

			Current dollars	1	•	4_
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
All returns		130,255,237	130,076,443	130,423,626	132,226,042	1.4
Electronically filed returns *	. 40,078,595	46,861,487	52,798,823	61,154,815	68,380,152	11.8
Form 1040 returns	. 78,846,102	80,500,011	80,748,948	80,420,043	80,603,689	0.2
Electronically filed returns		20,811,215	24,843,419	30,472,170	34,900,171	14.5
Form 1040A returns		28,293,817	28,714,328	29,631,494	30,572,631	3.2
Electronically filed returns		15,007,182	16,839,599	18,910,697	20,771,324	9.8
Form 1040EZ returns		21,461,409	20,613,167	20,372,089	21,049,722	3.3
Electronically filed returns * Salaries & wages	. 10,170,740	11,043,091	11,115,806	11,771,948	12,708,657	8.0
Number of returns	110,168,714	111,227,450	110,938,441	110,890,993	112,369,812	1.3
Amount	4,456,167,438	4,565,229,218	4,559,690,903	4,649,900,493	4,921,806,344	5.8
Taxable interest received	.,,,,	1,000,220,210	1,000,000,000	1,0 10,000,100	1,021,000,011	0.0
Number of returns	68,046,458	67,479,816	63,584,806	59,459,344	57,605,888	-3.1
Amount	. 199,321,670	198,177,814	149,024,899	127,159,692	125,474,158	-1.3
Tax-exempt interest						
Number of returns	4,658,345	4,557,381	4,453,829	4,524,955	4,416,851	-2.4
Amount	. 53,951,877	55,582,376	54,564,456	53,750,230	52,031,763	-3.2
Ordinary dividends in AGI						
Number of returns		32,621,151	31,409,759	30,475,097	30,687,178	0.7
Amount	. 146,987,679	119,533,324	103,241,332	115,141,232	146,838,808	27.5
Qualified dividends in AGI	N1/A	NI/A	NI/A	22 440 270	24.549.867	0.4
Number of returns Amount		N/A N/A	N/A N/A	22,449,379 80,994,736	24,549,867	9.4 36.4
State income tax refund	. IN/A	IN/A	IN/A	00,994,730	110,300,411	50.4
Number of returns	20.921.057	22,132,023	23,838,529	24,655,907	23,621,296	-4.2
Amount	-,,	21,219,499	23,875,813	23,425,623	22,735,928	-2.9
Alimony received		21,210,100	20,010,010	20,120,020		
Number of returns	442,335	437,859	425,963	431,368	439,608	1.9
Amount		6,685,857	6,523,019	6,470,712	7,262,338	12.2
Business or profession net income, less loss						
Number of returns	17,600,010	18,018,349	18,597,305	19,415,648	20,252,079	4.3
Amount	. 213,865,353	216,772,496	220,783,572	229,655,285	247,217,287	7.6
Net capital gain in AGI less loss						
Number of returns		23,470,401	23,249,625	21,889,687	22,388,659	2.3
Amount	. 614,739,612	325,168,963	238,368,458	294,021,717	471,735,648	60.4
Capital gain distributions reported on Form 1040 Number of returns	6,645,305	2,486,027	939,523	1,095,371	2,878,263	162.8
Amount	. 15,802,819	1,358,488	420,312	332,293	1,925,990	479.6
Sales of property other than capital assets, net gain less loss	. 13,002,019	1,330,400	420,312	332,293	1,923,990	475.0
Number of returns	1.700.051	1,615,884	1,728,377	1,753,860	1,749,934	-0.2
Amount		-1,896,996	-2,386,530	-330,359	2,502,516	N/A
Total IRA distributions						
Number of returns	9,381,311	9,363,959	8,889,787	9,240,253	9,516,936	3.0
Amount	. 138,323,846	118,565,053	120,418,135	120,948,781	131,491,539	8.7
Taxable IRA distributions in AGI						
Number of returns	, ,	8,834,138	8,291,357	8,611,702	8,913,846	3.5
Amount	. 98,966,627	94,327,585	88,219,481	88,335,605	101,672,181	15.1
Total pensions & annuities	22 702 404	04 047 075	24.957.470	04 767 067	25 120 010	4.5
Number of returns	23,793,404	24,317,375 532,924,324	24,857,470 561,031,602	24,767,067	25,130,018	1.5
Amount Taxable pensions & annuities in AGI	. 552,009,667	532,924,324	561,031,602	565,420,626	627,664,241	11.0
Number of returns	21,765,211	22,262,775	22,794,417	22,822,842	23,123,390	1.3
Amount	. 325,827,702	338,745,409	357,840,960	372,931,442	394,285,849	5.7
Rents, royalties, partnerships, estates, trusts, etc.		,,	,,	,	,,	
Number of returns	14,332,632	14,542,983	14,683,765	14,824,475	15,191,999	2.5
Amount		268,224,205	278,192,647	295,698,600	357,378,135	20.9
Farm net income less loss						
Number of returns	2,061,784	2,006,871	1,995,073	1,997,116	2,004,898	0.4
Amount	9,034,178	-11,004,781	-14,419,719	-12,371,492	-13,239,205	-7.0
Unemployment compensation in AGI						
Number of returns		8,799,885	10,334,639	10,065,230	9,094,911	-9.6
Amount	. 16,913,305	26,890,925	43,129,155	44,007,879	32,740,272	-25.6

## Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

Item		1	Current dollars			Percent change,
	2000	2001	2002	2003	2004	2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
Social security benefits (received)	40 607 700	10 750 000	13.869.265	14,120,202	14 750 500	4.5
Number of returns Amount	13,627,723 186,586,863	13,753,080 196,524,465	205,658,281	214,011,279	14,759,589 231,873,220	4.5 8.3
Taxable social security benefits in AGI	100,000,000	130,324,403	203,030,201	214,011,273	201,070,220	0.5
Number of returns	10,608,572	10,779,279	10,702,502	10,975,002	11,691,859	6.5
Amount	89,964,021	93,559,363	93,459,494	97,768,201	110,462,387	13.0
Foreign earned income exclusion <sup>2</sup>	, ,		, ,	, ,	, ,	
Number of returns	358,391	292,006	316,931	306,393	295,313	-3.6
Amount	15,239,672	13,944,765	14,936,779	15,076,406	15,446,376	2.5
Net operating loss <sup>2</sup>						
Number of returns	527,417	611,473	670,081	712,076	829,838	16.5
Amount	48,096,275	54,475,064	58,126,147	62,824,777	75,011,556	19.4
Other income, net gain less loss <sup>2</sup>	E 01E 404	E 610 007	E 467 604	E 702 802	E 001 EE0	
Number of returns	5,815,404	5,610,987	5,467,631	5,703,893	5,891,550	3.3 9.0
Amount Total income	25,370,158	19,508,967	19,100,950	21,289,227	23,197,673	9.0
Number of returns	129,148,570	130,014,403	129,837,130	130,171,008	131,924,074	1.3
Amount	6,423,986,106	6,231,176,710	6,110,746,964	6,294,684,470	6,886,851,809	9.4
Educator expenses	0, 120,000,100	0,201,110,110	0,110,110,001	0,201,001,110	0,000,001,000	0.4
Number of returns	N/A	N/A	2,884,403	3,240,673	3,402,468	5.0
Amount	N/A	N/A	712,505	805,734	858,457	6.5
Certain business expenses of reservists, performing			,	,	,	
artists, and fee-basis governement officials						
Number of returns	N/A	N/A	N/A	N/A	105,135	(X)
Amount	N/A	N/A	N/A	N/A	252,597	(X)
Total taxpayer IRA adjustment						
Number of returns	3,505,032	3,448,457	3,277,671	3,418,494	3,330,763	-2.6
Amount	7,477,074	7,406,866	9,462,404	10,006,814	10,028,607	0.2
Student loan interest deduction						
Number of returns	4,477,986	4,405,667	6,640,784	6,953,370	7,527,249	8.3
Amount	2,639,472	2,711,733	4,659,546	4,409,816	4,398,734	-0.3
Tuition and fees deduction Number of returns	N/A	N/A	3,444,941	3,571,154	4,710,253	31.9
Amount	N/A	N/A N/A	6,154,145	6,683,631	10,589,279	58.4
Health savings account deduction	11/14	19/7	0,134,143	0,000,001	10,003,213	50.4
Number of returns	N/A	N/A	N/A	N/A	90.857	(X)
Amount	N/A	N/A	N/A	N/A	190,732	(X)
Moving expenses					,	(,
Number of returns	956,586	944,791	947,470	1,023,888	1,096,436	7.1
Amount	2,137,803	2,180,570	2,215,391	2,439,835	2,952,043	21.0
One-half of self-employment tax						
Number of returns	14,300,140	14,574,036	14,664,473	15,373,279	15,920,203	3.6
Amount	17,392,967	18,134,959	18,687,162	19,791,285	21,109,366	6.7
Self-employed health insurance						
Number of returns	3,564,624	3,559,792	3,571,152	3,802,277	3,883,687	2.1
Amount	7,569,198	8,177,397	10,494,247	16,454,211	18,457,063	12.2
Keogh retirement plan	1 007 706	1 200 406	1 196 047	1 200 001	1 001 000	0.6
Number of returns Amount	1,287,706 12,475,396	1,290,496 13,114,412	1,186,947 16,349,738	1,208,801 17,795,957	1,201,332 19,295,952	-0.6 8.4
Penalty on early withdrawal of savings	12,475,590	13,114,412	10,549,750	17,795,957	19,295,952	0.4
Number of returns	863,436	890,649	804,926	736,121	780.327	6.0
Amount	286,507	197,533	192,750	150,214	209,833	39.7
Alimony paid adjustment	200,001	,			200,000	
Number of returns	656,724	656,635	587,219	587,368	574,001	-2.3
Amount	7,460,164	7,472,718	7,183,522	7,520,335	8,470,128	12.6
Foreign housing deductions						
Number of returns	4,411	4,122	2,074	1,491	3,352	124.8
Amount	42,400	92,074	54,614	51,765	59,899	15.7
Other adjustments						
Number of returns	170,106	183,906	208,348	272,647	188,210	-31.0
Amount	1,008,208	961,209	1,064,125	1,314,285	1,107,387	-15.7
Total statutory adjustments	00 407 405	00 407 000	00.011.070	00.000.000	00 450 005	
Number of returns	23,197,425	23,497,092	28,911,078	30,382,069	32,153,965	5.8
Amount	58,609,518	60,572,768	77,161,432	87,575,677	98,046,679	12.0
Adjusted gross income or loss (AGI)	6 36F 376 640	6 170 602 040	6 033 595 533	6 207 409 702	6 799 905 400	0.4
Amount Total itemized deductions	6,365,376,648	6,170,603,942	6,033,585,532	6,207,108,793	6,788,805,130	9.4
Number of returns	42,534,320	44,562,307	45,647,551	43,949,591	46,335,237	5.4
Amount	822,360,510	884,528,260	898,047,320	901,864,834	998,238,457	10.7
Footnotes at end of table.	022,000,010	007,020,200	000,071,020	001,00 <del>1</del> ,00 <del>1</del>	555,200,407	1.0.7

## Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 **Dollars--Continued**<sup>1</sup> [All figures are estimates based on samples--money amounts are in thousands of dollars]

			Current dollars		•	
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction	85,670,504	84,238,232	82.655.191	84.643.281	94 016 752	0.7
Number of returns Amount	470,820,881	481,907,591	492,067,532	555,780,052	84,016,753 560,932,618	-0.7 0.9
Basic standard deduction	470,020,001	401,907,591	492,007,002	333,760,032	500,952,010	0.5
Number of returns	85,670,504	84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	456,084,883	466,971,032	477,170,045	539,921,089	545,082,218	1.0
Additional standard deduction						
Number of returns	11,330,554	11,116,629	10,857,098	11,200,647	10,985,079	-1.9
Amount	14,735,998	14,936,559	14,897,487	15,858,963	15,850,401	-0.1
AGI less deductions	440.004.400	445 000 400	444.070.407	444 400 077	440 040 570	
Number of returns Amount	116,391,403 5,157,822,794	115,862,109 4,910,329,307	114,976,167 4,760,885,833	114,402,877 4,873,784,147	116,042,570 5,360,753,836	1.4 10.0
Number of exemptions		256,186,046	258,716,374	261,126,373	263,896,304	1.1
Exemption amount	690,109,474	727,554,990	761,440,430	781,305,067	800,690,043	2.5
Taxable income	000,100,111	121,001,000	101,110,100	101,000,001	000,000,010	2.5
Number of returns	105,259,292	104,174,655	102,275,969	101,392,812	102,737,959	1.3
Amount	4,544,242,424	4,268,506,425	4,096,127,651	4,200,218,439	4,670,165,637	11.2
Tax from table, rate schedules, etc.						
Number of returns	105,254,144	104,163,693	102,266,930	101,386,201	102,721,593	1.3
Amount	1,008,626,180	926,642,321	829,839,121	780,315,781	871,227,853	11.7
Additional taxes	00 407	05 004	12 201	01.070	0.004	50.7
Number of returns Amount	-, -	25,334 198,998	13,291 153,564	21,370 222,088	9,884 85,611	-53.7 -61.5
Amount Alternative minimum tax	120,324	190,990	155,564	222,000	00,011	-01.0
Number of returns	1,304,198	1,120,047	1,910,789	2,357,975	3,096,299	31.3
Amount	, ,	6,756,705	6,853,901	9,469,803	13,029,239	37.6
Income tax before credits	-,,	-,,	-,,	-,,	-,,	
Number of returns	105,277,966	104,195,834	102,293,722	101,412,777	102,740,921	1.3
Amount	1,018,218,948	933,567,474	836,842,718	790,005,881	884,342,703	11.9
Foreign tax credit						
Number of returns	3,935,699	3,942,604	3,748,974	4,145,174	4,700,259	13.4
Amount Child care credit	5,990,360	6,254,559	5,933,600	5,805,555	6,757,994	16.4
Number of returns	6,368,101	6,184,508	6,185,855	6,313,297	6,316,649	0.1
Amount	, ,	2,721,061	2,706,539	3,206,890	3,337,984	4.1
Credit for elderly or disabled	2,7 00,000	_,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,100,000	0,200,000	0,007,001	
Number of returns	155,796	139,097	133,538	123,147	107,914	-12.4
Amount	32,608	30,496	21,119	20,257	18,740	-7.5
Education credits						
Number of returns	6,815,316	7,212,554	6,544,536	7,298,227	7,180,884	-1.6
Amount	4,851,178	5,156,254	5,012,744	5,843,029	6,016,805	3.0
Retirement savings contributions credit Number of returns	N/A	N/A	5,307,176	5,296,688	5,288,732	-0.2
Amount		N/A N/A	1,058,219	1,034,394	1,011,506	-0.2 -2.2
Child tax credit	19/73	19/7	1,000,210	1,004,004	1,011,000	2.2
Number of returns	26,404,521	26.452.875	25.939.801	25.672.254	25,988,711	1.2
Amount	19,689,359	22,427,229	21,520,271	22,788,025	32,300,455	41.7
Adoption credit			· ·			
Number of returns		47,737	55,905	63,980	71,136	11.2
Amount	91,866	88,781	234,109	348,793	301,890	-13.4
General business credit	075	000 0 10	004 700	000	0.40 -00	<b>_</b>
Number of returns	275,115	269,648	284,720	262,738	248,506	-5.4
Amount Prior year minimum tax credit	764,253	713,974	750,855	612,744	635,391	3.7
Number of returns	199,554	248,255	193,776	250,605	274.596	9.6
Amount	,	1,438,041	976,398	916,538	902,000	-1.6
Total credits <sup>3</sup>	.,_07,001	.,	010,000	010,000	302,000	
Number of returns	36,028,685	49,066,700	38,846,217	39,247,449	39,841,978	1.5
Amount		44,160,998	38,747,463	41,069,375	51,599,346	25.6
Income tax less credits <sup>1</sup>						
Number of returns	100,163,625	97,389,985	93,565,243	91,109,363	90,876,672	-0.3
Amount	982,465,335	889,406,476	798,095,255	748,936,506	832,743,358	11.2
Self-employment tax	14 000 440	14 575 044	14 004 470	45 070 070	15 000 000	
Number of returns	14,300,140	14,575,011	14,664,473	15,373,279	15,920,203	3.6
Amount	34,778,824	36,262,878	37,367,003	39,574,991	42,210,737	6.7
Recapture taxes Number of returns	14,144	11,686	14,684	15,797	41,161	160.6
Amount	· ·	286,974	117,943	87,939	173,122	96.9
Footnotes at end of table.	200,002	200,01 1	,010	01,000		00.0

#### Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

		1	Current dollars			
ltem	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(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	517,609	-7.2
Amount	35,753	35,879	31,446	148,746	107,929	-27.4
Tax on qualified retirement plans		00,010	01,110	,	,01	
Number of returns	4,334,527	4,571,187	4,896,938	4,877,670	4,924,584	1.0
Amount	3,414,692	3,259,975	3,498,067	3,407,940	3,640,374	6.8
Advanced earned income credit payments						
Number of returns	174,967	135,554	156,376	142,694	142,639	-0.0
Amount	72,958	51,492	73,904	66,986	62,360	-6.9
Household employment taxes	050.000	050.000	000 700	040.004	0.40 700	
Number of returns	259,906	250,622	229,722	240,601	243,702	1.3
Amount Total tax liability <sup>1,4</sup>	795,638	804,086	703,931	810,442	885,832	9.3
Number of returns	104,685,747	102,557,013	99,559,612	97,875,142	98,115,557	0.2
Amount	1,022,172,309	930,280,996	839,977,103	793,111,460	879,962,609	11.0
Income tax withheld	1,022,172,503	330,200,330	033,377,103	733,111,400	079,902,009	11.0
Number of returns	113,733,442	114,798,386	114,861,744	114,861,706	116.312.978	1.3
Amount	763,901,388	773,325,891	717,492,263	703,758,484	731,734,362	4.0
Estimated tax payments	,,		,,	,,,	. ,,	
Number of returns	13,326,669	13,167,856	12,434,579	11,576,213	10,996,504	-5.0
Amount	221,621,893	220,195,712	198,177,595	182,906,911	188,770,357	3.2
Earned income credit 1						
Number of returns	19,277,225	19,593,121	21,703,187	22,024,227	22,270,550	1.1
Amount	32,296,350	33,375,971	38,198,572	38,657,067	40,024,074	3.5
Nontaxable combat pay election						
Number of returns	N/A	N/A	N/A	N/A	10,024	(X)
Amount	N/A	N/A	N/A	N/A	9,283	(X)
Additional child tax credit	1 104 142	0 562 000	10,937,417	10 570 455	14 500 404	45.0
Number of returns Amount	1,104,143 977,641	8,562,900 4,994,877	6,415,753	12,570,455 9,112,716	14,528,434 14,450,019	15.6 58.6
Payment with an extension request	311,041	4,334,011	0,410,700	3,112,710	14,450,015	50.0
Number of returns	1,610,937	1,448,213	1,235,156	1,333,579	1,518,779	13.9
Amount		42,495,018	36,321,934	38,303,188	59,268,206	54.7
Excess social security tax withheld	,,	,,		,,	,,	
Number of returns.	1,640,582	1,436,745	1,145,352	1,121,141	1,242,604	10.8
Amount	2,184,849	1,915,349	1,564,478	1,566,411	1,727,641	10.3
Other payments:						
Form 2439						
Number of returns	50,698	20,955	19,422	12,717	9,608	-24.4
Amount	399,047	88,649	37,701	123,633	33,754	-72.7
Form 4136						l
Number of returns	· · ·	386,698	365,868	349,860	345,020	-1.4 5.1
Amount Form 8885 <sup>۵</sup>	90,578	108,963	101,459	82,154	86,378	5.1
Number of returns	N/A	N/A	5,322	17,834	16,314	-8.5
Amount		N/A	1,967	32,514	23,595	-27.4
Total payments <sup>1</sup>	1.77	1.0/7 (	1,507	02,014	20,000	21.4
Number of returns	122,243,874	123,451,338	123,462,930	123,461,513	124,989,700	1.2
Amount	1,084,868,447	1,076,500,696	998,311,722	974,543,079	1,036,118,363	6.3
Overpayment, total	,,	,,	,- ,	- ,,	,, .,	
Number of returns	95,921,082	102,310,895	103,462,884	105,361,848	103,706,648	-1.6
Amount	196,198,780	236,981,755	239,784,002	254,553,541	255,064,839	0.2
Overpayment refunded						
Number of returns	93,000,030	99,011,975	100,143,606	102,004,984	100,674,244	-1.3
Amount	167,577,365	202,274,032	205,987,348	219,751,889	221,371,474	0.7
Refund credited to next year						
Number of returns	4,255,215	5,408,878	5,418,534	5,199,186	4,314,593	-17.0
Amount	28,621,415	34,708,129	33,796,653	34,801,652	33,693,366	-3.2
Tax due at time of filing	20.004.400	04 504 404	00.040.704	04 070 000	04 450 050	40.0
Number of returns		24,581,181	22,818,761	21,072,333	24,452,350	16.0
Amount	134,944,362	91,830,967	82,287,723	73,741,408	99,683,779	35.2
Tax penalty Number of returns	5,813,525	5,318,905	5,149,988	4,829,886	5,641,853	16.8
Amount	1,441,719	1,060,320	838,341	619,485	774,697	25.1
Footnotes at end of table.	1,741,719	1,000,320	030,341	013,400	114,031	23.1

## Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 **Dollars--Continued**<sup>1</sup> [All figures are estimates based on samples--money amounts are in thousands of dollars]

		(	Constant 1990 dollar	s <sup>6</sup>		
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	129,373,500	130,255,237	130,076,443	130,423,626	132,226,042	1.4
Electronically filed returns *		46,861,487	52,798,823	61,154,815	68,380,152	11.8
Form 1040 returns		80,500,011	80,748,948	80,420,043	80,603,689	0.2
Electronically filed returns	, ,	20,811,215	24,843,419	30,472,170	34,900,171	14.5
Form 1040A returns		28,293,817	28,714,328	29,631,494	30,572,631	3.2
Electronically filed returns		15,007,182	16,839,599	18,910,697	20,771,324	9.8
Form 1040EZ returns		21,461,409	20,613,167	20,372,089	21,049,722	3.3 8.0
Electronically filed returns * Salaries & wages	. 10,170,740	11,043,091	11,115,806	11,771,948	12,708,657	0.0
Number of returns	110,168,714	111,227,450	110,938,441	110,890,993	112,369,812	1.3
Amount	. 3,381,007,161	3,369,172,855	3,313,728,854	3,302,486,146	3,406,094,356	3.1
Taxable interest received		-,,	-,	-,,,	-,,	
Number of returns	68,046,458	67,479,816	63,584,806	59,459,344	57,605,888	-3.1
Amount	. 151,230,402	146,256,689	108,302,979	90,312,281	86,833,327	-3.9
Tax-exempt interest						
Number of returns	, ,	4,557,381	4,453,829	4,524,955	4,416,851	-2.4
Amount	. 40,934,656	41,020,204	39,654,401	38,174,879	36,008,140	-5.7
Ordinary dividends in AGI		00.004.1-1	0.1.107	00 177	00.007	
Number of returns		32,621,151	31,409,759	30,475,097	30,687,178	0.7
Amount	. 111,523,277	88,216,475	75,030,038	81,776,443	101,618,552	24.3
Qualified dividends in AGI Number of returns	N/A	N/A	N/A	22,449,379	24,549,867	9.4
Amount		N/A N/A	N/A N/A	57,524,670	76,470,873	32.9
State income tax refund		11/7	11/7	57,524,070	10,410,013	52.5
Number of returns	20.921.057	22,132,023	23,838,529	24,655,907	23,621,296	-4.2
Amount	-,,	15,660,147	17,351,608	16,637,516	15,734,206	-5.4
Alimony received	-,,	-,,	,,	-,,	-, - ,	-
Number of returns	442,335	437,859	425,963	431,368	439,608	1.9
Amount	. 4,698,260	4,934,212	4,740,566	4,595,676	5,025,839	9.4
Business or profession net income, less loss						
Number of returns	. 17,600,010	18,018,349	18,597,305	19,415,648	20,252,079	4.3
Amount	. 162,265,063	159,979,702	160,453,177	163,107,447	171,084,628	4.9
Net capital gain in AGI less loss	00.075.400	00.470.404	00.040.005	04 000 007	00.000.050	
Number of returns		23,470,401	23,249,625	21,889,687	22,388,659	2.3
Amount Capital gain distributions reported on Form 1040	. 466,418,522	239,977,094	173,232,891	208,822,242	326,460,656	56.3
Number of returns	6,645,305	2.486.027	939,523	1,095,371	2,878,263	162.8
Amount	. 11,989,999	1,002,574	305,459	236,004	1,332,865	464.8
Sales of property other than capital assets, net gain less loss		1,002,071	000,100	200,001	1,002,000	10110
Number of returns	1,700,051	1,615,884	1,728,377	1,753,860	1,749,934	-0.2
Amount	697,370	-1,399,997	-1,734,397	-234,630	1,731,845	N/A
Total IRA distributions	1					
Number of returns	9,381,311	9,363,959	8,889,787	9,240,253	9,516,936	3.0
Amount	. 104,949,807	87,501,884	87,513,180	85,901,123	90,997,605	5.9
Taxable IRA distributions in AGI	0 700 004	0 004 400	0 004 057	0 644 700	0.040.040	25
Number of returns		8,834,138	8,291,357 64,112,995	8,611,702	8,913,846	3.5
Amount Total pensions & annuities	. 75,088,488	69,614,454	04,112,995	62,738,356	70,361,371	12.2
Number of returns	23,793,404	24,317,375	24,857,470	24,767,067	25,130,018	1.5
Amount	. 418,823,723	393,302,084	407,726,455	401,577,149	434,369,717	8.2
Taxable pensions & annuities in AGI		000,002,004	, 20,400	,,		
Number of returns	21,765,211	22,262,775	22,794,417	22,822,842	23,123,390	1.3
Amount	. 247,213,734	249,996,612	260,058,837	264,866,081	272,862,179	3.0
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	, ,	14,542,983	14,683,765	14,824,475	15,191,999	2.5
Amount	. 191,263,583	197,951,443	202,174,889	210,013,210	247,320,509	17.8
Farm net income less loss						
Number of returns		2,006,871	1,995,073	1,997,116	2,004,898	0.4
Amount	6,854,460	-8,121,610	-10,479,447	-8,786,571	-9,162,080	-4.3
Unemployment compensation in AGI	6 470 000	0 700 005	10.004.000	10.005.000	0.004.044	
Number of returns	, ,	8,799,885	10,334,639	10,065,230	9,094,911	-9.6 -27.5
Amount Footnotes at end of table.	. 12,832,553	19,845,701	31,343,863	31,255,596	22,657,628	-27.5

#### Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

Item		(	Constant 1990 dollar	s <sup>-</sup>	1	Percent change,
nem	2000	2001	2002	2003	2004	2003 to 2004
Social security benefits (received)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	13,627,723	13,753,080	13.869.265	14,120,202	14,759,589	4.5
Amount	141,568,181	145,036,506	149,460,960	151,996,647	160,465,896	5.6
Taxable social security benefits in AGI	, ,	, ,	, ,			
Number of returns.	10,608,572	10,779,279	10,702,502	10,975,002	11,691,859	6.5
Amount	68,257,983	69,047,500	67,921,144	69,437,643	76,444,558	10.1
Foreign earned income exclusion <sup>2</sup>						
Number of returns	358,391	292,006	316,931	306,393	295,313	-3.6
Amount	11,562,725	10,291,339	10,855,217	10,707,675	10,689,534	-0.2
Net operating loss <sup>2</sup>						
Number of returns	527,417	611,473	670,081	712,076	829,838	16.5
Amount	36,491,863	40,202,999	42,242,839	44,619,870	51,911,111	16.3
Other income, net gain less loss <sup>2</sup> Number of returns	5,815,404	5,610,987	5,467,631	5,703,893	5,891,550	3.3
	, ,					6.2
Amount Total income	19,248,982	14,397,762	13,881,504	15,120,190	16,053,753	0.2
Number of returns	129,148,570	130,014,403	129,837,130	130,171,008	131,924,074	1.3
Amount	4,874,041,052	4,598,654,399	4,440,949,828	4,470,656,584	4,765,987,411	6.6
Educator expenses	4,074,041,002	4,000,004,000	4,440,040,020	4,470,000,004	4,700,007,411	0.0
Number of returns	N/A	N/A	2,884,403	3,240,673	3,402,468	5.0
Amount	N/A	N/A	517,809	572,254	594,088	3.8
Certain business expenses of reservists, performing			011,000	0.12,201	001,000	0.0
artists, and fee-basis governement officials						
Number of returns	N/A	N/A	N/A	N/A	105,135	(X)
Amount	N/A	N/A	N/A	N/A	174,808	(x)
Total taxpayer IRA adjustment						
Number of returns	3,505,032	3,448,457	3,277,671	3,418,494	3,330,763	-2.6
Amount	5,673,046	5,466,322	6,876,747	7,107,112	6,940,212	-2.3
Student loan interest deduction						
Number of returns	4,477,986	4,405,667	6,640,784	6,953,370	7,527,249	8.3
Amount	2,002,634	2,001,279	3,386,298	3,131,972	3,044,107	-2.8
Tuition and fees deduction						
Number of returns	N/A	N/A	3,444,941	3,571,154	4,710,253	31.9
Amount	N/A	N/A	4,472,489	4,746,897	7,328,221	54.4
Health savings account deduction						
Number of returns	N/A	N/A	N/A	N/A	90,857	(X)
Amount	N/A	N/A	N/A	N/A	131,994	(X)
Moving expenses	050 500	044 704	0.47.470	4 000 000	4 000 400	
Number of returns	956,586	944,791	947,470	1,023,888	1,096,436	7.1
Amount	1,622,005	1,609,277	1,610,023	1,732,837	2,042,936	17.9
One-half of self-employment tax Number of returns	14,300,140	14,574,036	14,664,473	15,373,279	15,920,203	3.6
Amount	13,196,485	13,383,734	13,580,786	14,056,310	14,608,558	3.9
Self-employed health insurance	13,130,403	10,000,704	13,300,700	14,000,010	14,000,000	5.5
Number of returns	3.564.624	3.559.792	3,571,152	3,802,277	3,883,687	2.1
Amount	5,742,942	6,034,979	7,626,633	11,686,229	12,773,054	9.3
Keogh retirement plan	0,1 12,0 12	0,001,010	1,020,000	11,000,220	12,110,001	
Number of returns	1,287,706	1,290,496	1,186,947	1,208,801	1,201,332	-0.6
Amount	9,465,399	9,678,533	11,882,077	12,639,174	13,353,600	5.7
Penalty on early withdrawal of savings	-,,	-,	, ,-	,,	-,	-
Number of returns	863,436	890,649	804,926	736,121	780,327	6.0
Amount	217,380	145,781	140,080	106,686	145,213	36.1
Alimony paid adjustment						
Number of returns	656,724	656,635	587,219	587,368	574,001	-2.3
Amount	5,660,215	5,514,921	5,220,583	5,341,147	5,861,680	9.7
Foreign housing deductions						
Number of returns	4,411	4,122	2,074	1,491	3,352	124.8
Amount	32,170	67,951	39,690	36,765	41,453	12.8
Other adjustments						
Number of returns	170,106	183,906	208,348	272,647	188,210	-31.0
Amount	764,953	709,379	773,347	933,441	766,358	-17.9
Total statutory adjustments	00.107.1	00.107.111	00.044.5-5	00.000	00.100.000	
Number of returns	23,197,425	23,497,092	28,911,078	30,382,069	32,153,965	5.8
Amount	44,468,527	44,703,150	56,076,622	62,198,634	67,852,373	9.1
Adjusted gross income or loss (AGI)	4 000 570 574	4 550 054 040	4 004 070 000	4 400 457 050	4 600 405 000	
Amount	4,829,572,571	4,553,951,249	4,384,873,206	4,408,457,950	4,698,135,038	6.6
Total itemized deductions Number of returns	42,534,320	44,562,307	45,647,551	43,949,591	46,335,237	5.4
Amount	42,534,320 623,945,759	44,562,307 652,788,384	45,647,551 652,650,669	43,949,591 640,529,001	46,335,237 690,822,462	5.4 7.9

## Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 **Dollars--Continued**<sup>1</sup> [All figures are estimates based on samples--money amounts are in thousands of dollars]

ltom		(	Constant 1990 dollar	s <sup>°</sup>	1	Boroopt obongo
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns	, ,	84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	357,223,734	355,651,359	357,607,218	394,730,151	388,188,663	-1.7
Basic standard deduction Number of returns	85,670,504	84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	, ,	344,628,068	346,780,556	383,466,683	377,219,528	-0.7
Additional standard deduction	340,043,133	344,020,000	340,700,330	303,400,003	577,213,520	-1.0
Number of returns	11.330.554	11,116,629	10,857,098	11.200.647	10,985,079	-1.9
Amount	, ,	11,023,291	10,826,662	11,263,468	10,969,136	-2.6
AGI less deductions	,,.	,, -	-,,	,,	-,,	
Number of returns	116,391,403	115,862,109	114,976,167	114,402,877	116,042,570	1.4
Amount	3,913,370,860	3,623,859,267	3,459,946,100	3,461,494,423	3,709,864,246	7.2
Number of exemptions	252,332,427	256,186,046	258,716,374	261,126,373	263,896,304	1.1
Exemption amount	523,603,546	536,940,952	553,372,406	554,904,167	554,110,756	-0.1
Taxable income						
Number of returns		104,174,655	102,275,969	101,392,812	102,737,959	1.3
Amount	3,447,831,885	3,150,189,244	2,976,836,956	2,983,109,687	3,231,948,538	8.3
Tax from table, rate schedules, etc.						1
Number of returns	, ,	104,163,693	102,266,930	101,386,201	102,721,593	1.3
Amount	765,270,243	683,868,872	603,080,757	554,201,549	602,925,850	8.8
Additional taxes			10.001			
Number of returns	,	25,334	13,291	21,370	9,884	-53.7
Amount	95,997	146,862	111,602	157,733	59,246	-62.4
Alternative minimum tax	1 204 409	1.120.047	1.910.789	0.057.075	2,006,200	24.2
Number of returns		, -,-	, ,	2,357,975	3,096,299	31.3
Amount Income tax before credits	7,284,401	4,986,498	4,981,033	6,725,712	9,016,774	34.1
Number of returns	105,277,966	104,195,834	102,293,722	101,412,777	102,740,921	1.3
Amount		688,979,686	608,170,580	561,083,722	612,001,871	9.1
Foreign tax credit	112,040,010	000,373,000	000,170,000	001,000,722	012,001,071	5.1
Number of returns	3,935,699	3,942,604	3,748,974	4,145,174	4,700,259	13.4
Amount		4,615,911	4,312,209	4,123,263	4,676,812	13.4
Child care credit		1,010,011	1,012,200	.,0,_00	.,	
Number of returns	6,368,101	6,184,508	6,185,855	6,313,297	6,316,649	0.1
Amount		2,008,163	1,966,961	2,277,621	2,310,024	1.4
Credit for elderly or disabled						
Number of returns	155,796	139,097	133,538	123,147	107,914	-12.4
Amount	24,741	22,506	15,348	14,387	12,969	-9.9
Education credits						
Number of returns	- ,	7,212,554	6,544,536	7,298,227	7,180,884	-1.6
Amount	3,680,712	3,805,354	3,642,983	4,149,879	4,163,879	0.3
Retirement savings contributions credit						
Number of returns		N/A	5,307,176	5,296,688	5,288,732	-0.2
Amount	N/A	N/A	769,055	734,655	700,004	-4.7
Child tax credit	00 404 504	00.450.075	05 000 004	05 070 054	05 000 744	
Number of returns	26,404,521	26,452,875	25,939,801	25,672,254	25,988,711	1.2
Amount	14,938,816	16,551,461	15,639,732	16,184,677	22,353,256	38.1
Adoption credit Number of returns	42,681	47,737	55,905	63,980	71,136	11.2
Amount	,	65,521	170,137	247,722	208,920	-15.7
General business credit	09,701	00,021	170,137	241,122	200,920	-15.7
Number of returns	275,115	269,648	284,720	262,738	248,506	-5.4
Amount	- / -	526,918	545,680	435,188	439,717	1.0
Prior year minimum tax credit	010,000	020,010	0-0,000	700,100	+00,117	
Number of returns	199,554	248,255	193,776	250,605	274,596	9.6
Amount		1,061,285	709,592	650,950	624,221	-4.1
Total credits <sup>3</sup>	,	,,	,		- ,	
Number of returns	36,028,685	49,066,700	38,846,217	39,247,449	39,841,978	1.5
Amount		32,591,142	28,159,493	29,168,590	35,708,890	22.4
Income tax less credits <sup>1</sup>						
Number of returns	100,163,625	97,389,985	93,565,243	91,109,363	90,876,672	-0.3
Amount		656,388,543	580,011,086	531,915,132	576,292,981	8.3
Self-employment tax						1
Number of returns	14,300,140	14,575,011	14,664,473	15,373,279	15,920,203	3.6
Amount	26,387,575	26,762,272	27,156,252	28,107,238	29,211,583	3.9
Recapture taxes						1
Number of returns	,	11,686	14,684	15,797	41,161	160.6
Amount	226,754	211,789	85,714	62,457	119,808	91.8

#### Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

Item		(	Constant 1990 dollars	5 <sup>°</sup>		Percent change,
nem	2000	2001	2002	2003	2004	2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported Number of returns	265,007	288,275	238,185	557,717	517,609	-7.2
Amount	203,007	26,479	22,853	105,643	74,691	-29.3
Tax on qualified retirement plans		20,110	22,000	100,010	,	
Number of returns	4,334,527	4,571,187	4,896,938	4,877,670	4,924,584	1.0
Amount	2,590,813	2,405,886	2,542,200	2,420,412	2,519,290	4.1
Advanced earned income credit payments	474.007	405 55 4	450.070	4.40,004	4 40 000	
Number of returns Amount	174,967 55,355	135,554 38,001	156,376 53,709	142,694 47,575	142,639 43,156	-0.0 -9.3
Household employment taxes	55,555	36,001	55,709	47,575	43,130	-9.5
Number of returns	259,906	250,622	229,722	240,601	243,702	1.3
Amount	603,671	593,421	511,578	575,598	613,033	6.5
Total tax liability <sup>1,4</sup>	,	,	,	,	,	
Number of returns	104,685,747	102,557,013	99,559,612	97,875,142	98,115,557	0.2
Amount	775,548,034	686,554,241	610,448,476	563,289,389	608,970,664	8.1
Income tax withheld	440 700 440	444 700 000	444.004.744	444.004.700	440 040 070	4.2
Number of returns Amount	113,733,442 579,591,341	114,798,386 570,720,215	114,861,744 521,433,331	114,861,706 499,828,469	116,312,978 506,390,562	1.3 1.3
Estimated tax payments	575,551,541	510,120,215	JZ 1, <del>1</del> 00,001	+33,020,403	000,000,002	1.5
Number of returns	13,326,669	13,167,856	12,434,579	11,576,213	10,996,504	-5.0
Amount	168,150,146	162,506,061	144,024,415	129,905,477	130,636,925	0.6
Earned income credit <sup>1</sup>						
Number of returns	19,277,225	19,593,121	21,703,187	22,024,227	22,270,550	1.1
Amount	24,504,059	24,631,713	27,760,590	27,455,303	27,698,321	0.9
Nontaxable combat pay election	N1/A	N1/A	N1/A	N1/A	40.004	())
Number of returns Amount	N/A N/A	N/A N/A	N/A N/A	N/A N/A	10,024	(X) (X)
Additional child tax credit	IN/A	IN/A	IN/A	IN/A	6,424	(^)
Number of returns	1,104,143	8,562,900	10,937,417	12,570,455	14,528,434	15.6
Amount	741,761	3,686,256	4,662,611	6,472,099	10,000,013	54.5
Payment with an extension request						
Number of returns	1,610,937	1,448,213	1,235,156	1,333,579	1,518,779	13.9
Amount	48,100,691	31,361,637	26,396,754	27,203,969	41,016,060	50.8
Excess social security tax withheld	4 040 500	4 400 745	4 4 4 5 0 5 0	4 404 444	4 0 40 00 4	40.0
Number of returns Amount	1,640,582 1,657,700	1,436,745 1,413,542	1,145,352 1,136,975	1,121,141 1,112,508	1,242,604 1,195,599	10.8 7.5
Other payments:	1,057,700	1,413,342	1,130,975	1,112,506	1,195,599	7.5
Form 2439						
Number of returns	50,698	20,955	19,422	12,717	9,608	-24.4
Amount	302,767	65,424	27,399	87,808	23,359	-73.4
Form 4136						
Number of returns	395,555	386,698	365,868	349,860	345,020	-1.4
Amount	68,724	80,415	73,735	58,348	59,777	2.4
Form 8885 <sup>5</sup> Number of returns	N/A	N/A	5,322	17,834	16,314	-8.5
Amount	N/A N/A	N/A N/A	1,430	23,092	16,314	-29.3
Total payments <sup>1</sup>	14/7	1.077	1,400	20,002	10,020	23.5
Number of returns	122,243,874	123,451,338	123,462,930	123,461,513	124,989,700	1.2
Amount	823,117,183	794,465,458	725,517,240	692,147,073	717,036,929	3.6
Overpayment, total						
Number of returns	95,921,082	102,310,895	103,462,884	105,361,848	103,706,648	-1.6
Amount	148,860,986	174,894,284	174,261,629	180,790,867	176,515,460	-2.4
Overpayment refunded	02 000 020	00.011.075	100 142 606	102 004 084	100 674 244	1.2
Number of returns Amount	93,000,030 127,145,193	99,011,975 149,279,728	100,143,606 149,700,108	102,004,984 156,073,785	100,674,244 153,198,252	-1.3 -1.8
Refund credited to next year	121,140,130	170,210,120	140,100,100	100,010,100	100,100,202	1.0
Number of returns	4,255,215	5,408,878	5,418,534	5,199,186	4,314,593	-17.0
Amount	21,715,793	25,614,855	24,561,521	24,717,082	23,317,208	-5.7
Tax due at time of filing						
Number of returns	30,624,423	24,581,181	22,818,761	21,072,333	24,452,350	16.0
Amount	102,385,707	67,771,931	59,802,124	52,373,159	68,985,314	31.7
Tax penalty Number of returns	5,813,525	5,318,905	5,149,988	4,829,886	5,641,853	16.8
			1 144 488			

<sup>1</sup> 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.

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

<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>6</sup> 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; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2.

N/A = Not applicable (Z) Less than .05 percent. (X) Percentage not computed. \* includes Form 1040 Telefile.

<sup>&</sup>lt;sup>5</sup> The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and	Single	under 65 65 or older	\$7,950 \$9,150
legally separated)	Head of household	under 65 65 or older	\$10,250 \$11,450
Married with a child and living apart from spouse during the last six months of 2004	Head of household	under 65 65 or older	\$10,250 \$11,450
Married and living with spouse at the end of 2004 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,900 \$16,850 \$17,800
spouse died)	Married, separate return	any age	\$3,100
Married, not living with spouse at the end of 2004 (or on the date spouse died)	Married, joint or separate return	any age	\$3,100
	Single	under 65 65 or older	\$7,950 \$9,150
Widowed in 2002 or 2003 and not remarried in 2004	Head of household	under 65 65 or older	\$10,250 \$11,450
	Qualifying widow(er) with dependent child	under 65 65 or older	\$12,800 \$13,750

### **Requirements for Filing**

The filing requirements for Tax Year 2004 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 2004 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 various credits, including investment credits or low-income housing credits;
- 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 \$3,100 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 \$4,850, or
- Unearned income was over \$800, or
- Gross income was more than the larger of (a) \$800 or (b) earned income (up to \$4,600) plus \$250.

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

- Earned income was more than \$6,050 (\$7,250 if 65 or older and blind), or
- Unearned income was more than \$2,000 (\$3,200 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,600) plus \$250 or \$800, whichever is larger; plus \$1,200 (\$2,400 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 \$4,850, or
- Unearned income was over \$800, or
- Gross income was more than the larger of \$800 or earned income (up to \$4,600) plus \$250.

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

- Earned income was more than \$5,800 (\$6,750 if 65 or older and blind), or
- Unearned was more than \$1,750 (\$2,700 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,600) plus \$250 or \$800, 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 2004 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.

### **Additional Child Tax Credits**

In Tax Year 2003, the credit limit based on earned income was 10 percent of a taxpayer's earned income that exceeded \$10,500. For 2004, the limit increased to 15 percent of a taxpayer's earned income that exceeded \$10,750. If a taxpayer was a member of the U.S. Armed Forces who served in a combat zone, the taxpayer was able to include nontaxable combat pay as earned income when figuring the credit limit.

### Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

New in 2004, National Guard or reserve members who traveled more than 100 miles from home and performed services as a National Guard or reserve member were allowed to take a line item deduction in the form of adjustment to income for certain expenses. This adjustment was also available for expenses of qualified performing artists and fee-basis state and local government officials.

### **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 \$2,650 from \$2,600. The maximum credit for taxpayers with no qualifying children increased to \$390 from \$382. For these taxpayers, earned income and AGI had to be less than \$11,490 (\$12,490 if married filing jointly). For taxpayers with one qualifying child, the

maximum credit increased \$57 to \$2,604 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,300 from \$4,204. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$30,338 (\$31,338 for married filing jointly) for one qualifying child, or less than \$34,458 (\$35,458 for married filing jointly) for two or more qualifying children.

### **Exemption Amount**

Indexing for inflation increased to \$3,100 the deduction for each exemption to which the taxpayer was entitled for 2004, an increase over the \$3,050 allowed for 2003. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$139,500 to \$142,700 for single filers; \$209,250 to \$214,050 for married persons filing jointly and surviving spouses; \$174,400 to \$178,350 for heads of household; and \$104,625 to \$107,025 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$265,200 for single filers; \$336,550 for married persons filing jointly and surviving spouses; \$300,850 for heads of household; and \$168,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

### **Health Savings Account Deduction**

Beginning in tax year 2004, a taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,600 (\$5,150, if family coverage). These limits were \$500 higher if the taxpayer was age 55 or older (\$1,000 if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

# Individual Retirement Arrangement Deduction

For 2004, 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 \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)). This was up from \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)) for 2003.

#### **Itemized Deductions**

If a taxpayer's AGI was greater than \$142,700 (\$71,350 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$139,500 (\$69,750) for 2003, 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.

#### **Nontaxable Combat Pay Election**

For Tax Year 2004, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

#### **Sales Tax Deduction**

For Tax Year 2004, a taxpayer could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

#### **Schedule J**

New for 2004, fisherman could have elected to use income averaging on Schedule J to reduce their tax. Previously, only farmers could have taken this benefit. Also, the benefit of income averaging was extended to farmers and fisherman who owed the alternative minimum tax.

#### **Section 179 Deduction**

The maximum section 179 deduction (full expensing of certain depreciable property) that could be elected for property placed in service in 2004 increased from \$100,000 to \$102,000 for qualified section 179 property (\$137,000 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 \$410,000 (increased from \$400,000).

#### **Self-employment Tax**

The ceiling on taxable "self-employment income" was raised, for 2004, to \$87,900 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$87,000 for 2003.

#### **Standard Deduction**

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2004, from \$9,500 to \$9,700 (the amount is now twice that for single filers).

For single filers and married persons filing separately, the standard deduction rose from \$4,750 to \$4,850; and for heads of household, from \$7,000 to \$7,150. The amount of standard deduction for a dependent was the greater of \$800 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 \$1,200 depending on marital status.

## Figure 3.-Calculation of the 1979 Income Concept for 2004

#### 1979 Total Income Concept=

Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Sales of capital assets, net gain or loss <sup>1</sup>
- Other gains and losses (Form 4797) <sup>1</sup>
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss <sup>1</sup>
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss 1
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income <sup>3,5</sup>
- Other net income or loss <sup>4</sup>
- Net operating loss <sup>1</sup>

#### **Deductions:**

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

<sup>1</sup> Included in adjusted gross income (less deficit) (AGI) for Tax Year 2004.
<sup>2</sup> 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.

- <sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions,
- including IRA distributions.

<sup>4</sup> Includes an adjustment to add back amounts reported for the

- foreign-earned income exclusion."
- <sup>5</sup> Not fully included in AGI for Tax Year 2004.

#### <sup>6</sup> Not included in AGI for Tax Year 2004.

### **Tuition and Fees Deduction**

A taxpayer was able to deduct in 2004 up to \$4,000 (\$3,000 in 2003) of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). New for 2004, a taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

### The 1979 Income Concept: A Retrospective Income Definition

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

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

#### Income Concept, 2004

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

		Incr	ome			Salarias a	and wages	
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted		1979 Incon	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	132,226,042	6,788,805	132,226,042	6,955,345	112,369,812	4,921,806	112,369,812	4,921,806
Under \$10,000		35,654	25,023,168	31,512	19.366.860	114,528	19,111,609	109,632
\$10,000 under \$20,000	22,937,484	342,224	23,051,909	344,386	18,157,217	253,887	18,282,888	257,760
\$20,000 under \$30,000		451,385	19,074,629	472,995	15,822,522	369,232	16,271,699	381,665
\$30,000 under \$40,000	13,915,452	482,760	14,319,762	496,094	12,444,031	403,103	12,553,016	407,802
\$40,000 under \$50,000		473,381	10,597,884	474,200	9.491.467	389,371	9,514,219	392,591
\$50,000 under \$60,000	8,302,132	455,276	8,214,568	450,212	7,479,563	370,310	7,436,946	373,168
\$60,000 under \$70,000	6,837,221	443,746	6,448,354	418,463	6,184,054	357,976	5,932,128	351,052
\$70,000 under \$80,000		408,739	5,117,229	382,891	4,962,437	328,727	4,721,706	319,031
\$80,000 under \$90,000	4,255,373	360,943	3,958,181	335,786	3,900,922	291,316	3,676,280	277,983
\$90,000 under \$100,000	3,304,524	313,310	3,140,548	297,573	3,055,569	256,647	2,898,413	243,188
\$100,000 under \$125,000	4,791,645	532,483	4,680,227	520,652	4,418,210	426,367	4,349,684	417,462
\$125,000 under \$150,000	2,592,224	353,175	2,673,449	364,408	2,366,960	273,355	2,463,142	279,199
\$150,000 under \$175,000	1,439,695	232,253	1,509,163	243,630	1,299,704	172,978	1,351,125	172,760
\$175,000 under \$200,000	912,005	170,408	979,150	182,764	820,686	120,826	877,925	121,695
\$200,000 under \$300,000	1,520,273	364,745	1,663,269	401,006	1,335,226	239,157	1,446,883	242,792
\$300,000 under \$400,000	556,228	191,236	650,892	223,920	475,287	113,852	549,282	117,238
\$400,000 under \$500,000	271,662	120,814	329,248	146,421	230,603	67,607	276,362	71,379
\$500,000 under \$1,000,000	433,145	293,370	524,843	355,814	362,105	144,318	437,385	152,097
\$1,000,000 under \$1,500,000	103,964	125,553	122,025	147,937	84,657	51,194	98,377	53,549
\$1,500,000 under \$2,000,000	45,104	77,755	51,505	88,908	36,876	29,523	41,847	30,351
\$2,000,000 under \$5,000,000	65,548	194,471	69,962	206,434	53,776	63,980	57,407	65,279
\$5,000,000 under \$10,000,000	15,835	108,192	16,300	111,151	13,090	31,985	13,405	32,477
\$10,000,000 and over	9,677	256,933	9,776	258,185	7,987	51,566	8,082	51,657
		Taxable inte	rest received		Ordinary	dividends	Ordinary divid	ends received
Size of	2004 Adjusted	Taxable inte Gross Income	rest received 1979 Incon	ne Concept	Ordinary 2004 Adjusted		Ordinary divid 1979 Incon	
Size of income	2004 Adjusted Number of			ne Concept Amount				
		Gross Income	1979 Incon		2004 Adjusted	Gross Income	1979 Incon	ne Concept
	Number of	Gross Income	1979 Incon Number of		2004 Adjusted Number of	Gross Income	1979 Incon Number of	ne Concept
income	Number of returns (9)	Gross Income Amount (10)	1979 Incon Number of returns (11)	Amount (12)	2004 Adjusted Number of returns (13)	Gross Income Amount (14)	1979 Incon Number of returns (15)	ne Concept Amount (16)
income All returns, total	Number of returns (9) 57,605,888	Gross Income Amount	1979 Incon Number of returns	Amount (12) 125,474	2004 Adjusted Number of returns (13) <b>30,687,178</b>	Gross Income Amount (14) 146,839	1979 Incon Number of returns (15) <b>30,687,178</b>	ne Concept Amount (16) 146,839
income All returns, total Under \$10,000	Number of returns (9) <b>57,605,888</b> 6,388,309	Gross Income Amount (10) <b>125,474</b> 8,260	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499	Amount (12) <b>125,474</b> 8,189	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378	Gross Income Amount (14) 146,839 5,791	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483	ne Concept Amount (16) <b>146,839</b> 5,626
income All returns, total	Number of returns (9) 57,605,888	Gross Income Amount (10) 125,474	1979 Incon Number of returns (11) <b>57,605,888</b>	Amount (12) 125,474	2004 Adjusted Number of returns (13) <b>30,687,178</b>	Gross Income Amount (14) 146,839	1979 Incon Number of returns (15) <b>30,687,178</b>	ne Concept Amount (16) 146,839
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430	Gross Income Amount (10) <b>125,474</b> 8,260 8,776	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697	Amount (12) <b>125,474</b> 8,189 8,774	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685	Gross Income Amount (14) 146,839 5,791 5,013	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403	ne Concept Amount (16) <b>146,839</b> 5,626 5,275
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151	Amount (12) <b>125,474</b> 8,189 8,774 7,930	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039	Gross Income Amount (14) 146,839 5,791 5,013 4,661	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108	ne Concept Amount (16) <b>146,839</b> 5,626 5,275 6,104
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212	Gross Income Amount (14) <b>146,839</b> 5,791 5,013 4,661 4,563	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665	ne Concept Amount (16) <b>146,839</b> 5,626 5,275 6,104 5,303
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521 6,701	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565	Gross Income Amount (14) <b>146,839</b> 5,791 5,013 4,661 4,563 4,790	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521 6,701 6,083	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720	Gross Income Amount (14) <b>146,839</b> 5,791 5,013 4,661 4,563 4,790 4,675	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521 6,701 6,083 4,287	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516	ne Concept Amount (16) <b>146,839</b> 5,626 5,275 6,104 5,303 5,184 5,627 3,911
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559	Amount (12) <b>125,474</b> 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,422,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561
income All returns, total Under \$10,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106
income  All returns, total Under \$10,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726
income All returns, total Under \$10,000	Number of returns (9) 57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621	1979 Incon Number of returns (11) 57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881
income All returns, total Under \$10,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709
income All 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 \$50,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$77,000 under \$20,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000 \$300,000 under \$400,000	Number of returns (9) 57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,675 5,420 4,675 5,420 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131
income All returns, total Under \$10,000	Number of returns (9) 57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956	Gross Income Amount (10) <b>125,474</b> 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,655 8,443 6,599 4,728 4,016 9,907 6,077 4,332	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$70,000 under \$100,000 \$90,000 under \$125,000 \$100,000 under \$125,000 \$125,000 under \$15,000 \$125,000 under \$15,000 \$150,000 under \$15,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$1,000,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420	Gross Income Amount (10) 125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541
income  All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$20,000 \$60,000 under \$80,000 \$70,000 under \$20,000 \$100,000 under \$100,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$400,000 \$300,000 under \$400,000 \$400,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000	Number of returns (9) 57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419	Gross Income Amount (10) 125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$20,000 \$60,000 under \$20,000 \$70,000 under \$20,000 \$100,000 under \$100,000 \$100,000 under \$125,000 \$155,000 under \$15,000 \$155,000 under \$15,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$100,000 \$300,000 under \$100,000 \$300,000 under \$100,000 \$100,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000	Number of returns (9) <b>57,605,888</b> 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419 44,603	Gross Income Amount (10) 125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648 2,339	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538 50,825	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764 2,440	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725 41,619	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694 3,702	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068 47,695	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833 3,783 9,905
income  All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$80,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$155,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$200,000 \$300,000 under \$1,500,000 \$400,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$5,000,000	Number of returns (9) 57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419 44,603 65,002	Gross Income Amount (10) 125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648 2,339 6,477	1979 Incon Number of returns (11) <b>57,605,888</b> 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538 50,825 68,952	Amount (12) 125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764 2,440 6,524	2004 Adjusted Number of returns (13) <b>30,687,178</b> 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725 41,619 61,403	Gross Income Amount (14) 146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694 3,702 9,770	1979 Incon Number of returns (15) <b>30,687,178</b> 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068 47,695 65,622	ne Concept Amount (16) 146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833 3,783

Footnotes at end of table

# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

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

			n net income less los				apital assets	
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Incon	ne Concept
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	20,252,079	247,217	20,252,079	247,217	25,266,922	473,662	25,266,922	473,662
Under \$10,000	3,754,338	5,498	3,473,952	2,653	3,074,015	7,008	2,922,552	7,297
\$10,000 under \$20,000	3,187,236	23,258	3,160,612	20,201	2,172,787	1,384	2,126,867	1,326
\$20,000 under \$30,000	2,234,847	16,901	2,289,684	15,768	1,848,099	2,011	2,042,067	2,550
\$30,000 under \$40,000	1,719,908	13,724	1,788,292	12,239	1,799,122	2,108	2,024,158	2,675
\$40,000 under \$50,000	1,573,077	13,360	1,563,066	12,681	1,833,267	2,396	1,870,011	3,616
\$50,000 under \$60,000	1,370,617	11,079	1,417,897	11,758	1,727,950	4,011	1,764,827	4,094
\$60,000 under \$70,000	1,164,460	12,367	1,138,962	10,895	1,635,801	4,047	1,493,175	4,311
\$70,000 under \$80,000	971,054	11,006	981,842	10,795	1,599,886	5,058	1,370,851	4,947
\$80,000 under \$90,000	788,013	10,602	728,474	9,541	1,374,206	5,528	1,230,758	5,650
\$90,000 under \$100,000	622,324	9,299	622,410	9,373	1,128,217	5,054	1,114,470	4,860
\$100,000 under \$125,000	930,256	18,238	904,703	17,382	2,002,705	12,922	1,913,814	12,13
\$125,000 under \$150,000	561,797	14,752	613,690	14,952	1,312,227	12,015	1,293,435	11,094
\$150,000 under \$175,000	336,637	11,992	364,564	12,805	813,723	10,737	858,337	10,608
\$175,000 under \$200,000	220,464	8,925	249,564	10,131	566,544	10,167	593,390	9,513
\$200,000 under \$300,000	419,888	23,735	470,372	26,575	1,090,183	29,388	1,156,995	28,023
\$300,000 under \$400,000	146,513	10,913	181,616	13,046	447,042	21,365	514,697	21,374
\$400,000 under \$500,000	77,785	6,803	92,425	7,682	230,455	16,180	269,897	16,292
\$500,000 under \$1,000,000	112,965	13,310	141,615	15,784	383,017	50,449	454,144	50,75
\$1,000,000 under \$1,500,000	26,073	3,637	30,559	4,227	97,497	28,391	111,520	28,378
\$1,500,000 under \$2,000,000	10,836	1,696	13,066	2,352	42,513	19,016	48,547	19,12
\$2,000,000 under \$5,000,000	16,270	3,583	17,840	3,743	62,743	59,002	66,932	59,40
\$5,000,000 under \$10,000,000	4,144	1,057	4,294	1,144	15,408	39,732	15,859	39,93
\$10,000,000 and over	2,577	1,482	2,580	1,489	9,518	125,693	9,618	125,689
	Rents	, royalties, and farm	rental net income les	ss loss	Partr	ership and S corpor	ation net income less	s loss
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Incon	ne Concept
Size of income	2004 Adjusted Number of	Gross Income Amount	1979 Incon Number of	ne Concept Amount	2004 Adjusted Number of	Gross Income Amount	1979 Incon Number of	ne Concept Amount
	Number of		Number of		Number of		Number of	
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount (32)
income	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32) <b>315,99</b>
income All returns, total	Number of returns (25) 9,751,137	Amount (26) <b>27,384</b>	Number of returns (27) <b>9,751,137</b>	Amount (28) <b>27,384</b>	Number of returns (29) <b>7,236,372</b>	Amount (30) <b>315,993</b>	Number of returns (31) <b>7,236,372</b>	Amount (32) <b>315,99</b> -30,98
income All returns, total Under \$10,000	Number of returns (25) <b>9,751,137</b> 1,002,343	Amount (26) <b>27,384</b> -2,922	Number of returns (27) <b>9,751,137</b> 952,522	Amount (28) <b>27,384</b> -3,100	Number of returns (29) <b>7,236,372</b> 644,757	Amount (30) <b>315,993</b> -31,085	Number of returns (31) <b>7,236,372</b> 623,465	Amount (32) <b>315,99</b> -30,98 14
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (25) <b>9,751,137</b> 1,002,343 945,479	Amount (26) <b>27,384</b> -2,922 1,309	Number of returns (27) <b>9,751,137</b> 952,522 931,730	Amount (28) <b>27,384</b> -3,100 869	Number of returns (29) <b>7,236,372</b> 644,757 449,894	Amount (30) <b>315,993</b> -31,085 496	Number of returns (31) <b>7,236,372</b> 623,465 427,089	Amount (32) <b>315,99</b> -30,98 14 1,59
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (25) <b>9,751,137</b> 1,002,343 945,479 896,550	Amount (26) <b>27,384</b> -2,922 1,309 110	Number of returns (27) <b>9,751,137</b> 952,522 931,730 945,401	Amount (28) <b>27,384</b> -3,100 869 271	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531	Amount (30) <b>315,993</b> -31,085 496 1,714	Number of returns (31) <b>7,236,372</b> 623,465 427,089 419,169	Amount (32) 315,99 -30,98 14 1,59 1,89
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (25) <b>9,751,137</b> 1,002,343 945,479 896,550 851,653	Amount (26) <b>27,384</b> -2,922 1,309 110 -331	Number of returns (27) <b>9,751,137</b> 952,522 931,730 945,401 907,525	Amount (28) <b>27,384</b> -3,100 869 271 439	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531 441,884	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812	Number of returns (31) <b>7,236,372</b> 623,465 427,089 419,169 455,534	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	Number of returns (25) <b>9,751,137</b> 1,002,343 945,479 896,550 851,653 783,641	Amount (26) <b>27,384</b> -2,922 1,309 110 -331 -197	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967	Amount (28) <b>27,384</b> -3,100 869 271 439 -105	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531 441,884 436,997	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390	Number of returns (31) <b>7,236,372</b> 623,465 427,089 419,169 455,534 458,408	Amount (32) 315,99 -30,98 14; 1,59 1,89 2,96 2,41
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	Number of returns (25) <b>9,751,137</b> 1,002,343 945,479 896,550 851,653 783,641 749,452	Amount (26) <b>27,384</b> -2,922 1,309 110 -331 -197 -688	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531 441,884 436,997 411,193	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209	Amount (26) <b>27,384</b> -2,922 1,309 110 -331 -197 -688 -77	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512 186	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531 441,884 436,997 411,193 417,739	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155	Amount (26) <b>27,384</b> -2,922 1,309 110 -331 -197 -688 -77 856	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512 186 457	Number of returns (29) <b>7,236,372</b> 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077	Amount (26) <b>27,384</b> -2,922 1,309 110 -331 -197 -688 -77 856 471 386	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512 186 457 670 353	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512 186 457 670	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205	Amount (28) <b>27,384</b> -3,100 869 271 439 -105 -512 186 457 670 353 1,600	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66
income VII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$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	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89
income Under \$10,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18
income Under \$10,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121	Amount (30) <b>315,993</b> -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26
income Under \$10,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$1125,000 under \$125,000 \$1150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$200,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43 19,01
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 \$60,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$80,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$300,000 under \$300,000 \$300,000 under \$300,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,630 1,638 1,464 4,425 2,495 1,871 4,534	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43 19,01 56,98
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$60,000 under \$60,000 \$70,000 under \$80,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$1,000,000 \$1,000,000 under \$1,500,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939 41,539	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43 19,01 56,98 28,82
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 \$70,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$150,000 \$300,000 under \$300,000 \$300,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553 16,390	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022 1,226	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939 41,539 17,175	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150 1,215	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582 33,242	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355 18,218	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167 36,385	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43 19,01 56,98 28,82 18,93
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$70,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$100,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$400,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553 16,390 25,501	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022 1,226 2,370	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 214,030 146,229 329,159 145,115 81,137 145,939 41,539 17,175 26,492	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150 1,215 2,409	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582 33,242 51,508	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355 18,218 44,469	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167 36,385 53,531	Amount (32) 315,99 -30,98 14 1,59 1,89 2,96 2,41 3,23 4,08 3,29 4,27 8,88 9,66 8,89 9,18 30,26 24,43 19,01 56,98 28,82 18,93 45,07
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$80,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$150,000 \$300,000 under \$300,000 \$300,000 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,	Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553 16,390	Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022 1,226	Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939 41,539 17,175	Amount (28) 27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150 1,215	Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582 33,242	Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355 18,218	Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167 36,385	Amount

#### Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

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

		Nondeductible	passive losses			Estate and trust n	et income less loss	
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Incom	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
	. ,	. ,	. ,	. ,	. ,	. ,	. ,	. ,
All returns, total		19,769	1,531,911	19,769	542,718	14,001	542,718	14,001
Under \$10,000	129,701	2,928	156,139	5,788	48,267	-313	49,107	-312
\$10,000 under \$20,000		425	71,620	616	48,139	255	47,085	238
\$20,000 under \$30,000	68,911	432	66,843	255	27,604	105	38,118	203
\$30,000 under \$40,000		626	72,921	503	39,445	284	43,869	359
\$40,000 under \$50,000	61,648	477	63,687	333	42,330	334	40,975	220
\$50,000 under \$60,000	70,897	510	75,103	395	28,190	230	35,344	386
\$60,000 under \$70,000		641	46,818	294	38,667	460	26,345	294
\$70,000 under \$80,000	74,369	348	47,362	240	20,485	255	19,387	247
\$80,000 under \$90,000		394	41,911	245	37,632	290	35,654	376
\$90,000 under \$100,000	36,239	222	43,497	260	16,343	154	15,927	122
\$100,000 under \$125,000	99,870	714	97,426	805	41,018	465	41,222	400
\$125,000 under \$150,000	114,222	966	124,562	1,111	25,454	433	20,480	424
\$150,000 under \$175,000	131,468	1,244	120,263	919	23,084	469	18,786	356
\$175,000 under \$200,000	101,197	935	88,180	778	16,802	499	18,723	653
\$200,000 under \$300,000	184,757	2,161	170,260	1,635	31,032	1,187	29,321	1,032
\$300,000 under \$400,000	76,257	1,190	75,046	961	14,010	379	15,717	423
\$400,000 under \$500,000	44,191	836	45,365	636	8,716	452	9,397	453
\$500,000 under \$1,000,000	70,190	1,459	75,473	1,248	18,340	1,636	19,391	1,709
\$1,000,000 under \$1,500,000	18,606	614	20,192	465	5,941	1,049	6,358	996
\$1,500,000 under \$2,000,000	8,744	308	9,258	269	2,776	439	2,860	428
\$2,000,000 under \$5,000,000	13,475	789	13,840	659	5,187	1,505	5,294	1,568
\$5,000,000 under \$10,000,000	3,626	442	3,658	413	1,746	962	1,842	950
\$10,000,000 and over	2,469	1,109	2,487	939	1,512	2,473	1,517	2,473
	Pensions and a	nnuities in AGI <sup>1</sup>	Pensions ar			Total statutor	y adjustments	
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Incom	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
II returns, total	26,825,905	495,958	28,974,259	759,156	32,153,965	98,047	16,800,289	79,91
Under \$10,000	2,585,107	13,451	2,451,963	13,691	4,085,844	5,740	297,229	2,40
\$10,000 under \$20,000	4 1							
Ann ann 1 Ann 677	4,697,904	46,139	4,693,767	46,819	4,142,088	5,751	815,751	4,88
\$20,000 under \$30,000			4,693,767 3,985,931	46,819 56,617	4,142,088 3,507,783	5,751 6,387	815,751 1,498,645	
\$20,000 under \$30,000 \$30,000 under \$40,000	3,377,387	46,139						7,65
	3,377,387 2,808,475	46,139 44,817	3,985,931	56,617	3,507,783	6,387	1,498,645	7,65 8,37
\$30,000 under \$40,000	3,377,387 2,808,475	46,139 44,817 43,022	3,985,931 3,334,023	56,617 59,172	3,507,783 3,088,575	6,387 6,151	1,498,645 1,790,417	7,65 8,37 7,26
\$30,000 under \$40,000 \$40,000 under \$50,000	3,377,387 2,808,475 2,368,559 2,111,066	46,139 44,817 43,022 43,102	3,985,931 3,334,023 2,542,266	56,617 59,172 51,909	3,507,783 3,088,575 2,917,368	6,387 6,151 6,401	1,498,645 1,790,417 1,785,205	7,65 8,37 7,26 7,19
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	3,377,387 2,808,475 2,368,559 2,111,066	46,139 44,817 43,022 43,102 43,670	3,985,931 3,334,023 2,542,266 2,167,670	56,617 59,172 51,909 48,121	3,507,783 3,088,575 2,917,368 2,419,605	6,387 6,151 6,401 5,545	1,498,645 1,790,417 1,785,205 1,802,955	7,65 8,37 7,26 7,19 6,75
\$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	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382	46,139 44,817 43,022 43,102 43,670 40,425	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069	56,617 59,172 51,909 48,121 41,504 35,811	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366	6,387 6,151 6,401 5,545 5,235 4,833	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049	7,65 8,37 7,26 7,19 6,75 4,98
\$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	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028	56,617 59,172 51,909 48,121 41,504 35,811 30,699	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871	6,387 6,151 6,401 5,545 5,235 4,833 4,400	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877	7,65 8,37 7,26 7,19 6,75 4,98 4,57
\$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	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996	46,139 44,817 43,022 43,102 43,670 40,425 37,869	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069	56,617 59,172 51,909 48,121 41,504 35,811	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366	6,387 6,151 6,401 5,545 5,235 4,833	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88
\$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	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000.	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31 78
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$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 \$175,000 \$175,000 under \$175,000 \$200,000 under \$175,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31 78 1,42
\$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 \$100,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$175,000 \$300,000 under \$10,000 \$400,000 under \$1,000,000 \$1,000,000 under \$1,500,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240 1,331	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31 78 1,42 43
\$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 \$100,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$155,000 under \$175,000 \$1550,000 under \$175,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617 10,304	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240 1,331 752	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634 19,622	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848 9,348	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311 23,143	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331 600	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778 6,419	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31 78 1,42 43 1,42
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$155,000 under \$150,000 \$150,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$10,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617 10,304 15,161	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240 1,331 752 1,156	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634 19,622 23,751	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848 9,348 10,650	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311 23,143 34,664	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331 600 957	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778 6,419 7,392	7,65 8,37 7,26 7,19 6,75 4,98 4,57 3,88 6,12 4,03 2,31 1,57 3,06 1,31 78 1,42 43 1,42 43 18
\$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 \$100,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$155,000 under \$175,000 \$1550,000 under \$175,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000	3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617 10,304	46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240 1,331 752	3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634 19,622	56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848 9,348	3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311 23,143	6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331 600	1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778 6,419	4,884 7,654 8,377 7,260 7,199 6,753 4,984 4,577 3,886 6,122 4,033 2,310 1,572 3,066 1,319 7,88 1,422 4,33 1,840 1,422 4,33 1,860 1,375 1,860 1,375 1,860 1,375 1,860 1,375 1,315 1,3

## Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

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

			d deductions		Taxable income						
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Income Concept				
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)			
All returns, total	46,335,237	998,238	46,326,183	947,596	102,737,959	4,670,166	102,737,959	4,670,166			
Under \$10,000	970,209	13,525	1,025,306	13,228	5,339,267	8,745	5,300,133	9,270			
\$10,000 under \$20,000	2,486,732	32,521	2,642,883	30,766	15,386,489	87,588	15,377,301	88,618			
\$20,000 under \$30,000	3,489,566	46,079	3,903,920	47,849	17,060,120	201,215	17,728,150	213,747			
\$30,000 under \$40,000	4,539,560	61,388	4,661,701	58,699	13,667,201	269,409	13,987,565	288,276			
\$40,000 under \$50,000	4,654,789	67,717	4,619,018	63,586	10,483,803	290,236	10,484,231	302,177			
\$50,000 under \$60,000	4,485,634	71,051	4,435,281	66,854	8,266,698	292.586	8,137,091	298,986			
\$60,000 under \$70,000	4,224,993	73,671	4,007,591	65,495	6,797,803	293,630	6,390,333	281,862			
\$70,000 under \$80,000	3,864,306	68,687	3,572,058	60,870	5,458,142	280,392	5,063,763	262,424			
\$80,000 under \$90,000	3,309,372	64,857	3,055,947	56,778	4,240,713	250,841	3,929,607	233,769			
\$90,000 under \$100,000	2,700,279	56,270	2,533,728	50,255	3,298,647	222,513	3,122,520	208,684			
\$100,000 under \$125,000	4,177,414	96,461	4,028,097	88,283	4,785,413	388,191	4,658,549	371,623			
\$125,000 under \$150,000	2,387,283	64,088	2,425,500	61,648	2,589,613	264,143	2,665,283	260,916			
\$150,000 under \$175,000	1,356,340	41,349	1,379,760	39,460	1,436,322	177,152	1,499,136	175,955			
\$175,000 under \$200,000	855,354	28,655	895,135	28,090	910,713	133,317	976,659	131,810			
\$200,000 under \$300,000	1,434,459	57,270	1,522,363	56,593	1,518,322	296,802	1,656,813	298,368			
\$300,000 under \$400,000	524,141	26,774	598,959	27,587	555,367	164,003	643,644	290,500 167,57			
\$400,000 under \$500,000	257,075	16,054	302,317	16,812	271,077	104,798	328,222	109,806			
\$500,000 under \$1,000,000	398,317	33,135	471,993	34,972	432,469	260,117	520,299	271,570			
\$1,000,000 under \$1,500,000	93,599	12,808	108,850	13,427	103,839	112,689	121,808	117,046			
\$1,500,000 under \$2,000,000	40,698	7,799	46,586	8,166	45,055	69,942	51,397	71,94			
\$2,000,000 under \$5,000,000	60,674	18,568	64,248	18,740	65,421	176,064	69,422	178,718			
\$5,000,000 under \$3,000,000	15,036	10,348	15,444	10,392	15,810	97,902	16,276	98,96			
\$10,000,000 and over	9,404	29,164	9,498	29,047	9,656	227,893	9,756	228,072			
\$10,000,000 and over	0,101		x credits	20,011	0,000			220,011			
					Total income tax 2004 Adjusted Gross Income 1979 Income Concept						
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted			ne Concept			
Size of income	2004 Adjusted Number of	Gross Income Amount		ne Concept Amount	2004 Adjusted Number of			ne Concept Amount			
			1979 Incon			Gross Income	1979 Incon				
	Number of		1979 Incon Number of		Number of	Gross Income	1979 Incon Number of				
income	Number of returns (57)	Amount	1979 Incon Number of returns	Amount	Number of returns	Gross Income Amount	1979 Incon Number of returns	Amount			
income	Number of returns	Amount (58)	1979 Incon Number of returns (59)	Amount (60)	Number of returns (61)	Gross Income Amount (62)	1979 Incon Number of returns (63)	Amount (64)			
income All returns, total	Number of returns (57) 41,694,252	Amount (58) <b>52,367</b>	1979 Incon Number of returns (59) <b>41,694,252</b>	Amount (60) <b>52,367</b>	Number of returns (61) <b>89,101,934</b>	Gross Income Amount (62) 831,976	1979 Incon Number of returns (63) <b>89,101,934</b>	(64) 831,976			
income All returns, total Under \$10,000	Number of returns (57) 41,694,252 1,001,571	Amount (58) 52,367 87	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038	Amount (60) <b>52,367</b> 91	Number of returns (61) <b>89,101,934</b> 4,641,970	Gross Income Amount (62) 831,976 854	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379	Amount (64) <b>831,976</b> 949			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899	Amount (58) <b>52,367</b> 87 1,551	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097	Amount (60) <b>52,367</b> 91 1,560	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659	Gross Income Amount (62) 831,976 854 7,710	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325	Amount (64) <b>831,976</b> 949 7,847			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138	Amount (58) <b>52,367</b> 87 1,551 5,281 5,697	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338	Amount (64) <b>831,976</b> 949 7,847 19,970 30,897			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777	Amount (58) <b>52,367</b> 87 1,551 5,281	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234	Amount (60) <b>52,367</b> 91 1,560 5,391	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320	Gross Income Amount (62) 831,976 854 7,710 18,570	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484	Amount (64) <b>831,976</b> 949 7,847 19,970			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970	Amount (58) <b>52,367</b> 87 1,551 5,281 5,697 5,727 5,414	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045	Amount (58) <b>52,367</b> 87 1,551 5,281 5,697 5,727 5,414 5,279	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834	Amount (58) <b>52,367</b> 87 1,551 5,281 5,697 5,727 5,414	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722	Amount (58) <b>52,367</b> 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521			
income  All returns, total Under \$10,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350	1979 Incon Number of returns (59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234	1979 Incon Number of returns (59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239	Gross Income Amount (62) 831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219			
income All returns, total	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523	1979 Incon Number of returns (59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709	Gross Income           Amount           (62)           831,976           854           7,710           18,570           28,213           33,916           36,678           37,641           36,874           34,306           33,013           63,702           48,415           35,089           27,999           69,054           42,199	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312			
income All returns, total	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428	Gross Income           Amount           (62)           831,976           854           7,710           18,570           28,213           33,916           36,678           37,641           36,874           34,306           33,013           63,702           48,415           35,089           27,999           69,054           42,199           27,974	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894			
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$70,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$500,000 \$500,000 under \$1,000,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783	Gross Income           Amount           (62)           831,976           854           7,710           18,570           28,213           33,916           36,678           37,641           36,874           34,306           33,013           63,702           48,415           35,089           27,999           69,054           42,199           27,974           71,339	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605			
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income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$300,000 \$300,000 under \$400,000 \$300,000 under \$1,000,000 \$500,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$1,500,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440 27,102	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666 428	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881 30,303	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675 441	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887 45,065	Gross Income           Amount           (62)           831,976           854           7,710           18,570           28,213           33,916           36,678           37,641           36,874           34,306           33,013           63,702           48,415           35,089           27,999           69,054           42,199           27,974           71,339           31,072           19,436	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885 51,416	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287 19,977			
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 \$40,000 under \$50,000 \$50,000 under \$50,000 \$70,000 under \$70,000 \$70,000 under \$70,000 \$100,000 under \$125,000 \$100,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$400,000 \$300,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000	Number of returns (57) <b>41,694,252</b> 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440	Amount (58) 52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666	1979 Incon Number of returns (59) <b>41,694,252</b> 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881	Amount (60) <b>52,367</b> 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675	Number of returns (61) <b>89,101,934</b> 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887	Gross Income           Amount           (62)           831,976           854           7,710           18,570           28,213           33,916           36,678           37,641           36,874           34,306           33,013           63,702           48,415           35,089           27,999           69,054           42,199           27,974           71,339           31,072	1979 Incon Number of returns (63) <b>89,101,934</b> 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885	Amount (64) 831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287			

<sup>1</sup> Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

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

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 changed moving expenses 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 2004 using AGI and the 1979 Income Concept, classified by size of 2004 income.

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 gains, capital 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 2004, 1979 Concept income was 2.5 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$263.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.6 percent for 2004; income for the \$200,000 and above group increased 27.1 percent. Total income tax for all returns increased 11.2 percent in 2004 after decreasing 6.1 percent for 2003; and total income tax reported for the \$200,000 and above income group increased 23.8 percent for 2004, following a decrease of 3.2 percent for 2003. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2004 are shown in Figure 4.

For the population as a whole, average tax rates for 2004 (based on the 1979 Income Concept) were 0.2 percentage points higher than those for 2003. Between 1986 and 2004, 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 2004 of 0.4 percentage points. Although the average tax rate for 2004 was calculated using a lower maximum marginal tax rate of 35.0 percent compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986).

# Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2004

							Total inc	omo tax	26 2 DOF	contago	of adjust	tod gross	incomo						
Size of 2004 AGI	1000	4007	1000	1000	4000										0000	0004	0000	0000	0004
2004 A01	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
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	12.3
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	2.4
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1
\$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	5.8
\$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	7.2
\$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	8.1
\$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	8.5
\$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	9.0
\$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	9.5
\$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	10.5
\$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	12.0
\$125,000 under \$125,000	23.1 25.2	20.1	20.3	10.4	17.5	17.3	18.7	17.0	17.0	18.3	18.4	10.5	16.0	15.6	15.8	15.2	14.2	12.4	12.0
\$150,000 under \$175,000	28.0	23.0	20.5	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	15.1
\$175,000 under \$200,000	29.3	23.9	21.0	21.1	20.4	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	16.4
\$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	18.9
•,																	•		
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2
\$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	24.3
\$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	24.7
Size of							Total inc	ome tax	as a per	rcentage	of 1979	Income	Concept						
2004 Income	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
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	12.0
Under \$10,000	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	3.0
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2						0.4	8.9	0.0	~ 4		6.5	6.2
\$40,000 under \$50,000	40.0						10.2	10.2	10.1	10.1	10.0	9.8	9.1	0.9	9.0	8.4	7.1	0.5	0.2
	12.6	11.7	11.7	11.5	11.5	11.1	10.2	10.2 10.8	10.1 11.0	10.1 11.0	10.0 11.1	9.8 11.0	9.1 10.3	10.1	9.0 10.2	8.4 9.9	7.1 8.5	7.8	7.6
900 updor \$60 000						11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	11.1 12.0	10.9 11.6	10.8 11.6	11.0 11.6	11.0 11.6	11.1 11.6	11.0 11.5	10.3 11.0	10.1 10.9	10.2 10.9	9.9 10.6	8.5 9.5	7.8 8.7	7.6 8.4
\$60,000 under \$70,000	13.8 14.9	13.4 15.0	13.2 14.5	12.9 14.2	12.5 13.8	11.1 12.0 13.2	10.9 11.6 12.9	10.8 11.6 12.7	11.0 11.6 12.7	11.0 11.6 12.5	11.1 11.6 12.5	11.0 11.5 12.4	10.3 11.0 11.4	10.1 10.9 11.4	10.2 10.9 11.5	9.9 10.6 11.1	8.5 9.5 9.8	7.8 8.7 9.1	7.6 8.4 8.7
\$60,000 under \$70,000 \$70,000 under \$80,000	13.8 14.9 15.8	13.4 15.0 16.2	13.2 14.5 15.4	12.9 14.2 15.2	12.5 13.8 14.6	11.1 12.0 13.2 14.2	10.9 11.6 12.9 13.7	10.8 11.6 12.7 13.7	11.0 11.6 12.7 13.6	11.0 11.6 12.5 13.6	11.1 11.6 12.5 13.5	11.0 11.5 12.4 13.3	10.3 11.0 11.4 12.6	10.1 10.9 11.4 12.4	10.2 10.9 11.5 12.3	9.9 10.6 11.1 11.8	8.5 9.5 9.8 10.8	7.8 8.7 9.1 9.5	7.6 8.4 8.7 9.1
\$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	13.8 14.9	13.4 15.0	13.2 14.5	12.9 14.2	12.5 13.8	11.1 12.0 13.2	10.9 11.6 12.9	10.8 11.6 12.7	11.0 11.6 12.7	11.0 11.6 12.5	11.1 11.6 12.5	11.0 11.5 12.4	10.3 11.0 11.4	10.1 10.9 11.4	10.2 10.9 11.5	9.9 10.6 11.1	8.5 9.5 9.8	7.8 8.7 9.1	7.6 8.4 8.7
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