Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2005. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 134 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2005.

Table A on the following pages presents selected income and tax items for Tax Years 2001 through 2005 as they appear on the forms and provides the percentage change for each item between 2004 and 2005. 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-toyear 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 2005, the number of individual tax returns filed increased by just over 2.1 million, or 1.6 percent. Adjusted gross income (AGI) rose \$633.7 billion, or 9.3 percent from 2004 to 2005, compared to the 9.4 percent increase recorded from 2003 to 2004. Total tax liability increased 12.1 percent to \$986.5 billion. Several components of AGI showed large increases between 2004 and 2005, notably net capital gains less loss increased 40.6 percent and taxable interest increased 29.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2005, 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.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. 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, 2001-2005, in Current and Constant 1990 **Dollars [1]** [All figures are estimates based on samples--money amounts are in thousands of dollars]

2001	2002	2003	2004	2005	Percent change 2004 to 2005
(1)	(2)	(3)	(4)	(5)	(6)
. 130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
. 46,861,487	52,798,823	61,154,815	68,380,152	73,471,852	7.4
80,500,011	80,748,948	80,420,043	80,603,689	81,497,559	1.1
. 20,811,215	24,843,419	30,472,170	34,900,171	39,465,536	13.1
. 28,293,817	28,714,328	29,631,494	30,572,631	31,326,141	2.5
	.,,	18,910,697	20,771,324	· · ·	7.0
	· · ·				2.4
. 11,043,091	11,115,806	11,771,948	12,708,657	11,781,921	-7.3
1 1 1	· · ·	1 ' '		· · ·	1.5
4,565,229,218	4,559,690,903	4,649,900,493	4,921,806,344	5,155,407,373	4.7
67 470 946	62 594 906	E0 4E0 244	E7 COE 000	50 040 057	2.9
1 1 1	· · ·	1 ' '	1 1 1	· · ·	2.9
190,177,014	149,024,099	127,159,092	125,474,156	102,432,720	29.5
1 557 391	1 153 820	1 524 055	1 116 951	1 107 072	1.8
1 1 1		1 ' '		, . ,	1.0
33,302,370	54,504,450	33,730,230	52,051,705	57,053,824	10.9
32 621 151	31 409 759	30 475 097	30 687 178	31 175 376	1.6
1 1 1	· · ·	1 ' '	,,	· · ·	13.4
110,000,024	100,241,002	110,141,202	140,000,000	100,402,004	10.4
N/A	N/A	22 449 379	24 549 867	25 853 686	5.3
		, .,	,,	· · ·	7.7
. 22.132.023	23.838.529	24.655.907	23.621.296	22.110.769	-6.4
1 1 1	· · ·	,,	1 1 1	· · ·	-2.3
		,,	,,.		
437.859	425.963	431.368	439.608	457,488	4.1
1 '	· · · · ·	6,470,712		· · · ·	9.9
.,	-,	-, -,	, , , , , , , , , , , , , , , , , , , ,	,,	
. 18,018,349	18,597,305	19,415,648	20,252,079	21,057,329	4.0
216,772,496	220,783,572	229,655,285	247,217,287	269,701,056	9.1
. 23,470,401	23,249,625	21,889,687	22,388,659	22,040,458	-1.6
325,168,963	238,368,458	294,021,717	471,735,648	663,057,140	40.6
	· · · · ·				44.4
1,358,488	420,312	332,293	1,925,990	4,958,078	157.4
	(700 077	1 750 000		(=== 000	
1 1 1	, .,.	1 ' '			1.6
-1,896,996	-2,386,530	-330,359	2,502,516	3,662,932	46.4
0.000.050	0 000 707	0.040.050	0.540.000	40.004.005	
					5.3
118,565,053	120,418,135	120,948,781	131,491,539	146,906,503	11.7
0 004 400	0.001.057	0 611 700	0.010.046	0.207.400	E 2
1 1 1		.,. , .	-,	· · ·	5.3
94,327,305	00,219,401	00,333,003	101,072,101	112,277,199	10.4
24 317 375	24 857 470	24 767 067	25 130 018	25 352 088	0.9
1 1 1	· · ·	1 ' '	1 1 1		9.2
. 552,524,524	301,031,002	303,420,020	027,004,241	000,000,001	5.2
22 262 775	22 794 417	22 822 842	23 123 300	23 247 374	0.5
					6.6
550,745,409	337,040,900	572,551,442	394,203,049	420, 144,000	0.0
14 542 983	14 683 765	14 824 475	15 191 999	15 510 991	2.1
1 1 1	· · ·			.,,.	25.1
200,227,200	210,102,047		001,010,100	111,047,000	
2,006 871	1,995 073	1,997 116	2,004 898	1,981 249	-1.2
1 1 1		1 ' '			8.1
	,	,.,.,	,200,200	,	
8,799,885	10,334,639	10,065.230	9,094,911	7,887,700	-13.3
1 ' '	43,129,155	44,007,879	32,740,272	27,857,367	-14.9
	(1) 130,255,237 46,861,487 80,500,011 20,811,215 28,293,817 15,007,182 21,461,409 11,043,091 111,227,450 4,565,229,218 67,479,816 198,177,814 4,557,381 55,582,376 32,621,151 119,533,324 N/A N/A 437,859 6,685,857 18,018,349 216,772,496 23,470,401 325,168,963 2,486,027 1,358,488 1,615,884 -1,896,996 9,363,959 118,565,053 8,834,138 94,327,585 24,317,375 532,924,324 22,262,775 338,745,409 14,542,983 268,224,205 2,006,871 -11,004,781 8,799,885	(1) (2) 130,255,237 130,076,443 46,861,487 52,798,823 80,500,011 80,748,948 20,811,215 24,843,419 28,293,817 28,714,328 15,007,182 16,839,599 21,461,409 20,613,167 11,043,091 11,115,806 111,227,450 110,938,441 4,565,229,218 4,559,690,903 67,479,816 63,584,806 198,177,814 149,024,899 4,557,381 4,453,829 55,582,376 54,564,456 32,621,151 31,409,759 119,533,324 103,241,332 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A 18,018,349 18,597,305 216,772,496 220,783,572 325,168,963 238,368,458 22,486,027 939,523 1,358,488 420,312 1,615,884 1,728,377	(1) (2) (3) 130,255,237 130,076,443 130,423,626 46,861,487 52,798,823 61,154,815 80,500,011 80,748,948 80,420,043 20,811,215 24,843,419 30,472,170 28,293,817 28,714,328 29,631,494 15,007,182 16,839,599 18,910,697 21,461,409 20,613,167 20,372,089 11,043,091 11,115,806 11,771,948 4,565,229,218 4,559,690,903 4,649,900,493 4,565,229,218 4,559,690,903 4,649,900,493 4,565,229,218 4,453,829 127,159,692 4,557,381 4,453,829 4,524,955 55,582,376 54,564,456 53,750,230 32,621,151 31,409,759 30,475,097 119,533,324 103,241,332 115,141,232 N/A N/A 80,994,736 22,132,023 23,838,529 24,655,907 21,219,499 23,875,813 23,426,623 43,7859 425,963 431,368	(1) (2) (3) (4) 130,255,237 130,076,443 130,423,626 132,226,042 46,861,487 52,798,823 61,154,815 68,380,152 20,811,215 24,843,419 30,472,170 34,900,171 22,293,817 28,714,328 29,631,494 30,672,631 11,043,091 11,15,806 11,771,948 12,708,657 111,227,450 110,938,441 110,890,993 112,369,812 4,565,229,218 4,559,690,903 4,649,900,493 4,921,806,344 67,479,816 63,584,806 59,459,344 57,605,888 198,177,814 149,024,899 127,159,692 125,474,158 4,557,381 4,453,829 4,524,955 4,416,851 55,582,376 54,564,456 53,760,230 52,031,763 32,621,151 31,409,759 30,475,097 30,687,178 119,533,324 103,241,332 115,141,232 146,838,808 N/A N/A 80,994,736 110,500,411 22,2,120,023 23,838,529 24,655,907	(1) (2) (3) (4) (5) 130,255,237 130,076,443 130,423,626 132,226,042 134,372,673 46,661,447 52,798,823 61,154,815 66,380,152 134,475,557 20,811,215 24,843,419 30,072,170 34,900,171 34,965,336 22,812,817 22,874,814 30,072,160 34,900,171 22,224,396 21,461,409 20,613,167 20,372,089 21,049,722 21,464,977 11,043,081 111,15,806 11,771,948 12,706,657 11,781,821 111,227,450 4,558,980,903 4,649,900,493 4,921,805,344 51,556,407,373 67,479,816 63,584,806 59,459,344 57,605,888 59,249,357 198,177,814 149,024,899 127,159,692 125,474,158 162,432,720 32,621,151 31,409,759 30,0475,097 30,687,178 31,175,376 119,533,324 103,241,332 115,141,232 146,838,088 166,482,004 N/A N/A 22,449,379 22,459,087 22,858,686 <

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1] [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item		1	Current dollars	1	1	Percent change
	2001	2002	2003	2004	2005	2004 to 2005
Social security benefits (received)	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	13,753,080	13,869,265	14,120,202	14,759,589	15,510,458	5.1
Amount	196,524,465	205,658,281	214,011,279	231,873,220	252,239,705	8.8
Taxable social security benefits in AGI						
Number of returns	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3
Amount	93,559,363	93,459,494	97,768,201	110,462,387	124,829,069	13.0
Foreign earned income exclusion [2]						
Number of returns	292,006	316,931	306,393	295,313	303,940	2.9
Amount	13,944,765	14,936,779	15,076,406	15,446,376	16,275,890	5.4
Net operating loss [2]						
Number of returns	611,473	670,081	712,076	829,838	862,791	4.0
Amount	54,475,064	58,126,147	62,824,777	75,011,556	79,451,741	5.9
Other income, net gain less loss [2]						
Number of returns	5,610,987	5,467,631	5,703,893	5,891,550	6,811,025	15.6
Amount	19,508,967	19,100,950	21,289,227	23,197,673	26,863,382	15.8
Total income						
Number of returns	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7
Amount	6,231,176,710	6,110,746,964	6,294,684,470	6,886,851,809	7,531,892,210	9.4
Educator expenses						
Number of returns	N/A	2,884,403	3,240,673	3,402,468	3,503,719	3.0
Amount	N/A	712,505	805,734	858,457	877,796	2.3
Certain business expenses of reservists, performing			· ·			
artists, and fee-basis governement officials						
Number of returns	N/A	N/A	N/A	105,135	100,111	-4.8
Amount	N/A	N/A	N/A	252,597	285,073	12.9
Total taxpayer IRA adjustment						
Number of returns	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066	-2.2
Amount	7,406,866	9,462,404	10,006,814	10,028,607	12,003,037	19.7
Student loan interest deduction						
Number of returns	4,405,667	6,640,784	6,953,370	7,527,249	8,072,896	7.2
Amount	2,711,733	4,659,546	4,409,816	4,398,734	5,052,720	14.9
Tuition and fees deduction						
Number of returns	N/A	3,444,941	3,571,154	4,710,253	4,696,013	-0.3
Amount	N/A	6,154,145	6,683,631	10,589,279	10,846,990	2.4
Health savings account deduction						
Number of returns	N/A	N/A	N/A	90,857	215,781	137.5
Amount	N/A	N/A	N/A	190,732	510,690	167.8
Moving expenses						
Number of returns	944,791	947,470	1,023,888	1,096,436	1,134,137	3.4
Amount	2,180,570	2,215,391	2,439,835	2,952,043	3,076,563	4.2
One-half of self-employment tax						
Number of returns	14,574,036	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount	18,134,959	18,687,162	19,791,285	21,109,366	22,733,881	7.7
Self-employed health insurance						
Number of returns	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4
Amount	8,177,397	10,494,247	16,454,211	18,457,063	19,645,889	6.4
Keogh retirement plan						
Number of returns	1,290,496	1,186,947	1,208,801	1,201,332	1,256,900	4.6
Amount	13,114,412	16,349,738	17,795,957	19,295,952	21,268,404	10.2
Penalty on early withdrawal of savings						
Number of returns	890,649	804,926	736,121	780,327	805,625	3.2
Amount	197,533	192,750	150,214	209,833	265,870	26.7
Alimony paid adjustment						
Number of returns	656,635	587,219	587,368	574,001	588,463	2.5
Amount	7,472,718	7,183,522	7,520,335	8,470,128	8,954,038	5.7
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	N/A	336,959	[7]
Amount	N/A	N/A	N/A	N/A	2,360,983	[7]
Foreign housing deductions						
Number of returns	4,122	2,074	1,491	3,352	2,417	-27.9
Amount	92,074	54,614	51,765	59,899	70,962	18.5
Other adjustments						
Number of returns	183,906	208,348	272,647	188,210	257,014	36.6
Amount	961,209	1,064,125	1,314,285	1,107,387	1,402,311	26.6
Total statutory adjustments						
Number of returns	23,497,092	28,911,078	30,382,069	32,153,965	33,591,124	4.5
Amount	60,572,768	77,161,432	87,575,677	98,046,679	109,396,547	11.6
Adjusted gross income or loss (AGI)						
Amount	6,170,603,942	6,033,585,532	6,207,108,793	6,788,805,130	7,422,495,663	9.3
Total itemized deductions						
Number of returns	44,562,307	45,647,551	43,949,591	46,335,237	47,755,427	3.1
					,,,	

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]** [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item			Current dollars		1	Percent change
Item	2001	2002	2003	2004	2005	2004 to 2005
Total standard deduction	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	84,238,232	82,655,191	84.643.281	84,016,753	84,841,222	1.0
Amount		492,067,532	555.780.052	560,932,618	580,747,711	3.5
Basic standard deduction		452,007,002	000,700,002	000,002,010	000,747,711	0.0
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount		477,170,045	539,921,089	545,082,218	564,186,053	3.5
Additional standard deduction		,,				
Number of returns	11,116,629	10.857.098	11,200,647	10,985,079	10,996,440	0.1
Amount	· · ·	14,897,487	15,858,963	15,850,401	16,561,658	4.5
AGI less deductions	,,.	,,	-,,	-,,-	-,,	
Number of returns	115,862,109	114,976,167	114,402,877	116,042,570	118,115,885	1.8
Amount	4,910,329,307	4,760,885,833	4,873,784,147	5,360,753,836	5,859,016,944	9.3
lumber of exemptions	256,186,046	258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount		761,440,430	781,305,067	800,690,043	839,904,186	4.9
axable income						
Number of returns	104,174,655	102,275,969	101,392,812	102,737,959	104,330,653	1.6
Amount	4,268,506,425	4,096,127,651	4,200,218,439	4,670,165,637	5,137,165,874	10.0
ax from table, rate schedules, etc.						
Number of returns	104,163,693	102,266,930	101,386,201	102,721,593	104,321,332	1.6
Amount	926,642,321	829,839,121	780,315,781	871,227,853	972,706,955	11.6
Additional taxes						
Number of returns	25,334	13,291	21,370	9,884	10,595	7.2
Amount	,	153,564	222,088	85,611	23,740	-72.3
Alternative minimum tax	,	,	,	,	, ,	
Number of returns	1,120,047	1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount	6,756,705	6,853,901	9,469,803	13,029,239	17,421,071	33.7
ncome tax before credits						
Number of returns	104,195,834	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount		836,842,718	790,005,881	884,342,703	990,151,766	12.0
oreign tax credit	, ,					
Number of returns	3,942,604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
Amount	6,254,559	5,933,600	5,805,555	6,757,994	9,361,989	38.5
Child care credit	-,,		_,	-,, ,		
Number of returns	6,184,508	6,185,855	6,313,297	6,316,649	6,500,596	2.9
Amount	-, - ,	2,706,539	3,206,890	3,337,984	3,462,104	3.7
Credit for elderly or disabled	2,121,001	2,100,000	0,200,000	0,001,001	0,102,101	
Number of returns	139,097	133,538	123,147	107,914	101,627	-5.8
Amount	,	21,119	20,257	18,740	14,127	-24.6
Education credits		2.,	20,201		,	
Number of returns	7,212,554	6,544,536	7.298.227	7,180,884	7.057.251	-1.7
Amount		5,012,744	5,843,029	6,016,805	6,119,631	1.7
Retirement savings contributions credit	0,100,201	0,012,111	0,010,020	0,010,000	0,110,001	1
Number of returns	N/A	5.307.176	5,296,688	5,288,732	5,293,605	0.1
Amount		1,058,219	1,034,394	1,011,506	944,531	-6.6
Child tax credit		1,000,210	1,001,001	1,011,000	011,001	0.0
Number of returns		25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount	-, -,	21,520,271	22,788,025	32,300,455	32,047,620	-0.8
Adoption credit		21,020,271	,,00,020	02,000,400	02,077,020	
Number of returns	47,737	55,905	63,980	71,136	84,793	19.2
Amount	,	234,109	348,793	301,890	319,558	5.9
General business credit		204,100	040,700	001,000	010,000	0.0
Number of returns	269,648	284,720	262,738	248,506	251,386	1.2
Amount	· · · · · · · · · · · · · · · · · · ·	750,855	612,744	635,391	877,850	38.2
Prior year minimum tax credit		100,000	012,744	000,001	011,000	00.2
Number of returns	248,255	193,776	250,605	274,596	290,376	5.7
Amount	.,	976,398	916,538	902,000	1,081,252	19.9
otal credits [3]	1,430,041	970,390	910,000	902,000	1,001,202	10.0
Number of returns	49,066,700	38,846,217	39,247,449	39.841.978	40,526,374	1.7
					, ,	5.8
Amount	44,160,998	38,747,463	41,069,375	51,599,346	54,571,100	0.0
ncome tax less credits [1] Number of returns	97.389.985	02 565 040	01 100 262	00 076 670	02 242 400	1.0
	. ,,	93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount	889,406,476	798,095,255	748,936,506	832,743,358	935,580,666	12.3
Self-employment tax		44.004.470	45 070 070	45 000 000	40.004.055	
Number of returns		14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount	36,262,878	37,367,003	39,574,991	42,210,737	45,459,427	7.7
Recapture taxes						
Number of returns	· · · · · ·	14,684	15,797	41,161	15,206	-63.1
Amount	286,974	117,943	87,939	173,122	299,191	72.8

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]** [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item		1	Current dollars			Percent change,
	2001	2002	2003	2004	2005	2004 to 2005
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income						
not reported Number of returns	288,275	238,185	557,717	517,609	335.818	-35.1
Amount		31,446	148,746	107,929	79,220	-26.6
Tax on qualified retirement plans						
Number of returns	4,571,187	4,896,938	4,877,670	4,924,584	4,822,297	-2.1
Amount	3,259,975	3,498,067	3,407,940	3,640,374	3,820,152	4.9
Advanced earned income credit payments						
Number of returns		156,376	142,694	142,639	122,078	-14.4
Amount Household employment taxes	51,492	73,904	66,986	62,360	58,167	-6.7
Number of returns	250,622	229,722	240,601	243,702	228,381	-6.3
Amount	· · · · ·	703,931	810,442	885,832	936,858	5.8
Total tax liability [1,4]	,	, ,	,	, ,	,	
Number of returns	102,557,013	99,559,612	97,875,142	98,115,557	99,880,223	1.8
Amount	930,280,996	839,977,103	793,111,460	879,962,609	986,460,793	12.1
Income tax withheld	144 700 000	114.004.714	114 004 700	110 040 070	110 101 000	
Number of returns Amount		114,861,744	114,861,706 703,758,484	116,312,978	118,161,380	1.6 7.0
Estimated tax payments	113,323,091	717,492,263	103,100,404	731,734,362	782,659,594	/.0
Number of returns	13,167,856	12,434,579	11.576.213	10,996,504	11,053,213	0.5
Amount		198,177,595	182,906,911	188,770,357	221,001,524	17.1
Earned income credit [1]	, ,				, ,	
Number of returns	19,593,121	21,703,187	22,024,227	22,270,550	22,751,904	2.2
Amount	33,375,971	38,198,572	38,657,067	40,024,074	42,410,290	6.0
Nontaxable combat pay election	N1/A	N//A	N//A	40.004	04.070	440.0
Number of returns Amount		N/A N/A	N/A N/A	10,024 9,283	21,973 328,268	119.2 3,436.2
Additional child tax credit	N/A	IN/A	IN/A	9,203	320,200	3,430.2
Number of returns	8,562,900	10,937,417	12,570,455	14,528,434	15,219,712	4.8
Amount		6,415,753	9,112,716	14,450,019	15,495,160	7.2
Payment with an extension request						
Number of returns	1,448,213	1,235,156	1,333,579	1,518,779	1,627,572	7.2
Amount	42,495,018	36,321,934	38,303,188	59,268,206	77,833,848	31.3
Excess social security tax withheld	4 400 745	4.445.050		1 0 40 00 4	1 000 040	
Number of returns Amount	, , .	1,145,352	1,121,141	1,242,604	1,383,240 2,023,314	11.3 17.1
Other payments:	1,910,349	1,564,478	1,566,411	1,727,641	2,023,314	17.1
Form 2439						
Number of returns	20,955	19,422	12,717	9,608	19,812	106.2
Amount	88,649	37,701	123,633	33,754	52,976	56.9
Form 4136						
Number of returns		365,868	349,860	345,020	340,769	-1.2
Amount	108,963	101,459	82,154	86,378	101,712	17.8
Form 8885 [5] Number of returns	N/A	5,322	17,834	16,314	13,380	-18.0
Amount		1,967	32,514	23,595	27,078	-18.0
Total payments [1]		1,007	02,014	20,000	21,010	14.0
Number of returns	123,451,338	123,462,930	123,461,513	124,989,700	126,781,067	1.4
Amount	1,076,500,696	998,311,722	974,543,079	1,036,118,363	1,141,605,497	10.2
Overpayment, total						
Number of returns	· · ·	103,462,884	105,361,848	103,706,648	104,778,359	1.0
Amount	236,981,755	239,784,002	254,553,541	255,064,839	272,110,056	6.7
Overpayment refunded Number of returns	99,011,975	100,143,606	102,004,984	100,674,244	101,870,385	1.2
Amount	,,	205,987,348	219,751,889	221,371,474	232,975,616	5.2
Refund credited to next year	202,217,002	200,007,040	210,101,000	221,011,717	202,010,010	0.2
Number of returns	5,408,878	5,418,534	5,199,186	4,314,593	4,055,960	-6.0
Amount	.,,.	33,796,653	34,801,652	33,693,366	39,134,446	16.1
Tax due at time of filing						
Number of returns	,,.	22,818,761	21,072,333	24,452,350	25,659,937	4.9
Amount	91,830,967	82,287,723	73,741,408	99,683,779	118,232,296	18.6
Tax penalty	E 240 005	E 140.000	4 000 000	E 644 0E0	E 000 477	4.2
Number of returns Amount		5,149,988 838,341	4,829,886 619,485	5,641,853 774,697	5,882,477 1,266,944	4.3 63.5
Footnotes at end of table.	1,000,320	000,041	013,400	114,091	1,200,944	00.0

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1] [All figures are estimates based on samples--money amounts are in thousands of dollars]

			onstant 1990 dollars	[6]		
Item	2001	2002	2003	2004	2005	Percent chang 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	. 130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
Electronically filed returns *	. 46,861,487	52,798,823	61,154,815	68,380,152	73,471,852	7.4
Form 1040 returns	80,500,011	80,748,948	80,420,043	80,603,689	81,497,559	1.1
Electronically filed returns	. 20,811,215	24,843,419	30,472,170	34,900,171	39,465,536	13.1
Form 1040A returns	. 28,293,817	28,714,328	29,631,494	30,572,631	31,326,141	2.5
Electronically filed returns	. 15,007,182	16,839,599	18,910,697	20,771,324	22,224,396	7.0
Form 1040EZ returns	. 21,461,409	20,613,167	20,372,089	21,049,722	21,548,977	2.4
Electronically filed returns *		11,115,806	11,771,948	12,708,657	11,781,921	-7.3
Salaries and wages						
Number of returns	. 111,227,450	110,938,441	110,890,993	112,369,812	114,070,880	1.5
Amount	3,369,172,855	3,313,728,854	3,302,486,146	3,406,094,356	3,450,741,214	1.3
Taxable interest received		.,,,	.,,		.,, ,	
Number of returns	. 67,479,816	63,584,806	59,459,344	57,605,888	59,249,357	2.9
Amount	1 ' '	108,302,979	90,312,281	86,833,327	108,723,373	25.2
Tax-exempt interest	1.10,200,000	100,002,010	00,012,201	00,000,021	100,120,010	
Number of returns	4,557,381	4,453,829	4,524,955	4,416,851	4,497,973	1.8
Amount	1 1 1	39,654,401	38,174,879	36,008,140	38,617,084	7.2
Ordinary dividends in AGI	1,020,204	00,00-1,-101	30,114,013	30,000,140	00,017,004	1.2
Number of returns	. 32,621,151	31,409,759	30,475,097	30,687,178	31,175,376	1.6
Amount	1 1 1	75,030,038	81,776,443	101,618,552	111,433,738	9.7
Qualified dividends in AGI	00,210,475	73,030,030	01,770,443	101,010,002	111,433,730	5.7
Number of returns	. N/A	N/A	22,449,379	24.549.867	25,853,686	5.3
			1 ' '	,,	· · ·	
Amount	. N/A	N/A	57,524,670	76,470,873	79,638,871	4.1
State income tax refund	00,400,000	00 000 500	04.055.007	00.004.000	00 440 700	
Number of returns	, . ,	23,838,529	24,655,907	23,621,296	22,110,769	-6.4
Amount	15,660,147	17,351,608	16,637,516	15,734,206	14,862,624	-5.5
Alimony received						
Number of returns		425,963	431,368	439,608	457,488	4.1
Amount	4,934,212	4,740,566	4,595,676	5,025,839	5,340,877	6.3
Business or profession net income, less loss						
Number of returns	. 18,018,349	18,597,305	19,415,648	20,252,079	21,057,329	4.0
Amount	159,979,702	160,453,177	163,107,447	171,084,628	180,522,795	5.5
Net capital gain in AGI less loss						
Number of returns	. 23,470,401	23,249,625	21,889,687	22,388,659	22,040,458	-1.6
Amount	239,977,094	173,232,891	208,822,242	326,460,656	443,813,347	35.9
Capital gain distributions reported on Form 1040						
Number of returns	. 2,486,027	939,523	1,095,371	2,878,263	4,155,219	44.4
Amount	1,002,574	305,459	236,004	1,332,865	3,318,660	149.0
Sales of property other than capital assets, net						
gain less loss						
Number of returns	1,615,884	1,728,377	1,753,860	1.749.934	1.777.203	1.6
Amount	1 1 1	-1,734,397	-234,630	1,731,845	2,451,762	41.6
Total IRA distributions		.,,		.,,	_,	
Number of returns	9,363,959	8,889,787	9,240,253	9,516,936	10,024,085	5.3
Amount		87,513,180	85,901,123	90,997,605	98,330,993	8.1
Taxable IRA distributions in AGI		07,010,100	50,001,120	30,001,000	00,000,000	
Number of returns	. 8,834,138	8,291,357	8,611,702	8,913,846	9,387,189	5.3
Amount		64,112,995	62,738,356	70,361,371	75,152,074	6.8
Fotal pensions and annuities	03,014,434	04,112,995	02,730,330	70,301,371	73,132,074	0.0
Number of returns	. 24,317,375	24,857,470	24.767.067	25,130,018	25,352,088	0.9
		407,726,455	, . ,	1 1 1	· · ·	5.6
Amount	. 393,302,084	407,720,455	401,577,149	434,369,717	458,707,089	5.0
Taxable pensions and annuities in AGI	00 000 775	00 704 447	00.000.040	00,400,000	00.047.074	
Number of returns		22,794,417	22,822,842	23,123,390	23,247,374	0.5
Amount	249,996,612	260,058,837	264,866,081	272,862,179	281,221,456	3.1
Rents, royalties, partnerships, estates,						
trusts, etc.						
Number of returns	1 1 1	14,683,765	14,824,475	15,191,999	15,510,991	2.1
Amount	197,951,443	202,174,889	210,013,210	247,320,509	299,228,845	21.0
Farm net income less loss						
Number of returns	1 1 1	1,995,073	1,997,116	2,004,898	1,981,249	-1.2
Amount	-8,121,610	-10,479,447	-8,786,571	-9,162,080	-8,145,104	11.1
Unemployment compensation in AGI						
Number of returns	. 8,799,885	10,334,639	10,065,230	9,094,911	7,887,700	-13.3
Amount	19,845,701	31,343,863	31,255,596	22,657,628	18,646,163	-17.7

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]** [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item			onstant 1990 dollars I	[0] 	1	Percent change
	2001	2002	2003	2004	2005	2004 to 2005
Social security benefits (received)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	13,753,080 145,036,506	13,869,265 149,460,960	14,120,202 151,996,647	14,759,589 160,465,896	15,510,458 168,835,144	5.1 5.2
Taxable social security benefits in AGI	-,,	.,,		,,		
Number of returns	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3
Amount	69,047,500	67,921,144	69,437,643	76,444,558	83,553,594	9.3
Foreign earned income exclusion [2]						
Number of returns	292,006	316,931	306,393	295,313	303,940	2.9
Amount	10,291,339	10,855,217	10,707,675	10,689,534	10,894,170	1.9
Net operating loss [2]	044 470	070.004	740.070	000.000	000 704	10
Number of returns	611,473 40,202,999	670,081 42,242,839	712,076 44.619.870	829,838	862,791	4.0 2.4
Amount Other income, net gain less loss [2]	40,202,999	42,242,039	44,019,070	51,911,111	53,180,550	2.4
Number of returns	5,610,987	5,467,631	5,703,893	5,891,550	6,811,025	15.6
Amount	14,397,762	13,881,504	15,120,190	16,053,753	17,980,845	12.0
Total income	,,.	.,,.		.,,	,,.	
Number of returns	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7
Amount	4,598,654,399	4,440,949,828	4,470,656,584	4,765,987,411	5,041,427,182	5.8
Educator expenses						
Number of returns	N/A	2,884,403	3,240,673	3,402,468	3,503,719	3.0
Amount	N/A	517,809	572,254	594,088	587,548	-1.1
Certain business expenses of reservists, performing						
artists, and fee-basis governement officials	N1/A	NI/A	NI/A	105 125	100 111	4.0
Number of returns Amount	N/A N/A	N/A N/A	N/A N/A	105,135 174,808	100,111 190,812	-4.8 9.2
Total taxpayer IRA adjustment	IN/A	IN/A	IN/A	174,000	190,012	5.2
Number of returns	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066	-2.2
Amount	5,466,322	6,876,747	7,107,112	6,940,212	8,034,161	15.8
Student loan interest deduction	-,,-			-,,		
Number of returns	4,405,667	6,640,784	6,953,370	7,527,249	8,072,896	7.2
Amount	2,001,279	3,386,298	3,131,972	3,044,107	3,382,008	11.1
Tuition and fees deduction						
Number of returns	N/A	3,444,941	3,571,154	4,710,253	4,696,013	-0.3
Amount	N/A	4,472,489	4,746,897	7,328,221	7,260,368	-0.9
Health savings account deduction	N1/A			00.057	045 704	107.5
Number of returns	N/A	N/A	N/A	90,857	215,781	137.5
Amount	N/A	N/A	N/A	131,994	341,827	159.0
Moving expenses Number of returns	944,791	947,470	1,023,888	1,096,436	1,134,137	3.4
Amount	1,609,277	1,610,023	1,732,837	2,042,936	2,059,279	0.8
One-half of self-employment tax	.,000,211	1,010,020	.,	2,0.2,000	2,000,210	
Number of returns	14,574,036	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount	13,383,734	13,580,786	14,056,310	14,608,558	15,216,788	4.2
Self-employed health insurance						
Number of returns	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4
Amount	6,034,979	7,626,633	11,686,229	12,773,054	13,149,859	2.9
Keogh retirement plan						
Number of returns	1,290,496	1,186,947	1,208,801	1,201,332	1,256,900	4.6
Amount	9,678,533	11,882,077	12,639,174	13,353,600	14,235,880	6.6
Penalty on early withdrawal of savings Number of returns	890.649	804,926	736,121	780,327	805,625	3.2
Amount	145,781	140,080	106,686	145,213	177,959	22.5
Alimony paid adjustment	143,701	140,000	100,000	140,210	111,555	22.5
Number of returns	656,635	587,219	587,368	574,001	588,463	2.5
Amount	5,514,921	5,220,583	5,341,147	5,861,680	5,993,332	2.2
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	N/A	336,959	[7]
Amount	N/A	N/A	N/A	N/A	1,580,310	[7]
Foreign housing deductions						
Number of returns	4,122	2,074	1,491	3,352	2,417	-27.9
Amount	67,951	39,690	36,765	41,453	47,498	14.6
Other adjustments	100.000	000.040	070.047	100.040	057.044	20.0
Number of returns	183,906 709,379	208,348	272,647	188,210	257,014	36.6 22.5
Amount Total statutory adjustments	109,319	773,347	933,441	766,358	938,629	22.0
Number of returns	23,497,092	28,911,078	30,382,069	32,153,965	33,591,124	4.5
Amount	44,703,150	56,076,622	62,198,634	67,852,373	73,223,927	7.9
Adjusted gross income or loss (AGI)	. 1,1 00,100	00,010,022		01,002,010	. 0,220,027	1.0
Amount	4,553,951,249	4,384,873,206	4,408,457,950	4,698,135,038	4,968,203,255	5.7
Total itemized deductions	,,,,,	.,,,,,	.,,,,,	.,,,,	.,,,,,	
Number of returns	44,562,307	45,647,551	43,949,591	46,335,237	47,755,427	3.1
Amount	652,788,384	652,650,669	640,529,001	690,822,462	750,877,467	8.7

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]** [All figures are estimates based on samples--money amounts are in thousands of dollars]

140 00		С	onstant 1990 dollars	[6]		- Doroont above
Item	2001	2002	2003	2004	2005	Percent change 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount		357,607,218	394,730,151	388,188,663	388,720,021	0.1
Basic standard deduction	000,001,000	337,007,210	004,700,101	300,100,003	500,720,021	0.1
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount		346,780,556	383,466,683	377,219,528	377,634,574	0.1
Additional standard deduction			,			
Number of returns	11.116.629	10,857,098	11,200,647	10.985.079	10,996,440	0.1
Amount	, .,	10,826,662	11,263,468	10,969,136	11,085,447	1.1
AGI less deductions	,,	-,,	, ,	.,,	,,	
Number of returns	115,862,109	114,976,167	114,402,877	116,042,570	118,115,885	1.8
Amount	3,623,859,267	3,459,946,100	3,461,494,423	3,709,864,246	3,921,698,088	5.7
Number of exemptions	256,186,046	258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount	536,940,952	553,372,406	554,904,167	554,110,756	562,184,863	1.5
Taxable income						
Number of returns	104,174,655	102,275,969	101,392,812	102,737,959	104,330,653	1.6
Amount	3,150,189,244	2,976,836,956	2,983,109,687	3,231,948,538	3,438,531,375	6.4
Tax from table, rate schedules, etc.						
Number of returns		102,266,930	101,386,201	102,721,593	104,321,332	1.6
Amount	683,868,872	603,080,757	554,201,549	602,925,850	651,075,606	8.0
Additional taxes						
Number of returns	· · · · · ·	13,291	21,370	9,884	10,595	7.2
Amount	146,862	111,602	157,733	59,246	15,890	-73.2
Alternative minimum tax						
Number of returns	· · ·	1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount	4,986,498	4,981,033	6,725,712	9,016,774	11,660,690	29.3
ncome tax before credits	404 405 004	400 000 700	404 440 777	100 740 004	404.045.004	10
Number of returns	. , ,	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount	688,979,686	608,170,580	561,083,722	612,001,871	662,752,186	8.3
Foreign tax credit Number of returns	3,942,604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
			· · ·	· · ·		34.0
Amount Child care credit	4,615,911	4,312,209	4,123,263	4,676,812	6,266,392	34.0
Number of returns	6,184,508	6,185,855	6,313,297	6,316,649	6,500,596	2.9
Amount	· · ·	1,966,961	2,277,621	2,310,024	2,317,339	0.3
Credit for elderly or disabled	2,000,103	1,500,501	2,211,021	2,310,024	2,317,339	0.5
Number of returns	139,097	133,538	123,147	107,914	101,627	-5.8
Amount	· · · · ·	15,348	14,387	12,969	9,456	-27.1
Education credits	,000	10,010	,	.2,000	0,100	
Number of returns	7,212,554	6,544,536	7.298.227	7,180,884	7,057,251	-1.7
Amount	, ,	3,642,983	4,149,879	4,163,879	4,096,139	-1.6
Retirement savings contributions credit	.,,	.,. ,	, ,,,,,	, ,	,,	
Number of returns	N/A	5,307,176	5,296,688	5,288,732	5,293,605	0.1
Amount	N/A	769,055	734,655	700,004	632,216	-9.7
Child tax credit						
Number of returns	26,452,875	25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount	16,551,461	15,639,732	16,184,677	22,353,256	21,450,884	-4.0
Adoption credit						
Number of returns	47,737	55,905	63,980	71,136	84,793	19.2
Amount	65,521	170,137	247,722	208,920	213,894	2.4
General business credit						
Number of returns	· · · · · ·	284,720	262,738	248,506	251,386	1.2
Amount	526,918	545,680	435,188	439,717	587,584	33.6
Prior year minimum tax credit						
Number of returns		193,776	250,605	274,596	290,376	5.7
Amount	1,061,285	709,592	650,950	624,221	723,730	15.9
otal credits [3]						
Number of returns	· · ·	38,846,217	39,247,449	39,841,978	40,526,374	1.7
Amount	32,591,142	28,159,493	29,168,590	35,708,890	36,526,841	2.3
ncome tax less credits [1]		00 505 5 15	0.1.100	00.070.075	00.045.155	
Number of returns		93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount	656,388,543	580,011,086	531,915,132	576,292,981	626,225,345	8.7
Self-employment tax						
Number of returns		14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount	26,762,272	27,156,252	28,107,238	29,211,583	30,427,997	4.2
Recapture taxes						
Number of returns		14,684	15,797	41,161	15,206	-63.1
Amount	211,789	85,714	62,457	119,808	200,262	67.2

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

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

		С	onstant 1990 dollars	[6]			
Item	2001	2002	2003	2004	2005	Percent change, 2004 to 2005	
	(7)	(8)	(9)	(10)	(11)	(12)	
Social security, Medicare tax on tip income not reported							
Number of returns	288,275	238,185	557,717	517,609	335,818	-35.1	
Amount	26,479	22,853	105,643	74,691	53,025	-29.0	
Tax on qualified retirement plans	4 571 107	1 906 029	4 977 670	4 024 594	4 922 207	-2.1	
Number of returns Amount		4,896,938 2,542,200	4,877,670 2,420,412	4,924,584 2,519,290	4,822,297 2,556,996	-2.1	
Advanced earned income credit payments	2,100,000	2,0 .2,200	2, .20, 2	2,010,200	2,000,000		
Number of returns		156,376	142,694	142,639	122,078	-14.4	
Amount Household employment taxes	38,001	53,709	47,575	43,156	38,934	-9.8	
Number of returns	250,622	229,722	240,601	243,702	228,381	-6.3	
Amount		511,578	575,598	613,033	627,080	2.3	
Total tax liability [1,4]	100 557 010		07.075.440				
Number of returns Amount	, ,	99,559,612 610,448,476	97,875,142 563,289,389	98,115,557 608,970,664	99,880,223 660,281,655	1.8 8.4	
Income tax withheld	000,004,241	010,440,470	505,209,509	000,370,004	000,201,000	0.4	
Number of returns		114,861,744	114,861,706	116,312,978	118,161,380	1.6	
Amount	570,720,215	521,433,331	499,828,469	506,390,562	523,868,537	3.5	
Estimated tax payments Number of returns	13,167,856	12,434,579	11,576,213	10,996,504	11,053,213	0.5	
Amount	., . ,	144,024,415	129,905,477	130,636,925	147,926,054	13.2	
Earned income credit [1]							
Number of returns		21,703,187	22,024,227	22,270,550	22,751,904	2.2	
Amount Nontaxable combat pay election	24,631,713	27,760,590	27,455,303	27,698,321	28,387,075	2.5	
Number of returns	N/A	N/A	N/A	10,024	21,973	119.2	
Amount	N/A	N/A	N/A	6,424	219,724	3,320.2	
Additional child tax credit	8 562 000	10 007 447	10 570 455	14 500 404	15 010 710	4.8	
Number of returns Amount		10,937,417 4,662,611	12,570,455 6,472,099	14,528,434 10,000,013	15,219,712 10,371,593	4.8 3.7	
Payment with an extension request	0,000,200	1,002,011	0,112,000	10,000,010	10,011,000	0.1	
Number of returns		1,235,156	1,333,579	1,518,779	1,627,572	7.2	
Amount	31,361,637	26,396,754	27,203,969	41,016,060	52,097,622	27.0	
Excess social security tax withheld Number of returns	1,436,745	1,145,352	1,121,141	1,242,604	1,383,240	11.3	
Amount	, ,	1,136,975	1,112,508	1,195,599	1,354,293	13.3	
Other payments:							
Form 2439 Number of returns	20,955	19,422	12,717	9,608	19,812	106.2	
Amount	,	27,399	87,808	23,359	35,459	51.8	
Form 4136							
Number of returns	,	365,868	349,860	345,020	340,769	-1.2	
Amount Form 8885 [5]	80,415	73,735	58,348	59,777	68,080	13.9	
Number of returns	N/A	5,322	17,834	16,314	13,380	-18.0	
Amount		1,430	23,092	16,329	18,124	11.0	
Total payments [1]							
Number of returns Amount		123,462,930 725,517,240	123,461,513 692,147,073	124,989,700 717,036,929	126,781,067 764,126,839	1.4 6.6	
Overpayment, total	7 34,400,400	725,517,240	032,147,073	111,000,020	704,120,000	0.0	
Number of returns	. ,,	103,462,884	105,361,848	103,706,648	104,778,359	1.0	
Amount	174,894,284	174,261,629	180,790,867	176,515,460	182,135,245	3.2	
Overpayment refunded Number of returns	99,011,975	100,143,606	102,004,984	100,674,244	101.870.385	1.2	
Amount		149,700,108	156,073,785	153,198,252	155,940,841	1.8	
Refund credited to next year	, ,						
Number of returns		5,418,534	5,199,186	4,314,593	4,055,960	-6.0	
Amount Tax due at time of filing	25,614,855	24,561,521	24,717,082	23,317,208	26,194,408	12.3	
Number of returns	24,581,181	22,818,761	21,072,333	24,452,350	25,659,937	4.9	
Amount	, ,	59,802,124	52,373,159	68,985,314	79,138,083	14.7	
Tax penalty							
Number of returns		5,149,988	4,829,886	5,641,853	5,882,477	4.3	
Amount		609,259	439,975	536,122	848,021	A = Not applicable	

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

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

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

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

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

[6] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100

when 1990 CPI-U = 130.7; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1

N/A = Not applicable.

[7] Percentage not computed. * Includes Form 1040 Telefile.

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$8,200
		65 or older	\$9,450
Single (including divorced and legally separated)			
legally separateu)	Head of household	under 65	\$10,500
		65 or older	\$11,750
Married with a child and living	Head of household	under 65	\$10,500
apart from spouse during the last six months of 2005		65 or older	\$11,750
		under 65 (both spouses)	\$16,400
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$17,400
the end of 2005 (or on the date spouse died)		65 or older (both spouses)	\$18,400
spouse died)	Married, separate return	any age	\$3,200
Married, not living with spouse at the end of 2005 (or on the date	Married, joint or separate return	000.000	\$3.200
spouse died)	Marrieu, joint or separate return	any age	\$3, ∠ 00
	Single	under 65	\$8,200
		65 or older	\$9,450
Widowed in 2003 or 2004 and not	Head of household	under 65	\$10,500
remarried in 2005		65 or older	\$11,750
	Qualifying widow(er) with	under 65	\$13,200
	dependent child	65 or older	\$14,200

Requirements for Filing

The filing requirements for Tax Year 2005 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 2005 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;
 - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
- 2. Received any advanced earned income credit (AEIC) payments.

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 incor

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

• Earned income was more than \$5,000, or

• Unearned income was over \$800, or

• Gross income was more than the larger of (a) \$800 or (b) earned income (up to \$4,750) plus \$250.

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

- Earned income was more than \$6,250 (\$7,500 if 65 or older and blind), or
- Unearned income was more than \$2,050 (\$3,300 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger; plus \$1,250 (\$2,500 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 and itemizes deductions.
- Earned income was more than \$5,000, or
- Unearned income was over \$800, or

• Gross income was more than the larger of \$800 or earned income (up to \$4,750) plus \$250.

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

• Earned income was more than \$6,000 (\$7,000 if 65 or older and blind), or

• Unearned was more than \$1,800 (\$2,800 if 65 or older and blind), or

• Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind)

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

- 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 2005 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

Modifications were made to the additional child tax credit for 2005. In Tax Year 2004, the credit limit based on earned income was 15 percent of a taxpayers earned income that exceeded \$10,750. For 2005, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,000.

Alternative Minimum Tax

For Tax Year 2005, the minimum exemption amount for a child under age 14 increased to \$5,850 from \$5,750 for 2004.

Domestic Production Activities

For 2005, the deduction equaled 3% of the lesser of: (a) qualified production activities income; or (b) taxable income for the taxable year. However, the deduction for a taxable year was limited to 50 percent of the W-2 wages paid by the taxpayer during the calendar year that ends in such taxable year. Qualified production activities include domestic manufacturing, producing, growing, and extracting tangible personal property, computer software, and sound recordings, and the construction and substantial renovation of real property including infrastructure.

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 \$2,700 from \$2,650. The maximum credit for taxpayers with no qualifying children increased to \$399 from \$390. For these taxpayers, earned income and AGI had

to be less than \$11,750 (\$13,750 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$58 to \$2,662 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,400 from \$4,300. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$31,030 (\$33,030 for married filing jointly) for one qualifying child, or less than \$35,263 (\$37,263 for married filing jointly) for two or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,200 the deduction for each exemption to which the taxpayer was entitled for 2005, an increase from the \$3,100 allowed for 2004. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$142,700 to \$145,950 for single filers; \$214,050 to \$218,950 for married persons filing jointly and surviving spouses; \$178,350 to \$182,450 for heads of household; and \$107,025 to \$109,475 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$268,450 for single filers; \$341,450 for married persons filing jointly and surviving spouses; \$304,950 for heads of household; and \$170,775 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250 if family coverage), an increase from \$2,600 (\$5,150 if family coverage) in 2004. These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older). For 2004, these limits were \$500 and \$1,000 respectively.

Individual Retirement Arrangement Deduction

For 2005, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA

deduction up to \$4,000 (\$4,500 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 \$60,000 (\$80,000 if married filing jointly or qualifying widow(er)). This was up from \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)) for 2004.

Itemized Deductions

If a taxpayer's AGI was greater than \$145,950 (\$72,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$142,700 (\$71,350) for 2004, 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.

Katrina Emergency Tax Relief Act of 2005 and Gulf Opportunity Zone Act of 2005

The Katrina Emergency Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 contained many tax relief provisions for individuals in the Hurricanes Katrina, Rita and Wilma disaster areas.

The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina displaced individual claimed by the taxpayer. The total additional exemption claimed for all years cannot exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina displaced individual is a person (1) whose main home on August 28, 2005 was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which

ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income. Other tax benefits for all taxpayers affected by Hurricanes Katrina, Rita and Wilma (the Gulf Opportunity Zone) included:

- (1) Suspended limits for certain personal casualty losses and cash charitable contributions;
- (2) Election to use your 2004 earned income to figure your 2005 EIC and additional child tax credit;
- (3) An increased charitable standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina;
- (4) Special rules for charitable deductions of food inventory by taxpayers engaged in a trade or business;
- (5) Special rules for withdrawals and loans from IRAs and other qualified retirement plans, and;
- (6) Education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone.

Qualifying Child Definition

The definition for a qualifying child changed slightly for several tax benefits in Tax Year 2005. While the definition was primarily the same for most benefits, the most notable change was to the Child Tax Credit. Taxpayers, who could not claim children as a dependent exemption, may have been able to claim them on the credit, using Form 8901.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2005, to \$90,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$87,900 for 2004.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in

Figure 3.-Calculation of the 1979 Income Concept for 2005

1979 Total Income Concept=

Income or Loss:

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

Deductions:

- Disallowed passive losses (Form 8582)⁶
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses⁶

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 2005.

² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

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

⁴ Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."

⁵ Not fully included in AGI for Tax Year 2005.

⁶ Not included in AGI for Tax Year 2005.

2005, from \$9,700 to \$10,000 (the amount is now twice that for single filers).

For single filers and married persons filing separately, the standard deduction rose from \$4,850 to \$5,000; and for heads of household, from \$7,150 to \$7,300. 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 \$1,000 or \$1,250 depending on marital status.

The 1979 Income Concept: A Retrospective Income Definition

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

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the

Income Concept, 2005

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

		Inco	ome			Salaries a	ind wages	
Size of	2005 Adjusted	Gross Income	1979 Incon	ne Concept	2005 Adjusted	Gross Income	*	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	134,372,678	7,422,496	134,372,678	7,612,003	114,070,880	5,155,407	114,070,880	5,155,407
Under \$10,000	25,351,692	35,302	24,702,082	29,588	19,150,499	113,394	18,886,552	109,910
\$10,000 under \$20,000	22,762,283	339,522	22,982,222	343,275	18,205,723	256,306	18,459,936	262,583
\$20,000 under \$30,000	18,522,274	459,302	19,316,337	479,188	16,038,304	377,503	16,373,162	387,988
\$30,000 under \$40,000	13,940,405	483,976	14,464,910	501,747	12,422,256	401,927	12,675,165	412,764
\$40,000 under \$50,000	10,618,506	475,519	10,571,386	473,208	9,502,570	390,239	9,405,972	388,915
\$50,000 under \$60,000	8,465,676	464,298	8,363,481	458,551	7,555,739	374,285	7,553,806	377,667
\$60,000 under \$70,000	6,960,523	451,353	6,565,154	425,539	6,274,251	361,136	5,948,720	349,458
\$70,000 under \$80,000	5,554,438	415,740	5,165,857	386,357	5,012,944	329,687	4,763,081	320,391
\$80,000 under \$90,000	4,441,028	376,683	4,225,404	358,273	4,012,926	298,020	3,887,355	293,430
\$90,000 under \$100,000	3,379,360	320,071	3,208,425	304,129	3,099,799	256,487	2,948,307	246,166
\$100,000 under \$125,000	5,306,958	589,287	5,089,808	566,015	4,808,425	461,551	4,649,379	443,228
\$125,000 under \$150,000	2,893,735	394,618	2,900,642	395,650	2,606,536	298,608	2,642,617	296,585
\$150,000 under \$175,000	1,615,084	260,951	1,681,274	271,652	1,456,146	188,017	1,500,224	188,262
\$175,000 under \$200,000	994,590	185,724	1,057,479	197,296	887,160	130,493	935,844	130,177
\$200,000 under \$300,000	1,784,202	428,114	1,979,855	476,819	1,551,448	274,256	1,700,505	277,203
\$300,000 under \$400,000	633,114	217,990	759,936	261,848	543,305	125,574	643,225	133,383
\$400,000 under \$500,000	320,486	142,778	385,140	171,715	264,414	73,344	322,121	78,728
\$500,000 under \$1,000,000	524,506	355,221	614,148	415,552	433,368	168,640	503,456	176,088
\$1,000,000 under \$1,500,000	127,925	154,800	147,153	177,751	102,343	59,395	116,330	62,220
\$1,500,000 under \$2,000,000	56,615	97,512	64,100	110,294	45,841	34,691	51,909	36,032
\$2,000,000 under \$5,000,000	84,070	250,612	90,823	270,250	67,929	76,935	72,564	78,606
\$5,000,000 under \$10,000,000	21,431	146,847	23,170	159,003	17,580	39,016	19,170	39,438
\$10,000,000 and over	13,776	376,275	13,891	378,303	11,375	65,904	11,479	66,186
		Taxable inte	rest received		Ordinary divid	lends received	Ordinary divid	ends received
Size of	2005 Adjusted	Taxable inte Gross Income	rest received 1979 Incon	ne Concept		lends received Gross Income		ends received ne Concept
Size of income	Number of		1979 Incon Number of	ne Concept Amount	2005 Adjusted Number of		1979 Incon Number of	
	Number of returns	Gross Income Amount	1979 Incon Number of returns	Amount	2005 Adjusted Number of returns	Gross Income Amount	1979 Incon Number of returns	ne Concept Amount
	Number of	Gross Income	1979 Incon Number of		2005 Adjusted Number of	Gross Income	1979 Incon Number of	ne Concept
	Number of returns	Gross Income Amount	1979 Incon Number of returns	Amount	2005 Adjusted Number of returns	Gross Income Amount	1979 Incon Number of returns	ne Concept Amount
income	Number of returns (9)	Gross Income Amount (10)	1979 Incon Number of returns (11)	Amount (12)	2005 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) 59,249,357	Gross Income Amount (10) 162,433	1979 Incon Number of returns (11) 59,249,357	Amount (12) 162,433	2005 Adjusted Number of returns (13) 31,175,376	Gross Income Amount (14) 166,482	1979 Incon Number of returns (15) 31,175,376	ne Concept Amount (16) 166,482
income All returns, total Under \$10,000	Number of returns (9) 59,249,357 6,353,118	Gross Income Amount (10) 162,433 9,107	1979 Incon Number of returns (11) 59,249,357 6,006,847	Amount (12) 162,433 9,088	2005 Adjusted Number of (13) 31,175,376 3,407,538	Gross Income Amount (14) 166,482 5,167	1979 Incon Number of returns (15) 31,175,376 3,208,591	ne Concept Amount (16) 166,482 5,149
income All returns, total Under \$10,000 \$10,000 under \$20,000	Number of returns (9) 59,249,357 6,353,118 6,004,763	Gross Income Amount (10) 162,433 9,107 8,460	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219	Amount (12) 162,433 9,088 8,173	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623	Gross Income Amount (14) 166,482 5,167 5,106	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255	ne Concept Amount (16) 166,482 5,149 5,060
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558	Gross Income Amount (10) 162,433 9,107 8,460 7,555	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654	Amount (12) 162,433 9,088 8,173 9,240	2005 Adjusted Number of (13) 31,175,376 3,407,538 2,833,623 2,392,764	Gross Income Amount (14) 166,482 5,167 5,106 4,608	1979 Incon Number of (15) 31,175,376 3,208,591 2,768,255 2,650,149	ne Concept Amount (16) 166,482 5,149 5,060 5,891
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) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388	Amount (12) 162,433 9,088 8,173 9,240 8,382	2005 Adjusted Number of (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498	1979 Incon Number of (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604
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) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359
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) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855
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	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,855 5,170
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296
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 \$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	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879
income All returns, total Under \$10,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$50,000 under \$100,000 \$90,000 under \$125,000 \$100,000 under \$125,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905
income All returns, total Under \$10,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322
income All returns, total Under \$10,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449
income All returns, total Under \$10,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$60,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$100,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$150,000 \$175,000 under \$150,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$400,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,088 1,425,043 903,946 1,668,055 606,136	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$100,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,088 1,425,043 903,946 1,668,055 606,136 310,570	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,578,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$100,000 under \$1,000,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191 13,450 6,761	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$60,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$100,000 under \$100,000 \$200,000 under \$100,000 \$300,000 under \$100,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258 63,432	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191 13,450 6,761 4,432	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866 58,930	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886 4,461
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 \$40,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$10,000 \$100,000 under \$125,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$1,500,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296 56,026 83,565	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171 3,322	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277 3,321 9,703	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057 51,706	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191 13,450 6,761 4,432 12,205	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886 4,461 12,351
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$10,000 \$100,000 under \$10,000 \$125,000 under \$125,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$300,000 under \$300,000 \$300,000 under \$10,000 \$1,000,000 under \$1,000,000 \$1,500,000 under \$1,000,000 \$1,500,000 under \$1,000,000 \$2,000,000 under \$2,000,000	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296 56,026	Gross Income Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171 3,322 9,647	1979 Incon Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258 63,432 90,274	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277 3,321	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057 51,706 78,147	Gross Income Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191 13,450 6,761 4,432	1979 Incon Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866 58,930 84,304	ne Concept Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886 4,461

Income Concept, 2005--Continued [All figures are estimates based on samples--money amounts are in millions of dollars]

			net income less los		0005 4 4 1		pital assets	- O
Size of	2005 Adjusted		1979 Incom		2005 Adjusted		1979 Incom	
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	21,057,329	269,701	21,057,329	269,701	26,195,676	668,015	26,195,676	668,01
Under \$10,000	4,032,771	5,418	3,750,220	2,542	3,145,891	9,104	2,982,746	9,473
\$10,000 under \$20,000	3,190,303	23,334	3,167,913	20,813	2,121,293	2,065	2,059,569	1,820
\$20,000 under \$30,000	2,200,541	17,390	2,269,911	15,944	1,831,989	2,541	2,056,560	2,93
\$30,000 under \$40,000	1,753,149	14,776	1,822,086	13,936	1,811,110	3,125	2,040,109	4,25
\$40,000 under \$50,000	1,534,751	12,604	1,584,437	11,514	1,797,918	4,667	1,812,003	4,96
\$50,000 under \$60,000	1,397,452	12,048	1,411,744	12,116	1,744,068	4,669	1,763,943	5,53
\$60,000 under \$70,000	1,191,079	12,141	1,147,061	11,357	1,676,011	5,414	1,584,701	6,16
\$70,000 under \$80,000	975,376	10,558	932,672	10,051	1,560,200	6,547	1,373,813	5,95
\$80,000 under \$90,000	812,177	11,050	805,080	10,202	1,364,459	6,936	1,241,731	7,27
\$90,000 under \$100,000	670,813	10,921	653,788	8,668	1,172,572	6,809	1,104,761	6,44
\$100,000 under \$125,000	1,095,114	20,465	1,066,063	20,389	2,180,324	16,939	2,064,549	16,86
\$125,000 under \$150,000	627,926	16,168	666,322	16,933	1,462,284	16,782	1,422,080	14,88
\$150,000 under \$175,000	396,918	13,798	431,369	14,615	914,061	15,317	936,161	14,21
\$175,000 under \$200,000	242,190	10,769	261,353	10,581	615,620	11,730	642,931	11,93
\$200,000 under \$300,000	467,448	26,122	524,777	29,437	1,263,617	42,040	1,362,014	41,29
\$300,000 under \$400,000	163,525	12,617	202,729	15,155	510,169	30,283	583,239	29,94
\$400,000 under \$500,000	89,424	8,197	107,565	9,650	273,504	22,936	314,003	22,53
\$500.000 under \$1.000.000	138,035	15,445	163,343	18,526	463,988	68,887	533,951	68,81
\$1,000,000 under \$1,500,000	33,202	4,869	39,228	5,518	118,563	36,207	134,740	36,74
\$1,500,000 under \$2,000,000	14,055	2,291	16,182	2,604	53,231	26,683	60,318	26,22
			23,925	4,911	80,412	79,826	86,521	80,66
								00,00
\$2,000,000 under \$5,000,000	21,727 5.661	4,567 1,715						57.62
\$5,000,000 under \$10,000,000	21,727 5,661 3,690	4,567 1,715 2,438	5,842 3,719	1,784 2,456	20,841 13,550	57,219 191,288	21,569	57,62 191,44
	5,661 3,690	1,715 2,438	5,842 3,719	1,784 2,456	20,841 13,550	57,219 191,288	21,569 13,661	191,44
\$5,000,000 under \$10,000,000 \$10,000,000 and over	5,661 3,690 Rents,	1,715 2,438 royalties, and farm r	5,842 3,719 rental net income les	1,784 2,456 ss loss	20,841 13,550 Partne	57,219 191,288 ership and S corpora	21,569 13,661 ation net income less	191,44 loss
\$5,000,000 under \$10,000,000	5,661 3,690 Rents, 2005 Adjusted	1,715 2,438 royalties, and farm r Gross Income	5,842 3,719 rental net income les 1979 Incom	1,784 2,456 as loss ne Concept	20,841 13,550 Partne 2005 Adjusted	57,219 191,288 ership and S corpora Gross Income	21,569 13,661 ation net income less 1979 Incom	191,44 loss ne Concept
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	5,661 3,690 Rents,	1,715 2,438 royalties, and farm r	5,842 3,719 rental net income les	1,784 2,456 ss loss	20,841 13,550 Partne	57,219 191,288 ership and S corpora	21,569 13,661 ation net income less	191,44 loss
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of	5,661 3,690 Rents, 2005 Adjusted Number of returns	1,715 2,438 royalties, and farm r Gross Income Amount	5,842 3,719 rental net income less 1979 Incom Number of returns	1,784 2,456 ss loss ne Concept Amount	20,841 13,550 Partne 2005 Adjusted Number of returns	57,219 191,288 ership and S corpora Gross Income Amount	21,569 13,661 ation net income less 1979 Incom Number of returns	191,44 loss ne Concept Amount
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income	5,661 3,690 Rents, 2005 Adjusted Number of returns (25)	1,715 2,438 royalties, and farm r Gross Income Amount (26)	5,842 3,719 rental net income les 1979 Incom Number of returns (27)	1,784 2,456 es loss ne Concept Amount (28)	20,841 13,550 Partne 2005 Adjusted Number of returns (29)	57,219 191,288 ership and S corpora Gross Income Amount (30)	21,569 13,661 ation net income less 1979 Incom Number of returns (31)	191,44 loss he Concept Amount (32)
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237	5,842 3,719 rental net income less 1979 Incom Number of returns (27) 9,949,133	1,784 2,456 es loss ne Concept Amount (28) 28,237	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493	57,219 191,288 ership and S corport Gross Income Amount (30) 402,327	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493	191,44 loss le Concept Amount (32) 402,32
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456	5,842 3,719 rental net income less 1979 Incom Number of returns (27) 9,949,133 870,596	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334	57,219 191,288 ership and S corport Gross Income Amount (30) 402,327 -29,983	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028	191,44 loss ne Concept Amount (32) 402,32 -29,95
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88	5,842 3,719 rental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396	57,219 191,288 ership and S corpor Gross Income Arnount (30) 402,327 -29,983 322	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011	191,44 loss le Concept Amount (32) 402,32 -29,95 27
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242	5,842 3,719 rental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617	1,784 2,456 as loss ne Concept Arnount (28) 28,237 -3,851 22 -388	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759	57,219 191,288 ership and S corpor Gross Income Arnount (30) 402,327 -29,983 322 840	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799	191,44 loss le Concept Amount (32) 402,32 -29,99 21 57
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819	5,842 3,719 rental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055	1,784 2,456 as loss ne Concept Arnount (28) 28,237 -3,851 22 -388 -2	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874	191,44 loss ne Concept Amount (32) 402,32 -29,99 27 57 1,31
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697	191,44 loss ne Concept Amount (32) 402,32 -29,99 27 57 1,37 2,82
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420	1,784 2,456 ss loss ne Concept Arnount (28) 28,237 -3,851 22 -388 -2 397 -450	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515	191,44 loss ne Concept (32) 402,32 -29,99 27 57 1,31 2,82 3,24
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$60,000 \$50,000 under \$70,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842	1,784 2,456 is loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536	191,44 loss le Concept Amount (32) 402,32 -29,99 27 57 1,31 2,82 3,24 3,54
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$70,000 \$70,000 under \$80,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 854,301 737,250 774,410 685,154 630,716	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277	20,841 13,550 Partno 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008	57,219 191,288 ership and S corpora Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093	191,44 loss le Concept (32) 402,32 -29,99 -29,99 27 57 1,31 2,82 3,24 3,54 4,20
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$60,000 under \$70,000 \$60,000 under \$80,000 \$80,000 under \$90,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585	1,715 2,438 royalties, and farm r Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73	20,841 13,550 Partne 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015	57,219 191,288 ership and S corpora Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362	191,44 loss ne Concept (32) 402,32 -29,96 27 57 1,31 2,82 3,24 3,54 4,20 3,48
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$40,000 \$50,000 under \$60,000 \$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	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892	57,219 191,288 ership and S corpora Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430	191,44 loss ne Concept (32) 402,32 -29,96 27 57 1,31 2,82 3,24 3,54 4,20 3,54 4,20 3,54 4,20 3,54 4,20
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$40,000 under \$40,000 \$40,000 under \$60,000 \$50,000 under \$60,000 \$60,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$90,000 under \$125,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049	57,219 191,288 ership and S corpor- Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929	191,44 loss ne Concept (32) 402,33 -29,99 27 57 1,33 2,82 3,24 3,54 4,20 4,20 4,20 4,20 4,20 4,20 4,20 4,2
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income xII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$50,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449	57,219 191,288 ership and S corport Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443	191,44 loss ne Concept (32) 402,33 -29,99 27 57 1,37 2,82 3,52 3,52 3,54 4,22 3,54 5,54 5,54 5,54 5,54 5,54 5,54 5,54
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$30,000 \$50,000 under \$40,000 \$60,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$100,000 \$90,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 854,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708 1,550	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562	191,44 loss ne Concept (32) 402,33 -29,99 27 57 1,33 2,82 3,24 3,54 4,22 3,54 5 4,22 4,22 4,22 4,22 4,22 4,22 4,22
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$30,000 \$50,000 under \$50,000 \$50,000 under \$70,000 \$50,000 under \$70,000 \$60,000 under \$70,000 \$60,000 under \$100,000 \$90,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994 164,058	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708 1,550 1,752	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470 183,336	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624 1,647	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071 248,655	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337 10,597	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562 258,616	191,44 loss ne Concept (32) 402,32 -29,99 21 55 1,33 2,82 3,24 3,24 3,24 3,54 4,22 4,22 4,22 4,22 4,22 4,22 4,22 4
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income NII returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$300,000 \$200,000 under \$300,000	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994 164,058 365,469	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708 1,550 1,752 4,866	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470 183,336 391,871	1,784 2,456 as loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624 1,647 4,576	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071 248,655 616,346	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337 10,597 36,493	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562 258,616 630,193	191,44 loss ne Concept (32) 402,32 -29,99 22 55 1,3 2,82 3,24 3,24 3,24 4,20 3,44 3,84 9,86 111,06 9,77 10,27 34,95
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$100,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$100,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$100,000 \$100,000 under \$100,00	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994 164,058 365,469 160,200	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708 1,550 1,752 4,866 2,680	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470 183,336 391,871 185,107	1,784 2,456 as loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624 1,647 4,576 2,747	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071 248,655 616,346 278,766	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337 10,597 36,493 25,028	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562 258,616 630,193 299,771	191,44 loss ne Concept (32) 402,32 -29,95 21 55 1,3 2,82 3,24 3,54 4,20 3,44 3,84 9,86 111,06 9,77 10,27 34,95 25,34
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\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$40,000 under \$10,000 \$0,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$150,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$10,000 \$300,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$10,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$10,000 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 \$1,000,000 under \$2,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,0000 \$1,000,000 under \$1,0000 \$1,0000 under \$1,00000 \$1,0000 under \$1,00000 \$1,0000 under \$1,0	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994 164,058 365,469 160,200 92,477 158,286 44,402 21,447	1,715 2,438 royalties, and farm f Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,703 432 507 247 1,806 1,752 4,866 2,680 1,993 5,244 2,318 1,450	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470 183,336 391,871 185,107 103,543 174,406 49,473 23,184	1,784 2,456 ss loss ne Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624 1,647 4,576 2,747 1,782 5,398	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071 248,655 616,346 278,766 174,830 320,817 91,674 42,554	57,219 191,288 ership and S corpora Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337 10,597 36,493 25,028 23,187 65,330 36,037 22,505	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562 258,616 630,193 299,771 188,257 346,282 99,360 46,377	191,44 loss le Concept Amount (32) 402,32 -29,95 27 57 1,31 2,82 3,22 3,52 4,20 3,48 3,86 9,86 11,06 9,77 10,27 34,93 25,34 22,53 25,34 22,53 25,34 22,53 23,54 24,55 25,54 25,
\$5,000,000 under \$10,000,000 \$10,000,000 and over Size of income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$60,000 under \$100,000 \$80,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$175,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$175,000 \$150,000 under \$1,000,000 \$300,000 under \$1,000,000 \$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	5,661 3,690 Rents, 2005 Adjusted Number of returns (25) 9,949,133 914,659 953,654 857,568 834,301 737,250 774,410 685,154 630,716 570,585 459,697 761,051 488,641 223,994 164,058 365,469 160,200 92,477 158,286 44,402	1,715 2,438 royalties, and farm of Gross Income Amount (26) 28,237 -3,456 88 -242 -819 -337 -215 103 432 507 247 1,806 1,708 1,550 1,752 4,866 2,680 1,993 5,244 2,318	5,842 3,719 ental net income less 1979 Incom Number of returns (27) 9,949,133 870,596 925,661 955,617 886,055 786,498 738,420 680,842 570,840 537,739 416,559 734,218 441,624 239,470 183,336 391,871 185,107 103,543 174,406 49,473	1,784 2,456 ss loss me Concept Amount (28) 28,237 -3,851 22 -388 -2 397 -450 287 277 73 430 1,570 1,655 1,624 1,647 4,576 2,747 1,782 5,398 2,360	20,841 13,550 Partnet 2005 Adjusted Number of returns (29) 7,531,493 633,334 400,396 430,759 424,374 408,755 455,764 394,057 405,008 361,015 314,892 641,049 475,449 315,071 248,655 616,346 278,766 174,830 320,817 91,674	57,219 191,288 ership and S corpor Gross Income Amount (30) 402,327 -29,983 322 840 2,218 2,289 3,514 3,490 4,663 4,277 4,391 11,080 12,003 9,337 10,597 36,493 25,028 23,187 65,330 36,037	21,569 13,661 ation net income less 1979 Incom Number of returns (31) 7,531,493 609,028 386,011 453,799 429,874 416,697 453,515 395,536 382,093 345,362 313,430 593,929 459,443 321,562 258,616 630,193 299,771 188,257 346,282 99,360	191,44 loss le Concept Amount (32) 402,32 -29,95 27 57 1,31 2,82 3,24 3,54 4,20 3,46 3,85 9,86 11,06 9,77 10,27 34,93 25,34 22,53 25,54 22,53 25,54 22,53 22,53 25,54 22,53 25,54 22,53 25,54 22,53 25,54 22,53 25,54 22,54 22,55 23,54 22,54 22,54 23,54 24,54 25,54 24,555 25,54 2
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Income Concept, 2005--Continued

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

		Nondeductible	passive losses			Estate and trust ne	et income less loss	
Size of	2005 Adjusted	Gross Income	1979 Incon	ne Concept	2005 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
••• • • • •	· · · · · · · · · · · · · · · · · · ·			. ,	. ,	. ,	, ,	. ,
All returns, total	1,656,972	23,274	1,656,972	23,274	529,217	16,484	529,217	16,484
Under \$10,000	132,421	2,571	174,273	7,120	46,626	-278	44,348	-260
\$10,000 under \$20,000	55,983	621	50,968	328	30,853	135	31,603	138
\$20,000 under \$30,000	51,506	394	64,001	468	34,186	241	39,117	281
\$30,000 under \$40,000	61,115	470	66,946	527	28,556	200	30,097	224
\$40,000 under \$50,000	68,869	635	69,832	398	40,366	329	42,257	303
\$50,000 under \$60,000 \$60,000 under \$70,000	64,080	338 596	65,612	522 380	31,715	238 227	33,024	230 310
\$70,000 under \$70,000	65,354 58,572	523	56,270	384	31,561 25,055	227	25,679	183
\$80,000 under \$90,000	42,580	523 411	50,753 54,884	364 355	23,055	235	19,860 18,275	135
\$90,000 under \$100,000	61,511	411	51,429	490	16,329	235	25,862	405
\$100,000 under \$100,000	136,189	1,444	124,090	1,156	40,229	502	39,015	405 506
\$125,000 under \$123,000	142,824	2,095	136,684	1,130	36,721	739	33,013	642
\$125,000 under \$150,000	142,824	1,721	130,084	1,124	24,922	671		563
\$175,000 under \$175,000 \$175,000 under \$200,000	102,232	1,721	92,568	826	16,614	480	26,051 15,981	439
\$200,000 under \$200,000	195,958	2,570	175,533	1,910	31,950	949	32,111	1,001
\$200,000 under \$300,000	82,846	2,570	86,606	960	17,644	504	19,535	546
\$400,000 under \$400,000	43,858	789	48,067	729	9,760	430	9,202	451
\$500.000 under \$1.000.000	43,636					1,741		
\$1,000,000 under \$1,000,000	21,771	1,627 697	92,164 23,804	1,553 564	20,152	984	22,832	1,743 991
		387		321	7,436	647	7,555	640
\$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000	10,703 15,871	993	11,058 16,640	788	3,645 6,874	2,039	3,571 6,978	1,993
\$5,000,000 under \$10,000,000	4,480	624	4,484	407		-	2,364	1,109
\$10,000,000 and over	3,125	1,089	3,112	844	2,303 2,142	1,084 3,884	2,304 2,154	3,911
	Pensions and an		Pensions and	-	2,172		v adjustments	0,011
Size of	2005 Adjusted		1979 Incon		2005 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Anount	returns	Anount	returns	, anount	returns	Vinount
				(44)	(45)	(46)	(47)	(48)
	(41)	(42)	(43)					
	(41)	(42)	(43)			,	, ,	07.055
All returns, total	27,139,041	532,422	29,416,357	832,215	33,591,124	109,397	17,201,449	87,855
Under \$10,000	27,139,041 2,414,394	532,422 12,618	29,416,357 2,254,261	832,215 12,608	4,276,883	109,397 5,745	17,201,449 349,222	3,858
Under \$10,000 \$10,000 under \$20,000	27,139,041 2,414,394 4,394,369	532,422 12,618 42,874	29,416,357 2,254,261 4,405,972	832,215 12,608 43,477	4,276,883 4,199,579	109,397 5,745 6,066	17,201,449 349,222 888,032	3,858 5,957
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	27,139,041 2,414,394 4,394,369 3,378,816	532,422 12,618 42,874 44,716	29,416,357 2,254,261 4,405,972 4,022,497	832,215 12,608 43,477 57,812	4,276,883 4,199,579 3,550,102	109,397 5,745 6,066 6,219	17,201,449 349,222 888,032 1,461,688	3,858 5,957 7,980
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805	532,422 12,618 42,874 44,716 43,542	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659	832,215 12,608 43,477 57,812 58,542	4,276,883 4,199,579 3,550,102 3,202,211	109,397 5,745 6,066 6,219 6,366	17,201,449 349,222 888,032 1,461,688 1,728,220	3,858 5,957 7,980 8,618
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138	532,422 12,618 42,874 44,716 43,542 43,483	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467	832,215 12,608 43,477 57,812 58,542 54,193	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209	109,397 5,745 6,066 6,219 6,366 6,700	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429	3,858 5,957 7,980 8,618 7,982
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.	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259	532,422 12,618 42,874 44,716 43,542 43,483 44,185	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808	832,215 12,608 43,477 57,812 58,542 54,193 49,578	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427	109,397 5,745 6,066 6,219 6,366 6,700 5,965	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914	3,858 5,957 7,980 8,618 7,982 7,756
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	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438	3,858 5,957 7,980 8,618 7,982 7,756 6,196
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$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	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$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	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$0,000 under \$100,000 \$100,000 under \$100,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$100,000 \$200,000 under \$300,000 \$300,000 under \$400,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,649
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$90,000 \$90,000 under \$105,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$400,000 \$400,000 under \$500,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,649 754
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$90,000 \$80,000 under \$100,000 \$100,000 under \$100,000 \$125,000 under \$125,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$500,000 \$400,000 under \$1,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,669 754 1,589
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$70,000 under \$100,000 \$0,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$400,000 under \$1,000,000 \$1,000,000 under \$1,500,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,669 754 1,589 468
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$100,000 \$80,000 under \$125,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$200,000 under \$300,000 \$400,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,649 754 1,589 468 207
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$100,000 \$80,000 under \$100,000 \$90,000 under \$125,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$200,000 under \$400,000 \$400,000 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 \$2,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$2,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477 19,901	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858 1,639	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283 31,104	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671 16,222	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646 48,910	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924 1,753	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864 9,469	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,649 754 1,589 468 207 463
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$70,000 under \$90,000 \$80,000 under \$100,000 \$90,000 under \$100,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$1,500,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671	4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864	3,858 5,957 7,980 8,618 7,982 7,756 6,196 5,392 5,298 4,173 7,448 3,959 2,649 1,666 3,386 1,649 754 1,589 468 207

Income Concept, 2005--Continued

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

Cinc of	200E Adjusted	Total itemize	1979 Incom	Taxable income 2005 Adjusted Gross Income 1979 Income Concept								
Size of income	2005 Adjusted				,			-				
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)				
Il returns, total	47,755,427	1,121,811	47,735,371	1,064,959	104.330.653	5,137,166	104,330,653	5,137,16				
Under \$10,000	950,957	13,524	1,047,670	13,339	5,138,641	8,356	5,109,987	9,54				
\$10,000 under \$20,000	2,425,054	33,982	2,614,472	32,579	15,065,978	84,239	15,114,536	85,23				
\$20,000 under \$30,000	3,562,371	50,443	3,906,260	51,192	17,096,284	198,732	17,688,751	210,94				
\$30,000 under \$40,000	4,363,179	63,750	4,604,749	62,372	13,558,278	263,351	14,020,956	284,97				
\$40.000 under \$50.000	4,630,770	71,017	4,556,894	65,383	10,471,822	285,012	10,406,809	298,15				
\$50,000 under \$60,000	4,569,385	76,797	4,496,597	72,305	8,401,429	292,529	8,260,161	290,13				
\$60,000 under \$70,000	4,303,849		3,992,679	68,035	6,921,160	295,523	6,507,100	285,54				
		77,442										
\$70,000 under \$80,000	3,773,052	71,860	3,537,799	63,648	5,536,041	280,801	5,117,141	262,20				
\$80,000 under \$90,000	3,383,906	68,634	3,193,108	62,197	4,429,290	259,582	4,190,334	245,89				
\$90,000 under \$100,000	2,772,686	60,008	2,592,573	54,331	3,370,005	223,792	3,188,221	210,67				
\$100,000 under \$125,000	4,632,017	113,558	4,369,578	101,886	5,292,158	421,552	5,055,356	397,65				
\$125,000 under \$150,000	2,615,379	74,310	2,583,208	68,581	2,886,767	291,517	2,889,151	281,23				
\$150,000 under \$175,000	1,498,331	47,342	1,532,979	45,600	1,612,455	197,975	1,672,500	194,75				
\$175,000 under \$200,000	935,673	32,718	969,446	31,456	990,777	143,684	1,053,245	143,30				
\$200,000 under \$300,000	1,682,823	68,374	1,816,727	68,300	1,781,193	346,962	1,966,674	347,68				
\$300,000 under \$400,000	594,760	31,080	697,491	32,506	631,992	186,212	757,060	194,20				
\$400,000 under \$500,000	300,289	18,732	354,085	19,921	319,849	123,986	383,840	129,13				
\$500,000 under \$1,000,000	482,243	41,720	558,974	43,507	523,352	313,446	611,111	325,07				
\$1,000,000 under \$1,500,000	116,261	16,410	133,545	16,969	127,680	138,340	146,176	143,38				
\$1,500,000 under \$2,000,000	50,933	9,713	57,972	9,931	56,504	87,812	63,952	89,34				
\$2,000,000 under \$5,000,000	77,611	24,227	83,888	24,669	83,885	226,493	90,625	230,96				
\$5,000,000 under \$10,000,000	20,453	14,065	21,125	14,126	21,381	132,899	23,120	134,19				
\$10,000,000 and over	13,443	42,104	13,552	42,128	13,732	334,360	13,845	335,18				
		Total ta:	x credits		Total income tax							
Size of	2005 Adjusted	Gross Income	1979 Incom	ne Concept	2005 Adjusted	Gross Income	1979 Income Concept					
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount				
	returns		returns		returns		returns					
	rotarrio											
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)				
All returns total	(57)	. ,	(59)	, ,	. ,	. ,	, ,	. ,				
	(57) 42,246,181	55,316	(59) 42,246,181	55,316	90,593,081	934,836	90,593,081	934,836				
Under \$10,000	(57) 42,246,181 866,346	55,316 72	(59) 42,246,181 844,558	55,316 85	90,593,081 4,528,414	934,836 880	90,593,081 4,522,114	934,836 1,085				
Under \$10,000 \$10,000 under \$20,000	(57) 42,246,181 866,346 4,962,654	55,316 72 1,436	(59) 42,246,181 844,558 4,994,868	55,316 85 1,475	90,593,081 4,528,414 11,741,197	934,836 880 7,386	90,593,081 4,522,114 11,752,559	934,836 1,085 7,478				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	(57) 42,246,181 866,346 4,962,654 7,620,905	55,316 72 1,436 5,122	(59) 42,246,181 844,558 4,994,868 7,674,694	55,316 85 1,475 5,148	90,593,081 4,528,414 11,741,197 11,744,511	934,836 880 7,386 18,371	90,593,081 4,522,114 11,752,559 12,386,349	934,836 1,085 7,478 19,834				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036	55,316 72 1,436 5,122 5,571	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902	55,316 85 1,475 5,148 5,641	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472	934,836 880 7,386 18,371 27,285	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836	934,836 1,085 7,478 19,834 30,248				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971	55,316 72 1,436 5,122 5,571 5,596	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305	55,316 85 1,475 5,148 5,641 5,555	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210	934,836 880 7,386 18,371 27,285 32,877	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173	934,836 1,085 7,476 19,834 30,248 35,037				
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	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447	55,316 72 1,436 5,122 5,571 5,596 5,320	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902	55,316 85 1,475 5,148 5,641 5,555 5,385	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472	934,836 880 7,386 18,371 27,285	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195	934,836 1,085 7,478 19,834 30,248 35,037 37,221				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971	55,316 72 1,436 5,122 5,571 5,596	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305	55,316 85 1,475 5,148 5,641 5,555	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210	934,836 880 7,386 18,371 27,285 32,877	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173	934,836 1,085 7,478 19,834 30,248 35,037 37,221				
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	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447	55,316 72 1,436 5,122 5,571 5,596 5,320	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382	55,316 85 1,475 5,148 5,641 5,555 5,385	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831	934,836 880 7,386 18,371 27,285 32,877 36,414	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195	934,836 1,085 7,476 19,834 30,246 35,037 37,221 36,906				
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	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836	934,836 1,086 7,476 19,834 30,246 35,037 37,221 36,906 34,612				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998	934,830 1,088 7,470 19,834 30,244 35,033 37,22 36,900 34,612 33,610				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301	934,830 1,088 7,470 19,833 30,244 35,033 37,22 36,900 34,612 33,610 30,60				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505	934,830 1,088 7,476 19,834 30,244 35,033 37,22 36,900 34,612 33,618 30,600 64,170				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505 5,038,734	934,830 1,083 7,474 30,244 35,033 37,22 36,900 34,611 33,610 30,600 64,170 50,690				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$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	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826 1,135,500	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878 1,136	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013 1,180,346	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650 1,207	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176 2,884,189	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978 52,855	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505 5,038,734 2,877,138	934,830 1,083 7,474 30,244 35,033 37,22 36,900 34,612 33,610 30,600 64,170 50,690 37,602				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826 1,135,500 512,545	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878 2,851 3,878 1,136 432	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013 1,180,346 558,279	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650 1,207 475	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176 2,884,189 1,611,052	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978 52,855 38,572	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505 5,038,734 2,877,138 1,666,559	934,830 1,083 7,474 30,244 35,033 37,22 36,900 34,612 33,610 30,600 64,170 50,690 37,602 29,580				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$70,000 \$70,000 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	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826 1,135,500 512,545 284,853	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878 1,136 432 221	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013 1,180,346 558,279 318,652	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650 1,207 475 241	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176 2,884,189 1,611,052 990,967	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978 52,855 38,572 30,063	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505 5,038,734 2,877,138 1,666,559 1,051,314	934,836 1,085 7,476 19,834 30,246 35,037 37,22 36,900 34,612 33,618 30,607 64,170 50,690 37,602 29,586 78,146				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$80,000 under \$90,000 \$100,000 under \$100,000 \$125,000 under \$125,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$400,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826 1,135,500 512,545 284,853 590,384 241,235	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878 1,136 432 221 1,029 595	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013 1,180,346 558,279 318,652 647,400 290,677	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650 1,207 475 241 1,029 694	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176 2,884,189 1,611,052 990,967 1,780,620 631,808	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978 52,855 38,572 30,063 79,599 47,093	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,036,998 4,139,301 3,166,505 5,038,734 2,877,138 1,666,559 1,051,314 1,961,672 755,470	934,830 1,083 7,471 19,833 30,241 35,033 37,22 36,900 34,611 33,611 30,60 64,170 50,690 37,600 29,580 78,144 48,100				
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$155,000 under \$150,000 \$150,000 under \$175,000 \$155,000 under \$175,000 \$150,000 under \$100,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	(57) 42,246,181 866,346 4,962,654 7,620,905 5,514,036 4,500,971 3,330,447 3,043,162 2,627,453 2,172,305 1,690,072 2,539,826 1,135,500 512,545 284,853 590,384 241,235 140,740	55,316 72 1,436 5,122 5,571 5,596 5,320 5,187 4,602 3,878 2,851 3,878 1,136 432 221 1,029 595 481	(59) 42,246,181 844,558 4,994,868 7,674,694 5,602,902 4,381,305 3,448,382 2,922,524 2,511,169 2,153,230 1,627,891 2,408,013 1,180,346 558,279 318,652 647,400 290,677 158,578	55,316 85 1,475 5,148 5,641 5,555 5,385 4,997 4,418 3,849 2,766 3,650 1,207 475 241 1,029 694 493	90,593,081 4,528,414 11,741,197 11,744,511 11,106,472 9,325,210 7,933,831 6,698,871 5,455,168 4,379,473 3,353,816 5,281,176 2,884,189 1,611,052 990,967 1,780,620 631,808 319,801	934,836 880 7,386 18,371 27,285 32,877 36,414 37,895 36,635 35,464 32,403 67,978 52,855 38,572 30,063 79,599 47,093 32,703	90,593,081 4,522,114 11,752,559 12,386,349 11,527,836 9,292,173 7,795,195 6,290,836 5,038,988 4,139,301 3,166,505 5,038,734 2,877,138 1,666,559 1,051,314 1,961,672 755,470 383,517	934,830 1,083 7,471 19,833 30,244 35,033 37,22 36,900 34,611 33,611 30,600 64,170 50,690 37,600 29,580 78,144 48,100 33,522				
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[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

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

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well 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 2005 using AGI and the 1979 Income Concept, classified by size of 2005 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 capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2005, 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 \$299.8 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.4 percent for 2005; income for the \$200,000 and above group increased 24.8 percent. Total income tax for all returns increased 12.4 percent in 2005 after an increase of 11.2 percent in 2004; and total income tax reported for the \$200,000 and above income group increased 23.3 percent for 2005, down slightly from the 23.8 percent increase for 2004. 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 2005 (based on the 1979 Income Concept) were 0.3 percentage points higher than those for

2004. Between 1986 and 2005, 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 2005 of 0.4 percentage points. Although the average tax rate for 2005 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, 1986-2005

Size of	Total income tax as a percentage of adjusted gross income																			
2005 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
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	12.6
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	2.5
\$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	2.2
\$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	4.0
\$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	5.6
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9
\$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	7.8
\$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	8.4
\$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	8.8
\$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	9.4
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1
\$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	11.5
\$125.000 under \$150.000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2
\$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	18.6
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6
\$400,000 under \$500,000	36.2	28.2	24.0	23.0	23.6	24.3	25.3	20.3	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9
\$500,000 under \$1,000,000.	38.4	29.0	24.1	23.5	23.0	24.5	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	23.8
\$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	23.4	23.0
Size of							Tota	l income	tax as a	percen	tage of 1	1979 Inc	ome Cor	ncept	1			1	1	1
2005 Income	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
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	12.3
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	3.7
\$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	2.2
\$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	4.1
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	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	7.4
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4
\$90,000 under \$100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1
\$400.000 L \$405.005						10.0	40.0	10.0	40.0	40.0	10.1		45.0	4 - 1	4- 1		10.0	10.0	4	
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3
\$125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8
\$150,000 under \$175,000 \$175,000 under \$200,000	19.3 20.3	21.2 22.5	20.6 21.6	20.0 20.7	19.1 20.0	18.3 18.6	17.8 19.0	18.0 19.1	18.5 19.4	18.1 19.2	18.4 18.9	18.2 18.8	17.1 18.1	17.5 18.4	17.5 18.0	17.0 17.8	15.9 16.8	14.3 15.3	14.1 14.9	13.8 15.0
\$200,000 under \$200,000	20.3	22.5 23.8	21.6	20.7	20.0	20.5	20.2	21.4	21.5	19.2 21.5	21.3	20.4	18.1 19.4	18.4 19.9	20.2	17.8	18.5	15.3	14.9	15.0
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\$300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4
\$300,000 under \$400,000 \$400,000 under \$500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5
\$300,000 under \$400,000																				