

1978⁴

General Description Booklet

for

1978 INDIVIDUAL TAX MODEL FILE

and

1978 STATE TAX MODEL FILE

Internal Revenue Service
Statistics Division
December 1980

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INTRODUCTION

The Internal Revenue Service 1978 Individual Tax Model File (157,518 records) and the 1978 State Tax Model File (135,136 records) were selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 89,771,551 Form 1040 and Form 1040A Federal tax returns filed for Tax Year 1978.

The tax model files are designed to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations; and are available from the National Archives and Records Service on a reimbursable basis.

The Individual Tax Model Files are available separately for each of the tax years 1966 through 1978 and are designed for making national level estimates. The State Tax Model Files are currently available separately for tax years 1977 and 1978 and are designed for making State level estimates.

Questions concerning cost and acquisition of any of the above mentioned tax model files should be directed to:

Machine Readable Archives Division
National Archives and Records Service
General Services Administration
Washington, D.C. 20408
(202) 724-1080.

The order number for any of the above mentioned tax model files is 374-109-(A). In addition to the order number, the requestor must also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax Model Sample Description" and "State Tax Model Sample Description" for a more detailed description of the two available versions of the 1978 tax model file.

1978 Individual Tax Model or 1978 State Tax Model

RECORD LAYOUT

INCOME TAX AFTER CREDITS		TAXES		DEDUCTIONS		TOTAL TAXES PAID		NET LONG-TERM CAPITAL GAIN/LOSS		NET SHORT-TERM CAPITAL GAIN/LOSS		NET PROFIT (LOSS)		ESTATE OR TRUST					
41	INCOME TAX AFTER CREDITS	42	SELF EMPLOYMENT TAX	43	RECAPTURED ADDITIONAL TAX FOR TAX PREFERENCES	44	TAX FROM PRIOR YEAR INVESTMENT CREDIT	45	SOC. SEC. TAX ON TIPS AND UNCOLL. TAX	46	PENALTY TAX ON IRA	47	TOTAL TAX LIABILITY	48	TOTAL INCOME TAX	49	TAXPAYMENTS	50	1978 ESTIMATED TAX PAYMENTS
51	blank	52	PAYMENT WITH REQUEST FOR EXTENSION OF FILING TIME	53	EXCESS SOC. SEC. TAX AND MAILROAD RETIRE. WITHHELD	54	CREDIT FOR TAX GAS, FUEL AND OIL	55	OTHER TAXPAYMENTS	56	BUSINESS ENERGY CREDIT (REFUNDABLE PORTION)	57	BALANCE DUE TOTAL OVERPAYMENT (+/-)	58	CREDIT ON 1979 TAX	59	TAX PAID WITH RETURN	60	DEDUCTIONS TOTAL MEDICAL AND DENTAL
61	blank	62	blank	63	blank	64	blank	65	blank	66	blank	67	blank	68	blank	69	blank	70	blank
71	TOTAL TAXES PAID	72	MORTGAGE INTEREST	73	TOTAL INTEREST	74	TOTAL CONTRIBUTIONS	75	NET CASUALTY OR THEFT LOSS	76	TOTAL MISCELLANEOUS	77	TOTAL ITEMIZED	78	PRE-1970 SHORT-TERM LOSS CARRYOVER	79	POST-1969 SHORT-TERM LOSS CARRYOVER	80	NET S.T. GAIN (LOSS) AFTER CARRYOVER (+/-)
81	PRE-1970 LONG-TERM LOSS CARRYOVER	82	POST-1969 LONG-TERM LOSS CARRYOVER	83	IN EXCESS OF NET SHORT-TERM CAPITAL LOSSES	84	INCLUDED IN AGI	85	EXCLUDED	86	50% EXCLUSION	87	60% EXCLUSION	88	30% EXCLUSION	89	60% EXCLUSION	90	NET LONG-TERM CAPITAL GAIN/LOSS AFTER CARRYOVER (+/-)
91	NET LONG-TERM CAPITAL GAIN/LOSS (+/-)	92	NET CAPITAL GAIN/LOSS IN EXCESS OF SHORT-TERM CAPITAL LOSSES	93	NET CAPITAL GAIN/LOSS (+/-)	94	NET LOSS BEFORE LIMITATION	95	EXCLUDED LONG-TERM CAPITAL GAIN	96	RECEIVED THIS YEAR	97	TAXABLE PORTION	98	RENT NET INCOME (LOSS) (+/-)	99	NET PROFIT (LOSS) ROYALTY (+/-)	100	PARALLEL-RENT (+/-)
	NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)
	ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)		ESTATE OR TRUST (+/-)
	SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)		SMALL BUS. COMP. (+/-)
	SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)		SELF EMPLOYMENT NET INCOME (LOSS) (+/-)
	INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX		INCOME AVERAGING TAX
	TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL
	TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME		TAX EXEMPT FOREIGN INCOME
	LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION		LIVING EXPENSES DEDUCTION
	EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME		EXCLUDED EARNED INCOME
	ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE		ITEMIZED DEDUCTIONS TAX PREFERENCE
	ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE		ACCELERATED DEPRECIATION ALLOWANCE
	NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)		NET PROFIT (LOSS)

CODE DEFINITIONS AND VALUES

76 FOREIGN BANK ACCOUNTS:

- (A) No boxes checked/no questions on form.....0
- (B) Bank, yes/trust, no response.....1
- (C) Bank, no/trust, no response.....2
- (D) Trust, yes/Bank, no response.....3
- (E) Trust, no/Bank, no response.....4
- (F) Bank, yes/trust, yes.....5
- (G) Bank, yes/trust, no.....6
- (H) Bank, no/trust, yes.....7
- (I) Bank, no/trust, no.....8

CSMIP Sample Codes:

- (A) Non-business and (Schedule F only).....09-19
- (B) Business (Schedule C and F, or C only).....20-29

CSELI Corrected Selection Items:

- (A) Adjusted Gross Income (Deficit).....0
- (B) Business Receipts.....1
- (C) Salaries and Wages.....2
- (D) Dividends.....3
- (E) Interest.....4
- (F) Business Income or Loss.....5
- (G) Farm Income or Loss.....6
- (H) Schedule E Gain or Loss.....7
- (I) Schedule D Gain or Loss.....8
- (J) Miscellaneous Income or Loss.....9

CYCLE Cycle Code.....01-36

DEFINC Dependent with Unearned Income

- (A) Box not checked.....0
- (B) Box checked.....1
- (C) No box on form.....2

DGROUP District by Group
DISTRICT

- 1. Burlington
- 2. Cheyenne
- 3. Anchorage

Group 1

- 1. Augusta
- 2. Portsmouth
- 3. Providence
- 4. Fargo
- 5. Aberdeen
- 6. Wilmington
- 7. District of Columbia
- 8. Helena
- 9. Boise
- 10. Albuquerque
- 11. Salt Lake City
- 12. Reno
- 13. Honolulu

Group 2

- 1. Omaha
- 2. Parkersburg
- 3. Jackson
- 4. Little Rock
- 5. Phoenix

Group 3

- 1. Des Moines
- 2. Wichita
- 3. Columbia
- 4. Louisville
- 5. Birmingham
- 6. Puerto Rico
- 7. Oklahoma City
- 8. Denver
- 9. Portland
- 9. Portland

Group 4

DGROUP District by Group

DISTRICT

- 1. Boston
- 2. Hartford
- 3. Brooklyn
- 4. Hartford
- 5. Albany
- 6. Buffalo
- 7. Newark
- 8. Philadelphia
- 9. Pittsburgh
- 10. Cincinnati
- 11. Cleveland
- 12. Indianapolis
- 13. Chicago
- 14. Springfield
- 15. Detroit
- 16. Milwaukee
- 17. St. Paul
- 18. St. Louis
- 19. Baltimore
- 20. Richmond
- 21. Greensboro
- 22. Atlanta
- 23. Jacksonville
- 24. Nashville
- 25. New Orleans
- 26. Austin
- 27. Dallas
- 28. Seattle
- 29. San Francisco
- 30. Los Angeles
- 31. Washington-CP10

Group 5

ELECT Presidential Election Funds:

- No boxes checked.....0
- 1 "Yes" box checked.....1
- 2 "Yes" boxes checked.....2
- Only "No" boxes checked.....8

FOED Form of Deduction Codes			
(A) Itemized deduction.....	1		
(B) Zero bracket amount (standard).....	2		
(C) Neither.....	3		
F5695 Form 5695 Codes			
(A) No form attached.....	0		
(B) No. of principal residences occupied.....	1-9		
FLPD Filing Period: (Acct. Period)			
(A) MO - Month T/P's Year Ended.....	01-12		
(B) YR - Calendar Year Ended.....	67-79		
CTCR General Tax Credit			
(A) No general tax credit.....	0		
(B) Personal exemption credit.....	1		
(C) Taxable income credit.....	2		
HNITX High Income Nontaxables			
(A) Not a High Income Nontaxable.....	0		
(B) With no Tax Preference.....	1		
(C) With no Preference, but with $\frac{1}{2}$ excess LTCG in excess of limit.....	2		
(D) With Tax Preference Equal to or less than Exclusion.....	3		
(E) With Tax Preference Greater than Exclusion but with offsetting amounts.....	4		
MAHS Marital Status			
(A) Single.....	1		
(B) Married Filing Joint.....	2		
(C) Married Filing Separately and not Claiming a Spouse Exemption.....	3		
(D) Unmarried Head of Household and No Name Written on Line 4.....	4		
(E) Widow(er) with Dependent Child (Surviving Spouse).....	5		
(F) Married Filing Separately and Claiming a Spouse Exemption.....	6		
(G) Unmarried Head of House and Name Written on Line 4.....	7		
PSAMP Punched Sample Code.....	09-19 & 20-29		
PTXPX Primary Taxpayer Exemption			
Regular.....	1		
Age.....	2		
Age and Blind.....	3		
Blind.....	4		
SCHCF Schedule C or F Indicator			
(A) Neither Schedule C or F present.....	0		
(B) Schedule C present only.....	1		
(C) Schedule F present only.....	2		
(D) Schedule C and F present			
Schedule C Gross Receipts larger.....	3		
Schedule C and F present.....	4		
Schedule F Gross Receipts larger.....	5		
Select Code by District.....	00-99		
SELD Select Code by District.....	00-99		
SPECTX Special Tax Computations			
(A) No Entry.....	0		
(B) Form 4970 tax used.....	1		
(C) Form 4972 tax used.....	2		
(D) Form 5544 tax used.....	3		
(E) Form 5405 tax used.....	4		
(F) Section 72(M)(5) penalty tax used.....	5		
(G) Any combination of above taxes.....	6		
STMPX Secondary Taxpayer Exemption			
(A) No Secondary Taxpayer.....	0		
(B) Regular.....	1		
(C) Age.....	2		
(D) Age and Blind.....	3		
(E) Blind.....	4		
TFORM Corrected Form of Return			
(A) 1040 Return.....	0		
(B) 1040A Return.....	1		

STATE	DISTRICT	STATE
Alabama	Birmingham	01
Alaska	Anchorage	02
Arizona	Phoenix	03
Arkansas	Little Rock	04
California	San Francisco	05
Colorado	Denver	06
Connecticut	Hartford	07
Delaware	Wilmington	08
District of Columbia	Washington, DC	09
Florida	Jacksonville	10
Georgia	Atlanta	11
Hawaii	Honolulu	12
Idaho	Boise	13
Illinois	Chicago	14
Indiana	Springfield	15
Iowa	Indianapolis	16
Kansas	Des Moines	17
Kentucky	Louisville	18
Louisiana	New Orleans	19
Maine	Augusta	20
Maryland	Baltimore	21
Massachusetts	Boston	22
Michigan	Detroit	23
Minnesota	St. Paul	24
Mississippi	Jackson	25
Missouri	St. Louis	26
Montana	Helena	27
Nebbraska	Omaha	28
Nevada	Reno	29
New Hampshire	Portsmouth	30
New Jersey	Newark	31
New Mexico	Albuquerque	32
New York	Brooklyn	33
New York	Hanhattan	33
New York	Albany	33
New York	Buffalo	33
North Carolina	Greensboro	34
North Dakota	Fargo	35
Ohio	Cleveland	36
Ohio	Cincinnati	36
Oklahoma	Oklahoma City	37

STATE	DISTRICT	STATE
Oregon	Portland	38
Pennsylvania	Philadelphia	39
Pennsylvania	Pittsburgh	39
Rhode Island	Providence	40
South Carolina	Columbia	41
South Dakota	Aberdeen	42
Tennessee	Nashville	43
Texas	Austin	44
Texas	Dallas	44
Utah	Salt Lake City	45
Vermont	Burlington	45
Virginia	Richmond	46
Washington	Seattle	47
West Virginia	Parkersburg	48
Wisconsin	Milwaukee	49
Wyoming	Cheyenne	50
AP0/FR0	AP0/FR0	51
Puerto Rico	Puerto Rico	52
CP110	CP110	53
		54

TS&MP Tax Model Sample Codes: (special projects only)

(A) Non-business or Farm Returns Selected on AGI or LSI1.....	09-19
(B) Business Returns Selected on AGI or LSI1.....	20-29
Taxable or Nontaxable Returns:	
Taxable Returns.....	1
Nontaxable Returns.....	2
Tax Status:	
(A) No Tax Computation.....	0
(B) Normal Tax - regular.....	1
(C) Non-Compute - regular.....	2
(D) Income Averaging (SCL, G).....	3
(E) Alternative.....	4
(F) Marital Tax (regular).....	4
(G) Marital Tax (alternative).....	5
(H) Partially Tax Exempt Income.....	6
(I) Partially Tax Exempt Income (alternative).....	7
(J) Non-Compute - no tax ...	9

0

EXPLANATIONS OF FIELDS IN THE TAPE FILES

The following explanations define data elements contained in either the 1978 Individual Tax Model File or the 1978 State Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A or the accompanying Schedules and Forms. Field numbers for the elements not appearing in this section have been entered on the lines from which the data were abstracted - refer to the "1978 FORMS" section of this booklet.

<u>Field Number</u>	<u>Definition</u>
<u>40</u>	Total Tax Credits: Total credits from Form 1040 or 1040A plus the amount of earned income credit used to offset income tax before credits plus the general tax credit.
<u>41</u>	Income Tax Before Credits: Tax after credits from Form 1040 or 1040A minus the amount of earned income credit used to offset income tax before credits.
<u>47</u>	Total Tax Liability: Total tax from form 1040 or 1040A minus earned income credit used to offset income tax before credits minus earned income credit used to offset all other taxes.
<u>48</u>	Total Income Tax: Field 41 plus field 43.
<u>59</u>	Tax Paid With Return: This amount is written into the margin during processing of the returns for revenue purposes and corresponds to the amount of payment accompanying the return when filed.
<u>73 through 85</u>	Capital Gain/Loss Detail: These capital gain detail amounts were computed by incorporating the relevant information for each item abstracted from any of the following: Form 1040, Schedule D, or Form 4798.
<u>115</u>	Recomputed Tax Preference Income: Field 113 minus field 114.
<u>117</u>	Tax Preferences subject to Tax: Field 115 minus field 116.
<u>132</u>	Zero Bracket Amount: This amount was limited to the smaller of the statutory limit or taxable income (field 133).
<u>133</u>	TAXABLE INCOME, NEW CONCEPT: This is a computed amount equal to adjusted gross income minus excess itemized deductions (or plus unused zero bracket amount) minus exemption amount. This concept includes the zero bracket amount (equivalent of the former standard deduction) and is thus not comparable to taxable income as shown for tax years prior to 1977.

Field Number

Definition

134 TAXABLE INCOME, OLD CONCEPT: This is a computed amount equal to adjusted gross income minus (zero bracket amount or total itemized deductions) minus exemption amount, but never less than zero. This concept does not include the zero bracket amount, and as such is comparable to taxable income as shown for tax years prior to 1977.

136 INCOME TAX BEFORE CREDITS, REGULAR COMPUTATION: This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.

137 Total Earned Income Credit: Field 138 plus field 139 plus field 140.

140 through 150 Special Project Items: These items bear little relationship to similarly labeled items on the Forms or in the Tax Model File records.

SOURCES OF THE DATA

The data in the 1978 Individual Tax Model file was compiled from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during Calendar Year 1979 and processed in the service centers of the Internal Revenue Service. The total sample of 157,518 returns was systematically selected from a population of 89,771,551 returns.

The records in these files are intended to represent all returns filed for Income Year 1978. While the overwhelming majority of returns processed during 1979 were for Calendar Year 1978, a few of them were for non-calendar years ending during 1978 and 1979 and some were delinquent returns for prior years. Returns for recent prior years were used for the 1978 statistics in place of 1978 returns processed for revenue purposes after December 31, 1979. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1979.

All returns processed during 1979 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Forms 1040 and 1040A returns filed and entered into the Internal Revenue Service's Individual Master File System during 1979 were stratified, by computer, into sample classes based on State groupings, the presence or absence of a Schedule C (Profit or Loss from Business or Profession), and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business or farm receipts. The State groups, listed in table A, were based on the size of the tax return population of each State and defined in such a way as to secure

at least a minimum number of sample returns from each State. The sample for the State groups was then allocated to financial strata to minimize the variance of the estimates. Refer to table A for strata descriptions and the number of returns in the population and sample, by strata and State groups.

Method of Estimation

A separate set of rates (by sample strata) for each of the five groups of States was prescribed for the selection of the sample, the rates varying from 0.02 percent to 100 percent.

When the actual number of sample returns differed considerably from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

Sampling Variability

The coefficient of variation is the standard deviation of an estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates from similarly selected samples would be expected to fall.

Coefficients of variation for this booklet were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 1 and 2.

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to creation of the Individual Tax Model file, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated the allowance of reasonable tolerances in the statistical processing of the data.

STATE TAX MODEL SAMPLE DESCRIPTION

The 1978 State Tax Model File is based on the same Statistics of Income sample as the 1978 Individual Tax Model File. The individual records in the file have been sorted into 54 segments, one for each of the 50 States and the District of Columbia, as well as 3 segments for returns of U.S. citizens living abroad filed through the Office of International Operations. In addition to entering a STATE identifying code on each record, all records with adjusted gross income (AGI) of \$200,000 or more have been deleted from the file. This was done to prevent unauthorized disclosure of tax return information with respect to a given geographic area. The sample of 135,136 records in this file are used to represent 89,703,045 of the 89,771,551 individual income tax return records filed

for Tax Year 1978. Table 2 of this booklet presents coefficients of variation by size of adjusted gross income for each State. Sample counts and population for all returns and for returns with adjusted gross income less than \$200,000, classified by States, are presented on the next two pages of this booklet.

In this model file, each individual return is classified by State according to the address shown on the return by the taxpayer. Therefore, each State tabulation should include all residents of that State. A coding system based on the reported tax return address is, however, subject to certain limitations. There are instances in which the taxpayers residing in a given State are not included in the tabulations for that State. The reasons for this are that not all taxpayers give their home addresses on their tax return, some report:

- (a) the address of the tax lawyer or accountant who prepared the return
- (b) the address of their place of business, or
- (c) a post office box number.

To the extent that such an address was located in a State that was different from the taxpayer's State of residence, the accuracy of the data was affected.

1978 INDIVIDUAL TAX MODEL FILE AND 1978 STATE TAX MODEL FILE: SAMPLE SIZE AND POPULATION BY STATES

STATES	SAMPLE SIZE		POPULATION	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
ALABAMA	1,935	1,768	1,313,202	1,312,557
ALASKA	2,964	2,893	174,983	174,872
ARIZONA	2,502	2,218	1,001,591	1,001,007
ARKANSAS	1,830	1,677	764,141	763,410
CALIF.	14,911	12,026	9,697,144	9,687,859
COLORADO	2,365	2,116	1,207,968	1,207,084
CONN.	2,101	1,591	1,329,468	1,327,622
DELAWARE	1,507	1,276	244,699	244,453
D. C.	2,840	1,628	320,987	320,547
FLORIDA	4,962	3,833	3,568,748	3,664,904
GEORGIA	2,162	1,916	1,999,794	1,998,793
HAWAII	2,626	2,631	403,217	403,009
IDAHO	2,770	2,645	355,293	355,164
ILLINOIS	6,719	5,439	4,770,947	4,766,586
INDIANA	2,545	2,205	2,207,971	2,206,793
IOWA	2,875	1,942	1,175,393	1,174,869
KANSAS	1,948	1,756	976,942	976,348
KENTUCKY	2,060	1,817	1,262,645	1,261,920
LOUISIANA	1,830	1,485	1,433,903	1,432,550
MAINE	2,335	2,425	447,724	447,602
MARYLAND	2,171	1,879	1,757,431	1,756,361
MASS.	2,832	2,381	2,442,305	2,440,777
MICHIGAN	4,573	3,803	3,698,083	3,695,200
MINNESOTA	2,028	1,733	1,690,622	1,689,568
MISS.	1,778	1,637	838,062	829,731
MISSOURI	2,286	1,951	1,926,744	1,925,535
MONTANA	2,549	2,442	323,479	323,372
MONTANA	1,835	1,691	637,080	636,761
NEVADA	2,966	2,503	341,457	340,967
NEW HAMPSH.	2,315	2,158	398,810	398,617

1978 INDIVIDUAL TAX MODEL FILE AND 1978 STATE TAX MODEL FILE: SAMPLE SIZE AND POPULATION BY STATES

STATES	S A M P L E S I Z E		P O P U L A T I O N	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
NEW JERSEY	4,022	3,310	3,045,723	3,043,044
NEW MEXICO	3,231	3,017	479,884	479,666
NEW YORK	9,867	7,353	6,972,367	6,964,382
N CAROLINA	2,001	1,822	2,183,403	2,182,494
N DAKOTA	1,000	1,009	265,969	265,498
OHIO	4,849	4,087	4,376,571	4,373,449
OKLA.	2,197	1,972	1,112,310	1,111,504
OREGON	1,955	1,760	1,066,402	1,065,403
PENNA.	9,249	4,477	4,739,845	4,737,067
P ISLAND	2,074	1,060	396,358	396,128
S CAROLINA	1,430	1,306	1,117,708	1,117,418
S DAKOTA	2,208	2,126	270,359	270,277
TENN.	1,903	1,631	1,712,982	1,712,055
TEXAS	8,472	6,558	5,348,615	5,342,347
UTAH	3,670	3,616	501,754	501,400
VERMONT	1,494	1,447	199,175	199,124
VIRGINIA	2,356	2,057	2,112,341	2,111,354
WASH.	2,098	1,827	1,683,579	1,682,501
W VIRGINIA	1,342	1,211	663,634	663,333
WISCONSIN	2,020	1,782	1,923,298	1,922,353
WYOMING	2,324	2,150	192,833	192,667
AP0/FP0	125	123	377,032	377,026
P RICO	29	24	31,625	31,621
CP:10	522	300	194,787	194,348
U. S. TOTAL	157,518	135,136	89,771,551	89,703,045

Table A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1978

Description of sample strata	Number of returns by state group											
	Total		Group 1*		Group 2*		Group 3*		Group 4*		Group 5*	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	90,047,233	157,792	557,905	6,882	4,879,701	32,034	3,859,081	9,289	9,290,822	18,051	71,879,713	92,543 ^N
Non-business and farm (Schedule F only), total.....	81,508,595	65,955	479,824	3,490	4,172,723	11,834	3,454,750	5,001	6,248,654	8,400	65,148,638	56,142 ^N
Form 1040A returns with adjusted gross income under \$10,000.....	26,226,582	5,205	182,379	21	1,432,817	227	1,224,185	229	2,668,695	532	20,750,536	4,166 ^N
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax.....	57	57	—	—	1	1	—	—	2	2	54	54 ^N
Larger of adjusted gross income or largest specific income item and farm receipts												
Under \$10,000.....	12,245,147	5,135	66,450	201	681,455	1,021	532,780	359	1,360,302	607	8,624,149	2,867 ^N
\$10,000 under \$15,000.....												
Under \$50,000.....												
Under \$10,000.....	12,925,665	7,382	71,862	326	690,878	1,314	572,971	722	1,328,616	780	10,272,517	4,212 ^N
\$15,000 under \$20,000.....												
Under \$100,000.....												
Under \$15,000.....	10,281,835	7,712	56,115	355	524,095	1,430	437,472	716	1,058,237	1,119	8,215,916	4,092 ^N
\$20,000 under \$30,000.....												
Under \$250,000.....												
Under \$20,000.....	12,828,972	10,564	74,487	512	577,535	1,736	469,095	785	1,231,722	1,476	10,274,152	6,075 ^N

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Individual Returns/1978—Sources, Sample, and Limitations

\$30,000 under \$50,000	Under \$500,000	5,749,403	10,352	44,103	370	230,616	1,186	172,419	474	498,830	845	4,801,205	7,275/6
Under \$30,000	\$250,000 under \$500,000	1,184,514	10,853	11,034	803	48,806	1,485	35,075	585	85,220	1,344	884,327	8,658/6
\$50,000 under \$100,000	Under \$750,000	233,424	8,706	1,126	544	6,773	840	7,663	329	19,244	990	196,416	5,905/6
Under \$50,000	\$750,000 under \$1,000,000	51,303	12,513	232	322	2,102	2,102	1,705	671	4,216	887	43,045	8,521/6
\$100,000 under \$200,000	Under \$5,000,000	7,453	7,453	36	36	360	360	201	201	537	537	6,319	6,319/6
Under \$100,000	\$5,000,000 or more	8,560,836	71,837	78,081	3,403	505,976	21,307	404,325	4,186	1,041,178	6,643	6,531,075	36,401/6
Business (Schedules C and F, or C only), total													
Adjusted gross income \$200,000 or more with no tax													
after credits and no minimum tax													
Larger of adjusted gross income	Business and												
or largest specific income item	and farm receipts												
Under \$10,000	Under \$20,000	1,878,538	6,023	18,269	227	117,849	2,427	100,843	251	237,945	280	1,403,633	2,838/6
\$10,000 under \$15,000	Under \$50,000	1,525,415	6,004	12,902	202	87,514	2,326	60,425	288	185,966	409	1,128,517	2,879/6
Under \$10,000	\$20,000 under \$50,000	1,451,715	7,862	11,880	240	81,586	2,937	72,216	441	188,474	757	1,087,540	3,255/6
\$15,000 under \$20,000	Under \$100,000	1,818,548	10,998	18,713	436	108,754	3,898	84,059	570	233,051	1,171	1,473,972	4,823/6
Under \$15,000	\$50,000 under \$100,000												
\$20,000 under \$30,000	Under \$250,000												
Under \$20,000	\$100,000 under \$250,000												

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\$30,000 under \$50,000	1,183,319	10,957	12,827	485	80,992	3,093	44,259	822	123,977	1,044	940,564	5,733N
Under \$30,000												
\$50,000 under \$100,000	458,883	8,572	5,445	589	22,326	1,796	18,557	555	45,425	831	367,110	4,799N
Under \$50,000												
\$100,000 under \$200,000	103,234	6,871	876	878	4,663	2,306	3,881	500	10,874	1,008	82,838	4,177N
Under \$100,000												
\$200,000 under \$500,000	41,345	7,110	336	336	2,017	2,017	1,793	869	4,891	572	32,308	3,516N
Under \$200,000												
\$500,000 or more	5,616	5,616	30	30	274	274	190	190	575	575	4,547	4,547N
Under \$500,000												

*Alaska, Vermont, and Wyoming.
 †Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
 ‡Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
 §Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.
 ¶California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, APO/FPO, and U.S. citizens abroad.

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	ADJUSTED					
	NUMBER OF RETURNS (1)	GROSS INCOME LESS DEFICIT (2)	NUMBER OF RETURNS (3)	SALARIES AND WAGES AMOUNT (4)	NUMBER OF RETURNS (5)	INTEREST RECEIVED AMOUNT (6)
ALL FIGURES, TOTAL	0.0	0.1	0.1	0.2	0.5	1.0
UNDER \$2,000	1.9	14.0	2.1	2.4	3.7	5.1
\$2,000 UNDER \$4,000	1.9	1.9	2.1	2.1	3.4	5.6
\$4,000 UNDER \$5,000	1.9	2.0	2.2	2.3	3.2	5.0
\$5,000 UNDER \$9,000	1.9	1.9	2.2	2.3	3.0	4.9
\$9,000 UNDER \$10,000	2.1	2.1	2.3	2.4	3.0	5.6
\$10,000 UNDER \$12,000	1.4	1.4	1.5	1.6	2.4	5.2
\$12,000 UNDER \$14,000	1.5	1.5	1.6	1.7	2.3	5.6
\$14,000 UNDER \$15,000	1.7	1.7	1.8	1.8	2.4	6.1
\$16,000 UNDER \$18,000	1.4	1.4	1.5	1.6	2.1	5.7
\$18,000 UNDER \$20,000	1.6	1.6	1.7	1.7	2.2	5.8
\$20,000 UNDER \$25,000	0.8	0.8	0.8	0.9	1.1	3.8
\$25,000 UNDER \$30,000	1.3	1.3	1.3	1.4	1.5	4.1
\$30,000 UNDER \$50,000	0.2	0.3	0.3	0.4	0.4	2.2
\$50,000 UNDER \$100,000	0.3	0.3	0.4	0.6	0.3	1.6
\$100,000 UNDER \$200,000	0.4	0.4	0.6	0.8	0.4	1.7
\$200,000 UNDER \$500,000	0.5	0.6	0.7	0.9	0.5	1.7
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	ALIMONY RECEIVED:			STATE INCOME TAX REFUNDS			PENSIONS AND ANNUITIES:		
	NUMBER OF RETURNS (7)	AMOUNT (\$)	NUMBER OF RETURNS (9)	AMOUNT (\$)	NUMBER OF RETURNS (10)	AMOUNT (\$)	NUMBER OF RETURNS (11)	AMOUNT (\$)	
ALL RETURNS, TOTAL	9.1	10.7	1.0	1.4	1.6	1.9			
UNDER \$2,000	57.6	54.0	18.7	18.8	11.3	13.9			
\$2,000 UNDER \$4,000	30.0	31.9	20.3	26.7	7.8	11.5			
\$4,000 UNDER \$6,000	36.2	49.2	18.4	32.9	5.7	6.6			
\$6,000 UNDER \$8,000	26.8	31.4	12.7	15.7	5.6	6.4			
\$8,000 UNDER \$10,000	25.5	32.0	9.8	18.7	6.0	7.2			
\$10,000 UNDER \$12,000	25.5	32.1	7.9	9.4	6.0	7.2			
\$12,000 UNDER \$14,000	33.4	34.9	7.1	9.9	6.4	7.7			
\$14,000 UNDER \$16,000	34.9	46.5	5.9	7.7	6.9	8.3			
\$16,000 UNDER \$18,000	43.8	46.4	4.7	6.7	6.8	8.5			
\$18,000 UNDER \$20,000	33.7	39.2	4.4	5.6	7.4	9.3			
\$20,000 UNDER \$25,000	35.1	42.1	2.3	3.2	4.7	6.1			
\$25,000 UNDER \$30,000	35.3	54.4	2.8	3.6	6.0	7.6			
\$30,000 UNDER \$50,000	21.7	27.4	1.3	3.1	3.2	4.6			
\$50,000 UNDER \$100,000	19.3	26.9	1.5	2.9	2.9	4.2			
\$100,000 UNDER \$200,000	27.9	46.6	1.7	3.7	3.3	5.8			
\$200,000 UNDER \$500,000	20.2	51.7	1.7	3.7	2.8	5.5			
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 UP MORE	0.0	0.0	0.0	0.0	0.0	0.0			

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	IN ADJUSTED GROSS INCOME		AND ANNUITIES		REPORT ON FORM 1040	
	NUMBER OF RETURNS (13)	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)
ALL RETURNS, TOTAL	1.6	1.9	1.7	2.0	1.9	2.1
UNDER \$2,000	12.3	15.2	13.8	16.6	15.3	18.5
\$2,000 UNDER \$4,000	8.1	10.0	8.5	10.3	9.3	11.2
\$4,000 UNDER \$6,000	5.7	6.5	5.9	6.7	6.3	7.1
\$6,000 UNDER \$8,000	5.6	6.5	5.9	6.7	6.3	7.2
\$8,000 UNDER \$10,000	6.1	7.2	6.3	7.4	6.8	7.9
\$10,000 UNDER \$12,000	6.0	7.3	6.3	7.6	6.5	7.9
\$12,000 UNDER \$14,000	6.5	7.8	6.8	8.0	7.2	8.5
\$14,000 UNDER \$16,000	7.1	8.6	7.4	8.7	7.9	9.3
\$16,000 UNDER \$18,000	6.9	8.9	7.3	9.2	7.6	9.6
\$18,000 UNDER \$20,000	7.7	9.7	8.1	10.1	8.7	11.0
\$20,000 UNDER \$25,000	4.8	6.2	5.1	6.4	5.3	6.8
\$25,000 UNDER \$30,000	6.1	7.8	6.4	8.2	6.8	8.6
\$30,000 UNDER \$50,000	3.2	4.4	3.4	4.6	3.6	4.9
\$50,000 UNDER \$100,000	3.0	4.3	3.2	4.6	3.5	5.0
\$100,000 UNDER \$200,000	3.4	5.9	3.8	6.2	4.3	7.0
\$200,000 UNDER \$500,000	2.8	5.5	3.2	5.8	3.5	6.6
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0

INDIVIDUAL INCOME TAX RETURNS FOR 1979
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	PARTIALLY TAXABLE PENSIONS AND ANNUITIES			NONTAXABLE PENSIONS AND ANNUITIES			DOMESTIC AND FOREIGN DIVIDENDS	
	NUMBER OF RETURNS (19)	AMOUNT RECEIVED (20)	TAXABLE PORTION (21)	NUMBER OF RETURNS (22)	AMOUNT (23)	NUMBER OF RETURNS (24)	AMOUNT (25)	NUMBER OF RETURNS (26)
ALL RETURNS, TOTAL	5.1	6.5	7.0	7.9	10.7	1.0		
UNDER \$2,000	27.4	29.4	34.1	27.9	30.4	7.4		
\$2,000 UNDER \$4,000	24.9	34.1	30.9	26.8	36.9	7.1		
\$4,000 UNDER \$6,000	21.9	28.5	31.0	29.7	41.5	6.5		
\$6,000 UNDER \$8,000	17.1	22.1	23.2	28.9	41.9	6.0		
\$8,000 UNDER \$10,000	22.7	34.8	32.0	28.2	38.7	6.2		
\$10,000 UNDER \$12,000	17.7	21.2	22.1	31.0	34.8	5.1		
\$12,000 UNDER \$14,000	20.2	30.7	34.4	33.1	45.2	5.4		
\$14,000 UNDER \$16,000	19.5	24.3	27.8	27.2	38.6	5.2		
\$16,000 UNDER \$18,000	20.1	25.9	27.9	27.6	31.2	4.7		
\$18,000 UNDER \$20,000	21.4	28.7	31.1	27.8	32.0	4.6		
\$20,000 UNDER \$25,000	13.6	19.2	20.4	20.0	28.6	2.6		
\$25,000 UNDER \$30,000	17.8	23.2	26.1	29.3	42.5	2.9		
\$30,000 UNDER \$50,000	9.2	14.1	16.2	16.9	53.8	1.1		
\$50,000 UNDER \$100,000	7.0	10.7	12.1	13.7	22.2	0.7		
\$100,000 UNDER \$200,000	7.1	16.4	17.2	22.6	55.5	0.6		
\$200,000 UNDER \$500,000	6.1	15.5	16.7	17.0	23.1	0.6		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	RENT		NET LOSS		ROYALTY		NET LOSS		NET LOSS	
	AMOUNT (31)	NUMBER OF RETURNS (32)	AMOUNT (33)	NUMBER OF RETURNS (34)	AMOUNT (35)	NUMBER OF RETURNS (36)	AMOUNT (37)	NUMBER OF RETURNS (38)	AMOUNT (39)	NUMBER OF RETURNS (40)
ALL RETURNS, TOTAL	2.5	1.9	2.5	4.4	4.8	14.2				
Under \$2,000	13.1	11.6	11.9	25.6	27.4	54.9				
\$2,000 UNDER \$4,000	13.0	15.0	22.8	25.2	55.3	93.7				
\$4,000 UNDER \$6,000	12.2	13.1	19.9	23.7	32.4	984.3				
\$6,000 UNDER \$8,000	14.0	13.0	18.3	26.7	32.5	998.9				
\$8,000 UNDER \$10,000	13.7	11.2	15.6	23.4	46.0	-				
\$10,000 UNDER \$12,000	13.4	10.3	14.7	26.2	39.6	99.5				
\$12,000 UNDER \$14,000	14.1	9.3	13.2	19.3	33.6	95.7				
\$14,000 UNDER \$16,000	14.9	8.6	11.9	25.8	43.1	52.6				
\$16,000 UNDER \$18,000	15.6	8.2	11.6	20.2	37.5	90.8				
\$18,000 UNDER \$20,000	15.3	7.8	11.4	23.2	35.6	71.4				
\$20,000 UNDER \$25,000	10.1	5.0	7.4	13.6	20.9	46.1				
\$25,000 UNDER \$30,000	11.8	5.9	8.0	16.9	29.9	33.9				
\$30,000 UNDER \$50,000	6.1	2.9	5.3	6.4	14.6	27.2				
\$50,000 UNDER \$100,000	3.9	2.0	3.7	3.9	10.2	11.8				
\$100,000 UNDER \$200,000	3.5	2.1	4.2	3.2	8.0	9.7				
\$200,000 UNDER \$500,000	3.6	2.0	5.6	2.4	5.6	7.1				
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0				

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME (CONT.)	LOSS CARRYOVER		NET SHORT-TERM GAIN AFTER CARRYOVER		NET SHORT-TERM LOSS AFTER CARRYOVER		PRE-1970 LONG- TERM CAPITAL LOSS CARRYOVER	
	AMOUNT (43)	NUMBER OF RETURNS (44)	AMOUNT (45)	NUMBER OF RETURNS (46)	AMOUNT (47)	NUMBER OF RETURNS (48)	AMOUNT (49)	NUMBER OF RETURNS (50)
ALL RETURNS, TOTAL	8.3	3.1	4.0	2.9	5.4	16.9		
UNDER \$2,000	17.7	22.1	25.1	20.9	11.9	68.0		
\$2,000 UNDER \$4,000	46.1	32.5	47.0	30.7	50.6	97.1		
\$4,000 UNDER \$6,000	40.9	28.8	33.8	27.4	28.3	67.2		
\$6,000 UNDER \$8,000	57.0	34.2	47.4	23.5	31.8	98.4		
\$8,000 UNDER \$10,000	67.6	28.1	35.6	24.8	46.3	57.7		
\$10,000 UNDER \$12,000	29.8	22.9	28.9	20.7	32.0	92.6		
\$12,000 UNDER \$14,000	32.4	19.2	42.7	19.3	33.4	78.1		
\$14,000 UNDER \$16,000	43.2	18.7	48.4	17.5	28.1	99.6		
\$16,000 UNDER \$18,000	50.3	20.0	28.0	16.5	33.0	61.5		
\$18,000 UNDER \$20,000	33.3	15.7	25.7	16.0	34.8	98.1		
\$20,000 UNDER \$25,000	25.4	9.7	16.6	10.5	17.7	46.0		
\$25,000 UNDER \$30,000	29.8	10.4	14.4	9.9	22.6	63.1		
\$30,000 UNDER \$50,000	21.0	4.3	8.2	4.1	15.2	27.0		
\$50,000 UNDER \$100,000	24.5	2.7	5.3	2.4	13.3	16.4		
\$100,000 UNDER \$200,000	8.0	2.5	6.1	2.0	5.9	15.0		
\$200,000 UNDER \$500,000	12.3	2.0	4.6	1.6	9.9	12.2		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		

INDIVIDUAL 1 YEAR TAX RETURNS FOR 1970

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	NET CAPITAL		SALES OF PROPERTY		OTHER THAN CAPITAL ASSETS		NET LOSS		BUSINESS AND PROFESSIONS	
	AMOUNT (' 61)	NUMBER OF RETURNS (' 62)	AMOUNT (' 63)	NUMBER OF RETURNS (' 64)	AMOUNT (' 65)	NUMBER OF RETURNS (' 66)	AMOUNT (' 65)	NUMBER OF RETURNS (' 66)		
TOTAL	2.9	3.5	4.5	5.0	6.3	0.4				
UNDER \$2,000	32.4	14.0	10.5	14.3	14.5	3.8				
\$2,000 UNDER \$4,000	22.7	25.4	24.7	28.6	34.1	3.2				
\$4,000 UNDER \$6,000	22.1	24.2	42.6	27.6	29.6	3.1				
\$6,000 UNDER \$8,000	19.0	19.0	25.1	33.4	29.7	2.9				
\$8,000 UNDER \$10,000	19.6	20.2	26.1	25.2	40.8	3.1				
\$10,000 UNDER \$12,000	18.1	18.8	31.0	23.1	30.3	2.8				
\$12,000 UNDER \$14,000	17.3	16.3	38.1	20.8	29.1	2.8				
\$14,000 UNDER \$16,000	15.0	16.9	26.7	24.1	23.9	2.7				
\$16,000 UNDER \$18,000	15.6	14.2	22.8	29.3	32.8	2.5				
\$18,000 UNDER \$20,000	14.5	14.9	15.6	21.7	23.8	2.7				
\$20,000 UNDER \$25,000	9.8	10.2	15.8	15.4	25.4	1.6				
\$25,000 UNDER \$30,000	9.6	12.0	23.9	18.2	19.5	2.1				
\$30,000 UNDER \$50,000	4.1	5.4	9.6	9.2	14.4	0.8				
\$50,000 UNDER \$100,000	2.5	3.7	7.6	6.0	13.6	0.8				
\$100,000 UNDER \$200,000	2.2	3.4	7.0	5.2	9.7	1.2				
\$200,000 UNDER \$500,000	2.0	3.1	7.3	4.2	13.2	2.3				
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0				

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME PROFESSIONALS AND BUSINESS AND	NET LOSS		FARM NET PROFIT		NET LOSS	
	AMOUNT (67)	NUMBER OF RETURNS (68)	AMOUNT (69)	NUMBER OF RETURNS (70)	AMOUNT (71)	NUMBER OF RETURNS (72)
ALL RETURNS, TOTAL	0.6	1.1	1.5	3.2	3.4	3.1
UNDER \$2,000	5.0	3.6	3.4	15.7	18.0	8.8
\$2,000 UNDER \$4,000	3.7	6.7	9.9	15.1	16.4	15.5
\$4,000 UNDER \$6,000	3.5	6.4	9.2	13.4	15.9	16.4
\$6,000 UNDER \$8,000	3.5	6.4	8.9	13.3	16.0	15.3
\$8,000 UNDER \$10,000	3.6	5.7	9.0	14.7	16.7	15.5
\$10,000 UNDER \$12,000	3.5	5.3	8.1	13.2	16.1	13.1
\$12,000 UNDER \$14,000	3.7	5.1	7.3	13.6	17.5	12.2
\$14,000 UNDER \$16,000	3.7	4.8	7.5	13.1	16.0	11.9
\$16,000 UNDER \$18,000	3.6	4.4	7.0	14.1	18.1	12.3
\$18,000 UNDER \$20,000	3.9	4.8	8.1	14.3	17.9	13.1
\$20,000 UNDER \$25,000	2.5	2.9	4.8	9.0	11.4	8.3
\$25,000 UNDER \$30,000	2.9	3.7	6.1	10.4	13.7	10.5
\$30,000 UNDER \$50,000	1.4	2.3	4.0	5.6	7.3	6.1
\$50,000 UNDER \$100,000	1.3	2.9	4.5	4.5	5.8	4.6
\$100,000 UNDER \$200,000	1.8	2.8	4.9	5.1	8.0	3.9
\$200,000 UNDER \$500,000	3.4	3.6	4.8	4.6	7.8	3.3
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0

INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 1.1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	NET LOSS		PARTNERSHIP: NET PROFIT		NET LOSS		ESTATE OR TRUST NET PROFIT	
	AMOUNT ('73)	NUMBER OF RETURNS ('74)	AMOUNT ('75)	NUMBER OF RETURNS ('74)	AMOUNT ('76)	NUMBER OF RETURNS ('76)	AMOUNT ('77)	NUMBER OF RETURNS ('78)
ALL RETURNS, TOTAL	3.4	2.5	2.0	2.7	2.1	4.4		
UNDER \$2,000	7.1	20.6	24.5	12.3	5.5	29.4		
\$2,000 UNDER \$4,000	23.1	19.2	21.4	20.0	33.5	24.4		
\$4,000 UNDER \$6,000	24.0	19.4	21.5	30.8	29.4	22.9		
\$6,000 UNDER \$8,000	19.0	15.8	19.6	23.6	28.3	24.4		
\$8,000 UNDER \$10,000	18.9	18.7	23.5	23.1	29.0	28.8		
\$10,000 UNDER \$12,000	15.4	14.6	19.6	19.2	19.6	19.8		
\$12,000 UNDER \$14,000	16.3	16.1	20.3	19.2	29.2	26.2		
\$14,000 UNDER \$16,000	13.2	15.2	19.4	16.9	21.4	22.0		
\$16,000 UNDER \$18,000	15.4	12.6	17.1	18.0	22.0	23.4		
\$18,000 UNDER \$20,000	16.9	12.5	17.7	16.3	24.9	22.8		
\$20,000 UNDER \$25,000	9.8	7.9	11.5	10.2	13.1	13.1		
\$25,000 UNDER \$30,000	12.7	8.8	12.7	10.4	13.1	13.8		
\$30,000 UNDER \$50,000	7.8	3.8	5.8	4.2	5.7	6.6		
\$50,000 UNDER \$100,000	6.9	1.9	3.0	2.2	3.7	3.7		
\$100,000 UNDER \$200,000	5.7	1.5	2.5	1.8	3.1	3.0		
\$200,000 UNDER \$500,000	4.4	1.4	2.2	1.5	2.6	2.1		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME ESTATE OR TRUST NET PROFIT	SMALL BUSINESS CORPORATION:				NET LOSS	NET PROFIT:				NET LOSS	NUMBER OF RETURNS ('84)
	AMOUNT ('79)	NUMBER OF RETURNS ('80)	AMOUNT ('81)	NUMBER OF RETURNS ('82)		AMOUNT ('83)	NUMBER OF RETURNS ('84)				
ALL RETURNS, TOTAL	4.4	13.7	13.0	4.7	3.4	6.4					
UNDER \$4,000	17.1	65.1	21.0	31.3	9.6	19.2					
\$4,000 UNDER \$4,000	29.6	99.1	99.1	55.4	59.5	45.8					
\$4,000 UNDER \$8,000	27.1	96.1	96.3	55.6	82.5	68.4					
\$8,000 UNDER \$20,000	32.6	94.8	94.6	52.6	60.0	38.5					
\$20,000 UNDER \$10,000	39.1	97.4	97.2	44.8	49.6	42.4					
\$10,000 UNDER \$12,000	29.6	98.8	97.9	41.1	55.5	32.3					
\$12,000 UNDER \$14,000	36.8	97.8	97.3	37.7	44.8	37.3					
\$14,000 UNDER \$16,000	27.5	97.5	96.1	34.5	52.2	40.4					
\$16,000 UNDER \$18,000	36.3	95.8	94.3	31.9	46.6	34.4					
\$18,000 UNDER \$20,000	35.0	96.0	95.8	32.2	42.7	30.0					
\$20,000 UNDER \$25,000	21.4	46.4	52.0	17.0	27.6	20.5					
\$25,000 UNDER \$30,000	23.6	50.2	57.5	17.9	22.7	23.2					
\$30,000 UNDER \$50,000	12.3	18.5	43.9	6.9	10.3	10.0					
\$50,000 UNDER \$100,000	7.7	12.1	21.2	3.8	5.5	5.8					
\$100,000 UNDER \$200,000	7.6	8.8	25.3	2.9	4.3	4.4					
\$200,000 UNDER \$500,000	5.6	7.5	27.1	2.1	3.3	3.6					
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0					
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0					

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	OTHER INCOME				NET LOSS			STATUTORY ADJUSTMENTS		
	AMOUNT (\$)	NUMBER OF RETURNS ('86)	AMOUNT ('87)	NUMBER OF RETURNS ('88)	AMOUNT ('89)	NUMBER OF RETURNS ('90)	AMOUNT ('89)	NUMBER OF RETURNS ('90)	AMOUNT ('89)	NUMBER OF RETURNS ('90)
ALL RETURNS, TOTAL	5.7	2.1	3.7	5.6	3.1	1.0				
UNDER \$2,000	11.2	14.9	17.2	11.9	3.8	12.5				
\$2,000 UNDER \$4,000	60.6	13.4	22.2	37.0	30.0	10.6				
\$4,000 UNDER \$6,000	72.4	12.3	18.0	24.6	34.8	9.0				
\$6,000 UNDER \$8,000	34.2	12.5	20.6	29.5	32.4	6.6				
\$8,000 UNDER \$10,000	45.1	11.7	22.1	32.2	32.7	5.9				
\$10,000 UNDER \$12,000	29.7	10.1	24.8	28.7	30.0	5.4				
\$12,000 UNDER \$14,000	42.0	9.4	18.3	29.8	33.5	4.8				
\$14,000 UNDER \$16,000	41.9	8.9	16.3	27.4	32.1	4.7				
\$16,000 UNDER \$18,000	55.4	9.3	18.9	33.5	29.9	4.4				
\$18,000 UNDER \$20,000	38.5	9.6	22.0	32.5	37.0	4.3				
\$20,000 UNDER \$25,000	24.5	5.4	14.7	19.0	22.0	2.6				
\$25,000 UNDER \$30,000	25.8	6.3	13.4	21.8	23.7	2.9				
\$30,000 UNDER \$50,000	11.5	3.1	8.0	10.4	10.6	1.4				
\$50,000 UNDER \$100,000	9.4	2.6	7.9	7.0	8.6	1.0				
\$100,000 UNDER \$200,000	7.3	2.5	8.1	5.7	8.7	1.2				
\$200,000 UNDER \$500,000	6.3	2.2	7.7	5.3	6.7	1.3				
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0				

INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	STATUTORY		PAYMENTS TO AN INDIVIDUAL		PAYMENT TO A	
	ADJUSTMENTS	DISABILITY INCOME EXCLUSION:	RETIREMENT ACCOUNT:	SELF-EMPLOYED	RETIREMENT PLAN	NUMBER OF
	AMOUNT	NUMBER OF	AMOUNT	AMOUNT	RETURNS	RETURNS
	('91)	RETURNS	('93)	('95)	('94)	('96)
ALL RETURNS, TOTAL	1.3	9.1	10.2	2.0	2.0	2.5
UNDER \$2,000	14.7	20.0	20.8	26.2	26.0	33.0
\$2,000 UNDER \$4,000	14.5	23.8	25.4	32.6	53.6	42.6
\$4,000 UNDER \$6,000	13.0	27.8	29.4	25.1	26.3	34.3
\$6,000 UNDER \$8,000	9.3	23.8	24.8	16.1	17.5	31.3
\$8,000 UNDER \$10,000	8.0	26.9	29.4	13.3	14.6	27.1
\$10,000 UNDER \$12,000	7.6	29.8	32.5	12.8	14.8	20.7
\$12,000 UNDER \$14,000	7.7	32.3	34.2	11.1	12.5	23.5
\$14,000 UNDER \$16,000	6.7	51.4	58.4	9.9	11.2	18.6
\$16,000 UNDER \$18,000	6.2	30.1	41.0	10.1	11.5	14.2
\$18,000 UNDER \$20,000	5.7	51.7	46.3	9.5	10.5	14.0
\$20,000 UNDER \$25,000	3.7	89.4	89.4	5.6	6.2	10.0
\$25,000 UNDER \$30,000	3.8	84.9	83.1	5.8	6.4	10.0
\$30,000 UNDER \$50,000	2.1	-	-	2.7	2.9	3.7
\$50,000 UNDER \$100,000	1.7	-	-	2.0	2.2	2.2
\$100,000 UNDER \$200,000	2.2	-	-	2.5	2.7	2.3
\$200,000 UNDER \$500,000	2.5	-	-	2.7	2.9	2.6
\$500,000 UNDER \$1,000,000	0.0	-	-	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	-	-	0.0	0.0	0.0

INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME RETIREMENT PLAN LIVING ARRANG.	DEDUCTION FOR EXPENSE OF		NUMBER OF RETURNS ('98)	AMOUNT ('99)	NUMBER OF RETURNS ('97)	AMOUNT ('97)
	<CONT>	LIVING ARRANG.				
ALL RETURNS, TOTAL	1.9	0.9	14.1	0.9	0.0	0.0
\$2,000 UNDER \$4,000	29.7	0.0	0.0	0.0	0.0	0.0
\$4,000 UNDER \$6,000	43.4	0.0	0.0	0.0	0.0	0.0
\$6,000 UNDER \$8,000	35.1	0.0	0.0	0.0	0.0	0.0
\$8,000 UNDER \$10,000	26.3	0.0	0.0	0.0	0.0	0.0
\$10,000 UNDER \$12,000	27.1	0.0	0.0	0.0	0.0	0.0
\$12,000 UNDER \$14,000	24.8	0.0	0.0	0.0	0.0	0.0
\$14,000 UNDER \$16,000	19.9	0.0	0.0	0.0	0.0	0.0
\$16,000 UNDER \$18,000	19.3	0.0	0.0	0.0	0.0	0.0
\$18,000 UNDER \$20,000	15.2	0.0	0.0	0.0	0.0	0.0
\$20,000 UNDER \$25,000	15.4	0.0	0.0	0.0	0.0	0.0
\$25,000 UNDER \$30,000	10.9	0.0	0.0	0.0	0.0	0.0
\$30,000 UNDER \$50,000	9.8	0.0	0.0	0.0	0.0	0.0
\$50,000 UNDER \$100,000	4.1	19.4	23.5	19.4	0.0	0.0
\$100,000 UNDER \$200,000	2.5	12.1	10.0	12.1	0.0	0.0
\$200,000 UNDER \$500,000	2.5	9.9	7.5	9.9	0.0	0.0
\$500,000 UNDER \$1,000,000	2.9	15.4	10.8	15.4	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0	0.0

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	ADJUSTED					
	NUMBER OF RETURNS (1)	NUMBER OF RETURNS (2)	NUMBER OF RETURNS (3)	NUMBER OF RETURNS (4)	NUMBER OF RETURNS (5)	NUMBER OF RETURNS (6)
TOTAL RETURNS, TOTAL	0.3	0.1	0.3	0.2	0.5	1.1
UNDER \$2,000	12.9	11.3	25.5	10.2	14.5	12.9
\$2,000 UNDER \$4,000	4.1	4.2	4.3	4.4	7.6	13.0
\$4,000 UNDER \$6,000	2.5	2.6	2.0	2.9	4.3	6.0
\$6,000 UNDER \$8,000	2.2	2.2	2.5	2.5	3.5	5.0
\$8,000 UNDER \$10,000	2.2	2.2	2.4	2.5	3.2	5.8
\$10,000 UNDER \$12,000	1.4	1.4	1.6	1.6	2.4	5.4
\$12,000 UNDER \$14,000	1.5	1.5	1.6	1.7	2.3	5.7
\$14,000 UNDER \$16,000	1.7	1.7	1.8	1.8	2.4	6.1
\$16,000 UNDER \$18,000	1.5	1.5	1.5	1.6	2.1	5.8
\$18,000 UNDER \$20,000	1.6	1.6	1.7	1.7	2.2	5.9
\$20,000 UNDER \$25,000	0.8	0.8	0.9	0.9	1.2	3.8
\$25,000 UNDER \$30,000	1.3	1.3	1.3	1.4	1.5	4.1
\$30,000 UNDER \$50,000	0.2	0.3	0.3	0.4	0.4	2.2
\$50,000 UNDER \$100,000	0.3	0.3	0.5	0.6	0.3	1.6
\$100,000 UNDER \$200,000	0.4	0.4	0.6	0.8	0.4	1.7
\$200,000 UNDER \$500,000	0.5	0.6	0.7	0.9	0.5	1.7
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL DEDUCTIBLE RETURNS	1.0	1.4	1.1	1.5	2.0	3.4
ALL RETURNS, SUPPLY:						
UNDER \$5,000	0.9	1.4	1.0	1.3	2.1	3.4
\$5,000 UNDER \$10,000	1.0	1.1	1.2	1.3	1.8	3.1
\$10,000 UNDER \$15,000	0.3	0.4	0.5	0.6	0.6	3.4
\$15,000 UNDER \$20,000	0.4	0.4	0.5	0.5	1.0	3.5
\$20,000 OR MORE	0.1	0.1	0.2	0.2	0.4	1.2

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	ALIMONY RECEIVED:		STATE INCOME TAX REFUNDS		PENSIONS AND ANNUITIES:	
	NUMBER OF RETURNS (7)	AMOUNT (\$)	NUMBER OF RETURNS (9)	AMOUNT (\$)	NUMBER OF RETURNS (11)	AMOUNT (\$)
TOTAL RETURNS, TOTAL	10.0	11.5	1.0	1.4	1.8	2.1
UNDER \$2,000	-	-	28.1	19.6	39.8	36.9
\$2,000 UNDER \$4,000	61.2	65.0	454.3	450.1	31.8	38.6
\$4,000 UNDER \$6,000	20.9	44.0	35.4	65.9	9.2	10.3
\$6,000 UNDER \$8,000	25.5	34.6	16.0	21.3	6.7	7.6
\$8,000 UNDER \$10,000	26.3	32.1	11.3	17.0	6.2	7.4
\$10,000 UNDER \$12,000	-	33.9	8.5	10.4	6.1	7.3
\$12,000 UNDER \$14,000	36.6	40.1	7.3	10.3	6.5	7.7
\$14,000 UNDER \$16,000	34.9	46.5	6.0	7.9	7.0	8.4
\$16,000 UNDER \$18,000	43.8	46.4	4.7	6.8	6.8	8.5
\$18,000 UNDER \$20,000	33.7	39.2	4.4	5.7	7.4	9.4
\$20,000 UNDER \$25,000	35.1	42.1	2.3	3.2	4.7	6.1
\$25,000 UNDER \$30,000	35.3	54.4	2.8	3.6	6.0	7.6
\$30,000 UNDER \$50,000	21.7	27.4	1.3	3.2	3.2	4.6
\$50,000 UNDER \$100,000	19.3	26.9	1.5	2.9	2.9	4.2
\$100,000 UNDER \$200,000	27.9	46.6	1.7	3.7	3.4	5.8
\$200,000 UNDER \$500,000	20.2	51.7	1.7	3.7	2.8	5.5
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	90.0	90.0	0.0	0.0	0.0	0.0
TOTAL DEDUCTIBLE RETURNS	22.8	25.7	7.2	10.4	4.2	5.3
ALL RETURNS, SUMMARY:						
UNDER \$5,000	25.1	26.0	12.8	17.0	5.0	6.6
\$5,000 UNDER \$10,000	16.9	20.9	7.3	12.5	3.4	4.1
\$10,000 UNDER \$15,000	18.9	22.3	4.4	5.9	3.9	4.8
\$15,000 UNDER \$20,000	23.1	28.9	2.8	3.9	4.3	5.4
\$20,000 OR MORE	16.4	17.3	1.1	1.5	2.4	2.9

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	FULLY TAXABLE PENSIONS			AND ANNUITIES:			REPORT ON FORM 1040:		
	NUMBER OF RETURNS (13)	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)			
TAXABLE RETURNS, TOTAL	1.8	2.1	1.9	2.2	2.1	2.3			
UNDER \$2,000	39.8	38.0	40.1	39.8	40.2	39.8			
\$2,000 UNDER \$4,000	33.5	40.3	33.5	40.3	37.3	46.1			
\$4,000 UNDER \$6,000	9.2	10.4	9.4	10.5	10.1	11.3			
\$6,000 UNDER \$8,000	6.8	7.8	7.0	8.0	7.5	8.6			
\$8,000 UNDER \$10,000	6.3	7.4	6.5	7.6	7.0	8.2			
\$10,000 UNDER \$12,000	6.2	7.5	6.4	7.8	6.7	8.1			
\$12,000 UNDER \$14,000	6.6	7.9	6.8	8.0	7.3	8.6			
\$14,000 UNDER \$16,000	7.2	8.6	7.5	9.8	8.0	9.3			
\$16,000 UNDER \$18,000	6.9	8.9	7.3	9.2	7.6	9.6			
\$18,000 UNDER \$20,000	7.7	9.7	8.1	10.2	8.8	11.0			
\$20,000 UNDER \$25,000	4.9	6.2	5.1	6.4	5.3	6.8			
\$25,000 UNDER \$30,000	6.1	7.8	6.4	8.2	6.8	8.6			
\$30,000 UNDER \$50,000	3.2	4.4	3.4	4.6	3.6	4.9			
\$50,000 UNDER \$100,000	3.0	4.4	3.3	4.6	3.5	5.0			
\$100,000 UNDER \$200,000	3.4	5.9	3.8	6.2	4.3	7.0			
\$200,000 UNDER \$500,000	2.8	5.5	3.2	5.8	3.5	6.6			
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0			
TOTAL NONTAXABLE RETURNS	4.3	5.2	4.6	5.4	4.9	5.8			
ALL RETURNS, SUMMARY:									
UNDER \$5,000	5.3	6.4	5.6	6.6	6.0	7.1			
\$5,000 UNDER \$10,000	3.4	4.1	3.6	4.2	3.8	4.6			
\$10,000 UNDER \$15,000	4.0	4.8	4.1	5.0	4.4	5.3			
\$15,000 UNDER \$20,000	4.4	5.6	4.6	5.8	4.9	6.1			
\$20,000 OR MORE	2.4	3.0	2.6	3.1	2.7	3.3			

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INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	PARTIALLY TAXABLE PENSIONS AND ANNUITIES			NONTAXABLE PENSIONS AND ANNUITIES		DOMESTIC AND FOREIGN DIVIDENDS	
	NUMBER OF RETURNS (19)	AMOUNT RECEIVED (20)	TAXABLE PORTION (21)	NUMBER OF RETURNS (22)	AMOUNT (23)	NUMBER OF RETURNS (24)	
TAXABLE RETURNS, TOTAL	5.5	7.0	7.5	8.0	12.7	1.0	
UNDER \$2,000	477.0	498.6	498.2	-	-	14.5	
\$2,000 UNDER \$4,000	40.0	40.0	40.0	499.0	499.0	14.0	
\$4,000 UNDER \$5,000	37.3	50.4	62.1	497.0	497.3	8.5	
\$5,000 UNDER \$7,000	20.9	27.1	29.5	32.4	40.4	6.9	
\$7,000 UNDER \$10,000	24.3	37.5	33.3	31.7	41.2	6.5	
\$10,000 UNDER \$12,000	17.0	21.4	22.3	32.5	35.7	5.2	
\$12,000 UNDER \$14,000	21.3	32.0	36.4	33.1	45.2	5.6	
\$14,000 UNDER \$16,000	20.5	25.0	28.7	27.2	30.6	5.2	
\$16,000 UNDER \$18,000	20.1	27.9	27.9	27.6	31.2	4.0	
\$18,000 UNDER \$20,000	21.6	29.0	31.5	27.8	32.0	4.6	
\$20,000 UNDER \$25,000	13.7	19.2	20.4	20.0	28.6	2.6	
\$25,000 UNDER \$30,000	17.4	23.2	26.1	29.3	42.5	2.9	
\$30,000 UNDER \$50,000	9.2	14.1	16.2	16.9	53.8	1.1	
\$50,000 UNDER \$100,000	7.1	10.7	12.1	13.7	22.2	0.7	
\$100,000 UNDER \$200,000	7.1	16.4	17.2	22.6	55.5	0.6	
\$200,000 UNDER \$500,000	6.1	15.5	16.8	17.0	23.1	0.6	
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL NONTAXABLE RETURNS	12.7	16.5	18.7	15.3	19.5	4.1	
ALL RETURNS, SUPPLEMENT							
UNDER \$5,000	15.5	19.6	21.0	17.5	21.8	4.4	
\$5,000 UNDER \$10,000	12.6	17.0	17.0	18.1	26.2	3.0	
\$10,000 UNDER \$15,000	11.8	15.7	16.6	18.0	24.6	3.2	
\$15,000 UNDER \$20,000	13.0	17.4	20.1	17.9	21.0	2.8	
\$20,000 OR MORE	6.6	9.9	10.0	11.7	21.9	0.9	

INDIVIDUAL INCOME TAX RETURNS FOR 1979
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	DOMESTIC AND FOREIGN DIVIDENDS		EXCLUSIONS		DIVIDENDS IN ADJUSTED GROSS INCOME			NET INCOME	NUMBER OF RETURNS (30)
	AMOUNT (25)	NUMBER OF RETURNS (26)	AMOUNT (27)	NUMBER OF RETURNS (28)	AMOUNT (29)	NUMBER OF RETURNS (30)			
TAXABLE RETURNS, TOTAL	1.4	1.0	1.1	1.2	1.4	2.0			
UNDER \$2,000	12.1	19.5	19.7	21.0	12.0	40.0			
\$2,000 UNDER \$4,000	22.0	15.2	16.2	17.5	24.2	35.7			
\$4,000 UNDER \$6,000	15.2	9.8	9.1	9.5	16.1	15.7			
\$6,000 UNDER \$8,000	11.6	7.1	7.8	7.9	12.3	11.1			
\$8,000 UNDER \$10,000	12.2	6.6	7.4	7.7	12.9	10.5			
\$10,000 UNDER \$12,000	10.5	5.4	6.1	6.2	11.0	9.4			
\$12,000 UNDER \$14,000	12.1	5.8	6.7	6.6	12.8	6.8			
\$14,000 UNDER \$16,000	11.9	5.4	6.1	6.4	12.6	8.7			
\$16,000 UNDER \$18,000	10.4	4.9	5.7	5.9	11.1	8.5			
\$18,000 UNDER \$20,000	12.8	4.8	5.6	5.8	13.7	8.4			
\$20,000 UNDER \$25,000	7.7	2.7	3.3	3.5	8.3	5.3			
\$25,000 UNDER \$30,000	8.1	2.9	3.4	3.7	8.7	6.2			
\$30,000 UNDER \$50,000	3.7	1.2	1.4	1.5	4.0	3.0			
\$50,000 UNDER \$100,000	2.3	0.7	0.8	0.8	2.4	2.0			
\$100,000 UNDER \$200,000	2.0	0.6	0.7	0.7	2.0	1.7			
\$200,000 UNDER \$500,000	1.4	0.6	0.7	0.6	1.4	1.5			
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0			
TOTAL TAXABLE RETURNS	7.8	4.2	4.7	5.0	8.5	5.3			
ALL RETURNS, SUPPLEMENT									
UNDER \$5,000	7.2	4.6	4.9	5.3	7.8	6.4			
\$5,000 UNDER \$10,000	7.0	3.8	4.3	4.4	7.4	5.8			
\$10,000 UNDER \$15,000	7.1	3.4	3.9	3.9	7.5	5.4			
\$15,000 UNDER \$20,000	7.2	2.9	3.4	3.6	7.7	5.2			
\$20,000 OR MORE	1.4	0.9	1.0	1.1	1.4	2.1			

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	RENTS		NET LOSS		ROYALTY		NET LOSS	
	AMOUNT (31)	NUMBER OF RETURNS (32)	AMOUNT (33)	NUMBER OF RETURNS (34)	AMOUNT (35)	NUMBER OF RETURNS (36)	AMOUNT (37)	NUMBER OF RETURNS (38)
TOTAL RETURNS, TOTAL	2.6	2.0	2.4	4.6	4.9	14.5		
UNDER \$2,000	15.9	22.4	15.5	49.0	25.1	70.5		
\$2,000 UNDER \$4,000	43.9	45.1	42.2	975.2	93.5	93.7		
\$4,000 UNDER \$6,000	21.7	23.3	24.0	33.2	42.6	90.0		
\$6,000 UNDER \$8,000	17.3	15.7	22.4	33.9	38.6	98.9		
\$8,000 UNDER \$10,000	15.2	12.6	18.1	25.2	47.3	-		
\$10,000 UNDER \$12,000	14.3	10.9	16.5	27.4	40.1	99.5		
\$12,000 UNDER \$14,000	14.7	9.8	13.0	20.3	34.9	-		
\$14,000 UNDER \$16,000	15.6	6.9	12.2	25.8	43.2	54.0		
\$16,000 UNDER \$18,000	14.2	8.3	11.5	21.5	38.8	90.8		
\$18,000 UNDER \$20,000	15.5	7.9	11.7	23.7	35.6	98.4		
\$20,000 UNDER \$25,000	10.2	5.0	7.6	13.8	22.0	46.6		
\$25,000 UNDER \$30,000	12.0	5.8	8.2	17.4	31.1	34.5		
\$30,000 UNDER \$50,000	6.1	2.8	5.4	6.5	14.7	27.4		
\$50,000 UNDER \$100,000	3.9	2.1	3.7	3.9	10.3	11.8		
\$100,000 UNDER \$200,000	3.5	2.1	4.2	3.2	8.0	9.7		
\$200,000 UNDER \$500,000	3.8	2.0	5.6	2.4	5.6	7.1		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL ADJUSTABLE RETURNS	7.5	6.6	8.4	13.7	21.5	36.4		
ALL RETURNS, SUMMARY:								
UNDER \$5,000	8.2	8.3	10.2	16.7	23.5	53.3		
\$5,000 UNDER \$10,000	6.5	7.6	10.7	15.3	24.6	96.9		
\$10,000 UNDER \$15,000	8.4	6.1	8.6	14.6	25.0	95.2		
\$15,000 UNDER \$20,000	9.7	5.0	7.3	13.6	24.8	94.6		
\$20,000 OR MORE	2.9	2.1	2.7	4.3	4.8	11.9		

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INDIVIDUAL INCOME TAX RETURNS FOR 1970

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

PRE-1970 SHORT-TERM CAPITAL POST-1969 SHORT

SIZE OF ADJUSTED GROSS INCOME	NET LOSS		SALES OF CAPITAL ASSETS		CAPITAL GAIN DISTRIBUTIONS		LOSS CARRYOVER		TERM CAPITAL	
	AMOUNT (37)	NUMBER OF RETURNS (38)	AMOUNT (39)	NUMBER OF RETURNS (40)	AMOUNT (41)	NUMBER OF RETURNS (42)	AMOUNT (43)	NUMBER OF RETURNS (44)	AMOUNT (45)	NUMBER OF RETURNS (46)
TAXABLE RETURNS, TOTAL	14.9	4.1	8.8	39.7	29.5	5.4				
UNDER \$2,000	54.9	42.9	54.1	35.2	56.3	32.9				
\$2,000 UNDER \$4,000	93.7	33.5	46.8	33.5	99.3	69.8				
\$4,000 UNDER \$6,000	40.0	34.5	64.6	34.5	99.3	62.0				
\$6,000 UNDER \$8,000	98.9	19.7	24.5	29.1		49.5				
\$8,000 UNDER \$10,000		20.7	29.1			46.1				
\$10,000 UNDER \$12,000	99.0	17.2	25.8	17.2	99.6	45.9				
\$12,000 UNDER \$14,000		19.0	46.9	19.0	95.8	41.3				
\$14,000 UNDER \$16,000	52.1	18.7	44.0	18.7	99.2	33.5				
\$16,000 UNDER \$18,000	99.1	14.3	35.6	14.3		31.1				
\$18,000 UNDER \$20,000	44.4	16.0	28.6	16.0	74.9	24.5				
\$20,000 UNDER \$25,000	47.3	10.7	20.9	10.7	86.6	19.6				
\$25,000 UNDER \$30,000	61.5	11.7	19.8	11.7	70.5	8.2				
\$30,000 UNDER \$50,000	33.4	5.7	15.2	5.7	49.8	4.8				
\$50,000 UNDER \$100,000	23.5	4.9	20.5	4.9	35.5	3.9				
\$100,000 UNDER \$200,000	14.2	6.1	23.3	6.1	46.6	3.3				
\$200,000 UNDER \$500,000	13.8	7.4	35.9	7.4	0.0	0.0				
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	53.8	20.8				
TOTAL NONTAXABLE RETURNS	22.7	16.7	30.2	58.2						
ALL RETURNS, SUMMARY	37.6	15.8	29.4	83.1	61.9	27.0				
UNDER \$5,000	98.9	12.6	17.1	99.3	99.3	31.0				
\$5,000 UNDER \$10,000	49.2	11.1	27.2	92.3	78.6	24.8				
\$10,000 UNDER \$15,000	86.8	9.9	24.8	94.7	97.8	21.3				
\$15,000 UNDER \$20,000	10.9	4.5	9.1	20.6	31.8	4.9				
\$20,000 OR MORE										

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME < CONT >	NET SHORT-TERM GAIN AFTER CARRYOVER		NET SHORT-TERM LOSS AFTER CARRYOVER		PRE-1970 LONG-TERM CAPITAL LOSS CARRYOVER	
	AMOUNT (43)	NUMBER OF RETURNS (44)	AMOUNT (45)	NUMBER OF RETURNS (46)	AMOUNT (47)	NUMBER OF RETURNS (48)
TAXABLE RETURNS, TOTAL	9.4	3.1	4.0	2.9	5.8	18.3
UNDER \$2,000	50.3	53.5	13.7	37.3	19.3	*0.0
\$2,000 UNDER \$4,000	*96.1	51.7	51.7	*90.4	*44.1	-
\$4,000 UNDER \$6,000	*93.4	*55.7	*53.8	43.2	45.2	*85.8
\$6,000 UNDER \$8,000	*60.7	47.1	81.3	28.9	41.1	*98.4
\$8,000 UNDER \$10,000	74.6	29.4	45.5	28.7	55.4	-
\$10,000 UNDER \$12,000	35.2	25.2	32.7	22.8	40.3	*94.7
\$12,000 UNDER \$14,000	33.2	20.3	46.0	20.9	28.4	*78.1
\$14,000 UNDER \$16,000	45.4	18.9	49.3	18.2	29.7	*99.6
\$16,000 UNDER \$18,000	36.8	21.1	31.7	17.1	24.0	*65.8
\$18,000 UNDER \$20,000	33.5	15.9	26.0	16.3	35.3	*98.1
\$20,000 UNDER \$25,000	27.8	9.9	17.1	10.8	18.9	46.0
\$25,000 UNDER \$30,000	31.0	10.5	14.6	10.1	23.4	63.1
\$30,000 UNDER \$50,000	21.2	4.4	8.3	4.1	15.4	27.9
\$50,000 UNDER \$100,000	25.0	2.7	5.4	2.4	13.6	16.5
\$100,000 UNDER \$200,000	8.1	2.5	6.2	2.0	5.9	15.0
\$200,000 UNDER \$500,000	12.3	2.0	4.6	1.6	9.9	12.2
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL TAXABLE RETURNS	15.9	13.8	18.4	12.1	15.3	34.4
ALL RETURNS, SUMMARY:						
UNDER \$5,000	16.0	17.4	21.8	16.8	17.4	77.1
\$5,000 UNDER \$10,000	40.3	18.8	23.9	15.9	26.7	*46.4
\$10,000 UNDER \$15,000	30.7	13.1	23.9	12.1	20.1	*51.3
\$15,000 UNDER \$20,000	29.4	11.1	25.4	10.6	21.6	*61.2
\$20,000 OR MORE	10.3	3.0	3.5	2.8	6.3	17.6

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	PRE-1970 LONG-TERM CAPITAL LOSS CARRYOVER		POST-1969 LONG-TERM CAPITAL LOSS CARRYOVER		NET LONG-TERM GAIN AFTER CARRYOVER		NET LONG-TERM LOSS AFTER CARRYOVER	
	AMOUNT (\$)	NUMBER OF RETURNS (50)	AMOUNT (\$)	NUMBER OF RETURNS (50)	AMOUNT (\$)	NUMBER OF RETURNS (52)	AMOUNT (\$)	NUMBER OF RETURNS (54)
TAXABLE RETURNS, TOTAL	35.1	4.2	8.1	1.5	1.5	1.5	1.5	2.7
UNDER \$2,000	40.0	73.4	44.6	23.9	8.3	65.3	8.3	40.9
\$2,000 UNDER \$4,000	-	49.4	70.0	15.4	28.8	30.6	24.9	40.9
\$4,000 UNDER \$6,000	498.4	32.3	50.0	11.5	17.4	19.9	20.8	30.6
\$6,000 UNDER \$8,000	-	30.9	34.4	10.1	16.3	20.5	16.3	19.9
\$8,000 UNDER \$10,000	495.1	27.9	38.6	8.0	11.8	16.3	16.3	20.5
\$10,000 UNDER \$12,000	-	24.7	33.9	7.8	10.7	15.5	10.7	15.5
\$12,000 UNDER \$14,000	499.6	24.3	36.2	7.9	13.5	13.9	13.5	13.9
\$14,000 UNDER \$16,000	495.3	24.5	31.3	7.4	12.3	14.5	12.3	14.5
\$16,000 UNDER \$18,000	498.1	20.9	28.6	7.4	11.9	12.8	11.9	12.8
\$18,000 UNDER \$20,000	43.8	14.2	41.2	4.3	6.9	8.0	6.9	8.0
\$20,000 UNDER \$25,000	79.1	15.1	21.3	4.7	7.8	8.6	7.8	8.6
\$25,000 UNDER \$30,000	45.0	6.0	19.4	2.1	3.8	3.6	3.8	3.6
\$30,000 UNDER \$50,000	33.6	3.4	10.4	1.2	2.8	2.3	2.8	2.3
\$50,000 UNDER \$100,000	24.1	2.8	6.6	1.0	2.3	2.2	2.3	2.2
\$100,000 UNDER \$200,000	20.1	2.3	8.3	0.9	2.1	2.0	2.1	2.0
\$200,000 UNDER \$500,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL NONTAXABLE RETURNS	41.3	13.8	21.4	4.5	4.9	9.8	4.9	9.8
ALL RETURNS, SUMMARY:								
UNDER \$5,000	34.0	17.3	26.6	6.0	5.1	12.0	5.1	12.0
\$5,000 UNDER \$10,000	469.7	17.3	28.1	5.6	9.0	11.1	9.0	11.1
\$10,000 UNDER \$15,000	456.8	14.6	20.3	4.6	6.7	9.3	6.7	9.3
\$15,000 UNDER \$20,000	486.1	14.2	18.8	4.4	7.4	8.4	7.4	8.4
\$20,000 OR MORE	24.7	3.8	9.3	1.5	1.5	2.6	1.5	2.6

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME LOSS AFTER CARRYOVER	NET LONG-TERM NET LONG-TERM CAPITAL GAIN IN EXCESS OF NET SHORT-TERM CAPITAL LOSSES		NET CAPITAL GAIN		NET CAPITAL LOSS	
	AMOUNT (55)	NUMBER OF RETURNS (56)	AMOUNT (57)	NUMBER OF RETURNS (58)	AMOUNT (59)	NUMBER OF RETURNS (60)
TOTAL RETURNS, TOTAL	6.5	1.5	1.5	1.4	1.4	2.4
UNDER \$2,000	55.5	23.9	0.6	21.6	0.2	76.8
\$2,000 UNDER \$4,000	60.4	24.0	25.1	19.2	23.7	41.8
\$4,000 UNDER \$6,000	63.5	15.5	28.8	13.9	27.7	28.5
\$6,000 UNDER \$8,000	42.8	11.6	17.5	10.0	16.6	19.3
\$8,000 UNDER \$10,000	30.4	10.1	16.3	8.9	15.1	12.6
\$10,000 UNDER \$12,000	32.2	0.0	11.4	7.2	10.8	14.5
\$12,000 UNDER \$14,000	29.6	7.9	10.8	7.1	10.2	13.8
\$14,000 UNDER \$16,000	26.4	7.9	13.7	7.1	13.6	11.9
\$16,000 UNDER \$18,000	32.1	7.5	12.4	6.5	11.6	12.6
\$18,000 UNDER \$20,000	23.9	7.5	12.0	6.6	11.3	11.4
\$20,000 UNDER \$25,000	31.2	4.4	6.9	3.9	6.6	7.3
\$25,000 UNDER \$30,000	17.1	4.7	0.0	4.3	7.4	7.6
\$30,000 UNDER \$50,000	15.3	2.1	3.9	1.8	3.6	3.2
\$50,000 UNDER \$100,000	8.6	1.3	2.6	1.1	2.4	2.0
\$100,000 UNDER \$200,000	6.3	1.1	2.3	1.0	2.2	1.9
\$200,000 UNDER \$500,000	9.3	0.9	1.9	0.9	1.9	1.8
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL TAXABLE RETURNS	18.2	4.6	5.0	4.3	4.6	9.8
ALL RETURNS, SUMMARY						
UNDER \$5,000	22.9	6.0	5.3	5.5	4.9	12.7
\$5,000 UNDER \$10,000	22.3	5.6	9.1	5.0	8.4	10.3
\$10,000 UNDER \$15,000	16.9	4.7	6.6	4.2	6.3	8.1
\$15,000 UNDER \$20,000	18.2	4.5	7.5	3.9	7.2	7.4
\$20,000 OR MORE	7.5	1.5	1.5	1.3	1.4	2.3

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	NET CAPITAL		SALES OF PROPERTY		OTHER THAN CAPITAL ASSETS		NET LOSS		BUSINESS AND PROFESSIONS	
	AMOUNT (\$ 61)	NUMBER OF RETURNS (62)	AMOUNT (\$ 63)	NUMBER OF RETURNS (64)	AMOUNT (\$ 65)	NUMBER OF RETURNS (66)	AMOUNT (\$ 67)	NUMBER OF RETURNS (68)	AMOUNT (\$ 69)	NUMBER OF RETURNS (70)
TAXABLE RETURNS, TOTAL	2.9	3.9	5.2	5.9	6.1	0.5				
UNDER \$2,000	14.6	19.5	12.3	23.7	19.9	29.2				
\$2,000 UNDER \$4,000	50.8	50.0	47.2	456.8	67.7	8.8				
\$4,000 UNDER \$6,000	39.5	51.8	67.1	50.8	51.9	5.2				
\$6,000 UNDER \$8,000	22.5	29.3	31.4	56.4	53.2	4.0				
\$8,000 UNDER \$10,000	22.2	31.5	47.2	34.7	64.2	3.5				
\$10,000 UNDER \$12,000	19.2	22.9	42.2	23.1	32.0	3.1				
\$12,000 UNDER \$14,000	18.6	19.3	47.7	24.1	32.8	3.0				
\$14,000 UNDER \$16,000	15.7	19.0	32.2	26.7	27.3	2.8				
\$16,000 UNDER \$18,000	16.0	19.5	25.3	30.0	35.4	2.6				
\$18,000 UNDER \$20,000	14.5	15.9	21.5	23.1	26.5	2.7				
\$20,000 UNDER \$25,000	9.9	10.9	17.6	16.6	27.5	1.6				
\$25,000 UNDER \$30,000	9.7	12.7	25.3	19.1	20.4	2.1				
\$30,000 UNDER \$50,000	4.1	5.6	10.0	9.3	14.8	0.9				
\$50,000 UNDER \$100,000	2.5	3.7	7.6	6.1	14.2	0.9				
\$100,000 UNDER \$200,000	2.2	3.4	6.9	5.2	9.7	1.2				
\$200,000 UNDER \$500,000	2.0	3.1	7.3	4.2	13.3	2.3				
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0				
TOTAL NONTAXABLE RETURNS	11.8	7.8	8.7	9.4	12.1	1.4				
ALL RETURNS, SUMMARY:										
UNDER \$5,000	15.8	12.2	10.3	12.5	13.5	1.9				
\$5,000 UNDER \$10,000	12.9	13.1	18.5	18.6	27.2	1.7				
\$10,000 UNDER \$15,000	10.6	11.2	22.3	14.5	20.8	1.5				
\$15,000 UNDER \$20,000	9.6	10.3	13.8	15.4	18.0	1.3				
\$20,000 OR MORE	2.7	3.8	5.5	6.1	6.4	0.6				

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME PROFESSIONIST	BUSINESS AND		NET LOSS		FARM NET PROFIT		NET LOSS	
	AMOUNT (' 67)	NUMBER OF RETURNS (' 68)	AMOUNT (' 69)	NUMBER OF RETURNS (' 70)	AMOUNT (' 71)	NUMBER OF RETURNS (' 72)	AMOUNT (' 68)	NUMBER OF RETURNS (' 69)
TOTAL	0.6	1.2	1.6	3.9	3.9	3.6		
UNDER \$2,000	17.8	17.6	9.5	78.4	40.2	37.2		
\$2,000 UNDER \$4,000	9.9	21.4	28.3	58.7	56.2	69.7		
\$4,000 UNDER \$6,000	6.1	11.3	16.7	30.4	37.5	33.7		
\$6,000 UNDER \$8,000	4.8	8.7	11.7	19.2	23.1	25.5		
\$8,000 UNDER \$10,000	4.3	6.4	9.1	17.7	21.7	19.8		
\$10,000 UNDER \$12,000	3.9	5.7	8.0	17.2	22.1	15.0		
\$12,000 UNDER \$14,000	3.9	5.3	7.7	15.7	21.9	13.3		
\$14,000 UNDER \$16,000	3.9	4.9	8.0	15.1	19.5	12.4		
\$16,000 UNDER \$18,000	3.7	4.5	7.0	15.7	21.4	12.5		
\$18,000 UNDER \$20,000	4.0	4.9	8.4	15.8	20.8	13.3		
\$20,000 UNDER \$25,000	2.6	3.0	4.9	9.7	12.9	8.5		
\$25,000 UNDER \$30,000	3.0	3.7	6.1	10.8	14.5	10.6		
\$30,000 UNDER \$50,000	1.4	2.3	4.0	5.9	7.8	6.2		
\$50,000 UNDER \$100,000	1.3	2.9	4.6	4.6	6.0	4.6		
\$100,000 UNDER \$200,000	1.8	2.8	4.9	5.1	8.0	3.9		
\$200,000 UNDER \$500,000	3.4	3.6	4.8	4.6	7.8	3.3		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL NON-TAXABLE RETURNS	2.0	2.5	3.0	6.0	6.9	5.9		
ALL RETURNS, SUMMARY								
UNDER \$5,000	2.5	2.9	3.1	9.5	10.9	7.4		
\$5,000 UNDER \$10,000	2.2	3.8	5.7	8.6	10.2	9.7		
\$10,000 UNDER \$15,000	2.1	3.1	4.9	8.3	10.4	7.8		
\$15,000 UNDER \$20,000	2.2	2.8	4.7	8.8	11.1	8.0		
\$20,000 OR MORE	0.7	1.5	1.9	4.1	4.3	4.2		

INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	NET LOSS		PARTNERSHIP: NET PROFIT		NET LOSS		ESTATE OR TRUST NET PROFIT	
	AMOUNT (73)	NUMBER OF RETURNS (74)	AMOUNT (75)	NUMBER OF RETURNS (76)	AMOUNT (77)	NUMBER OF RETURNS (78)		
TAXABLE RETURNS, TOTAL	3.7	2.6	2.1	2.8	2.0	4.5		
UNDER \$2,000	23.7	59.5	13.7	21.6	8.3	51.6		
\$2,000 UNDER \$4,000	66.8	51.4	63.0	43.2	30.9	31.8		
\$4,000 UNDER \$6,000	48.5	28.4	30.6	46.6	45.8	30.1		
\$6,000 UNDER \$8,000	23.6	21.9	27.6	31.1	38.9	26.0		
\$8,000 UNDER \$10,000	23.3	23.2	30.2	26.4	32.8	30.5		
\$10,000 UNDER \$12,000	17.4	16.8	24.1	20.6	21.8	20.7		
\$12,000 UNDER \$14,000	18.2	17.0	21.9	21.0	35.0	26.6		
\$14,000 UNDER \$16,000	16.0	15.9	21.5	18.2	25.8	22.3		
\$16,000 UNDER \$18,000	15.0	13.1	17.7	19.5	27.9	24.6		
\$18,000 UNDER \$20,000	17.6	13.1	18.9	17.0	27.1	22.9		
\$20,000 UNDER \$25,000	10.2	8.1	12.0	10.4	14.1	13.3		
\$25,000 UNDER \$30,000	13.4	9.0	13.1	10.6	13.7	13.9		
\$30,000 UNDER \$50,000	8.1	3.8	5.9	4.2	5.8	6.7		
\$50,000 UNDER \$100,000	6.8	1.9	3.0	2.2	3.8	3.7		
\$100,000 UNDER \$200,000	5.7	1.5	2.6	1.8	3.1	3.0		
\$200,000 UNDER \$500,000	4.5	1.4	2.2	1.5	2.6	2.1		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL DONTAXABLE RETURNS	5.9	8.9	9.6	9.3	5.9	18.4		
ALL RETURNS, SUMMARY								
UNDER \$5,000	6.7	12.9	15.1	11.2	5.5	16.5		
\$5,000 UNDER \$10,000	12.7	10.9	13.3	15.4	18.9	16.5		
\$10,000 UNDER \$15,000	9.9	9.8	12.7	12.0	15.2	14.4		
\$15,000 UNDER \$20,000	10.0	8.1	11.4	10.8	15.0	14.1		
\$20,000 OR MORE	3.7	2.3	2.1	2.6	1.9	4.3		

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME ESTATE OR TRUST NET PROFIT	NET LOSS		NET PROFIT		NET LOSS		NET PROFIT		NUMBER OF RETURNS ('74)
	AMOUNT ('79)	NUMBER OF RETURNS ('79)	AMOUNT ('81)	NUMBER OF RETURNS ('81)	AMOUNT ('83)	NUMBER OF RETURNS ('83)	AMOUNT ('85)	NUMBER OF RETURNS ('85)	
EXEMPT RETURNS, TOTAL	4.5	14.0	15.3	4.7	3.4	6.6			
Under \$2,000	34.9	21.2	41.0	16.4	7.5	44.8			
\$2,000 UNDER \$4,000	37.1	99.1	99.1	94.9	92.9	97.9			
\$4,000 UNDER \$6,000	32.2	80.0	80.0	68.9	91.2	79.2			
\$6,000 UNDER \$8,000	34.0	56.7	56.7	93.8	95.3	55.7			
\$8,000 UNDER \$10,000	41.5	77.0	69.7	48.1	50.1	52.8			
\$10,000 UNDER \$12,000	31.9	99.6	81.1	43.6	58.9	39.4			
\$12,000 UNDER \$14,000	37.0	57.9	57.0	39.1	46.6	38.8			
\$14,000 UNDER \$16,000	27.2	67.5	66.1	37.1	54.7	50.9			
\$16,000 UNDER \$18,000	36.9	69.4	82.0	36.0	51.9	37.8			
\$18,000 UNDER \$20,000	35.0	66.0	50.8	34.9	47.7	30.0			
\$20,000 UNDER \$25,000	21.7	46.4	52.0	17.4	28.4	21.1			
\$25,000 UNDER \$30,000	23.6	50.3	60.5	19.1	24.9	24.8			
\$30,000 UNDER \$50,000	12.4	18.6	44.1	7.0	10.4	10.3			
\$50,000 UNDER \$100,000	7.7	12.3	21.3	3.9	5.6	5.6			
\$100,000 UNDER \$200,000	7.6	8.8	25.3	2.9	4.3	4.4			
\$200,000 UNDER \$500,000	5.6	7.5	27.1	2.1	3.3	3.6			
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0			
TOTAL TAXABLE RETURNS	19.9	59.4	22.2	18.6	17.2	14.7			
ALL RETURNS, SUMMARY:									
Under \$5,000	16.6	55.7	21.7	27.3	10.9	17.9			
\$5,000 UNDER \$10,000	21.6	48.7	53.9	30.8	38.3	31.6			
\$10,000 UNDER \$15,000	21.0	50.5	53.9	25.2	35.0	22.9			
\$15,000 OR MORE	21.1	40.1	30.8	20.0	28.9	22.0			
\$40,000 OR MORE	4.6	12.8	16.7	4.3	3.4	3.8			

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	OTHER INCOME				STATUTORY ADJUSTMENTS			
	AMOUNT ('85)	NUMBER OF RETURNS ('86)	AMOUNT ('87)	NUMBER OF RETURNS ('88)	NET LOSS	AMOUNT ('89)	NUMBER OF RETURNS ('90)	
EXAMPLE RETURNS, TOTAL	5.6	2.2	3.9	6.8		4.5	1.0	
UNDER \$2,000	26.7	52.7	53.2	40.2		8.8	22.7	
\$2,000 UNDER \$4,000	97.9	24.7	48.8	67.1		69.1	21.3	
\$4,000 UNDER \$6,000	96.9	18.6	22.9	39.9		60.6	12.7	
\$6,000 UNDER \$8,000	51.1	15.1	27.8	43.0		54.4	7.6	
\$8,000 UNDER \$10,000	51.6	12.5	23.7	55.0		54.7	6.4	
\$10,000 UNDER \$12,000	33.7	10.6	26.7	37.2		34.1	5.7	
\$12,000 UNDER \$14,000	43.0	9.7	19.1	31.0		43.9	4.9	
\$14,000 UNDER \$16,000	52.8	9.0	16.5	31.7		30.7	4.8	
\$16,000 UNDER \$18,000	69.7	9.5	19.3	29.6		30.6	4.4	
\$18,000 UNDER \$20,000	38.5	9.7	22.3	34.5		44.5	4.4	
\$20,000 UNDER \$25,000	25.5	5.5	14.9	20.4		23.2	2.6	
\$25,000 UNDER \$30,000	30.9	6.4	13.5	22.9		22.3	2.9	
\$30,000 UNDER \$50,000	12.3	3.2	8.1	10.7		11.7	1.4	
\$50,000 UNDER \$100,000	9.8	2.6	8.0	7.2		8.8	1.0	
\$100,000 UNDER \$200,000	7.4	2.5	8.1	5.7		8.9	1.2	
\$200,000 UNDER \$500,000	6.3	2.2	7.8	5.3		6.7	1.4	
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0		0.0	0.0	
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0		0.0	0.0	
TOTAL NONEXEMPLE RETURNS	10.6	7.4	10.3	9.7		4.0	5.0	
ALL RETURNS, SURVIVY								
UNDER \$5,000	11.0	8.7	13.0	11.2		3.8	6.8	
\$5,000 UNDER \$10,000	36.3	7.5	12.9	21.1		21.7	4.1	
\$10,000 UNDER \$15,000	25.5	6.0	12.4	19.1		23.5	3.1	
\$15,000 UNDER \$20,000	29.2	5.8	12.5	21.0		20.6	2.7	
\$20,000 OR MORE	4.6	2.4	4.5	6.8		4.4	1.1	

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	STATUTORY		PAYMENTS TO AN INDIVIDUAL		RETIREMENT ACCOUNTS		PAYMENT TO A	
	ADJUSTMENTS	DISABILITY INCOME EXCLUSIONS	NUMBER OF RETURNS ('92)	AMOUNT ('93)	NUMBER OF RETURNS ('94)	AMOUNT ('95)	SELF-EMPLOYED RETIREMENT PLAN NUMBER OF RETURNS ('96)	
TAXABLE RETURNS, TOTAL	1.3	12.9	15.1	2.1	2.1	2.1	2.5	
UNDER \$2,000	32.6	-	-	41.2	32.1	32.1	68.2	
\$2,000 UNDER \$4,000	33.5	75.4	74.1	66.8	70.3	70.3	-	
\$4,000 UNDER \$6,000	20.1	56.6	56.4	28.5	29.5	29.5	53.8	
\$6,000 UNDER \$8,000	10.5	26.9	27.9	18.6	20.5	20.5	41.4	
\$8,000 UNDER \$10,000	8.5	31.3	34.3	14.4	15.8	15.8	36.9	
\$10,000 UNDER \$12,000	8.0	32.6	35.5	13.5	15.7	15.7	23.1	
\$12,000 UNDER \$14,000	8.0	33.7	36.4	11.4	12.8	12.8	25.0	
\$14,000 UNDER \$16,000	6.9	51.4	58.4	10.1	11.4	11.4	19.4	
\$16,000 UNDER \$18,000	6.3	38.1	41.0	10.3	11.7	11.7	14.7	
\$18,000 UNDER \$20,000	5.8	51.7	46.3	9.6	10.7	10.7	14.0	
\$20,000 UNDER \$25,000	3.8	89.4	99.4	5.7	6.3	6.3	10.1	
\$25,000 UNDER \$30,000	3.6	84.9	93.1	5.9	6.4	6.4	10.1	
\$30,000 UNDER \$50,000	2.1	-	-	2.7	2.9	2.9	3.7	
\$50,000 UNDER \$100,000	1.7	-	-	2.1	2.7	2.7	2.2	
\$100,000 UNDER \$200,000	2.2	-	-	2.5	2.7	2.7	2.3	
\$200,000 UNDER \$500,000	2.5	-	-	2.7	2.9	2.9	2.6	
\$500,000 UNDER \$1,000,000	0.0	-	-	0.0	0.0	0.0	0.0	
\$1,000,000 OR MORE	0.0	-	-	0.0	0.0	0.0	0.0	
TOTAL NONTAXABLE RETURNS	6.6	12.8	13.5	9.7	10.6	10.6	14.5	
ALL RETURNS, SUMMARY:								
UNDER \$5,000	9.2	14.4	15.1	21.7	26.7	26.7	26.7	
\$5,000 UNDER \$10,000	5.7	15.9	17.0	9.9	10.8	10.8	20.2	
\$10,000 UNDER \$15,000	4.7	20.7	23.4	7.2	8.2	8.2	13.5	
\$15,000 UNDER \$20,000	3.9	29.4	34.3	6.1	6.9	6.9	9.6	
\$20,000 OR MORE	1.3	74.3	88.7	2.0	2.1	2.1	2.3	

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME RETIREMENT PLAN LIVING ABROAD	AMOUNT		NUMBER OF RETURNS		DEDUCTION FOR EXPENSE OF		AMOUNT ('99)	NUMBER OF RETURNS ('99)	AMOUNT ('99)	NUMBER OF RETURNS ('99)
	('97)	(%)	('97)	(%)	(%)	(%)				
Domestic Returns, Total	1.9	12.1	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Under \$2,000	\$65.7	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$2,000 to under \$4,000	\$57.2	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$4,000 to under \$6,000	31.6	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$6,000 to under \$10,000	39.6	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$10,000 to under \$12,000	29.6	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$12,000 to under \$14,000	20.3	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$14,000 to under \$16,000	19.8	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$16,000 to under \$18,000	17.1	97.3	97.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$18,000 to under \$22,000	15.4	96.8	96.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$22,000 to under \$25,000	11.1	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$25,000 to under \$30,000	9.9	69.6	69.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$30,000 to under \$35,000	4.1	25.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$35,000 to under \$100,000	2.5	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$100,000 to under \$200,000	2.5	7.9	10.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$200,000 to under \$500,000	2.9	11.4	16.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 to under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total for Domestic Returns	13.7	48.9	24.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ALL RETURNS, SUMMARY										
Under \$5,000	22.6	85.6	67.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$5,000 to under \$10,000	19.1	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$10,000 to under \$15,000	14.2	86.7	83.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$15,000 to under \$20,000	10.1	66.4	64.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$20,000 or more	1.9	10.5	7.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0

NOTE: ALL SAMPLES ARE USED WITH CAUTION BECAUSE OF THE SMALL NUMBER OF SAMPLE RETURNS ON WHICH IT IS BASED.

10/01/80

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I STATES	ADJUSTED GROSS SALARIES AND WAGES (GROSS)				BUSINESS AND PROFESSIONAL NET PROFIT LESS LOSS			
	NUMBER OF RETURNS (1)	INCOME LESS DEFICIT (2)	NUMBER OF RETURNS (3)	AMOUNT (4)	NUMBER OF RETURNS (5)	AMOUNT (6)	NUMBER OF RETURNS (5)	AMOUNT (6)
UNITED STATES, TOTAL	0.0	0.1	0.1	0.2	0.2	0.7	0.2	0.7
01 ALABAMA	0.6	1.0	1.0	1.3	2.1	6.4	2.1	6.4
02 ALASKA	1.5	1.3	1.6	1.5	1.2	6.2	1.2	6.2
03 ARIZONA	1.1	1.0	1.6	1.5	1.3	6.2	1.3	6.2
04 ARKANSAS	1.3	1.7	2.0	2.3	1.5	5.9	1.5	5.9
05 CALIFORNIA	0.3	0.4	0.6	0.6	0.4	2.2	0.4	2.2
06 COLORADO	0.8	0.9	1.4	1.4	1.2	5.4	1.2	5.4
07 CONNECTICUT	1.9	1.3	2.3	1.9	1.9	6.1	1.9	6.1
08 DELAWARE	1.1	1.6	1.7	2.0	2.5	11.1	2.5	11.1
09 DISTRICT OF COLUMBIA	3.6	2.6	3.9	3.2	4.5	6.3	4.5	6.3
10 FLORIDA	0.6	0.7	1.2	1.3	1.0	3.9	1.0	3.9
11 GEORGIA	0.5	1.0	0.9	1.3	1.5	6.0	1.5	6.0
12 HAWAII	2.0	1.6	3.0	2.1	1.9	5.0	1.9	5.0
13 IDAHO	1.7	1.5	2.2	2.1	1.4	3.7	1.4	3.7
14 ILLINOIS	0.5	0.5	0.8	0.8	0.8	3.6	0.8	3.6
15 INDIANA	0.5	0.8	1.0	1.2	1.2	5.0	1.2	5.0
16 IOWA	0.6	1.0	1.5	1.9	1.0	5.5	1.0	5.5
17 KANSAS	1.2	1.4	1.8	2.0	2.0	6.6	2.0	6.6
18 KENTUCKY	0.4	1.1	1.2	1.5	1.7	5.5	1.7	5.5
19 LOUISIANA	0.7	1.0	1.2	1.4	1.7	6.6	1.7	6.6
20 MAINE	2.7	2.3	3.1	3.0	1.6	3.9	1.6	3.9
21 MARYLAND	1.3	1.1	1.7	1.4	1.5	5.9	1.5	5.9
22 MASSACHUSETTS	0.9	0.9	1.2	1.2	1.3	4.4	1.3	4.4
23 MICHIGAN	0.3	0.5	0.7	0.7	0.9	4.1	0.9	4.1
24 MINNESOTA	0.6	1.0	1.3	1.5	1.2	6.5	1.2	6.5
25 MISSISSIPPI	1.0	1.6	1.4	2.0	2.8	5.1	2.8	5.1
26 MISSOURI	0.5	0.9	1.3	1.4	1.2	5.3	1.2	5.3
27 MONTANA	0.3	1.8	1.5	2.8	1.9	4.4	1.9	4.4
28 NEBRASKA	0.2	1.4	1.4	2.3	1.2	6.1	1.2	6.1
29 NEVADA	0.6	1.6	1.2	2.0	1.9	4.6	1.9	4.6
30 NEW HAMPSHIRE	2.8	3.0	3.0	3.5	2.2	4.2	2.2	4.2

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	FARM NET PROFIT LESS LOSS			PARTNERSHIP NET PROFIT			SALES OF CAPITAL ASSETS		
	NUMBER OF RETURNS (7)	AMOUNT (\$)	NUMBER OF RETURNS (9)	LESS LOSS	AMOUNT (10)	NUMBER OF RETURNS (11)	NET GAIN LESS LOSS	AMOUNT (12)	
STATES									
UNITED STATES, TOTAL	2.2	12.0	1.9	3.5	1.1	1.6			
01 ALABAMA	13.0	113.9	17.3	20.0	9.4	13.0			
02 ALASKA	23.2	23.5	10.5	1,432.2	6.7	9.4			
03 ARIZONA	26.4	314.5	12.0	308.0	6.8	9.6			
04 ARKANSAS	10.4	152.6	15.1	18.3	8.6	14.4			
05 CALIFORNIA	11.9	32.6	4.7	11.0	3.3	4.3			
06 COLORADO	10.3	229.9	10.7	33.2	7.1	6.0			
07 CONNECTICUT	65.0	130.9	16.6	28.9	8.4	15.5			
08 DELAWARE	28.3	570.3	20.8	42.0	11.9	26.4			
09 DISTRICT OF COLUMBIA	50.6	62.9	14.5	12.1	12.3	11.1			
10 FLORIDA	16.1	91.8	9.9	35.5	5.5	7.1			
11 GEORGIA	18.4	49.6	14.4	23.0	8.0	13.0			
12 HAWAII	27.7	73.6	10.2	100.6	7.2	10.3			
13 IOWA	9.4	56.5	13.2	23.9	7.0	9.3			
14 ILLINOIS	9.0	18.0	8.0	16.2	5.2	8.1			
15 INDIANA	12.9	36.5	14.5	20.1	8.0	11.6			
16 IOWA	8.0	12.3	12.7	18.1	6.2	12.3			
17 KANSAS	9.3	35.7	12.9	22.6	7.3	10.9			
18 KENTUCKY	10.6	919.5	11.9	26.2	9.1	12.1			
19 LOUISIANA	22.1	73.1	15.9	20.7	12.3	13.0			
20 MAINE	24.6	92.8	17.3	33.2	9.7	14.8			
21 MARYLAND	38.4	313.1	14.9	19.4	9.1	12.9			
22 MASSACHUSETTS	43.6	204.3	16.4	34.3	7.9	16.1			
23 MICHIGAN	16.1	425.5	11.8	19.7	6.5	9.9			
24 MINNESOTA	11.4	24.0	13.9	20.1	7.5	13.4			
25 MISSISSIPPI	13.4	149.1	14.3	27.1	10.3	13.5			
26 MISSOURI	11.4	41.1	13.9	28.0	7.0	12.0			
27 MONTANA	11.0	24.7	14.3	33.5	7.2	9.5			
28 NEBRASKA	8.2	14.8	11.5	18.6	6.9	9.9			
29 NEVADA	25.4	26.9	13.4	44.2	7.5	7.3			
30 NEW HAMPSHIRE	35.1	107.6	17.7	41.2	14.9	12.1			

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	SALES OF PROPERTY OTHER THAN DOMESTIC AND FOREIGN		CAPITAL ASSETS NET GAIN LESS LOSS		DIVIDENDS RESERVED: TOTAL		IN ADJUSTED GROSS INCOME	
	STATES	NUMBER OF RETURNS (13)	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)	
UNITED STATES, TOTAL		2.0	9.2	1.0	1.3	1.2	1.4	
01 ALABAMA		23.2	90.6	0.2	11.0	10.6	12.2	
02 ALASKA		12.9	101.1	22.7	12.0	9.8	14.0	
03 ARIZONA		20.6	270.6	7.6	9.6	9.0	9.0	
04 ARKANSAS		16.9	49.0	9.0	10.7	11.3	11.0	
05 CALIFORNIA		9.1	39.9	3.0	4.7	3.7	4.6	
06 COLORADO		14.0	29.2	6.7	10.6	8.5	11.0	
07 CONNECTICUT		33.4	160.5	6.6	8.3	8.0	8.6	
08 DELAWARE		31.0	65.2	7.7	9.1	9.7	9.2	
09 DISTRICT OF COLUMBIA		27.6	77.6	12.4	9.0	14.4	9.9	
10 FLORIDA		16.6	52.6	4.6	5.0	5.5	5.9	
11 GEORGIA		22.3	90.3	0.5	12.0	10.4	13.2	
12 HAWAII		20.0	57.7	0.9	9.6	11.7	10.0	
13 IDAHO		14.4	20.4	0.4	13.4	11.2	14.1	
14 ILLINOIS		13.7	36.5	3.9	5.5	4.7	5.7	
15 INDIANA		18.2	45.0	6.5	8.2	7.9	8.5	
16 IOWA		12.7	23.3	6.5	9.6	8.4	10.1	
17 KANSAS		15.4	32.5	6.5	9.2	8.1	9.6	
18 KENTUCKY		10.1	30.0	0.2	12.2	10.4	12.6	
19 LOUISIANA		26.7	79.0	10.1	11.2	13.4	11.6	
20 MAINE		25.3	40.3	7.0	10.5	8.3	10.0	
21 MARYLAND		29.7	163.0	7.2	9.9	8.5	10.3	
22 MASSACHUSETTS		10.5	250.0	6.0	8.2	7.2	8.5	
23 MICHIGAN		20.1	54.3	4.0	7.6	5.7	7.9	
24 MINNESOTA		16.6	42.0	7.4	7.8	9.7	8.1	
25 MISSISSIPPI		19.1	60.1	8.5	10.7	11.1	11.2	
26 MISSOURI		16.1	50.6	7.3	9.1	9.1	9.3	
27 MONTANA		13.9	25.2	7.9	13.0	9.8	13.7	
28 NEBRASKA		12.5	23.3	9.6	10.7	13.2	11.1	
29 NEVADA		16.5	29.7	0.3	9.2	10.5	9.4	
30 NEW HAMPSHIRE		20.5	65.4	11.2	11.4	15.4	11.0	

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 RANGE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I STATES	INTEREST RECEIVED		NET NET INCOME LESS LOSS		ROYALTY NET INCOME LESS LOSS		AMOUNT (24)
	NUMBER OF RETURNS (19)	AMOUNT (20)	NUMBER OF RETURNS (21)	AMOUNT (22)	NUMBER OF RETURNS (23)	AMOUNT (24)	
UNITED STATES, TOTAL	0.5	1.0	1.3	10.8	4.2	5.3	
01 ALABAMA	4.2	8.0	10.7	122.7	42.4	26.2	
02 ALASKA	7.3	6.4	6.6	21.4	40.0	69.4	
03 ARIZONA	3.8	6.9	8.5	91.9	38.8	37.6	
04 ARKANSAS	4.8	8.6	9.8	25.5	24.5	26.0	
05 CALIFORNIA	1.4	3.2	3.7	43.3	13.1	14.6	
06 COLORADO	3.5	7.5	8.8	184.9	28.2	41.8	
07 CONNECTICUT	3.2	7.5	13.0	86.4	32.2	33.0	
08 DELAWARE	7.5	10.3	15.3	46.3	31.9	63.2	
09 DISTRICT OF COLUMBIA	8.9	8.6	11.4	34.9	22.9	45.4	
10 FLORIDA	2.3	5.0	7.4	76.2	23.0	22.1	
11 GEORGIA	4.0	9.4	10.3	654.8	45.9	44.2	
12 HAWAII	4.6	8.7	8.0	309.6	38.1	48.2	
13 IDAHO	5.4	8.2	8.7	78.6	37.8	35.7	
14 ILLINOIS	1.9	4.5	5.6	32.3	25.8	30.7	
15 INDIANA	2.9	7.2	9.0	20.7	34.6	37.9	
16 IOWA	3.1	6.9	8.2	14.6	46.0	61.8	
17 KANSAS	4.2	7.7	7.4	16.7	16.9	21.1	
18 KENTUCKY	3.9	8.3	9.6	28.9	35.3	24.3	
19 LOUISIANA	4.4	10.6	12.0	30.2	17.9	19.2	
20 MAINE	6.1	8.7	10.0	45.1	50.7	43.6	
21 MARYLAND	3.5	7.3	11.4	616.0	31.1	92.0	
22 MASSACHUSETTS	2.6	6.6	8.7	25.8	51.1	64.7	
23 MICHIGAN	2.2	5.4	8.2	448.2	28.8	36.0	
24 MINNESOTA	3.0	7.3	10.2	55.7	46.0	137.9	
25 MISSISSIPPI	5.2	8.9	10.6	24.8	23.4	29.2	
26 MISSOURI	3.2	8.2	10.1	74.9	31.3	31.8	
27 MONTANA	5.7	7.7	7.7	28.2	28.9	25.0	
28 NEBRASKA	4.7	8.0	8.5	19.5	30.0	43.2	
29 NEVADA	5.6	8.5	10.0	63.4	30.0	42.9	
30 NEW HAMPSHIRE	5.9	12.2	9.6	54.6	57.1	48.2	

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SMALL BUSINESS CORPORATION

GEOGRAPHIC CLASS I STATES	ESTATE OR TRUST NET INCOME LESS LOSS		PENSIONS AND ANNUITIES IN ADJUSTED GROSS INCOME		NET INCOME LESS LOSS	
	NUMBER OF RETURNS (25)	AMOUNT (26)	NUMBER OF RETURNS (27)	AMOUNT (28)	NUMBER OF RETURNS (29)	AMOUNT (30)
UNITED STATES, TOTAL	4.2	4.0	1.6	1.9	3.0	10.1
01 ALABAMA	30.9	32.0	14.1	16.1	25.8	149.9
02 ALASKA	29.3	63.7	13.6	16.5	23.2	212.1
03 ARIZONA	27.2	24.4	9.0	10.3	30.5	377.8
04 ARKANSAS	37.2	31.9	12.4	14.5	26.8	37.1
05 CALIFORNIA	12.1	15.3	5.0	5.9	14.0	94.9
06 COLORADO	25.5	25.6	12.5	14.0	19.3	36.1
07 CONNECTICUT	30.4	33.1	13.9	16.5	27.5	61.2
08 DELAWARE	37.0	8.4	16.7	17.9	29.8	396.0
09 DISTRICT OF COLUMBIA	22.2	14.2	11.2	12.9	17.0	703.4
10 FLORIDA	17.4	20.3	6.2	7.3	14.9	41.5
11 GEORGIA	28.3	40.9	13.6	15.2	20.2	36.9
12 HAWAII	28.5	41.7	9.0	11.3	36.4	126.4
13 IDAHO	47.2	25.7	13.5	16.5	22.5	29.9
14 ILLINOIS	18.9	20.0	8.1	10.0	18.6	40.3
15 INDIANA	34.2	34.8	10.7	13.0	16.5	17.7
16 IOWA	29.2	45.7	13.0	16.3	21.6	40.7
17 KANSAS	28.2	30.0	13.5	16.7	20.8	35.3
18 KENTUCKY	37.1	31.2	12.4	14.0	23.7	551.0
19 LOUISIANA	45.7	33.5	15.1	17.0	22.0	94.6
20 MAINE	29.5	40.0	11.6	13.7	27.7	243.1
21 MARYLAND	30.4	32.9	11.4	11.7	30.8	214.4
22 MASSACHUSETTS	20.4	30.5	10.7	12.6	33.2	109.9
23 MICHIGAN	24.8	19.7	8.2	10.0	22.3	71.2
24 MINNESOTA	33.7	60.2	15.4	19.0	25.9	265.7
25 MISSISSIPPI	41.0	53.4	14.3	15.9	27.3	34.0
26 MISSOURI	31.1	40.4	13.2	15.3	25.8	25.8
27 MONTANA	32.0	49.6	16.9	20.3	22.5	46.0
28 NEBRASKA	29.7	30.6	14.8	18.3	19.1	26.6
29 NEVADA	33.4	26.5	12.5	14.9	17.9	12.5
30 NEW HAMPSHIRE	24.3	31.7	13.4	16.3	33.9	91.3

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS 1	STATE INCOME TAX REFUNDS			TOTAL INCOME TAX			TOTAL TAX LIABILITY		
	STATES	NUMBER OF RETURNS (31)	AMOUNT (32)	NUMBER OF RETURNS (33)	AMOUNT (34)	NUMBER OF RETURNS (35)	AMOUNT (36)		
UNITED STATES, TOTAL		1.0	1.4	0.3	0.2	0.3	0.2		
01 ALABAMA		5.6	6.1	2.5	1.3	2.4	1.3		
02 ALASKA		4.9	6.4	4.3	1.6	4.2	1.6		
03 ARIZONA		7.3	11.2	2.7	1.3	2.7	1.3		
04 ARKANSAS		9.1	10.6	3.8	1.9	3.6	1.8		
05 CALIFORNIA		2.9	3.7	0.9	0.5	0.9	0.5		
06 COLORADO		4.6	4.7	2.5	1.2	2.4	1.2		
07 CONNECTICUT		15.3	14.7	2.7	1.5	2.7	1.5		
08 DELAWARE		8.8	12.5	5.7	1.8	5.6	1.8		
09 DISTRICT OF COLUMBIA		10.3	9.3	5.6	2.7	5.5	2.6		
10 FLORIDA		22.7	21.5	1.6	0.9	1.6	0.9		
11 GEORGIA		6.7	7.4	2.2	1.3	2.1	1.3		
12 HAWAII		5.4	5.8	4.4	1.7	4.3	1.7		
13 ILLINOIS		7.9	9.2	4.9	1.9	4.6	1.8		
14 INDIANA		5.3	6.8	1.3	0.7	1.2	0.7		
15 IOWA		9.3	10.9	2.0	1.1	1.9	1.1		
16 KANSAS		5.6	6.0	2.5	1.5	2.3	1.3		
17 KENTUCKY		7.6	8.3	3.2	1.6	3.0	1.5		
18 LOUISIANA		5.6	6.4	2.5	1.3	2.4	1.3		
19 MAINE		13.9	18.7	2.6	1.4	2.5	1.4		
20 MARYLAND		13.0	12.3	5.0	2.4	4.8	2.3		
21 MASSACHUSETTS		5.7	5.9	2.3	1.3	2.2	1.3		
22 MICHIGAN		6.6	7.0	2.1	1.2	2.1	1.2		
23 MINNESOTA		4.4	5.8	1.4	0.7	1.4	0.7		
24 MISSISSIPPI		4.9	6.1	2.5	1.5	2.3	1.4		
25 MISSOURI		9.1	11.7	4.0	2.0	3.9	1.9		
26 MONTANA		7.7	10.8	2.2	1.2	2.1	1.1		
27 NEBRASKA		7.9	8.7	4.9	2.1	4.5	2.0		
28 NEVADA		7.5	8.1	3.6	1.9	3.3	1.7		
29 NEW HAMPSHIRE		10.7	25.3	4.0	1.5	3.9	1.5		
30 NEW JERSEY		17.3	21.7	5.0	3.1	4.9	3.1		

INDIVIDUAL INCOME TAX RETURNS FOR 1970
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I STATES	ADJUSTED GROSS SALARIES AND WAGES (GROSS)				BUSINESS AND PROFESSION	
	NUMBER OF RETURNS (1)	INCOME LESS DEFICIT (2)	NUMBER OF RETURNS (3)	AMOUNT (4)	NUMBER OF RETURNS (5)	AMOUNT (6)
31 NEW JERSEY	0.8	0.7	1.2	1.0	1.2	4.0
32 NEW MEXICO	1.2	1.6	1.7	2.0	1.7	5.8
33 NEW YORK	0.6	0.5	0.8	0.7	0.6	2.9
34 NORTH CAROLINA	0.6	0.9	1.0	1.3	1.1	5.1
35 NORTH DAKOTA	1.2	2.5	2.2	3.8	2.0	4.9
36 OHIO	0.4	0.5	0.7	0.8	0.9	3.8
37 OKLAHOMA	1.3	1.3	1.9	1.9	1.7	6.5
38 OREGON	1.7	1.2	2.2	1.7	2.6	5.2
39 PENNSYLVANIA	0.2	0.5	0.7	0.8	1.1	3.2
40 RHODE ISLAND	2.4	2.7	2.7	3.1	3.5	5.9
41 SOUTH CAROLINA	1.0	1.3	1.4	1.7	2.3	6.0
42 SOUTH DAKOTA	0.5	2.2	1.9	3.5	1.9	5.0
43 TENNESSEE	1.2	1.3	1.6	1.7	1.7	5.5
44 TEXAS	0.5	0.6	0.7	0.9	0.8	3.2
45 UTAH	0.8	1.6	1.8	1.8	0.4	3.6
46 VERMONT	4.6	2.8	5.2	3.6	4.1	8.1
47 VIRGINIA	0.7	0.9	1.0	1.2	1.4	5.9
48 WASHINGTON	0.7	0.9	1.3	1.4	1.0	4.9
49 WEST VIRGINIA	0.6	1.2	1.1	1.5	2.1	6.7
50 WISCONSIN	0.6	0.6	1.2	1.4	1.7	6.1
51 WYOMING	2.7	1.8	3.1	2.4	2.5	5.5
52 APO/FPO	9.6	9.1	9.6	9.2	+59.3	+327.9
53 PUERTO RICO	4.2	10.6	15.8	17.4	+0.0	+0.0
54 U.S. CITIZENS ABROAD	4.6	4.5	8.7	4.9	13.6	27.8

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	STATES	FARM NET PROFIT LESS LOSS		PARTNERSHIP NET PROFIT		SALES OF CAPITAL ASSETS	
		NUMBER OF RETURNS (7)	AMOUNT (\$)	NUMBER OF RETURNS (9)	AMOUNT (\$)	NUMBER OF RETURNS (11)	AMOUNT (\$)
31	N.J.	56.0	214.5	11.0	17.9	6.4	10.2
32	MEXICO	13.6	56.5	13.0	19.7	7.4	10.8
33	N.Y.	23.3	173.5	8.1	13.6	4.6	6.7
34	CA	13.6	71.1	14.7	21.1	9.0	13.4
35	SD	8.9	17.4	13.9	23.3	7.9	15.7
36	OH	11.7	109.0	10.7	19.2	6.1	7.9
37	OK	10.1	96.1	14.0	23.4	8.3	11.2
38	PA	14.5	48.3	11.4	20.6	7.2	9.8
39	RI	16.2	794.0	10.1	16.6	6.1	9.8
40	VT	54.4	99.6	10.6	49.2	12.4	20.7
41	SC	21.0	85.7	17.7	40.4	11.7	13.6
42	SD	8.1	17.7	16.3	20.6	6.6	10.3
43	MS	13.0	78.3	14.4	25.9	10.3	13.0
44	TX	7.5	35.0	6.6	13.3	4.8	5.0
45	UT	15.2	153.1	13.9	33.6	8.7	14.6
46	VT	17.4	48.1	14.7	39.1	7.7	14.3
47	VA	19.5	466.2	13.7	22.4	8.6	11.4
48	WASH DC	21.8	133.2	12.4	29.4	7.7	8.9
49	WV	26.1	57.3	19.8	24.9	12.7	20.5
50	WY	13.5	30.9	16.8	24.7	7.9	13.1
51	WY	11.3	114.1	11.5	44.4	7.7	7.5
52	PR	-	-	-	-	50.9	125.5
53	PR	-	-	92.4	9120.0	942.1	945.6
54	U.S. CITIZENS ABROAD	68.4	75.0	44.7	94.5	15.2	33.2

10/11/69

TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 INDIVIDUAL INCOME TAX RETURNS FOR 1978
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	SALES OF PROPERTY OTHER THAN DOMESTIC AND FOREIGN		DIVIDENDS RESERVED TOTAL		IN ADJUSTED GROSS INCOME	
	CAPITAL ASSETS NET GAIN LESS LOSS	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)
01 ALL STATES	22.2	68.9	4.5	6.1	5.4	6.3
02 NEW ENGLAND	17.6	24.5	10.5	11.4	9.7	11.0
03 MID. ATLANTIC	19.7	32,474.0	3.4	3.7	3.9	3.8
04 SOUTH ATLANTIC	21.7	63.8	7.7	10.0	9.6	11.2
05 WEST NORTH CENTRAL	13.2	19.5	14.7	20.1	20.3	21.7
06 SOUTH WEST	15.3	37.9	4.8	6.6	6.0	6.8
07 MOUNTAIN	17.2	33.6	8.2	9.6	10.2	9.9
08 PACIFIC	16.0	42.8	8.0	12.7	9.7	13.3
09 DISTRICT OF COLUMBIA	19.0	103.2	4.3	5.7	5.3	5.9
10 FEDERAL RESERVE DISTRICT	35.1	125.9	11.0	10.8	10.9	11.1
11 SOUTH CAROLINA	36.4	32.1	10.0	15.9	11.7	16.4
12 SOUTH GEORGIA	12.2	49.7	9.0	13.0	11.4	13.6
13 ALABAMA	20.7	46.1	8.7	11.6	10.9	12.1
14 MISSISSIPPI	10.1	28.3	4.8	5.4	6.2	5.5
15 FLORIDA	18.0	114.6	11.0	20.6	15.3	21.3
16 TEXAS	18.6	52.0	6.2	11.3	7.4	11.6
17 OKLAHOMA	26.9	357.3	6.3	10.1	8.0	10.5
18 ARIZONA	18.7	32.1	7.5	11.5	9.4	12.1
19 NEW MEXICO	31.8	52.6	8.3	11.5	10.6	11.9
20 CALIFORNIA	18.6	37.8	7.1	10.2	8.7	10.6
21 HAWAII	13.9	61.5	6.7	6.5	8.7	6.7
22 DISTRICT OF COLUMBIA	-	-	41.8	34.3	39.6	41.3
23 FEDERAL RESERVE DISTRICT	-	-	48.8	45.7	48.8	45.4
24 U.S. OFFICE S. ANNA	45.1	84.1	15.7	21.3	17.4	21.9

10/01/80

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	STATES	INTEREST RECEIVED		RENT NET INCOME LESS LOSS		ROYALTY NET INCOME LESS LOSS	
		NUMBER OF RETURNS (19)	AMOUNT (20)	NUMBER OF RETURNS (21)	AMOUNT (22)	NUMBER OF RETURNS (23)	AMOUNT (24)
11	N.J.	2.3	5.1	8.3	167.9	23.1	52.1
12	N.M.	6.2	6.8	8.3	37.8	19.4	21.9
13	N.Y.	1.5	3.3	6.0	49.1	24.9	31.1
14	S.C.	3.7	8.4	9.6	29.1	58.8	287.3
15	S.D.	6.1	9.3	7.4	16.1	26.8	39.7
16	Vt.	2.2	5.3	7.2	87.7	25.8	32.3
17	La.	4.0	7.6	8.6	20.4	13.2	14.8
18	Pa.	3.6	7.4	8.4	60.8	37.4	63.6
19	Penn.	2.1	4.8	7.3	106.0	37.8	43.5
20	R.I.	5.5	11.3	11.0	340.2	35.4	434.3
21	S.C.	5.5	10.9	11.0	37.5	71.8	40.7
22	S.D.	5.1	9.8	8.6	21.9	51.9	82.6
23	Tenn.	4.4	9.7	11.8	52.3	58.1	115.1
24	Texas	2.5	4.9	5.4	22.6	9.3	8.9
25	Utah	3.9	6.7	8.1	59.6	25.6	35.4
26	Vt.	8.5	7.8	9.5	115.5	43.5	31.4
27	Virginia	3.2	7.1	9.5	53.1	31.9	50.2
28	Washington	3.3	7.3	8.6	50.3	42.8	60.5
29	West Virginia	5.4	9.6	10.4	25.5	27.0	30.3
30	Wisconsin	2.8	7.5	9.9	806.4	48.8	130.6
31	Wyoming	9.1	8.0	8.5	28.2	15.6	17.2
32	A.P.R.	18.5	21.9	41.3	88.5	-	-
33	P.R.	43.9	28.3	*89.3	*100.7	-	-
34	U.S. Citizens Abroad	9.4	15.1	26.8	52.5	82.5	56.9

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 2-COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	STATES	ESTATE OR TRUST NET INCOME		PENSIONS AND ANNUITIES IN ADJUSTED GROSS INCOME		SMALL BUSINESS CORPORATION	
		LESS LOSS NUMBER OF RETURNS (25)	AMOUNT (26)	NUMBER OF RETURNS (27)	AMOUNT (28)	NET INCOME LESS LOSS: NUMBER OF RETURNS (29)	AMOUNT (30)
31	NEW JERSEY	29.2	29.9	8.8	10.7	21.6	49.7
32	NEW MEXICO	25.5	30.2	10.3	11.9	23.1	33.6
33	NEW YORK	17.2	16.5	6.0	7.3	13.4	511.8
34	SOUTH CAROLINA	29.3	42.9	12.3	15.2	27.7	41.9
35	SOUTH DAKOTA	44.0	53.3	19.4	27.9	23.3	30.2
36	UTAH	22.4	26.1	7.7	10.0	17.8	58.3
37	ONTARIO	27.9	24.1	12.3	15.0	25.2	93.0
38	QUEBEC	30.4	34.0	11.6	14.8	26.8	27.7
39	PENNSYLVANIA	21.2	20.0	7.7	9.0	23.5	107.3
40	RHODE ISLAND	31.2	40.7	13.6	14.4	34.9	41.6
41	SOUTH CAROLINA	36.7	35.9	13.6	13.9	24.6	45.3
42	SOUTH DAKOTA	40.1	1,045.9	16.6	21.5	19.2	28.7
43	TENNESSEE	35.4	37.9	15.8	19.5	32.5	52.1
44	TEXAS	16.3	13.8	8.7	9.5	16.1	28.7
45	UTAH	28.7	58.9	10.0	13.1	18.9	29.0
46	VERMONT	21.4	30.7	13.4	14.9	29.3	137.0
47	VIRGINIA	39.4	33.0	10.1	10.4	22.9	90.9
48	WASHINGTON	35.3	34.2	11.4	14.0	31.2	117.1
49	WEST VIRGINIA	55.7	36.7	13.3	15.4	58.5	28.0
50	WISCONSIN	27.9	37.8	11.8	15.7	35.6	31.9
51	WYOMING	28.3	28.9	14.8	18.9	20.2	16.7
52	ALBUQUERQUE	89.0	89.0	87.3	84.9	89.4	89.4
53	PUERTO RICO	-	-	835.5	845.4	869.3	865.1
54	U.S. CITIZENS ABROAD	20.5	61.6	51.0	53.5	81.1	163.1

10/01/80

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	STATE INCOME TAX REFUNDS			TOTAL INCOME TAX			TOTAL TAX LIABILITY		
	STATES	NUMBER OF RETURNS (31)	AMOUNT (32)	NUMBER OF RETURNS (33)	AMOUNT (34)	NUMBER OF RETURNS (35)	AMOUNT (36)		
31 NEW JERSEY	5.1	6.5	1.7	0.9	1.7	0.9	0.9		
32 NEW MEXICO	8.0	8.9	3.6	2.0	3.5	1.9	1.9		
33 NEW YORK	2.9	3.1	1.1	0.7	1.1	0.6	0.6		
34 NORTH CAROLINA	6.5	7.3	2.2	1.2	2.1	1.2	1.2		
35 NORTH DAKOTA	17.9	20.4	5.4	2.9	4.7	2.6	2.6		
36 OHIO	7.1	13.2	1.3	0.8	1.3	0.8	0.8		
37 OKLAHOMA	8.2	9.9	2.9	1.5	2.7	1.5	1.5		
38 OREGON	6.1	7.0	2.9	1.5	2.8	1.5	1.5		
39 PENNSYLVANIA	16.7	39.3	1.3	0.7	1.3	0.7	0.7		
40 RHODE ISLAND	11.3	14.7	5.1	2.7	5.0	2.7	2.7		
41 SOUTH CAROLINA	7.6	8.5	3.1	1.6	3.0	1.5	1.5		
42 SOUTH DAKOTA	35.9	48.4	6.1	3.0	5.3	2.7	2.7		
43 TENNESSEE	34.4	40.3	2.7	1.7	2.6	1.6	1.6		
44 TEXAS	20.6	65.9	1.5	0.6	1.4	0.7	0.7		
45 UTAH	5.5	7.0	4.2	1.9	4.1	1.8	1.8		
46 VERMONT	7.3	10.7	6.6	2.8	6.4	2.7	2.7		
47 VIRGINIA	5.9	6.3	2.1	1.1	2.0	1.1	1.1		
48 WASHINGTON	29.0	28.9	3.2	1.2	2.2	1.2	1.2		
49 WEST VIRGINIA	13.3	24.2	3.6	1.4	3.6	1.4	1.4		
50 WISCONSIN	5.1	4.4	2.1	1.1	2.0	1.1	1.1		

TECHNICAL DESCRIPTION OF THE FILES

65

Each "data record" in the file, representing one tax return, is composed of 846 bytes. Logical tape records are made up of 5 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a logical tape record other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in Extended Binary Coded Decimal Interchange (EBCDIC) on standard 2,400 foot, 1/2 inch, nine-track tape, at a density of 1600 bytes per inch (BPI) in the phase encoding (PE) mode. In this mode, a 1-bit and a 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined as packed decimal. In the packed decimal format, each byte contains two decimal digits, except the byte containing the units digit. This byte contains the unit digit and the sign of the field. Each code and field is defined as being signed and contains a bit configuration for the positive sign (C) or the negative sign (D).

Codes are defined as 1 or 2 bytes in length. The one-byte codes contain a decimal digit from 0 through 9. The two-byte codes contain three decimal digits in the range of 000 through 999. The largest decimal value is 99. The fields in the file are five bytes in length and contain nine decimal digits with leading zeroes. The first ten fields are number fields and contain decimal values in the range of 0 through 99. Fields 11 through 150 have a maximum of eight significant digits. Weight factors are provided to accommodate either a decimal or an integer weighting system.

The file is a single data set on multiple volumes and uses IBM Standard Labels. A standard set of 360/370 labels consists of a volume label, two header labels and two trailer labels. All labels are 80 characters in length, recorded in EBCDIC, in odd parity.

The IBM Standard volume label (VOL1) is used to identify the tape volume and the owner. It is always the first record on an IBM Standard labeled tape. 66

The volume label is followed by a data set label 1 (HDR1). The HDR1 label contains such information such as "HDR1", the data set name, expiration date and block count.

Data set label 2 (HDR2) follows data set label 1. The HDR2 label contains such information as "HDR2", the record format, i.e. fixed, variable or undefined length, record length, block length, and other attributes of the data set.

The HDR2 label is followed by a tape mark, the data set or part of the data set for multiple volumes, a tape mark, a data set label 1 (EOV1 or EOF1) containing the same information as the "HDR1" label and a data set label 2 (EOV2 or EOF2) containing the same information as the "HDR2" label. An EOV2 label is followed by a tape mark. An EOF2 label is followed by two tape marks which indicate the end of the data set.

A detailed layout and description of each type of label may be found in the IBM publication - "IBM/360 Operating System, Tape Labels" (order number GC-28-6680-3). Pages 22 through 48 of the IBM publication describe in detail all possible IBM Standard Label formats.

A regular IBM user needs the following information:

- a) Volume serial number -- on the outside of the reel
- b) Data set name (DSN or DSNAME) -- as requested
- c) Record length -- 846 bytes per record (packed decimal format)
- d) Record format -- FB for fixed block

A non-360 users would also need the tape density, block size and the recording mode.

NOTE: Unlabeled tapes contain only data sets and tape marks.

Use IRS label. Otherwise, use print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	City, town or post office, State and ZIP code		Your occupation

Do you want \$1 to go to the Presidential Election Campaign Fund? Yes No *Note: Checking Yes will not increase your tax or reduce your refund.*
 If joint return, does your spouse want \$1 to go to this fund? Yes No

Filing Status

1	Single	For Privacy Act Notice, see page 5 of Instructions
2	Married filing joint return (even if only one had income)	
3	Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here	
4	Unmarried head of household. Enter qualifying name	

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

5a	<input type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Enter number of boxes checked on 5a and b
b	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	
c	First names of your dependent children who lived with you			Enter number of children listed

d Other dependents:	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?	Enter number of other dependents
(1) Name					

6 Total number of exemptions claimed **F1**

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If you do not have a W-2, see page 7 of Instructions)	7	F11
8	Interest income (see page 4 of Instructions)	8	F12
9a	Dividends F13 9b Exclusion F14 Subtract line 9b from 9a	9c	F14
10	Adjusted gross income (add lines 7, 8, and 9c). If under \$8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name	10	F27
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than \$25 (\$50 if joint return). (See page 8 of Instructions)	11a	F32
b	Total Federal income tax withheld (if line 7 is larger than \$17,700, see page 8 of Instructions)	11b	F49/F53
c	Earned income credit (from page 2 of Instructions)	11c	F51
12	Total (add lines 11a, b, and c)	12	F30, F41, F47, F48
13	Tax on the amount on line 10. (See Instructions for line 13 on page 9, then find your tax in the Tax Tables on pages 14-25.)	13	
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU	14	F57(-)
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order	15	F57(+)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Paid Preparer's Information: Preparer's signature _____ Preparer's social security no. _____ Check if self-employed
 Firm's name (or yours, if self-employed), address and ZIP code _____ E.I. No. _____
 Date _____

For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1978, or other tax year beginning 1978, ending 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	City, town or post office, State and ZIP code		Your occupation
Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? . . .		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Spouse's occupation
		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

Filing Status

Check only one box.

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here _____

4 Unmarried head of household. Enter qualifying name _____ See page 6 of Instructions.

5 Qualifying widow(er) with dependent child (Year spouse died _____ 19). See page 6 of Instructions.

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a Yourself 65 or over Blind

b Spouse 65 or over Blind

c First names of your dependent children who lived with you _____

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?

7 Total number of exemptions claimed **F1**

Income

Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8	Wages, salaries, tips, and other employee compensation	8	F11
9	Interest income (If over \$400, attach Schedule B)	9	F12 6076
10a	Dividends (If over \$400, attach Schedule B) F13	10a	F14 150
10b	Exclusion	10b	
10c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	F15
12	Alimony received	12	F16
13	Business income or (loss) (attach Schedule C)	13	F17 -580
14	Capital gain or (loss) (attach Schedule D)	14	
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	F18
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	F19
17	Fully taxable pensions and annuities not reported on Schedule E	17	F20
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	F21
20	Other income (state nature and source—see page 10 of Instructions)	20	F22
21	Total income. Add lines 8, 9, and 10c through 20	21	

Adjustments to Income

22	Moving expense (attach Form 3903)	22	
23	Employee business expenses (attach Form 2106)	23	
24	Payments to an IRA (see page 10 of Instructions)	24	F23
25	Payments to a Keogh (H.R. 10) retirement plan	25	F24
26	Interest penalty due to early withdrawal of savings	26	
27	Alimony paid (see page 10 of Instructions)	27	
28	Total adjustments. Add lines 22 through 27	28	F26

Adjusted Gross Income

29	Subtract line 28 from line 21	29	
30	Disability income exclusion (attach Form 2440)	30	F25
31	Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions	31	F27

Tax Computation	32 Amount from line 31	32		
	33 If you do not itemize deductions, enter zero If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the Instructions. Also see page 11 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33		F28
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.	34		F29
	35 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC	35		F30
	36 Additional taxes. (See page 11 of Instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36		
	37 Total. Add lines 35 and 36	37		F31
	Credits	38 Credit for contributions to candidates for public office	38	F32
39 Credit for the elderly (attach Schedules R&RP)		39	F33	
40 Credit for child and dependent care expenses (attach Form 2441)		40	F34	
41 Investment credit (attach Form 3468)		41	F35	
42 Foreign tax credit (attach Form 1116)		42	F36	
43 Work Incentive (WIN) Credit (attach Form 4874)		43	F37	
44 New jobs credit (attach Form 5884)		44	F38	
45 Residential energy credits (see page 12 of Instructions, attach Form 5695)		45	F39	
46 Total credits. Add lines 38 through 45		46		
47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)		47		
Taxes	48 Self-employment tax (attach Schedule SE)	48	F42	
	49 Minimum tax. Check here <input type="checkbox"/> and attach Form 4625	49	F43	
	50 Tax from recomputing prior-year investment credit (attach Form 4255)	50	F44	
	51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51	F45	
	52 Uncollected employee FICA and RRTA tax on tips (from Form W-2)	52	F45	
	53 Tax on an IRA (attach Form 5329)	53	F46	
	54 Total tax. Add lines 47 through 53	54		
	Payments <small>Attach Forms W-2, W-2G, and W-2P to front.</small>	55 Total Federal income tax withheld	55	F49
56 1978 estimated tax payments and credit from 1977 return		56	F50	
57 Earned income credit. If line 31 is under \$8,000, see page 2 of Instructions. If eligible, enter child's name		57	F139	
58 Amount paid with Form 4868		58	F52	
59 Excess FICA and RRTA tax withheld (two or more employers)		59	F53	
60 Credit for Federal tax on special fuels and oils (attach Form 4136)		60	F54	
61 Regulated Investment Company credit (attach Form 2439)		61	F55	
62 Total. Add lines 55 through 61 <i>F56 written in here</i>	62			
Refund or Due	63 If line 62 is larger than line 54, enter amount OVERPAID	63	F57 (-)	
	64 Amount of line 63 to be REFUNDED TO YOU	64		
	65 Amount of line 63 to be credited on 1979 estimated tax	65	F58	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of instructions.)	66		F57 (+)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Paid Preparer's Information

Paid Preparer's signature _____ Preparer's social security no. _____ Check if self-employed

Firm's name (or yours, if self-employed), address and ZIP code _____ E.I. No. _____ Date _____

Schedules A & B—Itemized Deductions AND Interest and Dividend Income

1978

Form 1040

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Your social security number

Name(s) as shown on Form 1040

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of Instructions.)

1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	750
2 Medicine and drugs	
3 Enter 1% of Form 1040, line 31	
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero	750
5 Balance of insurance premiums for medical care not entered on line 1	
6 Other medical and dental expenses:	
a Doctors, dentists, nurses, etc.	
b Hospitals	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	
7 Total (add lines 4 through 6c)	750
8 Enter 3% of Form 1040, line 31	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	2841
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . ▶	F60

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	
b Other cash contributions (show who you gave to and how much you gave) ▶	
22 Other than cash (see page 17 of instructions for required statement)	
23 Carryover from prior years	
24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . ▶	F64 Control

Casualty or Theft Loss(es) (See page 17 of Instructions.)

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
28 Enter \$100 or amount on line 27, whichever is smaller	
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . ▶	F65

Miscellaneous Deductions (See page 17 of Instructions.)

30 Union dues	
31 Other (itemize) ▶	
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	F66

Taxes (See page 15 of Instructions.)

11 State and local income	
12 Real estate	
13 State and local gasoline (see gas tax tables)	
14 General sales (see sales tax tables)	
15 Personal property	
16 Other (itemize) ▶	
17 Total taxes (add lines 11 through 16). Enter here and on line 34 ▶	F61

Interest Expense (See page 16 of Instructions.)

18 a Home mortgage	F62
b Credit and charge cards	
19 Other (itemize) ▶	
20 Total interest expense (add lines 18a through 19). Enter here and on line 35 ▶	F63

Summary of Itemized Deductions (See page 18 of Instructions.)

33 Total medical and dental—from line 10	
34 Total taxes—from line 17	
35 Total interest—from line 20	
36 Total contributions—from line 24	
37 Total casualty or theft loss(es)—from line 29	
38 Total miscellaneous—from line 32	
39 Total deductions (add lines 33 through 38) ▶	F67
40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,200 1 or 4, enter \$2,200 3, enter \$1,600	
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 11 of the Instructions.) ▶	

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

Part I Interest Income

1 If you received more than \$400 in interest, Complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Part II Dividend Income

3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write (H), (W), (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Table with 2 columns: Name of payer, Amount. Multiple rows for data entry.

Table with 2 columns: Name of payer, Amount. Multiple rows for data entry.

2 Total interest income. Enter here and on Form 1040, line 9.

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 18 of the instructions.

Questions A and B regarding foreign accounts and trusts with Yes/No columns.

Summary rows 4-8 for capital gain, nontaxable distributions, and dividends before exclusion.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter the taxable part of capital gain distributions on Form 1040, line 15.

Capital Gains and Losses (Examples of property to be reported on this

Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040.)

1978

Name(s) as shown on Form 1040

Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 19)	f. Gain or (loss) from all sales during entire tax year (d less e)	g. Enter gain or (loss) from sales after 10/31/78
1						
2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries						
3 Enter net gain or (loss), combine lines 1 and 2						
4 Short-term capital loss carryover attributable to years beginning after 1969 (see Instructions page 19)					(F69)	
5 Net short-term gain or (loss), combine lines 3 and 4, column (f)					F70	

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

6						
7 Capital gain distributions						
8 Enter gain, if applicable, from Form 4797, line 6(a)(1) (see Instructions page 19)						
9 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries						
10 Enter your share of net long-term gain from small business corporations (Subchapter S)						
11 Net gain or (loss), combine lines 6 through 10						
12 Long-term capital loss carryover attributable to years beginning after 1969 (see Instructions page 19)					(F72)	
13 Net long-term gain or (loss), combine lines 11 and 12, column (f)						

NOTE: If you have capital loss carryovers from years beginning before 1970, do not complete Parts III, IV, or VI. See Form 4798 instead.

Part III Computation of Capital Gain Deduction
(Complete this part only if line 14 shows a gain)

14 Combine lines 5 and 13, column (f), and enter here. If result is zero or a loss, do not complete the rest of this part. Instead skip to Part IV, line 24 on page 2	14	<i>date 70 + date 68</i>
15 Enter line 13, column (f) or line 14, whichever is smaller. If zero or a loss, enter zero and skip to line 23	15	<i>min (date 70, date 68)</i>
16 If line 11, column (g) is a gain, combine lines 3 and 11, column (g), and enter here. If this line or line 11, column (g) shows a loss or zero, enter a zero and skip to line 20	16	<i>if date 70 > 0 date 70 + date 68</i>
17 Enter line 11, column (g) or line 16, whichever is smaller	17	
18 Enter line 15 or line 17, whichever is smaller	18	
19 Enter 60% of amount on line 18	19	
20 Subtract line 18 from line 15	20	
21 Enter 50% of amount on line 20	21	
22 Add line 19 and line 21. This is your capital gain deduction	22	
23 Subtract line 22 from line 14. Enter this amount on Form 1040, line 14	23	

Part IV Computation of Capital Loss Deduction
(Complete this part only if line 14, page 1 shows a loss)

<p>If line 14 shows a loss—</p> <p>a Enter one of the following amounts:</p> <p>(i) If line 5, column (f) is zero or a net gain, enter 50% of line 14;</p> <p>(ii) If line 13, column (f) is zero or a net gain, enter line 14; or</p> <p>(iii) If line 5, column (f) and line 13 are net losses, enter amount on line 5, column (f) added to 50% of amount on line 13, column (f)</p>	24a		
<p>b Enter here and enter as a (loss) on Form 1040, line 14, the smallest of:</p> <p>(i) The amount on line 24a;</p> <p>(ii) \$3,000 (\$1,500 if married and filing a separate return); or</p> <p>(iii) Taxable income, as adjusted (see Instructions page 20)</p>	24b		

Part V Computation of Alternative Tax
(See instructions page 20 to see if the alternative tax will benefit you)

25 Enter amount from Schedule TC (Form 1040), Part I, line 3	25		
26 Subtract line 22 from line 15 (or Form 4798, line 15 from line 7) and enter here	26		
27 Subtract line 26 from line 25 (if line 26 is more than line 25, do not complete the rest of this part. The Alternative Tax will not benefit you)	27		
Note: If line 15 is not more than \$50,000 (\$25,000, if married, filing separately), skip lines 28 through 31, and enter zero on line 32.			
28 Divide line 26 by line 15. Multiply the result by \$50,000 (\$25,000, if married filing separately), and enter here	28		
29 Add lines 27 and 28	29		
30 Tax on amount on line 25 (use Tax Rate Schedule in instructions)	30		
31 Tax on amount on line 29 (use Tax Rate Schedule in instructions)	31		
32 Subtract line 31 from line 30	32		
33 Tax on amount on line 27 (use Tax Rate Schedule in instructions)	33		
34 Enter 25% of line 15 but not more than \$12,500 (\$6,250, if married filing separately)	34		
35 Alternative Tax—add lines 32, 33, and 34. If less than the tax figured on the amount on Schedule TC (Form 1040), Part I, line 3, enter this alternative tax on Schedule TC (Form 1040), Part I, line 4. Also check the Schedule D box on Schedule TC (Form 1040), Part I, line 4	35		F119

Part VI Computation of Post-1969 Capital Loss Carryovers from 1978 to 1979
(Complete this part if the loss on line 24a is more than the loss shown on line 24b)

Section A.—Short-term Capital Loss Carryover

36 Enter loss shown on line 5; if none enter zero and skip lines 37 through 41—then go to line 42	36		
37 Enter gain shown on line 13. If that line is blank or shows a loss, enter zero	37		
38 Reduce any loss on line 36 to the extent of any gain on line 37	38		
39 Enter amount shown on line 24b	39		
40 Enter smaller of line 38 or 39	40		
41 Subtract line 40 from line 38	41		

Note: The amount on line 41 is the part of your short-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.

Section B.—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24b)	42		
43 Enter loss from line 13; if none, enter zero and skip lines 44 through 47	43		
44 Enter gain shown on line 5. If that line is blank or shows a loss, enter a zero	44		
45 Reduce any loss on line 43 to the extent of any gain on line 44	45		
46 Multiply amount on line 42 by 2	46		
47 Subtract line 46 from line 45	47		

Note: The amount on line 47 is the part of your long-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
➤ Attach to Form 1040. ➤ See Instructions for Schedule E (Form 1040).

1978

Name(s) as shown on Form 1040

Your social security number

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

1 Name of payer _____

2 Did your employer contribute part of the cost? Yes No

If "Yes," is your contribution recoverable within 3 years of the annuity starting date? Yes No

If "Yes," show: Your contribution ➤ \$ _____ Contribution recovered in prior years ➤ _____

2		
3	F 86	
4		
5		F 87

Part II Rent and Royalty Income. If you need more space, use Form 4831.
Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see instructions)? Yes No
If "Yes," did you or a member of your family occupy the vacation home (or other dwelling unit) for more than 14 days during the taxable year? Yes No

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)		
F 88						
F 89						
6 Totals						
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))					7	
8 Net rental income or (loss) (from Form 4831)					8	
9 Net farm rental profit or (loss) (from Form 4835)					9	
10 Total rent and royalty income or (loss) (add lines 7, 8, and 9)						10

Part III Income or Losses from—

	(a) Name	(b) Employer identification number	(c) Your share of gross farming or fishing in- come (see instructions)	(d) Loss	(e) Income	
Partnerships						
	11 Add amounts in columns (d) and (e)				11	
	12 Column (e), line 11, less column (d), line 11				12	
	13 Additional first-year depreciation				13	
	14 Total partnership income or (loss). Combine lines 12 and 13				14	F 90
Estates or Trusts						
	15 Add amounts in columns (d) and (e)				15	
	16 Total estate or trust income or (loss). Column (e), line 15, less column (d), line 15				16	F 91
Small Bus. Corps.						
	17 Add amounts in columns (d) and (e)				17	
	18 Total small business corporation income or (loss). (Column (e), line 17, less column (d), line 17)				18	F 92
19 TOTAL (add lines 5, 10, 14, 16, and 18). Enter here and on Form 1040, line 18						19

Explanation of Column (e), Part II

Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II above. If you need more space use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Totals						

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040

Your social security number

Base Period Income and Adjustments

	(a) 1st preceding base period year 1977	(b) 2d preceding base period year 1976	(c) 3rd preceding base period year 1975	(d) 4th preceding base period year 1974
1 Enter amount from: Form 1040 (1977)—line 34 Form 1040A (1977)—line 10				
2 Multiply \$750 by the total number of exemp- tions claimed in 1977				
3 Taxable income (subtract line 2 from line 1). If less than zero, enter zero (see instructions) .				
4 Income earned outside of the United States or within U.S. possessions and excluded un- der sections 911 and 931				
5 If you checked, on (2 or 5 enter \$3,200) (in columns) your 1978 Form (1 or 4 enter \$2,200) (b), (c) 1040, box . . . (3 enter \$1,600) (and (d) .				
6 Base period income (add lines 3, 4 and 5) .				

Computation of Averageable Income

7 Taxable income for 1978 from Schedule TC (Form 1040), Part I, line 3	7			
8 Certain amounts received by owner-employees subject to a penalty under sec- tion 72(m)(5)	8			
9 Subtract line 8 from line 7	9			
10 Excess community income	10			
Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero				11
12 Add columns (a) through (d), line 6, and enter here	12			
13 Enter 30% of line 12				13
14 Averageable income (subtract line 13 from line 11)				14

Do not complete rest of form if line 14 is \$3,000 or less. You do not qualify for income averaging.



Computation of Tax

15 Amount from line 13				15
16 20% of line 14				16
17 Total (add lines 15 and 16)				17
18 Excess community income from line 10				18
19 Total (add lines 17 and 18)				19
20 Tax on amount on line 19*				20
21 Tax on amount on line 17*	21			
22 Tax on amount on line 15*	22			
23 Subtract line 22 from line 21	23			
24 Multiply the amount on line 23 by 4				24
Note: If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.				
25 Tax on amount on line 7*	25			
26 Tax on amount on line 9*	26			
27 Subtract line 26 from line 25				27
28 Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box. Then go to Schedule TC (Form 1040), Part I, line 5				28

F94

*Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use tax tables.

Computations on this page are not needed unless you used the tax tables for 1975 or 1974.

Computation of Taxable Income for 1975 if You Used the Tax Tables

	1975	
1 Enter amount from: Form 1040 (1975), line 15 } Form 1040A (1975), line 12 }	1	
2 a Enter 16% of line 1: but not more than \$2,300 if you were single (or a head of household) } but not more than \$1,300 if you were married filing separately }	2a	
b Enter: \$1,900 if you were married filing jointly (or a qualifying widow(er)) } \$1,600 if you were single (or a head of household) } \$950 if you were married filing separately }	2b	
c Standard deduction. Enter line 2a or b whichever is more. (If you were married and filed separately and your spouse used the percentage standard deduction (line 2a), then you must also use it.)	2c	
3 Subtract line 2c from line 1	3	
4 Multiply \$750 by the total number of exemptions claimed	4	
5 Taxable income (subtract line 4 from line 3). Enter here and on page 1, line 3, column (c)	5	

Computation of Taxable Income for 1974 if You Used the Tax Tables

	1974	
1 Enter amount from: Form 1040 (1974), line 15 } Form 1040A (1974), line 12 }	1	
2 a Enter 15% of line 1 (limited to \$1,000 if you were married and filed separately)	2a	
b Enter \$1,300 (\$650 if you were married and filed separately)	2b	
c Standard deduction. Enter line 2a or b whichever is more. (If you were married and filed separately and your spouse used the percentage standard deduction (line 2a), then you must also use it.)	2c	
3 Subtract line 2c from line 1	3	
4 Multiply \$750 by the total number of exemptions claimed	4	
5 Taxable income (subtract line 4 from line 3). Enter here and on page 1, line 3, column (d)	5	

Instructions

Income averaging may be to your advantage if your income increased substantially this year. To see if you qualify for income averaging, please read these instructions and complete lines 1-14 of this schedule.

You must attach this schedule to your Form 1040 in order to choose the benefits of income averaging. Generally you may make or change this choice anytime within three years from the date you filed your return.

A. Qualification.—To be eligible for income-averaging, you must meet the requirements of (1) citizenship or residence, and (2) support. On a joint return, both spouses must meet these requirements.

(1) **Citizenship or residence.**—You must have been a U.S. citizen or resident throughout 1978. If you were a nonresident alien at any time during the five taxable year period ending with 1978, you are not eligible.

(2) **Support.**—You must have furnished at least 50 percent of your own support for each of the years 1974-1977. In a year in which you were married, it is only necessary that you and your spouse provided at least 50 percent of the support of both of you. For the definition of support, see Form 1040 Instructions, page 7.

Exceptions: The support requirement is waived if—

- (1) You were 25 or older before the end of 1978 and were not a full-time student during at least four of your taxable years beginning after you reached 21, or
- (2) More than 50 percent of your 1978 taxable income (line 7) is from work you performed in substantial part during two or more of the four taxable years before 1978, or
- (3) You file a joint return for 1978 and not more than 25 percent of the total combined adjusted gross income (line 31, Form 1040) is yours.

For definition of full-time student, see Form 1040 Instructions, page 7.

B. Limitations.—If you file Schedule G, you may not take advantage of these tax benefits in the same year:

- (1) Exclusion of income from sources outside the United States or within U.S. possessions;
- (2) Alternative tax on capital gains; and
- (3) Maximum tax on personal service income.

C. Effect of Marital Status on Taxable Income.—

- (1) **Joint return in 1978 and joint return in base period years.**—Use your combined taxable income for all years.
- (2) **Joint return in 1978 and separate or unmarried return in base period year.**—Use your combined taxable income for 8 and the sum of your separate taxable incomes for base period year.

(3) **Separate or unmarried return in 1978 and separate or unmarried return in base period years.**—Use your separate taxable income for all years.

(4) **Separate or unmarried return in 1978 and joint return in base period year.**—Use your separate taxable income for all years.

(5) **Qualifying widow(er) in 1978.**—Use your taxable income for 1978 and the sum of your taxable income and that of your deceased spouse for each base period year.

(6) **Married in 1978 but had a different spouse in 1978 than a base period year.**—If you filed a joint return in 1978 two computations are necessary. Your separate taxable income is the larger of the following amounts:

- (a) The amount of your adjusted separate income and deductions for the base period year, or
- (b) Half of the total amount of taxable income from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your spouse for that base period year.

However, if you and your spouse file separate returns for 1978, a third computation is necessary. Your separate taxable income will be the largest of the amounts determined under (a) and (b) above, and:

- (c) Half of the total amount of the taxable income from adding your adjusted separate income and deductions to your 1978 spouse's adjusted separate income and deductions for that base period year.

D. Computation of Separate Income and Deductions.—The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions.

If you filed a joint return for a base period year, your separate deductions are

(1) for deductions allowable in figuring your adjusted gross income, the sum of those deductions attributable to your gross income, and

(2) for deductions allowable in figuring taxable income (exemptions and itemized deductions), the amount from multiplying the deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the combined adjusted gross income on the joint return. However, if 85 percent or more of the combined adjusted gross income of you and your spouse is attributable to either spouse, all deductions allowable in figuring taxable income are allowable to that spouse.

In figuring your separate taxable income when community property laws apply, you must take into account all of your earned income without regard to the community property laws, or your share of the community earned income under community property laws, whichever is more.

If you must figure your separate taxable income for any of the base period years, attach a statement showing the computation and the names under which the returns were filed.

Example: H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for taxable year 1978, for which they filed a

joint return. W, however, was married to and filed jointly with A for taxable year 1974. H was unmarried in 1974. H and W figure their taxable income for 1974 as follows:

	A & W (Joint Return)	A	W	H
Salary	\$19,000	\$13,500	\$5,500	\$6,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	\$21,000	\$14,000	\$7,000	\$7,000
Total of itemized deductions and personal exemptions	6,000	4,000	2,000(1)	2,200
Taxable Income (Separate Income and Deductions)	<u>\$15,000</u>	<u>\$10,000</u>	<u>\$5,000</u>	<u>\$4,800</u>

(1) 7,000 (W's separate adjusted gross income)
21,000 (A and W's adjusted gross income from joint return) × 6,000 (Total of itemized deductions and personal exemptions on A & W's joint return) = 2,000

Method No. 1 — W's separate income and deductions \$5,000
 Method No. 2 — W and A's taxable income from joint return, \$15,000 × 50 percent \$7,500

W's separate taxable income is \$7,500, the larger of the two methods. H and W's taxable income (since there are no adjustments) for 1974 is \$12,300 (H's separate taxable income of \$4,800 (unmarried in 1974) plus W's separate taxable income of \$7,500). This amount would be entered on line 3, column (d) of Schedule G (Form 1040).

Specific Instructions for Page 1

Line 3.—Except as noted below, enter on line 3 the amount (never less than zero) from—

- (a) Form 1040 (1976 and 1975)—line 47
- (b) Form 1040A (1976)—line 15
- (c) Form 1040A (1975) Tax Computation Worksheet—line 5
- (d) Form 1040 (1974)—line 48
- (e) Form 1040A (1974)—line 16

If you used the tax tables to figure your tax for 1974 or 1975, use the schedules on page 2 to arrive at the amount to be entered on line 3, page 1.

If the income reported on your return for any of the years was changed by an amended return or by the Internal Revenue Service, be sure to enter the corrected amounts on page 1.

Note: If you were not married to and did not file a joint return with the same spouse for each year, or were not single for all those years, follow Instructions C and D to figure the amount to enter in columns (a), (b), (c), and (d).

Line 4.—Enter on line 4 for each base period year the income (less any deductions) previously excluded from income because it was earned income from sources outside the United States or from income within U.S. possessions.

Line 7.—If you average your income, you must use Schedule TC. Include in the amount on line 7, income otherwise excludable under sections 911 or 931-934.

Line 8.—Enter the amount of income resulting from a premature or excessive distribution from a qualified employee's pension plan or trust to you when you are (or were) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Line 10.—Excess Community Income. If you are married, a resident of a community property State, and file a separate return for 1978, you must include on line 10 the excess of the community earned income you reported over the amount of this income attributable to your services. No adjustment is necessary when the community earned income attributable to your services is more than 50 percent of your combined community earned income.

Example:

	Attributable to H	Service of W	Total
Community Earned Income	\$40,000	\$20,000	\$60,000

(a) H filing a separate return has no adjustment since the amount of earned income attributable to the services of H (\$40,000) is more than 50 percent of the combined community earned income (\$60,000).

(b) W filing a separate return must include \$10,000 in the total for line 10, which is the excess of the community earned income reportable by W (\$30,000) over the amount of community earned income attributable to W's services (\$20,000).

For more information and a filled-in sample Schedule G, please get Publication 506, Computing Your Tax Under the Income Averaging Method.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

1978

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See instructions for Schedule SE (Form 1040).

If you had wages, including tips, of \$17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See instructions.

● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)	Social security number of self-employed person ▶
---	--

● If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
● If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the **Regular Method**, line 2, if your gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the **FARM OPTIONAL METHOD**.

REGULAR METHOD	a Schedule F, line 58 (cash method), or line 76 (accrual method)	1a		
1 Net profit or (loss) from:	b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and b)		2		
FARM OPTIONAL METHOD	a Not more than \$2,400, enter two-thirds of the gross profits	3		
3 If gross profits from farming ¹ are:	b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600			
¹ Gross profits from farming are the total gross profits from Schedule F, line 32 (cash method), or line 74 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 3) as explained in instructions for Schedule SE.				
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method		4		

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD	a Schedule C, line 34. (Enter combined amount if more than one business.)	5a		
	b Partnerships, joint ventures, etc. (other than farming)	5b		
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line	5c		
	d Service with a foreign government or international organization	5d		
	e Other—Specify ▶	5e		
6 Total (add lines 5a through e)		6		
7 Enter adjustments if any (attach statement, see page 27 of instructions)		7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		8		
If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.				
Notes: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, ¹ and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.				

NONFARM OPTIONAL METHOD

9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)	9a	\$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)	9b		
c Balance (subtract line 9b from line 9a)	9c		
10 Enter two-thirds of gross nonfarm profits ¹ or \$1,600, whichever is smaller	10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller	11		
¹ Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15(a)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.			

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4)	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b		
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)	13	F 93	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is	14	\$17,700	00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation	15a		
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b		
c Add lines 15a and b	15c		
Balance (subtract line 15c from line 14)	16		
17 Self-employment income—line 13 or 16, whichever is smaller	17		
18 Self-employment tax. (If line 17 is \$17,700, enter \$1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48	18		

SCHEDULE TC
(Form 1040)

Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

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1978

Name(s) as shown on Form 1040

Your social security number

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than \$20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.

• You had more exemptions than were covered in the Tax Table for your filing status.

• You figure your tax using the alternative tax computation on Schedule D (Capital Gains and Losses), Schedule G (Income Averaging), or Form 4726 (Maximum Tax on Personal Service Income).

1	Enter the amount from Form 1040, line 34				
2	Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7				
3	Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)				
4	Income Tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule D, <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726				
General Tax Credit					
5	Multiply \$35 by the total number of exemptions claimed on Form 1040, line 7. (If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.)				
6	Enter the amount from line 3, above				
7	Enter $\left\{ \begin{array}{l} \$3,200 \text{ if you are married filing a joint return or a qualifying widow(er)} \\ \$2,200 \text{ if you are single or an unmarried head of household} \end{array} \right.$				
8	Subtract line 7 from line 6				
9	Enter 2% of line 8 (but do not enter more than \$180)				
10	General tax credit. Enter the amount from line 5 or line 9, whichever is larger				F135
11	Tax. Subtract line 10 from line 4. (If \$0 or less, enter \$0.) Enter this amount on Form 1040, line 35				

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

If you are included in one of the groups below, you **MUST** itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You **MUST** itemize your deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of \$750 or more and less than \$2,200 of earned income if single (less than \$1,600 if married filing a separate return).

Note: If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, of this schedule, unless you are married-filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8,

13, and 19. See page 11 of the instructions for Form 1040 for more details.

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1	Enter the amount from Form 1040, line 31				
2	Enter the amount from Schedule A, line 40				
3	Enter the amount from Schedule A, line 39				
Caution: If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.					
4	Subtract line 3 from line 2				F28
5	Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)				

Exemption of, or Deduction from, Income Earned Abroad

21
1978

▶ See separate instructions. ▶ Attach to Form 1040.
 For tax year ending ▶

This Form is to be Used Only by United States Citizens and Resident Aliens

Name of taxpayer	Social security number
Foreign address (including Country)	Your occupation

Name of employer ▶

Employer's address U.S. ▶
Foreign ▶

Employer is (check any that apply) A U.S. charitable organization (section 501(c)(3)) A foreign entity A U.S. company
 A foreign affiliate of a U.S. company Self Other (specify) ▶

Give the latest year for which you filed a U.S. income tax return ▶ Service Center where filed ▶

Enter prior years you claimed exemption for income earned abroad under section 911 ▶

Check the status under which you claim exemption of, or deduction from, income earned from services abroad Bona fide residence. Physical presence.

Are you a U.S. citizen? Yes No

Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption or deduction.

Part I To be Completed for Bona Fide Residence Only

1 List the countries where you have resided and the dates of residence during your 1977 and 1978 tax years

..... Bona fide residence began (date), ended (date)

2 Kind of living quarters in foreign country ▶ Purchased house Rented house or apartment Rented room Quarters furnished by employer

3 Did any of your family live with you abroad during any part of the tax year? Yes No

If "Yes," who and for what period? ▶

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? Yes No

(b) Are you required to pay income tax to the country you claim bona fide residence in? Yes No
 If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 8(c).)

5 Complete the following for days present in the U.S. or its possessions during the tax year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹

¹ Do not include this income in Part III. Report on Form 1040.

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad

(b) State the type of visa you entered the foreign country under

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? . . . Yes No
 If "Yes," attach explanation.

(d) Did you maintain a home in the U.S. while residing abroad? Yes No
 If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants

Part II To be Completed for Physical Presence Only

7 The 18-month period the exemption for physical presence in foreign countries is based on is from through

8 Enter your principal country of employment during your tax year ▶

9 Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to end of 18-month period. If there was no travel to report during this period, write in schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date departed	Date arrived	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹

¹ Do not include this income in Part III. Report on Form 1040.

Part III To be Completed by All Taxpayers

10 Enter below your total earned income from sources outside the U.S. including noncash remuneration. (See Instructions 7, 8(d), 10(b), and 10(d).) Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? Yes No
If "Yes," see instruction 10(a).

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of that form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

Earned Income for Personal Services Rendered in Foreign Countries	Exchange rates used	Amount (in U.S. dollars)
11 Total wages, salaries, bonuses, commissions, etc., attributable to this year		
12 Pensions and annuities (see instruction 10(d))		
13 Allowable share of income for personal services rendered (see instructions 7 and 10(a))		
(a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)) .		
(b) In a partnership (give name, address, and nature of income)		
.....		
.....		
14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined):		
(a) Home (lodging)		
(b) Meals		
(c) Car		
(d) Other property or facilities (specify)		
.....		
.....		
15 Other foreign earned income (specify)		
.....		
.....		
16 Allowances, reimbursements or expenses paid on your behalf:		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (specify)		
.....		
.....		
17 Total earned income from foreign sources (add lines 11 through 16(g))		99.5
18 (a) Value of meals and lodging included in income above which are excludible under section 119		
(b) Net earned income from foreign sources (subtract line 18(a) from line 17)		

19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? Yes No
If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address

20 List your tax home(s) during your tax year.....
Did you change your tax home at any time during your tax year? Yes No
Note: If you answered "Yes" to either 19 or 20 above, see instructions 11, 15 and 17 before completing this form.

21 Did you reside in a camp located in a hardship area for the convenience of your employer? Yes No
(See instruction 18 for a description of what is considered a camp.)
If "Yes," you may elect (a), (b) or (c) below. If "No," you may elect either (b) or (c) below.
(a) You may exclude from gross income the amount of \$20,000 (prorated on a daily basis for days you resided in a camp). See Part V.
(b) You may claim the deduction for excess foreign living expenses. See Part IV.
(c) You may exempt from gross income up to \$15,000 (\$20,000 if an employee of a U.S. charitable organization). See Part VI.

To be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses

Qualified Schooling Expense (See Instruction 12)

23 Complete the following for each dependent child for whom you claim a schooling expense deduction:

Table with 4 columns: Name of Dependent Child, Age, Address (including country) of School Attended, Schooling Expenses Claimed

23 Total qualified schooling expenses. Enter here and on lines 31(b) and 36

Qualified Home Leave Transportation Expense (See Instruction 13)

24 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse and your dependents as a separate trip

Qualified Hardship Area Deduction (See Instruction 14)

25 Name of hardship area, Date tax home was established ended
26 Maximum deduction \$ 5,000.00
27 Number of days that you qualified for deduction during the tax year
28 Percentage applicable (divide the number of days on line 27 by 365)
29 Allowable deduction (multiply the amount on line 26 by the percent on line 28)

Qualified Housing Expenses (See Instruction 16)

30 Expenses paid or incurred for housing at your tax home during the year. (If you maintained a qualified second household, see instruction 17 for additional information)
31 Figure your base housing amount as follows. Enter:
(a) Earned income from all sources (see instruction 16)
(b) Qualified schooling expenses (from line 23)
(c) Qualified home leave transportation expenses (from line 24)
(d) Qualified hardship area deduction (from line 29)
(e) Qualified cost-of-living differential (from tables—see instruction 15)
(f) Housing expenses from line 30
(g) Total expenses (add lines 31(b) through 31(f))
(h) Subtract line 31(g) from line 31(a)
(i) Base housing amount: Enter 20% (1/5) of line 31(h)
32 Subtract line 31(i) from line 30. If less than zero, enter zero.
33 If you maintained a qualified second household, enter earned income as modified by instruction 17. Otherwise, omit line 33 and enter zero on line 34(e)
34 Amount from line 31(g)
(a) Housing expenses for qualified second household
(b) Add line 34 and line 34(a)
(c) Subtract line 34(b) from line 33. If less than zero, enter zero
(d) Base housing amount for second household; enter 20% (1/5) of line 34(c)
(e) Subtract line 34(d) from line 34(a)
35 Total qualified housing expenses. If you maintained a qualified second household and your tax home was in a hardship area, enter total of amounts on lines 30 and 34(e). Otherwise, enter the total of lines 32 and 34(e). Also enter on line 40

Summary of Excess Foreign Living Expenses

36 Qualified schooling expense from line 23
37 Qualified home leave transportation expenses from line 24
38 Qualified hardship area deduction from line 29
39 Qualified cost-of-living differential from line 31(e)
40 Qualified housing expenses from line 35
41 Total expenses (add lines 36 through 40)
42 Limitation:
(a) Total earned income from foreign sources (from Part III, line 13(b))
(b) Adjustments allocable to income from foreign sources (see instruction 11(b))
Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero
43 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 23, and label it as "Expense from Form 2555"

F97

Note: If you claim this deduction, report your earned income from line 18(b) on Form 1040 to the extent received this year.

SP Part V To be Completed for Exclusion of Income by Taxpayers Who Reside in Camps Located in a Hardship Area (See Instruction 18)

44 Complete the following for days you resided in a hardship area during the tax year:				
Name of hardship area	Date arrived	Date departed	Full days you resided in hardship area	Number of days during your residence that area qualified

45 Total number of full qualifying days in all hardship areas. (Enter here and on line 47 below.) ▶

46 Maximum exclusion \$20,000.00

47 Number of days that you qualified for exclusion during the tax year (from line 45 above)

48 Percentage applicable (divide the number of days on line 47 by 365) %

49 Maximum allowable exclusion (multiply the amount on line 46 by the percent on line 48). Enter here and on line 51 below ▶ \$

50 Total earned income from foreign sources (from Part III, line 13(b))

51 Enter the exclusion from line 49 or the amount that you earned during the days you qualified, whichever is smaller F98

52 Taxable earned income from foreign sources (subtract the amount on line 51 from line 50). If less than zero, enter zero. Enter here and report on Form 1040 to the extent received this year ▶

SP Part VI To be Completed by Taxpayers Claiming Exemption of Income Earned Abroad¹ (See Instruction 19)

53 Maximum exemption. (If you were an employee of a U.S. charitable organization, see instruction 19(d)) \$15,000.00

54 Number of days that you qualified for exemption during the tax year

55 Percentage applicable (divide the number of days on line 54 by 365) %

56 Allowable exemption (multiply the amount on line 53 by the percent on line 55). Enter result here and on lines 58 and 69 below ▶ \$

57 Taxable income (from Schedule TC (Form 1040), Part I, line 3)

58 Enter exempt earned income from line 56

59 Enter expenses allocable to the exempt earned income on line 58 (see instruction 19(b))

60 Net exempt earned income (subtract line 59 from line 58)

61 Net taxable income (add lines 57 and 60)

62 Tax on the amount on line 61²

63 Net exempt earned income from line 60

64 Enter $\left\{ \begin{array}{l} \$3,200 \text{ if you are married filing a joint return (or qualifying widow(er))} \\ \$2,200 \text{ if you are single (or an unmarried head of household)} \\ \$1,600 \text{ if you are married filing a separate return} \end{array} \right.$

65 Total (add lines 63 and 64)

66 Tax on the amount on line 65 (use Tax Rate Schedule X, Y, or Z)

67 Tax (subtract line 66 from line 62). Enter here and on Schedule TC (Form 1040), Part I, line 5, and label it "Form 2555" ▶

68 Total earned income from foreign sources (from Part III, line 18(b))

69 Enter exemption from line 56 or the amount you earned during days you qualified, whichever is smaller F96

70 Taxable earned income from foreign sources (subtract the amount on line 69 from line 68). If less than zero, enter zero. Enter here and report on Form 1040 to the extent received this year ▶

¹ If you and your spouse file a joint return and you both complete Part VI, use combined amounts on lines 57 through 67 on one of the forms. ² Use Tax Rate Schedule X, Y, or Z. OR if applicable: alternative tax from Schedule D (Form 1040), or maximum tax from Form 4726.

Computation of Minimum Tax—Individuals

Attach to Form 1040
(Please see instructions on back)

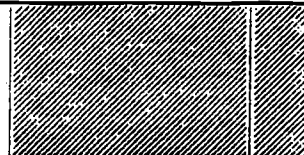
95
1978

Name(s) as shown on Form 1040

Your social security number

1 Tax Preference Items.

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see instructions for line 8. Caution: See Limitations on Amounts Treated as Tax Preference Items in Certain Cases in instructions.



- (a) Adjusted itemized deductions
- (b) Accelerated depreciation on real property:
 - (1) Low-income rental housing under section 167(k)
 - (2) Other real property
- (c) Accelerated depreciation on personal property subject to a lease
- (d) Amortization of certified pollution control facilities
- (e) Amortization of railroad rolling stock
- (f) Amortization of on-the-job training facilities
- (g) Amortization of child care facilities
- (h) Reserves for losses on bad debts of financial institutions
- (i) Stock options
- (j) Depletion
- (k) Capital gains
- (l) Intangible drilling costs

F 99
F 100
F 101
F 102
F 103
F 104
F 105
F 106
F 107
F 108
F 109
F 110
F 111

2 Total tax preference items. Add lines 1(a) through 1(l)

F 115

3 Amount from Form 1040, line 47*

4 Tax from recomputing prior-year investment credit

5 Tax from recomputing prior-year Work Incentive (WIN) credit

Tax on premature redemption of Individual Retirement Bond(s)

7 Add lines 3 through 6

8 Enter the larger of: (a) one-half of the amount on line 7, or (b) \$10,000 (\$5,000 if married filing separately)

9 Subtract line 8 from line 2 (If line 8 is more than line 2, enter zero)

10 Multiply amount on line 9 by 15% and enter here

11 Enter any 1978 net operating loss carryover to 1979 (attach statement showing computation)

12 Multiply amount on line 11 by 15% and enter here

13 Deferred minimum tax. Enter the smaller of amount on line 10 or line 12

14 Minimum Tax. Subtract line 13 from line 10

15 Enter minimum tax deferred from previous year(s) until this year (attach statement showing computation)

16 Total minimum tax. Add lines 14 and 15

17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47 is more than zero, this section will not apply; skip lines 17(a) through 18 and enter the amount from line 16 on line 19.

- (a) Credit for the elderly
- (b) Credit for political contributions
- (c) Credit for child care expenses
- (d) Residential energy credits

18 Add lines 17(a) through 17(d)

19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49

not include any tax imposed under sec. 402(e) (ordinary income portion of lump-sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 72(m)(5).

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

Who Must File.—You must file this form if: (1) you have tax preference items of more than \$10,000 (\$5,000 if married filing separately) even if you owe no minimum tax, or (2) you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see the note in instructions for line 8.

Line 1—Tax Preference Items.—

(a) **Adjusted itemized deductions.**—(This applies only if you itemized deductions on Schedule A (Form 1040).)

Determine the amount to be entered as follows:

Step 1—Subtract from your total itemized deductions (Schedule A, Form 1040, line 39):

- (1) Medical and dental expenses (Schedule A, Form 1040, line 10).
- (2) Casualty and theft losses (Schedule A, Form 1040, line 29).
- (3) Any deduction allowable under section 691(c).

Step 2—Multiply your adjusted gross income (Form 1040, line 31) by 60 percent.

Step 3—Subtract the amount determined in step 2 from the smaller of your adjusted gross income or the amount determined in step 1. If less than zero, enter zero.

(b) **Accelerated depreciation on real property.**—

(1) Low income rental housing under section 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if you had used the straight line method. You must figure this excess on a property-by-property basis.

Note: If you amortized certain rehabilitation expenditures for certified historic structures or other section 1250 property over a 5-year period, enter on line 1(b)(1) the amount by which this amortization is more than straight-line depreciation over the improvement's normal useful life.

(c) **Accelerated depreciation on personal property subject to a lease.**—Enter the excess of depreciation allowable over the depreciation that would have been allowable if you had used the straight-line method. You must figure this excess on a property-by-property basis.

Amortization of (d) certified pollution control facilities, (e) railroad rolling stock, (f) on-the-job training facilities, and (g) child care facilities.—

In items (d), (e), (f) and (g), enter the amount by which the amortization allowable is more than the depreciation deduction otherwise allowable.

If you use the Class Life Asset Depreciation Range (CLAOR) System, the asset guideline period provided is considered the same as straight line useful life for lines 1(b) and 1(c). Any variance in useful life allowable under section 167(m)(1) is also considered the same as straight line useful life for purposes of figuring tax preference item (b), but not (c). For lines 1(d) through 1(g), the asset guideline period provided

(including any variance in useful life) is considered the useful life of the property in figuring the depreciation deduction otherwise allowable.

(h) **Reserves for losses on bad debts of financial institutions.**—Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if you had maintained the bad debt reserve for all taxable years based on actual experience. See section 57(a)(7) and regulation section 1.57-1(g).

(i) **Stock options.**—If you received stock by the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise was more than the option price.

(j) **Depletion.**—Enter any excess of deduction for depletion allowable under section 611 over the property's adjusted basis at the end of the year. Include percentage depletion for geothermal deposits. Determine the excess without regard to depletion deduction for the taxable year. You must figure this excess on a property by property basis.

(k) **Capital gains.**—Enter the amount from:

- (1) Schedule D (Form 1040), line 22;
- (2) Form 4798, Part I, line 15, if you report a pre-1970 capital loss carryover.
- (3) The excludable part of capital gain distributions if you did not use Schedule D or Form 4798.

Do not include as a tax preference item, the capital gain deduction attributable to a sale or exchange of a principal residence after 7/25/78.

(l) **Intangible drilling costs.**—Excess intangible drilling costs are a tax preference item only to the extent that they exceed your net income from oil, gas and geothermal properties.

Excess intangible drilling costs are the amount by which the allowable intangible drilling and development costs (other than costs incurred in drilling a nonproductive well) exceed the amount that would have been allowable if such costs had been capitalized and then (unless you make an election under section 57(d)(2)) amortized over a 120 month period beginning with the month production first began.

The net income from oil, gas and geothermal properties is the gross income from such properties less the deductions allocable to them, except for excess intangible drilling costs.

This tax preference item must be figured separately with respect to oil and gas properties which are not geothermal deposits and all properties which are geothermal deposits.

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See section 58(h) for limitations where the tax preference item did not result in a tax benefit. If limitations apply, attach a schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—If you are a partner, you must take into account separately your distributive share of items of income and deductions that enter into the computa-

tion of tax preference items. If you are a partner and have elected the optional adjustment to basis (see section 743), adjust the tax preference items that apply to reflect the election.

If you are a:

beneficiary of an estate or trust, see sec. 58(c);

shareholder of an electing small business corporation, see sec. 58(d);

participant in a common trust fund, see sec. 58(e);

shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 8—Adjustment in Exclusion.—If this is a short period return, use the formula described in section 443(d) to determine the adjustment in exclusion for figuring minimum tax on tax preference items.

Note: If line 2 is more than either the adjusted exclusion or \$10,000 (\$5,000 if married filing separately), file this form even though you owe no minimum tax.

Line 11—1978 Net Operating Loss Carryover to 1979.—Under certain conditions, you may defer part or all of the amount on line 10 to a later year. See section 56(b).

Line 15—Minimum Tax Deferred from Previous Year(s).—If a net operating loss carryover from a previous year(s) reduces taxable income for 1978, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that previous year(s), all or part of the deferred minimum tax may be includible on line 15 as tax liability for 1978. Figure the deferred minimum tax at the rate in effect for the year of the loss (15% for 1976 and 1977; 10% for 1975 and previous years).

Include the deferred minimum tax on line 15 to the extent the part of the net operating loss carryover attributable to the deferred minimum tax reduces taxable income for 1978. In figuring the amount attributable, the part of the net operating loss carried over not attributable to the deferred minimum tax has priority. Apply it in reducing the 1978 taxable income before the part of the carryover that is attributable to deferred minimum tax. See section 56(b).

Line 17—Excess Tax Credits.—If Form 1040, line 47 is zero, you may be able to claim any unused part of certain credits against your minimum tax. Apply the credits in the order listed on Form 4625, first to the tax on Form 1040, line 37, and then to the minimum tax on Form 4625, line 16. For example, if the amount on Form 1040, line 47 is zero after applying the credit for the elderly and a part of the credit for political contributions, the balance of the credit for political contributions, credit for child care expenses and residential energy credits can be applied to the extent of the minimum tax on Form 4625, line 16. Enter on lines 17(a) through 17(d), only that part of the credit(s) that is used to reduce the minimum tax. Do not reduce the minimum tax below zero.

For further information about minimum tax, see Publication 525.

Maximum Tax on Personal Service Income

► Attach to Form 1040 (or Form 1041).

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1978

Name(s) as shown on Form 1040 (or Form 1041)

Identifying number

Do not complete this form if—(a) Taxable income or personal service taxable income is:
\$40,200 or less, and on Form 1040, you checked box 1 or box 4,
\$55,200 or less, and on Form 1040, you checked box 2 or box 5,
\$26,000 or less and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

A—Personal Service Income	B—Deductions Against Personal Service Income
Total personal service income	Total deductions against personal service income

1 Personal service net income—Subtract total amount in column B from total amount in column A	1	
2 Enter your adjusted gross income (see instructions)	2	
3 Divide the amount on line 1 by the amount on line 2. Enter percentage result here, but not more than 100%. Round to nearest 4 numbers (see instructions)	3	
4 Enter your taxable income (see instructions)	4	
5 Multiply the amount on line 4 by the percentage on line 3	5	
6 Enter the total of your 1978 tax preference items (see instructions)	6	
7 Personal service taxable income. Subtract line 6 from line 5 (see instructions)	7	
8 if: on Form 1040, you checked box 1 or box 4, enter \$40,200	8	
on Form 1040, you checked box 2 or box 5, enter \$55,200	8	
Estate or Trust, enter \$26,000	8	
9 Subtract line 8 from line 7 (if zero or less, do not complete rest of form)	9	
10 Enter 50% of line 9	10	
11 Tax on amount on line 4	11	
12 Tax on amount on line 7	12	
13 Subtract line 12 from line 11	13	
14 If the amount on line 8 is: \$40,200, enter \$13,290 (\$12,240 if unmarried head of household)	14	
\$55,200, enter \$18,060	14	
\$26,000, enter \$9,030	14	
15 Add lines 10, 13, and 14. This is your maximum tax (see instructions)	15	F118

Computation of Alternative Tax	
16 Amount from line 4	16
17 Enter amount reportable on Schedule D (Form 1040), line 26 or Schedule D (Form 1041), line 20*	17
18 Subtract line 17 from line 16	18
Note: If Schedule D (Form 1040), line 15; Form 4798, line 7; or Schedule D (Form 1041), line 17(e) or 31 is not more than \$50,000, skip lines 19 through 23.	
19 Enter amount reportable on Schedule D (Form 1040), line 28 or Schedule D (Form 1041), line 22	19
20 Add lines 18 and 19	20
21 Enter amount from line 11	21
22 Tax on amount on line 20	22
23 Subtract line 22 from line 21	23
24 Tax on amount on line 18. Caution: If line 7 is more than line 18, enter instead, amount on line 12 less 50% of the excess of line 7 over line 18	24
25 Subtract line 24 from line 11	25
26 Subtract line 25 from line 15	26
27 Enter 25% of Schedule D (Form 1040), line 15; Form 4798, line 7; or Schedule D (Form 1041), line (e) or 31, but not more than \$12,500	27
28 Add lines 23 (if applicable), 26 and 27	28

If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 17 the amount shown on Form 1040, line 15.

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

Column A—Personal Service Income.—Enter in the spaces provided all personal service income as shown on your Form 1040 or your Form 1041. Personal service income generally includes wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It also includes prizes and awards that are not gambling winnings, taxable pensions or annuities if there is a connection with earning income from past personal services, and group-term life insurance purchased for employees that are includible in gross income. It also includes property received for performance of services and transferred to another individual.

Personal service income also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of the transfer of any interest in, or the licensing of the use of, property (other than goodwill) if your personal efforts created the property.

If you perform personal services for a corporation (including an electing small business corporation), personal service income generally is only the portion of income that is received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered.

If you are a doctor, dentist, lawyer, architect, accountant, etc., the entire amount you receive for performing professional services, is treated as personal service income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of the services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered is personal service income from the trade or business. If the trade or business had a net profit, the value of your services that could be considered personal service income may not exceed 30 percent of your share of the net profits from the trade or business including any guaranteed payment received from a partnership.

An item of gross income in respect of a decedent is treated as personal service income to the beneficiary if the gross income would have been personal service income for the decedent had he or she lived and received the amount.

If you are a nonresident alien, per-

sonal service income includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States. It does not include income subject to 30 percent tax under section 871(a)(1)(A).

Personal service income does not include dividends (including undistributed taxable income from an electing Small Business Corporation), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains.

Personal service income does not include premature or excess distributions from a qualified employees pension plan under section 72(m)(5), nor does it include lump-sum distributions from pension, etc., plans taxed under sections 402(a)(2), 402(e) and 403(a)(2).

Personal service income also does not include certain distributions from Individual Retirement Accounts or Annuities described in sections 408(e)(2), (3), (4), (5) and 408(f) nor redemption of Retirement Bonds includible in income under section 409(b) or (c).

Column B—Deductions Against Personal Service Income.—Enter in the spaces provided any deductions from gross income that are required to be taken into account in determining adjusted gross income and are properly allocable to or chargeable against personal service income such as:

- (1) Deductions attributable to a trade or business from which personal service income is or may be derived,
- (2) Expenses paid or incurred in connection with the performance of services as an employee,
- (3) Deductions allowable for contributions to a Keogh Retirement Plan,
- (4) Allowable deduction for payments to an individual retirement arrangement,
- (5) Allowable deductions for moving expenses,
- (6) Deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits, and
- (7) A net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against personal service income.

When the expenses of a business exceed the income from that business, and

both personal services and capital are material income producing factors, only a portion of the expenses are deductible against personal service income. To determine the allowable deductions, multiply the total business expenses of that business by the ratio of the reasonable value of the taxpayer's service to the business over the gross receipts of that business.

This calculation must be applied separately to each business having a loss, and the profits or losses of one business may not be netted against profits or losses of another business.

Line 2—Adjusted Gross Income.—If this form is to be attached to Form 1040, enter on this line, the amount from Form 1040, line 31.

Line 3.—Round percentage to nearest four numbers. For example, a percentage of 68.8456% should be rounded to 68.85%.

Line 4—Taxable Income.—If this form is to be attached to Form 1040, enter on this line, the amount from Schedule TC (Form 1040), Part I, line 3.

Line 6.—Enter on this line the tax preference items required for computation of minimum tax whether or not you are actually liable for such tax.

Exception: The capital gain deduction from Schedule D (Form 1040), line 19; Form 4798, line 12; or Schedule D (Form 1041), line 35 need not be taken into account.

For more information, see Form 4625.

Line 7—Personal Service Taxable Income.—Personal service taxable income means the excess of the portion of taxable income attributable to personal service net income over the total tax preference items.

Lines 11, 12, 22 and 24.—Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

Lines 15 and 28.—Enter your maximum tax on Schedule TC, Form 1040, Part I, line 4 (or Form 1041, line 27). However, if you had net long-term capital gain in excess of net short-term capital loss, complete lines 16 to 28 and enter the smaller of line 15 or line 28 on the appropriate line of Form 1040, or Form 1041.

Short Period Returns.—If you are required to make a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis. However, if a short period return is required due to a termination of taxable year for purposes of a jeopardy assessment, maximum tax computation shall not apply unless the taxable year is reopened.

Form **4798**

Department of the Treasury
Internal Revenue Service

Carryover of Pre-1970 Capital Losses

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1978.)

▶ Attach to Form 1040.

1978

(15) as shown on Form 1040

Social Security Number

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Short-term	1	Amount from your 1978 Schedule D (Form 1040), Part I, line 5, column f	1			3	F70
	2	Pre-1970 short-term capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 17	2	(F68)			
	3	Net short-term gain or (loss), combine lines 1 and 2					
Long-term	4	Amount from your 1978 Schedule D (Form 1040), Part II, line 13, column f	4			6a	
	5	Pre-1970 long-term capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 23	5	(F71)			
	6a	Net long-term gain or (loss), combine lines 4 and 5					
	6b	Combine lines 3 and 6a. If result is zero or a loss, skip lines 7 through 16, and go to line 17	6b			6b	
	7	Enter line 6a or line 6b, whichever is smaller. If zero or a loss, enter zero and skip to line 16	7			7	
	8a	Enter amount from Schedule D, line 3, column g	8a			8a	
	8b	Enter amount from Schedule D, line 11, column g	8b			8b	
	9	If line 8b shows a gain, combine lines 8a and 8b and enter here. If this line or line 8b shows a loss or zero, enter zero and skip to line 13	9			9	
	10	Enter line 8b or line 9, whichever is smaller	10			10	
	11	Enter line 7 or line 10, whichever is smaller	11			11	
	12	Enter 60% of amount on line 11	12			12	
	13	Subtract line 11 from line 7	13			13	
	14	Enter 50% of amount on line 13	14			14	
	15	Add line 12 and line 14. This is your capital gain deduction	15			15	
	16	Subtract line 15 from line 6b. Enter here and on Form 1040, line 14	16			16	
	17	If line 6b shows a loss—if losses are shown on BOTH lines 5 and 6a SKIP line 17 and go to line 18. Otherwise, enter one of the following amounts: a If line 3 is zero or a net gain, enter 50% of line 6b; b If line 6a is zero or a net gain, enter amount from line 6b; or c If line 3 and line 6a are net losses, enter amount from line 3 added to 50% of amount from line 6a.	17			17	
		Note: If there is an entry on line 17, skip lines 18 through 34 and go to line 35.					
	18	Enter loss from line 3; if line 3 is zero or a gain, enter zero	18			18	
	19	Enter loss from line 6a	19			19	
	20	Enter any gain from line 3; if line 3 is zero or a loss, enter zero	20			20	
	21	Reduce loss on line 19 by any gain on line 20	21			21	
	22	Combine amounts on 1978 Schedule D (Form 1040), column f, lines 3 and 11 and if gain, enter gain; if zero or a loss, enter zero	22			22	
		Note: If the entry on line 22 is zero, skip lines 23 through 29 and enter on line 30 the loss shown on line 5.					
	23	Enter any gain from 1978 Schedule D (Form 1040), column f, line 11	23			23	
	24	Enter smaller of amount on line 22 or line 23	24			24	
	25	Subtract line 24 from line 22	25			25	
	26	Enter loss from line 2; if line 2 is blank, enter zero	26			26	
	27	Reduce gain on line 25 by loss on line 26 (see Instruction B)	27			27	
	28	Enter loss from line 5	28			28	
	29	Add the gain(s) on line(s) 24 and 27	29			29	
	30	Reduce the loss on line 28 by any gain on line 29 (see Instruction C)	30			30	
	31	Enter smaller of amount on line 30 or line 21 (if line 30 is zero, enter zero)	31			31	
	32	Subtract amount on line 31 from the loss on line 21	32			32	
	33	Enter 50% of the amount on line 32	33			33	
	34	Add lines 18, 31 and 33	34			34	
	35	Enter the amount from line 17 or line 34, whichever applies	35			35	
	36	Enter here and enter as a (loss) on Form 1040, line 14, the smallest of: a Amount on line 35; b \$3,000 (Married taxpayers filing separate returns see Instruction D); or c Taxable income, as adjusted (see page 20 in instructions for Schedule D (Form 1040))	36			36	()

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 6b of Part I

37	Combine amounts on 1978 Schedule D (Form 1040), lines 3 and 11, column f, and if gain, enter gain; if zero or a loss, enter zero	37		
Note: If the entry on line 37 is zero, SKIP lines 38 through 44, and enter on line 45 the loss shown on line 2.				
38	Enter any gain from 1978 Schedule D (Form 1040), line 3, column f	38		
39	Enter smaller of amount on line 37 or line 38	39		
40	Subtract line 39 from line 37	40		
41	Enter loss from line 5; if line 5 is blank, enter zero	41		
42	Reduce any gain on line 40 by any loss on line 41 (see Instruction B)	42		
43	Enter loss from line 2	43		
44	Add the gain(s) on line(s) 39 and 42	44		
45	Reduce the loss on line 43 by any gain on line 44 (see Instruction C)	45		

Part II—Pre-1970 and Post-1969 Capital Loss Carryovers from 1978 to 1979 (Complete this part if the amount on Part I, line 35 is larger than the loss on Part I, line 36.)

1	Enter loss shown in Part I, line 3; if none, enter zero and skip lines 2 through 20. Then go to line 21	1		
2	Enter gain shown in Part I, line 6a. If that line is blank or shows a loss, enter zero	2		
3	Reduce loss on line 1 by any gain on line 2	3		
Note: If Part I, line 2 is blank, skip lines 4 through 11 and enter zero on line 12. Then go to line 13.				
4	Combine lines 3 and 11, column f on your 1978 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter zero	4		
Note: If line 4 is zero, skip lines 5 through 11 and enter on line 12 the loss from Part I, line 2. Then go to line 13.				
5	Enter any gain from your 1978 Schedule D (Form 1040), line 3, column f	5		
6	Enter smaller of line 4 or 5	6		
7	Subtract line 6 from line 4	7		
8	Enter loss from Part I, line 5; otherwise, enter zero	8		
9	Reduce any gain on line 7 by any loss on line 8	9		
10	Enter loss from Part I, line 2; otherwise, enter zero	10		
11	Add the gains on lines 6 and 9	11		
12	Reduce the loss on line 10 by any gain on line 11	12		
13	Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)	13		
14	Short-term capital loss attributable to years beginning after 1969 (subtract line 13 from line 3)	14		
15	Enter any loss from line 13, above	15		
16	Enter loss from Part I, line 36	16		
17	Pre-1970 short-term loss carryover to 1979 (subtract line 16 from line 15. If line 15 is less than line 16, enter zero)	17		
18	Enter any loss from line 14, above	18		
19	Subtract line 15 from line 16. If line 16 is less than line 15, enter zero	19		
20	Post-1969 short-term loss carryover to 1979 (subtract line 19 from line 18. If line 18 is less than line 19, enter zero)	20		
21	If you were required to complete Part I, lines 18 through 34, enter any loss from Part I, line 31; otherwise, enter zero	21		
22	Subtract line 18 from line 19. If line 19 is less than line 18, enter zero	22		
Note: If you skipped lines 2 through 20 above, enter amount from Part I, line 36.				
23	Pre-1970 long-term loss carryover to 1979 (subtract line 22 from line 21. If line 21 is less than line 22, enter zero)	23		
24	If you were required to complete Part I, lines 18 through 34, enter any loss from Part I, line 32. Otherwise, enter any loss from Part I, line 6a	24		
25	Subtract line 21 from line 22 _____ × 2 (If line 22 is less than line 21, enter zero.)	25		
26	Post-1969 long-term loss carryover to 1979 (subtract line 25 from line 24. If line 24 is less than line 25, enter zero)	26		

Instructions

A. Who Should File.—Use this form only if you have a pre-1970 capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 17 or 23. If so, first fill in your 1978 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1978 to 1979 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

B. Part I, Line 27 or 42.—If there are a gain and a loss on the lines mentioned in the instructions for Part I, line 27 or 42, enter the gain reduced by the amount of the loss. If the loss is more than the gain, enter zero; if there is a gain and no loss, enter the gain.

C. Part I, Line 30 or 45.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 30 or 45, enter the loss reduced by the amount of the gain. If the gain is more than the loss enter a zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married and filing a separate return the limitation for Part I, line 36b is \$1,500, increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed \$3,000. If Part I, line 2 shows a loss, complete Part I, Section B. If Part I, line 5 shows a loss, complete Part I, lines 22 through 30 (assuming lines 18 through 34 were not otherwise required to be completed), and ignore the note under line 22.

Name(s) as shown on Form 1040 _____ Your social security number _____

Residential Energy Credit Computation

Energy Conservation Expenditures. For calendar year 1978 filers, energy conservation property must have been installed after April 19, 1977 and before January 1, 1979. For these expenditures to qualify for the credit, your principal residence must have been substantially completed before April 20, 1977.

(a) Description of Item (See Instruction B)	(b) Amount			
1 Insulation	F120			
Storm (or thermal) windows or doors	F121			
Caulking or weatherstripping	F122			
Other (specify) ▶				
2 Total (add amounts on line 1)	2 F123			
3 Enter 15% of line 2 (but do not enter more than \$300)		3		

Renewable Energy Source Expenditures. For calendar year 1978 filers, renewable energy source property generally must have been installed after April 19, 1977 and before January 1, 1979.

(a) Description of Item (See Instruction C)	(b) Amount			
4 Solar	F124			
Geothermal	F125			
Wind				
5 Total (add amounts on line 4)	5 F126			
6 Enter 20% of line 5 (but do not enter more than \$2,000)		6		
7 Enter 10% of line 5 (but do not enter more than \$200)		7		
8 Total (add lines 3, 6, and 7—if less than \$10, enter zero here and on line 10 below)		8	F127	
9 Limitation:				
a Enter tax from Form 1040, line 37	9a			
b Enter total of lines 38 through 44 from Form 1040	9b			
c Subtract line 9b from line 9a (if less than zero, enter zero)		9c		
10 Residential energy credit. Enter the smaller of line 8 or line 9c here and on Form 1040, line 45		10		

Instructions

A. Who May Claim the Credit.—Calendar year filers must file Form 5695 to claim a credit for energy saving property installed after April 19, 1977 and before January 1, 1979. Even if you installed an item in 1977 (after April 19), you must claim the credit on your 1978 return. Do not file an amended return for 1977.

Taxpayers with fiscal years beginning in 1977 and ending in 1978 may not claim the credit for the 1977-78 tax year. Fiscal year 1978-79 filers may claim the credit by taking into account the period beginning April 20, 1977 and ending on the last day of the tax year.

B. Energy Conservation Property.—Items eligible for the credit are limited to the following:

- (1) insulation (fiberglass, cellulose, etc.) for: ceilings, walls, floors, roofs, water heaters, etc.;
- (2) exterior storm (or thermal) windows or doors;
- (3) caulking or weatherstripping for exterior windows or doors;
- (4) a furnace replacement burner which reduces the amount of fuel used;
- (5) a device to make flue openings (for a heating system) more efficient;
- (6) an electrical or mechanical furnace ignition system which replaces a gas pilot light;
- (7) an automatic energy-saving setback thermostat; and
- (8) a meter which displays the cost of energy usage.

These items must be installed in or on your principal residence (as defined in Instruction E) after April 19, 1977 and before

January 1, 1979 and meet the following tests:

- (1) you must be the first person to use the item, and
- (2) the item can be expected to remain in use for at least 3 years.

C. Renewable Energy Source Property.—Solar and geothermal energy property may be used to heat or cool your residence (or provide hot water). Solar energy property includes equipment (collectors, rockbeds, and heat exchangers) that transforms sunlight into heat or electricity. Geothermal energy property includes equipment that distributes the natural heat in rocks or water. Wind energy property uses wind to produce energy in any form (generally electricity) for residential purposes.

Renewable energy source property must be installed in connection with your principal residence (as defined in Instruction E) and meet the following tests:

- (1) you must be the first person to use the item, and
- (2) the item can be expected to remain in use for at least 5 years.

D. Items That Do Not Qualify for the Credit.—Examples are:

- (1) carpeting;
- (2) drapes;
- (3) wood paneling;
- (4) exterior siding;
- (5) heat pump;
- (6) wood or peat fueled residential equipment;
- (7) fluorescent replacement lighting system;
- (8) hydrogen fueled residential equipment;
- (9) equipment using wind energy for transportation;

- (10) expenditures for a swimming pool used as an energy storage medium; and
- (11) greenhouses.

E. Principal Residence Rules.—The credit is available only for your principal residence (you may either own it or rent it from another person). It must be the main home occupied by you and your family. A summer or vacation home would not qualify. It must be located in the United States. To qualify for the energy conservation credit, the residence must have been substantially completed before April 20, 1977.

Note: Please get Publication 903, *Energy Credits for Individuals*, for special rules about principal residences.

F. Amount of Credit.—The amount of the credit is based on the cost of the item. The cost of an energy conservation item includes its original installation. The cost of a renewable energy source item includes labor costs for its onsite preparation, assembly, or original installation.

The maximum credit for energy conservation items is \$300 for each residence. The maximum credit for renewable energy source items is \$2,200 for each residence.

Please get Publication 903 for additional information if you occupied two or more principal residences and made expenditures for energy conservation property or renewable energy source property.

G. Unused Credit Carryover.—If your energy credit for 1978 is more than your tax, you may carry over the unused amount to 1979.

Note: For additional information, get Publication 903, *Energy Credits for Individuals*.