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General Description Booklet
for
1982 INDIVIDUAL TAX MODEL FILE

759944

secondary home deduction
research + experimentation in 36

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Statistics of Income Division

form rent
* windfall profits tax
* credit special fuels
* charity - non-itemizers
income averaging
earned income credit - self employment income
regulated investment company credit
excess FICA credit
more cap gains info

missing
social security 83
retirement 85
non-taxable pensions 86
credit card int 89
non-taxable annuity 90
total allow for. earning 91
for living expense 92
hardship exclusion 93

TABLE OF CONTENTS

INTRODUCTION	1
RECORD LAYOUT.....	3
CODE AND AMOUNT ELEMENT DEFINITIONS.....	9
TECHNICAL DESCRIPTION OF THE FILES.....	20
INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION.....	22
RELIABILITY TABLES.....	25
1981 FEDERAL TAX FORMS (with element number references).....	42

INTRODUCTION

The Internal Revenue Service 1982 Tax Model File (88,218 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 95,337,432 Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1982.

The Tax Model files which have been produced since 1960 consist of detailed information taken from actual tax returns. The public use versions of these sample files are purchased in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax Model File is designed for making national level estimates. The 1982 Tax Model File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

Dr. Fritz Scheuren, Director
Statistics of Income Division D:R:S
1111 Constitution Ave., N.W.
Washington, D.C. 20224
(202) 376-0216

In order to preserve the character of the microdata file while also protecting the identity of individuals, several changes have been made in the 1982 Individual Tax Model.

First, the entire file has been sorted from largest to smallest for the fields of alimony paid and received. In each of these fields, for every ten records, in descending order, the average alimony paid (received) has been determined and that value has been placed in the alimony paid (received) field for each of the ten records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains less than ten, these records have been combined with the group of ten immediately before it.

Second, for returns with an absolute value for adjusted gross income of \$200,000 or more the fields for general sales tax and motor vehicle deductions have been added together and placed in the field for general sales tax deductions. Then, this field, as well as the fields for state and local income tax, real estate tax, and personal property tax deductions has been modified for all those records with adjusted gross income (absolute value) of 200,000 or more in the same manner as described above for alimony paid and received. As in past years, the state codes and all other geographic indicators have been removed for all records with adjusted gross income (absolute value) of 200,000 or more.

Third, for records with adjusted gross income (absolute value) of less than \$200,000, motor vehicle and general sales tax deductions have also been combined and placed in the field for general sales tax deductions, and then these records have been sorted by state. After this sort, the records have been modified for general sales, state and local income, real estate, and personal property tax deductions in the same manner as described above. The only difference between these records and those with returns having adjusted gross income (absolute value) of \$200,000 or more is that records with adjusted gross income (absolute value) of less than \$200,000 have been sorted for each field by individual state with no records from two different states being combined when averaging a field over a series of records.^{1/}

Fourth, the fields containing total miscellaneous and total taxes paid deductions have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

Individual Tax Model Files for each of the Tax Years 1966 through 1979, and State Tax Model Files for Tax Years 1977 and 1978, are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Machine Readable Archives Division
National Archives and Records Service
General Services Administration
Washington, D.C. 20408
(202) 523-3127

The Archives order number for any of the above-mentioned historical Tax Model files is 374-109-(A). In addition to the order number, the requestor should 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" for a more detailed discussion of the Tax Model file.

^{1/} See Effects of 'Blurring' and Rounding Off on 'Blurred' Fields for comparison of these fields with SOI published data. This table is located directly after the record layout.

RECORD LAYOUT
(CODE AND AMOUNT ELEMENT DEFINITIONS)

CORE RECORD LAYOUT

AGEX	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
AGEX	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80

1	E10	2	E20	3	E30	4	E40	5	E50	6	E60	7	E70
ADJUSTED GROSS INCOME (DEFICIT) (+/-)		SALARIES and WAGES		INTEREST RECEIVED		RECEIVED		EXCLUSION		IN AGI		STATE INCOME TAX REFUNDS	
8	E77	9	E90	10	E100	11	E110	12	E120	13	E140	14	E150
ALIMONY RECEIVED *		BUSINESS OR PROFESSION NET PROFIT/LOSS (+/-)		NET CAPITAL GAIN LESS LOSS (+/-)		CAPITAL GAIN DISTRIBUTIONS N/P REPORTED ON SCHEDULE D		SUPPLEMENTAL SCHEDULE NET GAIN LESS LOSS (+/-)		FULLY INCLUDED IN AGI		PENSIONS AND ANNUITIES NOT FULLY INCLUDED IN AGI	
15	E170	16	E200	17	E210	18	E220	19	E230	20	E240	21	E290
Partially Included In AGI		SCHEDULE E NET INCOME LESS LOSS (+/-)		FARM NET PROFIT LESS LOSS (+/-)		GROSS		UNEMPLOYMENT COMPENSATION		OTHER NET INCOME LESS LOSS (+/-)		TOTAL	
22	E300	23	E310	24	E320	25	E330	26	E340	27	E350	28	E360
MOVING EXPENSES		EMPLOYEE BUSINESS EXPENSES		PAYMENTS TO IRA		PAYMENTS TO KEOGH		FORFEITED INTEREST PENALTY		ALIMONY PAID *		MARRIAGE PENALTY DEDUCTION	
	E67		E68		E69		E70		E71		E71		E73

a Reserved for Adjusted Gross Income Less Than \$200,000 and greater than -\$200,000

LEGEND: EXXX - from transaction file (may have changed during editing)
 * - edited

(G) - generated from transaction file (also may have changed during editing)
 C - created in Data Center consistency test
 D - created in Data Center date code

29	E370	30	E380	31	E400	32	E390	33	E430	34	E440	35	E450
STATUTORY ADJUSTMENTS													
DISABILITY INCOME EXCLUSION		EXCESS FOREIGN LIVING EXPENSES		HOUSING DEDUCTION		OTHER		EXCESS ITEMIZED DEDUCTIONS (+/-) (UNUSED ZBA)		CHARITABLE CONTRIBUTIONS FOR NON-ITEMIZERS		TAX TABLE INCOME BEFORE EXEMPTIONS	
36	E460	37	E470	38	E490	39	E500	40	E510	41	E520	42	E590
TAXABLE INCOME NEW CONCEPT (WITH ZBA)													
EXEMPTION AMOUNT		ZERO BRACKET AMOUNT (ZBA)		TAXABLE INCOME OLD CONCEPT (WITHOUT ZBA)		TAXABLE INCOME NEW CONCEPT (WITH ZBA)		TAX GENERATED		COMPUTED REGULAR TAX		INCOME TAX BEFORE CREDITS (SOI)	
43	E600	44	E610	45	E620	46	E720	47	E730	48	E740	49	E750
CREDITS													
INCOME SUBJECT TO TAX (OLD CONCEPT)		INCOME SUBJECT TO TAX (NEW CONCEPT)		MARGINAL TAX BASE		ELDERLY		FOREIGN TAX		INVESTMENT		POLITICAL CONTRIBUTIONS	
50	E760	51	E770	52	E780	53	E790	54	E1580	55	E800	56	E810
CREDITS													
CHILD CARE		JOBS		RESIDENTIAL ENERGY		RESEARCH AND EXPERIMENTATION		EIC USED TO OFFSET INCOME TAX BEFORE CREDITS		OTHER		TOTAL (SOI)	
57	E1030	58	E870	59	E880	60	E900	61	E910	62	E940	63	E970
ADDITIONAL TAXES FOR TAX PREFERENCES													
RESERVED		TOTAL INCOME TAX		INCOME TAX AFTER CREDITS (SOI)		MINIMUM TAX (SOI)		ALTERNATIVE MINIMUM TAX (SOI)		SELF-EMPLOYMENT TAX		TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT	
	D		D		D		D		D		E115G		E118

CORE RECORD LAYOUT

134	E3270	135	E3290	136	E3310	137	E3320	138	E3330	139	E3960	140	E4000
TOTAL EXPENSES		EARNED INCOME		AMOUNT PAID THIS YEAR		CREDIT BASED ON PRIOR YEAR EXPENSES		Taxable Tax Pre-ferences (Form 4625) After No-Benefit Deduction		MINIMUM TAX (FORM 4625)		TOTAL ALTERNATIVE	
141	E4010	142	E4020	143	E4280	144	E4290	145	E4300	146	E4320	147	E4330
ALTERNATIVE MINIMUM TAX (FORM 6251)		CHILD CARE CREDIT (FORM 2441)		RESIDENTIAL ENERGY CREDIT (FORM 5695)		ENERGY CONSERVATION		NON-TAXABLE FEDERAL SUBSIDIES		CREDIT (BEFORE LIMITATION)		CURRENT EXPENDITURES	
TAX PREFERENCES		CAPITAL GAIN DEDUCTION		CURRENT EXPENDITURES		PRIOR YEAR EXPENDITURES		RESIDENTIAL ENERGY CREDIT (FORM 5695)		RESIDENTIAL ENERGY CREDIT (FORM 5695)		REN. ENERGY SOURCE	
148	E4340	149	E4350	150	E4430	151	E4630	152	E4640	153	E4700	154	E252
ADJUSTED ITEMIZED DEDUCTIONS		RENEWABLE ENERGY SOURCE		RESIDENTIAL ENERGY CREDIT (FORM 5695)		BUSINESS RECEIPTS		FARM RECEIPTS		SELECTION AMOUNT		E252	
PRIOR YEAR EXPENDITURES		CARRYOVER FROM 1981		BUSINESS RECEIPTS		FARM RECEIPTS		BUSINESS RECEIPTS		FARM RECEIPTS		PRIOR YEAR EXPENDITURES	
155	S009	156	S001	157	E3090	158	E3100	159	S007	160	S006	161	E8
RESERVED		RETURN ID		DEDUCTION FOR MARRIED COUPLES		PRIMARY QUALIFIED EARNED INCOME		EARNED INCOME		DECIMAL WEIGHT		INTEGER WEIGHT	

EFFECTS OF 'BLURRING' AND ROUNDING OFF ON 'BLURRED' FIELDS*
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

SIZE OF ADJUSTED GROSS INCOME	ALIMONY RECEIVED		ALIMONY PAID		STATE AND LOCAL INCOME TAX	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
TOTAL	316,617	2,070,447	582,477	3,033,922	27,260,428	44,253,006
UNDER \$5,000	33,737	98,104	29,569	200,531	220,089	57,239
\$5,000 UNDER \$10,000	77,511	268,687	26,501	95,913	995,878	271,042
\$10,000 UNDER \$15,000	58,976	292,333	73,103	147,063	2,077,309	879,910
\$15,000 UNDER \$20,000	39,261	278,394	45,188	146,411	2,582,402	1,687,402
\$20,000 UNDER \$25,000	45,705	194,463	53,264	139,703	3,539,361	3,144,658
\$25,000 UNDER \$30,000	20,940	213,373	71,327	213,455	4,063,563	4,570,463
\$30,000 UNDER \$40,000	17,759	281,306	50,276	336,760	6,640,784	9,658,519
\$40,000 UNDER \$50,000	3,264	17,275	55,201	268,389	3,577,320	6,818,903
\$50,000 UNDER \$75,000	7,249	121,577	78,611	569,667	2,394,079	6,965,558
\$75,000 UNDER \$100,000	3,791	240,859	31,578	289,228	568,297	2,716,036
\$100,000 UNDER \$500,000	2,007	40,149	28,204	405,965	463,458	3,602,527
\$500,000 UNDER \$1,000,000	344	20,153	7,134	153,463	114,504	2,020,968
\$1,000,000 OR MORE	37	2,633	1,363	40,750	16,899	747,494
	33	911	698	252,614	6,819	1,112,287

TAXES PAID DEDUCTION

REAL ESTATE	GENERAL SALES AND		MOTOR VEHICLES		PERSONAL PROPERTY	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
TOTAL	37,944,227	7,544,276	31,929,539	14,287,572	8,559,935	1,227,522
UNDER \$5,000	237,260	316,569	459,618	73,312	60,107	4,968
\$5,000 UNDER \$10,000	1,135,431	650,633	1,322,532	315,202	339,958	32,313
\$10,000 UNDER \$15,000	2,133,694	1,577,833	3,572,475	652,432	571,151	59,463
\$15,000 UNDER \$20,000	2,547,065	1,870,460	3,087,559	941,163	728,657	71,512
\$20,000 UNDER \$25,000	3,320,603	2,422,365	4,011,791	1,425,753	949,747	103,868
\$25,000 UNDER \$30,000	3,933,232	3,262,316	4,557,323	1,531,163	1,180,736	127,191
\$30,000 UNDER \$40,000	3,327,735	6,197,495	7,442,283	3,531,550	2,053,197	255,487
\$40,000 UNDER \$50,000	3,355,142	4,216,911	4,132,331	2,233,149	1,245,378	208,114
\$50,000 UNDER \$75,000	2,044,363	3,774,266	2,476,133	1,464,607	929,845	192,691
\$75,000 UNDER \$100,000	317,222	1,742,546	681,322	582,374	234,131	50,251
\$100,000 UNDER \$500,000	21,315	1,244,551	542,703	556,450	201,952	72,771
\$500,000 UNDER \$1,000,000	12,201	455,715	135,190	1,233,343	49,312	30,032
\$1,000,000 OR MORE	1,221	11,173	19,133	41,577	7,580	9,214
	7,266	75,354	3,193	31,700	3,134	9,647

*COMPARE ABOVE TABULATIONS WITH THOSE PUBLISHED
IN IRS PUBLICATION 79 (10-84)

AGEX

Age Exemptions

(A) No exemptions.....	00
(B) One exemption (Primary only).....	01
(C) One exemption (Secondary only).....	02
(D) Two exemptions.....	03

AGIR1

Adjusted Gross Income Range B:

NO ADJUSTED GROSS INCOME.....	00
\$ 1 under \$ 1,000.....	01
\$ 1,000 under \$ 2,000.....	02
\$ 2,000 under \$ 3,000.....	03
\$ 3,000 under \$ 4,000.....	04
\$ 4,000 under \$ 5,000.....	05
\$ 5,000 under \$ 6,000.....	06
\$ 6,000 under \$ 7,000.....	07
\$ 7,000 under \$ 8,000.....	08
\$ 8,000 under \$ 9,000.....	09
\$ 9,000 under \$ 10,000.....	10
\$ 10,000 under \$ 11,000.....	11
\$ 11,000 under \$ 12,000.....	12
\$ 12,000 under \$ 13,000.....	13
\$ 13,000 under \$ 14,000.....	14
\$ 14,000 under \$ 15,000.....	15
\$ 15,000 under \$ 16,000.....	16
\$ 16,000 under \$ 17,000.....	17
\$ 17,000 under \$ 18,000.....	18
\$ 18,000 under \$ 19,000.....	19
\$ 19,000 under \$ 20,000.....	20
\$ 20,000 under \$ 25,000.....	21
\$ 25,000 under \$ 30,000.....	22
\$ 30,000 under \$ 40,000.....	23
\$ 40,000 under \$ 50,000.....	24
\$ 50,000 under \$ 75,000.....	25
\$ 75,000 under \$ 100,000.....	26
\$ 100,000 under \$ 200,000.....	27
\$ 200,000 under \$ 500,000.....	28
\$ 500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

BANK

Foreign Bank Accounts; Schedule B:

(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

Sample Codes:

(A) Return coded incorrectly as high income nontaxable.....08
 (B) High Income Nontaxable.....28
 (C) Business High Income/Loss.....38
 (D) Nonbusiness, Non-farm.....40-48
 (E) Nonbusiness, Farm.....50-58
 (F) Business.....60-68
 (G) Ending digit for sample codes 40-68:

AGI under \$20,000 (Business/Farm Receipts under \$200,000).....00
 \$20,000 under \$50,000 (under \$500,000).....01
 Under \$20,000 (\$200,000 under \$500,000).....01
 \$50,000 under \$100,000 (under \$1,000,000).....02
 Under \$50,000 (\$500,000 under \$1,000,000).....02
 \$100,000 under \$200,000 (under \$5,000,000).....03
 Under \$100,000 (\$1,000,000 under \$5,000,000).....03
 \$200,000 under \$500,000 (under \$10,000,000).....04
 Under \$200,000 (\$5,000 under \$10,000,000).....04
 \$500,000 under \$1,000,000 (under 20,000,000).....05
 Under \$500,000 (\$10,000,000 under \$20,000,000).....05
 \$1,000,000 under \$2,000,000 (under \$30,000,000).....06
 Under \$1,000,000 (\$20,000,000 under \$30,000,000).....06
 \$2,000,000 under \$5,000,000 (under \$50,000,000).....07
 Under \$2,000,000 (\$30,000,000 under \$50,000,000).....07
 \$5,000,000 and over (any amount).....08
 Under \$5,000,000 (\$50,000,000 and over).....08

CYCLE --Cycle Code.....00-52

DEPINC Dependent with Unearned Income:

(A) Box not checked.....0
 (B) Box checked.....1

DGROUP District by Group.....1-3

District	<u>Group 1</u>	DIST
1. Burlington.....
2. Cheyenne.....
3. Anchorage.....

Group 1 (Continued)

4. Augusta.....
5. Portsmouth.....
6. Providence.....
7. Fargo.....
8. Aberdeen.....
9. Wilmington.....
10. District of Columbia.....
11. Helena.....
12. Boise.....
13. Albuquerque.....
14. Salt Lake City.....
15. Reno.....
16. Honolulu.....
17. Parkersburg.....

Group 3

1. Des Moines.....
2. Wichita.....
3. Columbia.....
4. Louisville.....
5. Birmingham.....
6. Puerto Rico.....
7. Oklahoma City.....
8. Denver.....
9. Portland.....
10. Omaha.....
11. Jackson.....
12. Little Rock.....
13. Phoenix.....
14. Laquna Nigual.....
15. Sacramento.....
16. San Jose.....
17. Boston.....
18. Hartford.....
19. Brooklyn.....
20. Manhattan.....
21. Albany.....
22. Buffalo.....
23. Newark.....
24. Philadelphia.....
25. Pittsburgh.....
26. Cincinnati.....
27. Cleveland.....
28. Indianapolis.....
29. Chicago.....
30. Springfield.....

Group 3 (Continued)

31.	Detroit.....	
32.	Milwaukee.....	
33.	St. Paul.....	
34.	St. Louis.....	
35.	Baltimore.....	
36.	Richmond.....	
37.	Greensboro.....	
38.	Atlanta.....	
39.	Jacksonville.....	
40.	Nashville.....	
41.	New Orleans.....	
42.	Austin.....	
43.	Dallas.....	
44.	Houston.....	
45.	Seattle.....	
46.	San Francisco.....	
47.	Los Angeles.....	
48.	Washington - CP:10.....	

ELECT	President Elect Campaign Fund:	
	(A) No boxes checked.....	00
	(B) One "yes" box checked.....	01
	(C) Two "yes" boxes checked.....	02
	(D) Only "no" boxes checked.....	08

FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount (STANDARD).....	2
	(C) Neither.....	3

FLPD	Filing Period: (Accounting Period)	
	(A) YR - Calendar Year ended.....	66-83
	(B) MO - Month Taxpayer's year ended.....	01-12

F2119	Sale or Exchange of Principal Residence:	
	(A) No form attached.....	0
	(B) Form present.....	1

F2441	Child Care Credit:	
	(A) No Form 2441 attached.....	0
	(B) One qualifying individual.....	1
	(C) Two or more qualifying individuals.....	2

F5695 Form 5695 (Residential Energy Credit):

- (A) No form attached.....0
- (B) Number of principal residences occupied.....1-9

IRA IRA/Self Employment Pension (SEP) Code

- (A) No IRA claimed.....00
- (B) One Individual IRA.....01
- (C) Two Individual IRAs (both spouses employed).....02
- (D) One Individual IRA and One Spouse IRA (Only one spouse employed)....03
- (E) Only SEP.....04
- (F) Two SEPs.....05
- (G) One Individual IRA and One SEP.....06

MARS 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.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

PREP Tax Preparer

- (A) No preparer other than taxpayer.....00
- (B) Return prepared by paid tax preparer.....01
- (C) IRS prepared return.....02
- (D) IRS reviewed return.....03
- (E) Voluntary Income Tax Assistance prepared return.....04
- (F) Self help.....05
- (G) Tax Counseling for the elderly.....06

PSV Primary Stratifying Variable

- (A) Sample Code 28 (AGI) and 38 (Schedule C net income).....00
- (B) Positive Amounts Total.....01
- (C) Negative Amounts Total.....02
- (D) Total Receipts.....03

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
- (E) Schedule C and F present
Schedule F Gross Receipts Larger.....4

SCHRRP	Credit for the Elderly	
(A)	No Schedule Present.....	00
(B)	Schedule R.....	01
(C)	Schedule RP.....	02

SCHW	Schedule W Indicator	
(A)	No Schedule W.....	00
(B)	Primary Taxpayer Qualifying Income.....	01
(C)	Secondary Taxpayer Qualifying Income.....	02

SPECTX	Special Tax Computation:	
(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 Form 4972 and other taxes.....	6
(H)	Any combination of taxes excluding Form 4972.....	7

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	CP:IO
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

(A) 1040 Return.....0
 (B) 1040A Return.....1
 (C) 1040EZ Return.....2

TOTXSZ Size of Total Income Tax

Returns with no total income tax.....00
 \$1 under \$50.....01
 \$50 under \$100.....02
 \$100 under \$200.....03
 \$200 under \$300.....04
 \$300 under \$400.....05
 \$400 under \$500.....06

\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT Taxable/Nontaxable Returns:

(A) Taxable Returns.....	1
(B) Nontaxable Return.....	2

TXRT Marginal Tax Rate.....0, 12-50

TXST TAX STATUS:

(A) No Tax.....	0
(B) Regular Tax.....	1
(C) Non-Compute Regular Tax.....	2
(D) Non-Compute Nontaxable.....	3
(E) Schedule G (Income Averaging) Tax.....	4
(F) Maximum/Regular Tax.....	5
(G) Income Averaging/Alternative Tax.....	6
(H) Maximum/Alternative Tax.....	7
(I) Alternative Tax.....	8

XFPT Primary Taxpayer Exemption:

(A) Regular.....	1
(B) Age.....	2
(C) Age and Blind.....	3
(D) Regular and Blind.....	4

XFST Secondary Taxpayer Exemption:

- (A) No Secondary Taxpayer.....0
- (B) Regular.....1
- (C) Regular and Age.....2
- (D) Regular, Age and Blind.....3
- (E) Regular and Blind.....4

XOCAH Exemptions for Children Living at Home:

Actual number entered.....0-99

XOCAWH Exemptions for Children Living Away from Home:-

Actual number entered.....0-99

XOODEP Exemptions of Other Dependents:

Actual number claimed.....0-99

XOPAR Exemptions for Parents Living at Home or Away from Home:

Actual number entered.....0-9

XOTHER - Exemptions Other than Age or Blind

- (A) One.....1
- (B) Two.....2
- (C) Three.....3
- (D) Four.....4
- (E) Five.....5
- (F) Six or more.....6

XTOT Total Exemptions:

Actual number punched.....01-99

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1982 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1982 Federal Tax Forms" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
10	Net Capital Gain Less Loss This is a computed amount arrived at by combining the Net Capital Gain (Loss) from the Schedule D with the Capital Gain Distribution reported on the Form 1040 (E11).
37	Zero Bracket Amount This amount was limited to the smaller of the statutory limit or Taxable Income (E39).
38	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. See (E39).
39	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. See (E70).
41	Computed Regular Tax 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.

Element
Number

Definition

- 43 Income Subject to Tax (Old Concept)
Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.
- 44 Income Subject to Tax (New Concept)
For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.
- 45 Marginal Tax Base
This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
- 54 Earned Income Credit Used to Offset Income Tax Before Credits
This amount was computed based on the lesser of: Earned Income Credit (E75) or Income Tax Before Credits minus all credits except the Earned Income Credit.
- 56 Total Tax Credits
Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
- 58 Total Income Tax
Element (59) plus element (60) plus element (61).
- 59 Income Tax After Credits
Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
- 66 Total Tax Payments
Total payments from 1040 or 1040A minus the total Earned Income Credit.
- 76 Earned Income Credit (Salaries and Wages)
The total amount of salaries and wages which have been revised in computing the Earned Income Credit on returns with an Earned Income Credit.
- 77 Earned Income Credit (Earned Income)
The amount of net earnings from self-employment used in computing the Earned Income Credit.
- 159 Weight:
160
- (a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places) The decimal place is implied. If used, divide by 100.
- (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

**TECHNICAL DESCRIPTION
OF THE FILE**

Each "data record" in the file, representing one tax return, is composed of 1680 characters. Blocks are made up of 6 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in ^{EBCDIC (Unicoded Format)} Interchange on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6250 bytes per inch (BPI). In this mode, a 1-bit and 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 in character format. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 10 characters in length with leading zeroes. 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 is LABELLED.

1680
6

10080

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

The data in the 1982 Individual Tax Model file were compiled from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1983. The total sample of 88,218 returns was selected from a population of 95,337,432 returns.

The estimates that could be obtained from this file are intended to represent all returns filed for Income Year 1982. While about 98 percent of the returns processed during 1983 were for Calendar Year 1982, a few were for prior years. Returns for prior years were used in place of 1982 returns received and processed after December 31, 1983. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1983.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes.

All returns processed during 1983 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

Form 1040, 1040A and 1040EZ returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1983 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); presence of Schedule F; form used (Form 1040, 1040A and 1040EZ); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the coding digits of the Social Security Number (SSN) at rates ranging from 0.02 percent to 100 percent.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum. All decimal sampling weights were then converted to "integer weighting factors," which were placed on each sample return. For example, if a decimal 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. The file can be weighted with either decimal or integer weights.

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 in Tables J and K of this booklet were computed using a sum-of-squares formula for selected frequency and amount estimates. See the section of the booklet titled "Reliability Tables."

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, the amount estimate, X , of State income tax refunds is \$4.371 billion and, from Table J, its related coefficient of variation, $CV(X)$, is 1.1 percent. The standard deviation (error) of the estimate, $SE(X)$, is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X * CV(X) \\ &= (\$4.371 \text{ billion}) * (0.011) \\ &= \$0.048 \text{ billion.} \end{aligned}$$

This $SE(X)$ value is then subtracted from and added to the estimate, X , to construct a 68 percent confidence interval estimate, that is we have the interval:

$$\begin{aligned} (X - SE(X)) &\text{ is less than or equal to } Y \text{ is less than or equal to} \\ (X + SE(X)), & \end{aligned}$$

where Y is the population value estimated by X . Based on these data, the interval estimate is from \$4.323 billion to \$4.419 billion ($\$4.371 - \0.048 and $\$4.371 + \0.048). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the $SE(X)$ value by 2. (For these data the resulting interval would be from \$4.275 billion to \$4.467 billion.)

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form-1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field to the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the IRS Data Center, additional computer tests were applied to each return record to determine the need for adjustments to the data. Also, as a further check on processing, the IRS Data Center conducted an independent reprocessing of a small subsample of the returns previously processed for the study.^{1/}

^{1/} For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz. "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

RELIABILITY TABLES

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Salaries and wages			Total			Interest received			All sources interest			Taxable portion		
	Number of returns (1)	Adjusted gross income less deficit (2)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)
All returns, total	0.04	0.21	0.30	0.55	1.30	2.40	2.85	2.40	2.62	6.86	26.23	56.44	24.68	2.62	26.23
No adjusted gross income	3.59	2.12	7.09	4.32	5.64	22.49	24.61	22.46	24.68	56.44	70.57	56.44	24.68	2.62	70.57
\$1 under \$5,000	1.38	1.62	2.02	2.30	4.75	21.93	33.33	21.93	28.03	64.61	85.68	64.61	28.03	2.62	85.68
\$5,000 under \$10,000	1.38	1.58	1.69	2.36	3.99	17.93	17.93	17.93	17.49	46.99	59.91	46.99	17.49	2.62	59.91
\$10,000 under \$15,000	1.55	1.56	1.73	2.38	4.35	12.60	21.13	12.60	15.14	41.29	52.25	41.29	15.14	2.62	52.25
\$15,000 under \$20,000	1.86	1.86	2.01	2.53	5.24	11.69	14.55	11.69	14.44	31.01	40.06	31.01	14.44	2.62	40.06
\$20,000 under \$25,000	1.55	1.55	1.71	2.08	4.85	9.03	11.25	9.03	10.68	26.14	34.51	26.14	10.68	2.62	34.51
\$25,000 under \$30,000	1.71	1.71	1.80	2.10	5.19	8.20	9.77	8.20	9.75	25.10	32.92	25.10	9.75	2.62	32.92
\$30,000 under \$40,000	1.42	1.43	1.54	1.70	4.48	6.64	6.87	6.64	6.84	18.99	24.51	18.99	6.84	2.62	24.51
\$40,000 under \$50,000	2.14	2.12	2.24	2.32	5.63	6.12	7.28	6.12	7.06	17.05	22.30	17.05	7.06	2.62	22.30
\$50,000 under \$75,000	1.02	1.04	1.17	1.15	3.53	3.47	4.09	3.47	3.97	9.78	12.52	9.78	3.97	2.62	12.52
\$75,000 under \$100,000	2.87	2.83	3.19	2.85	6.08	5.88	6.31	5.88	6.31	15.51	19.99	15.51	6.31	2.62	19.99
\$100,000 under \$200,000	1.13	1.15	1.38	1.08	3.16	3.25	3.97	3.25	3.48	8.03	10.44	8.03	3.48	2.62	10.44
\$200,000 under \$500,000	1.05	1.10	1.32	1.08	2.69	2.68	3.44	2.68	3.03	6.89	8.92	6.89	3.03	2.62	8.92
\$500,000 under \$1,000,000	0.90	0.92	1.14	0.91	1.97	2.53	5.83	2.53	2.65	5.84	7.52	5.84	2.65	2.62	7.52
\$1,000,000 or more	0.57	0.34	0.70	0.37	0.66	1.66	2.31	1.66	1.74	3.41	4.31	3.41	1.74	2.62	4.31
Taxable returns, total	0.31	0.23	0.38	0.33	0.60	2.43	2.89	2.43	2.65	6.89	26.85	6.89	2.65	2.62	26.85
No adjusted gross income	12.97	3.95	10.52	12.45	7.52	52.72	54.40	52.72	56.91	39.40	38.65	39.40	56.91	2.62	38.65
\$1 under \$5,000	3.16	3.23	3.54	4.83	7.86	51.28	82.18	51.28	62.00	99.99	99.99	99.99	62.00	2.62	99.99
\$5,000 under \$10,000	1.55	1.69	1.88	2.69	4.49	17.48	21.04	17.48	21.04	55.47	70.26	55.47	21.04	2.62	70.26
\$10,000 under \$15,000	1.59	1.60	1.77	2.45	4.51	12.77	21.59	12.77	15.50	42.62	52.78	42.62	15.50	2.62	52.78
\$15,000 under \$20,000	1.88	1.88	2.03	2.58	5.35	11.77	14.73	11.77	14.63	31.16	40.08	31.16	14.63	2.62	40.08
\$20,000 under \$25,000	1.56	1.57	1.67	2.10	4.93	9.13	11.35	9.13	10.78	26.29	34.51	26.29	10.78	2.62	34.51
\$25,000 under \$30,000	1.72	1.72	1.80	2.11	5.23	8.21	9.80	8.21	9.78	25.10	32.92	25.10	9.78	2.62	32.92
\$30,000 under \$40,000	1.43	1.44	1.49	1.70	4.52	6.87	6.87	6.87	6.85	18.99	24.51	18.99	6.85	2.62	24.51
\$40,000 under \$50,000	2.15	2.13	2.24	2.33	5.66	6.14	7.30	6.14	7.09	17.05	22.30	17.05	7.09	2.62	22.30
\$50,000 under \$75,000	1.03	1.04	1.17	1.16	3.55	3.47	4.10	3.47	3.98	9.78	12.52	9.78	3.98	2.62	12.52
\$75,000 under \$100,000	2.97	2.84	3.19	2.96	6.10	5.88	6.31	5.88	6.31	15.51	19.99	15.51	6.31	2.62	19.99
\$100,000 under \$200,000	1.14	1.16	1.38	1.19	3.17	3.25	3.97	3.25	3.49	8.03	10.44	8.03	3.49	2.62	10.44
\$200,000 under \$500,000	1.05	1.10	1.32	1.08	2.64	2.68	3.44	2.68	3.03	6.89	8.92	6.89	3.03	2.62	8.92
\$500,000 under \$1,000,000	0.90	0.92	1.14	0.91	1.97	2.53	5.83	2.53	2.65	5.84	7.52	5.84	2.65	2.62	7.52
\$1,000,000 or more	0.57	0.34	0.70	0.37	0.66	1.66	2.31	1.66	1.74	3.41	4.31	3.41	1.74	2.62	4.31
Nontaxable returns, total	1.28	2.75	1.50	2.26	3.87	15.14	17.27	15.14	17.52	52.56	50.51	52.56	17.52	2.62	50.51

Footnotes) at end of table

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Domestic and foreign dividends received				Dividends in adjusted gross income			State income tax refunds			Alimony received		Net profit		Net loss	
	Total		Dividend exclusion		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)			
All returns, total	1.16	1.76	1.27	1.36	1.30	1.50	1.32	1.53	13.56	0.57	1.06	1.11	1.69			
No adjusted gross income.....	7.97	5.74	6.53	11.72	10.20	5.78	14.81	10.51	40.19	7.77	7.59	4.10	3.77			
\$1 under \$5,000.....	6.25	9.82	6.99	7.61	6.98	10.48	15.35	18.58	40.46	2.65	3.72	5.33	8.36			
\$5,000 under \$10,000.....	4.76	7.89	5.16	5.42	5.42	8.23	9.64	13.66	31.23	2.41	3.18	4.70	7.80			
\$10,000 under \$15,000.....	4.95	9.59	5.38	5.92	5.56	9.99	7.00	9.21	29.83	2.61	3.47	4.16	6.61			
\$15,000 under \$20,000.....	4.80	9.40	5.25	6.04	5.56	8.78	6.12	8.00	41.95	2.85	3.99	4.27	6.70			
\$20,000 under \$25,000.....	4.06	8.95	4.40	5.00	4.88	9.38	4.09	5.35	32.58	2.74	4.07	3.91	6.40			
\$25,000 under \$30,000.....	3.98	8.77	4.27	4.87	4.73	9.20	3.76	4.84	41.97	3.04	4.68	4.24	7.02			
\$30,000 under \$40,000.....	3.02	7.61	3.23	3.66	3.62	6.03	2.89	4.01	44.73	2.43	3.88	3.54	5.47			
\$40,000 under \$50,000.....	3.51	8.68	3.75	4.12	4.08	9.03	3.73	4.59	72.22	3.45	4.89	4.22	5.95			
\$50,000 under \$75,000.....	1.79	4.75	1.94	2.17	2.10	4.88	2.46	3.78	41.88	2.40	3.69	3.74	5.85			
\$75,000 under \$100,000.....	3.46	7.96	3.68	3.92	3.89	8.08	5.33	7.08	83.85	4.34	5.38	6.58	7.59			
\$100,000 under \$200,000.....	1.48	4.01	1.53	1.75	1.60	4.05	2.77	4.35	37.58	2.69	3.84	4.05	4.50			
\$200,000 under \$500,000.....	1.22	3.15	1.31	1.40	1.27	3.16	2.62	3.49	68.35	2.12	1.75	2.84	2.61			
\$500,000 under \$1,000,000.....	0.98	2.25	1.03	1.10	1.00	2.25	2.05	3.01	49.87	1.53	0.56	2.01	1.45			
\$1,000,000 or more.....	0.60	0.81	0.62	0.66	0.61	0.61	1.18	1.55	19.59	1.32	0.18	1.60	0.54			
Taxable returns, total	1.22	1.81	1.32	1.40	1.44	1.85	1.35	1.57	14.54	0.77	1.18	1.31	1.80			
No adjusted gross income.....	13.14	10.61	13.48	13.60	13.91	10.62	25.45	17.72	0.00	35.13	7.94	19.73	9.05			
\$1 under \$5,000.....	10.08	14.74	11.05	11.81	10.97	15.32	35.32	36.69	51.86	7.47	8.66	15.80	24.25			
\$5,000 under \$10,000.....	5.58	9.04	5.99	6.66	6.31	9.44	15.09	18.84	33.61	3.60	4.61	6.85	11.44			
\$10,000 under \$15,000.....	5.20	10.15	5.67	6.34	5.81	10.58	7.62	9.42	29.83	2.88	3.66	4.57	7.63			
\$15,000 under \$20,000.....	4.90	9.63	5.37	6.17	5.66	10.02	6.31	8.38	46.15	2.95	4.16	4.46	6.94			
\$20,000 under \$25,000.....	4.11	9.13	4.45	5.06	4.95	9.58	4.13	5.43	34.31	2.82	4.21	3.97	6.57			
\$25,000 under \$30,000.....	4.01	8.84	4.30	4.90	4.76	9.29	3.79	4.89	41.97	3.08	4.79	4.28	7.12			
\$30,000 under \$40,000.....	3.03	7.67	3.24	3.68	3.64	8.11	2.90	4.04	44.73	2.46	3.96	3.59	5.64			
\$40,000 under \$50,000.....	3.53	8.74	3.77	4.15	4.11	9.10	3.75	4.63	72.22	3.48	4.96	4.27	5.92			
\$50,000 under \$75,000.....	1.80	4.76	1.94	2.18	2.11	4.90	2.47	3.78	41.88	2.42	3.72	3.78	5.91			
\$75,000 under \$100,000.....	3.47	7.98	3.68	3.94	3.70	8.10	5.34	7.11	83.85	4.35	5.40	6.58	7.65			
\$100,000 under \$200,000.....	1.48	4.03	1.69	1.75	1.60	4.06	2.77	4.36	37.71	2.68	3.95	4.06	4.25			
\$200,000 under \$500,000.....	1.22	3.16	1.31	1.41	1.27	3.17	2.62	3.50	66.35	2.13	1.75	2.84	2.63			
\$500,000 under \$1,000,000.....	0.88	2.25	1.03	1.10	1.00	2.25	2.05	3.01	49.87	1.53	0.56	2.01	1.46			
\$1,000,000 or more.....	0.60	0.81	0.62	0.66	0.61	0.61	1.18	1.55	19.59	1.32	0.18	1.61	0.54			
Nontaxable returns, total	4.67	7.74	5.15	5.71	5.42	8.04	6.66	7.07	36.59	1.82	2.90	2.65	3.20			

Footnote(s) at end of table.

Individual Returns/1982

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

Size of adjusted gross income (Coefficient of variation for number of returns and amount (percent))	Farm										Sales of capital assets									
	Net profit					Net loss					Capital gain distributions reported on Form 1040					Sales of capital assets reported on Schedule D				
	Current-year gains less losses		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Current-year gains less losses		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover					
	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	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)						
All returns, total	1,71	2,68	1,07	1,69	4,84	11,49	24,12	6,03	14,96	4,00	4,86	3,34	8,56							
No adjusted gross income	10,91	13,54	3,20	3,42	31,96	53,46	27,07	19,44	15,62	23,93	11,29	13,43	11,51							
\$1 under \$5,000	5,89	15,13	4,61	7,28	26,55	31,72	70,65	25,78	41,96	27,86	41,56	24,50	35,71							
\$5,000 under \$10,000	4,16	5,81	4,34	6,77	17,07	26,90	15,87	42,38	42,81	22,94	28,97	20,67	30,42							
\$10,000 under \$15,000	5,61	6,40	4,04	6,06	18,59	27,85	59,20	27,88	44,98	21,64	32,38	16,97	33,27							
\$15,000 under \$20,000	5,73	7,44	4,23	6,35	16,93	28,52	44,94	24,68	29,90	19,00	22,81	14,14	21,18							
\$20,000 under \$25,000	5,44	7,69	4,08	6,88	14,87	43,48	76,38	27,32	77,78	15,86	21,97	14,12	60,58							
\$25,000 under \$30,000	6,20	8,49	4,64	7,14	13,99	26,82	71,82	29,34	35,90	15,97	33,56	12,99	26,69							
\$30,000 under \$40,000	6,04	8,55	4,02	6,14	10,84	21,47	48,99	17,47	36,53	10,97	21,16	9,20	22,52							
\$40,000 under \$50,000	8,29	11,39	5,50	9,59	14,28	46,03	99,99	17,49	21,66	10,91	27,48	9,61	13,48							
\$50,000 under \$75,000	7,46	10,62	5,38	7,85	8,41	22,06	62,75	9,64	24,94	6,23	12,33	5,46	16,90							
\$75,000 under \$100,000	11,22	16,02	8,80	10,16	16,54	44,91	50,89	13,61	41,11	8,96	16,41	7,07	25,89							
\$100,000 under \$200,000	9,69	15,36	5,33	6,40	10,93	46,09	118,42	7,03	42,35	4,88	9,32	3,91	8,55							
\$200,000 under \$500,000	11,12	22,47	4,78	5,67	12,54	52,15	59,10	5,40	15,73	3,57	6,22	2,96	9,08							
\$500,000 under \$1,000,000	7,58	16,27	3,57	4,68	15,08	55,86	18,87	4,13	8,19	2,46	5,29	2,14	4,86							
\$1,000,000 or more	4,21	8,54	2,06	1,38	14,32	89,12	3,74	2,36	5,09	1,19	1,65	1,25	2,77							
Taxable returns, total	2,20	3,22	1,41	1,99	4,98	11,85	34,28	6,48	16,83	4,16	5,16	3,52	9,68							
No adjusted gross income	26,91	25,01	24,35	15,05	87,22	0,11	37,16	30,71	37,92	24,45	8,79	19,32	20,44							
\$1 under \$5,000	17,03	18,82	19,10	31,07	49,30	64,17	34,36	66,11	74,08	44,68	54,43	42,03	45,84							
\$5,000 under \$10,000	6,46	8,77	6,48	9,73	19,11	30,85	21,15	80,26	73,50	29,96	39,09	28,28	45,84							
\$10,000 under \$15,000	7,38	7,90	4,54	6,54	19,21	44,32	16,12	32,70	40,29	23,66	36,31	19,65	26,68							
\$15,000 under \$20,000	6,52	8,94	4,48	6,79	16,96	28,57	47,84	25,83	32,76	19,94	25,21	14,91	23,19							
\$20,000 under \$25,000	5,84	8,60	4,19	6,67	15,14	44,66	75,76	28,27	78,27	16,48	23,71	14,35	61,38							
\$25,000 under \$30,000	6,51	9,94	4,69	7,23	13,39	26,82	10,51	31,75	40,29	11,01	33,95	13,27	23,82							
\$30,000 under \$40,000	6,08	8,63	4,05	6,16	10,69	21,48	58,31	17,74	37,10	11,01	21,17	9,32	20,84							
\$40,000 under \$50,000	8,44	11,63	5,57	8,64	14,29	46,03	920,44	17,69	22,84	11,02	27,87	9,72	19,83							
\$50,000 under \$75,000	7,56	10,84	5,41	7,69	8,43	22,06	67,24	9,82	25,27	6,24	12,39	5,54	17,17							
\$75,000 under \$100,000	11,35	16,28	8,86	10,39	16,54	44,91	50,87	13,74	41,47	8,97	16,46	7,10	26,04							
\$100,000 under \$200,000	9,97	15,59	5,36	6,45	10,93	46,09	117,19	7,04	12,42	4,89	9,36	3,91	8,59							
\$200,000 under \$500,000	11,14	22,52	4,79	5,70	12,56	52,16	53,24	5,42	15,80	3,58	6,24	2,96	9,20							
\$500,000 under \$1,000,000	7,61	16,31	3,57	4,68	15,08	55,86	18,45	4,13	8,21	2,46	5,31	2,14	4,93							
\$1,000,000 or more	4,21	8,54	2,06	1,38	14,32	89,12	3,77	2,37	5,11	1,19	1,66	1,25	2,77							
Non-taxable returns, total	3,22	5,13	2,17	2,84	20,82	21,23	26,17	14,96	22,40	14,45	13,61	10,76	14,99							

Footnote(s) at end of table

Individual Returns/1982

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets — Continued										Sales of capital assets — Continued				Sales of capital assets — Continued			
	Current-year gains less losses					Returns with long-term capital gains or losses					Returns with long-term capital gains or losses				Total			
	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)				
All returns, total	1,88	2,04	6,51	11,02	1,90	1,45	8,31	1,82	1,45	1,82	1,45	1,82	1,45					
No adjusted gross income	6,82	10,15	23,33	21,98	5,16	3,53	21,05	25,83	3,53	5,22	3,54	5,22	3,54					
\$1 under \$5,000	11,48	41,63	38,46	55,62	10,24	12,41	22,85	36,11	12,15	9,73	12,15	9,73	12,15					
\$5,000 under \$10,000	8,49	21,72	33,51	35,38	7,92	10,44	17,60	24,40	10,01	7,30	10,01	7,30	10,01					
\$10,000 under \$15,000	7,71	44,04	31,38	51,01	7,26	10,72	15,34	48,29	10,59	6,92	10,59	6,92	10,59					
\$15,000 under \$20,000	8,05	24,00	25,69	38,19	7,91	10,94	13,95	25,31	10,79	7,35	10,79	7,35	10,79					
\$20,000 under \$25,000	7,09	16,91	24,02	37,90	7,07	10,83	12,37	29,44	9,91	6,54	9,91	6,54	9,91					
\$25,000 under \$30,000	7,11	19,68	29,49	30,37	7,32	12,20	12,95	16,99	11,94	6,58	11,94	6,58	11,94					
\$30,000 under \$40,000	5,18	17,02	29,57	36,48	5,48	9,87	9,50	22,03	9,22	5,00	9,22	5,00	9,22					
\$40,000 under \$50,000	5,50	17,50	17,36	21,48	5,99	11,64	9,18	16,28	11,59	5,67	11,60	5,67	11,57					
\$50,000 under \$75,000	3,01	7,97	11,03	31,75	3,28	6,05	5,69	23,61	6,08	3,08	6,08	3,09	6,08					
\$75,000 under \$100,000	4,51	10,15	14,80	51,12	4,77	8,20	8,84	40,78	4,74	4,74	8,46	4,74	8,46					
\$100,000 under \$200,000	2,12	5,64	4,70	18,18	2,31	4,42	4,81	16,61	4,52	2,30	4,52	2,30	4,52					
\$200,000 under \$500,000	1,58	3,69	4,73	12,53	1,74	3,21	4,32	10,33	3,27	1,78	3,27	1,78	3,27					
\$500,000 under \$1,000,000	1,13	2,25	4,53	11,34	1,19	2,00	3,96	9,12	2,02	1,23	2,02	1,23	2,02					
\$1,000,000 or more	0,64	0,59	2,46	3,68	0,67	0,55	2,62	4,38	0,70	0,55	0,55	0,70	0,55					
Taxable returns, total	1,98	1,90	7,00	12,57	2,09	1,52	3,72	8,20	1,96	1,52	1,96	1,52	1,96					
No adjusted gross income	13,17	7,87	34,14	25,37	12,53	5,86	27,78	17,58	12,78	5,65	12,78	5,65	12,78					
\$1 under \$5,000	24,78	33,38	87,69	85,60	24,79	24,86	49,08	61,21	24,32	22,23	24,32	22,23	24,32					
\$5,000 under \$10,000	11,18	26,44	53,60	60,62	11,28	15,52	24,05	41,94	14,62	9,83	14,62	9,83	14,61					
\$10,000 under \$15,000	8,44	21,63	38,10	38,29	8,41	12,63	16,99	21,12	12,32	7,67	12,32	7,67	12,32					
\$15,000 under \$20,000	8,42	19,94	27,46	39,58	8,41	11,72	14,66	24,36	11,53	7,71	11,53	7,72	11,53					
\$20,000 under \$25,000	7,28	17,22	25,01	39,80	7,34	11,22	12,70	30,58	6,77	6,77	10,27	6,77	10,27					
\$25,000 under \$30,000	7,21	20,14	31,57	33,85	7,40	12,47	13,27	18,00	6,62	6,63	12,19	6,64	12,17					
\$30,000 under \$40,000	5,22	17,39	24,07	38,08	5,54	10,06	9,57	22,34	5,04	5,04	9,37	5,04	9,37					
\$40,000 under \$50,000	5,56	17,67	17,73	22,29	6,04	11,68	9,27	16,49	5,71	5,71	11,61	5,71	11,59					
\$50,000 under \$75,000	3,02	7,96	11,16	32,71	3,29	6,08	5,72	3,09	6,11	3,09	6,11	3,10	6,11					
\$75,000 under \$100,000	4,52	10,20	14,98	56,99	4,78	8,24	8,88	44,19	4,75	4,75	8,49	4,75	8,49					
\$100,000 under \$200,000	2,12	5,65	7,02	18,24	2,32	4,43	4,82	16,70	4,53	2,31	4,53	2,31	4,53					
\$200,000 under \$500,000	1,58	3,69	5,74	12,57	1,74	3,21	4,33	10,39	3,27	1,78	3,27	1,78	3,27					
\$500,000 under \$1,000,000	1,13	2,25	4,53	11,40	1,19	2,00	3,97	9,41	2,02	1,23	2,02	1,23	2,02					
\$1,000,000 or more	0,64	0,59	2,46	3,68	0,68	0,55	2,62	4,39	0,70	0,55	0,55	0,70	0,55					
Montable returns, total	5,80	27,19	17,58	22,50	4,65	4,81	11,61	23,68	4,89	4,89	4,89	4,89	4,89					

Footnote(s) at end of table

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities				Fully included in adjusted gross income			
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income		Fully included in adjusted gross income			
	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)		
All returns, total	175	1.41	297	3.54	4.04	4.73	4.94	7.40	1.88	2.61	1.95	2.45	2.04	2.54		
No adjusted gross income	577	3.46	2855	41.75	673	6.93	10.60	12.98	19.43	14.96	20.96	16.54	22.93	17.62		
\$1 under \$5,000	940	12.45	2169	26.72	1897	29.87	21.93	29.56	8.41	12.47	8.93	12.94	9.23	13.35		
\$5,000 under \$10,000	714	9.77	1485	18.01	1435	22.57	17.73	33.78	4.88	6.36	5.00	6.08	5.12	6.20		
\$10,000 under \$15,000	679	10.55	1309	15.51	1517	24.44	17.98	28.82	5.20	6.31	5.30	6.43	5.44	6.60		
\$15,000 under \$20,000	711	10.09	1186	13.91	1371	24.90	18.93	25.93	5.76	7.80	5.98	7.47	6.01	7.68		
\$20,000 under \$25,000	628	9.24	1087	13.54	1239	16.45	14.82	25.93	5.54	6.95	5.68	7.09	6.01	7.42		
\$25,000 under \$30,000	658	13.19	1064	13.41	1464	20.90	20.73	31.43	6.18	9.51	6.51	8.72	6.01	9.08		
\$30,000 under \$40,000	577	8.72	752	9.59	12.83	17.31	14.53	21.45	5.10	6.73	5.31	7.02	5.56	7.28		
\$40,000 under \$50,000	536	10.61	785	9.65	12.03	16.67	14.32	26.62	6.59	9.56	7.03	10.08	7.34	10.19		
\$50,000 under \$75,000	293	5.67	469	5.64	9.44	15.58	13.16	23.30	4.23	6.08	4.48	6.54	4.84	6.96		
\$75,000 under \$100,000	455	7.83	712	8.10	11.69	18.36	15.14	24.77	8.48	31.68	8.94	12.97	9.78	14.28		
\$100,000 under \$200,000	222	4.27	389	4.43	7.16	17.08	13.88	13.88	5.20	11.86	5.50	9.93	6.01	10.78		
\$200,000 under \$500,000	171	3.08	358	3.93	5.10	8.73	4.41	13.87	4.41	13.87	4.62	8.96	4.97	9.19		
\$500,000 under \$1,000,000	119	1.93	341	3.65	3.45	7.22	4.24	6.65	3.68	13.53	3.91	11.11	4.25	11.64		
\$1,000,000 or more	0.68	0.53	2.28	2.36	1.87	2.21	2.72	2.72	2.13	6.48	2.25	6.09	2.45	9.00		
Taxable returns, total	1.89	1.48	3.06	3.65	5.10	5.74	6.20	6.76	2.00	2.74	2.07	2.57	2.16	2.66		
No adjusted gross income	1273	5.33	4107	74.01	24.81	9.57	32.03	17.98	51.85	33.00	52.78	35.11	53.24	35.47		
\$1 under \$5,000	2076	22.83	3691	38.43	83.27	62.73	59.36	74.70	20.36	22.10	20.41	22.28	20.41	22.28		
\$5,000 under \$10,000	960	14.19	1933	24.10	30.4	43.54	33.46	37.84	5.80	7.05	5.90	7.20	6.03	7.35		
\$10,000 under \$15,000	751	12.27	1439	17.05	18.52	25.60	23.92	27.93	5.34	6.51	5.45	6.62	5.58	6.78		
\$15,000 under \$20,000	747	10.82	1229	14.42	16.55	26.50	21.57	31.22	5.82	7.89	5.93	7.55	6.13	7.77		
\$20,000 under \$25,000	651	9.63	1111	13.79	13.48	17.66	15.83	30.27	5.57	6.99	5.71	7.12	6.04	7.45		
\$25,000 under \$30,000	643	13.41	1080	13.61	15.24	22.68	22.31	26.65	6.18	9.51	6.52	8.72	6.79	9.08		
\$30,000 under \$40,000	480	8.84	792	9.70	13.11	17.67	14.84	23.47	5.13	6.78	5.34	7.07	5.59	7.33		
\$40,000 under \$50,000	541	10.61	741	9.74	12.25	17.48	14.77	27.46	6.61	9.57	7.06	10.09	7.35	10.20		
\$50,000 under \$75,000	293	5.70	472	5.70	9.57	15.33	13.31	24.03	4.24	6.08	4.49	6.55	4.85	6.96		
\$75,000 under \$100,000	456	7.86	714	8.13	11.74	18.41	15.14	24.94	8.49	31.70	8.95	12.98	9.79	14.29		
\$100,000 under \$200,000	222	4.28	390	4.44	7.20	17.54	9.08	13.89	5.20	11.88	5.51	9.96	6.02	10.81		
\$200,000 under \$500,000	171	3.09	359	3.94	5.10	7.48	6.31	8.86	4.42	12.88	4.63	8.97	4.97	9.20		
\$500,000 under \$1,000,000	119	1.93	341	3.66	3.45	7.26	4.24	6.65	3.69	13.53	3.91	11.11	4.25	11.64		
\$1,000,000 or more	0.68	0.53	2.28	2.37	1.87	2.87	2.21	2.72	2.13	6.48	2.25	8.08	2.45	9.00		
Non-taxable returns, total	4.63	4.73	12.21	14.26	6.29	8.07	8.21	10.97	5.91	8.41	6.21	7.91	6.49	8.17		

Footnotes at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities — Continued										Royalty		
	Partially included in adjusted gross income			Not included in adjusted gross income			Rent			Net income		Net loss	
	Number of returns (68)	Amount received (69)	Amount included in adjusted income (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)
All returns, total	5.96	8.60	8.46	6.63	14.39	2.71	3.49	2.28	2.52	4.82	4.65	18.88	9.39
No adjusted gross income	32.51	38.54	39.19	38.67	40.66	6.69	8.58	10.95	9.10	19.04	9.15	48.87	7.37
\$1 under \$5,000	28.20	36.60	49.72	24.29	29.05	11.62	13.73	12.32	17.49	24.62	31.33	70.67	70.67
\$5,000 under \$10,000	19.45	34.05	27.61	21.34	24.60	9.20	12.57	9.64	14.77	21.31	35.23	72.88	65.26
\$10,000 under \$15,000	19.20	22.18	23.72	25.49	36.10	9.09	12.54	9.38	11.99	18.22	23.33	59.15	59.15
\$15,000 under \$20,000	17.51	29.46	27.20	23.88	44.54	9.69	15.68	8.88	12.33	20.64	25.14	85.61	88.52
\$20,000 under \$25,000	15.61	19.69	22.34	21.45	31.09	8.91	14.39	7.20	9.50	17.19	33.82	70.30	24.13
\$25,000 under \$30,000	18.59	26.65	27.42	18.09	38.88	8.66	16.60	7.22	19.38	29.54	29.34	81.87	81.87
\$30,000 under \$40,000	15.70	20.32	21.57	16.96	26.39	7.68	13.86	5.68	6.86	14.32	27.74	80.13	56.56
\$40,000 under \$50,000	20.50	31.78	39.71	16.39	22.73	8.52	15.16	6.12	6.57	15.13	31.66	57.61	52.03
\$50,000 under \$75,000	10.95	16.52	18.28	12.97	18.13	5.35	9.68	4.16	5.65	8.58	13.99	31.69	33.37
\$75,000 under \$100,000	20.28	27.74	30.27	23.53	77.38	7.56	12.13	5.94	6.32	11.91	16.94	32.76	33.99
\$100,000 under \$200,000	12.47	29.24	24.46	14.66	34.53	3.88	7.45	3.49	4.39	5.76	10.15	17.72	22.20
\$200,000 under \$500,000	11.40	26.14	31.77	14.73	41.16	3.15	6.52	4.30	4.11	4.16	7.23	13.75	17.58
\$500,000 under \$1,000,000	8.95	19.20	21.54	10.65	33.91	2.47	5.71	2.48	4.11	2.77	5.33	10.09	14.83
\$1,000,000 or more	5.02	4.84	6.30	6.36	12.30	1.49	2.30	1.42	1.30	1.50	2.24	5.12	5.90
Taxable returns, total	6.26	8.84	8.87	7.09	16.05	2.96	3.76	2.45	2.59	5.31	4.94	19.94	12.11
No adjusted gross income	35.18	35.76	46.91	68.75	90.20	26.25	15.03	17.07	13.73	18.98	6.72	32.93	13.62
\$1 under \$5,000	0.00	0.00	0.00	99.83	99.83	28.15	35.48	33.32	50.28	72.89	46.28	70.67	70.67
\$5,000 under \$10,000	23.06	27.75	29.43	30.90	40.10	12.04	16.23	13.63	18.78	26.69	48.00	80.47	66.12
\$10,000 under \$15,000	21.12	24.55	26.48	25.94	36.85	9.68	13.64	10.41	13.35	19.92	27.03	61.02	66.84
\$15,000 under \$20,000	17.62	29.56	27.23	24.28	46.06	10.12	16.65	9.41	13.14	22.57	28.60	85.61	88.52
\$20,000 under \$25,000	15.61	19.69	22.34	22.16	33.76	9.23	15.79	7.38	9.80	17.58	38.17	70.30	24.13
\$25,000 under \$30,000	18.59	26.65	27.42	16.09	38.88	8.94	16.82	7.34	10.09	19.77	30.04	70.34	81.87
\$30,000 under \$40,000	15.75	20.39	21.61	17.06	26.61	7.76	14.15	5.75	7.02	14.48	28.12	80.28	61.10
\$40,000 under \$50,000	20.88	31.83	39.75	16.59	22.71	6.59	15.64	6.18	6.68	15.38	32.51	58.55	52.22
\$50,000 under \$75,000	10.99	16.61	18.43	12.97	18.13	5.39	9.68	4.18	5.71	8.61	14.00	32.69	34.94
\$75,000 under \$100,000	20.34	27.79	30.34	23.71	77.49	7.57	12.15	5.96	6.39	11.93	16.95	33.73	33.99
\$100,000 under \$200,000	12.47	29.24	24.46	14.66	34.53	3.89	7.45	3.50	4.41	5.76	10.15	17.76	22.46
\$200,000 under \$500,000	11.42	26.20	31.64	14.73	41.16	3.15	6.53	3.16	4.32	4.16	7.23	13.77	17.69
\$500,000 under \$1,000,000	8.95	19.20	21.54	10.68	33.91	2.47	5.71	2.48	4.12	2.78	5.33	10.09	14.83
\$1,000,000 or more	5.02	4.84	6.30	6.36	12.30	1.49	2.30	1.42	1.30	1.51	2.24	5.12	5.90
Non-taxable returns, total	18.72	31.42	28.22	17.60	20.10	6.81	8.66	6.34	7.10	13.11	11.33	36.90	12.42

Footnotes at end of table.

Table K.—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental income			Partnership			Estate or trust					
	Number of returns (81)	Amount (82)	Coefficient of variation (83)	Total income (84)	Total loss (85)	Expense deduction (86)	Net profit		Net loss		Total income	
							Number of returns (88)	Amount (89)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)
All returns, total	7,800	18,177	3.02	2,733	2,568	1,700	13,805	3,352	2,833	1,852	5,811	5.82
No adjusted gross income	39,398	101,077	14.50	8.81	11.14	4.31	52.43	20.16	17.98	4.55	34.84	15.01
\$1 under \$5,000	34,558	999,999	16.64	17.87	19.27	20.99	77.94	18.07	19.82	22.60	27.52	33.29
\$5,000 under \$10,000	23,111	36,175	14.43	17.64	16.24	21.56	87.21	14.83	16.09	20.68	21.55	31.64
\$10,000 under \$15,000	24,844	37,777	14.77	19.26	14.29	15.71	44.29	15.95	21.01	15.88	22.53	27.11
\$15,000 under \$20,000	25,968	54,889	13.90	20.72	13.52	17.49	66.92	14.79	20.66	16.33	26.08	34.47
\$20,000 under \$25,000	25,577	43,006	12.43	18.38	11.58	14.40	45.13	13.98	20.32	14.86	22.13	31.73
\$25,000 under \$30,000	26,226	50,422	11.92	22.34	11.81	13.90	76.81	13.90	24.20	12.28	23.50	32.42
\$30,000 under \$40,000	18,768	45,119	9.31	14.42	7.85	8.60	40.75	10.48	15.69	8.35	17.10	22.30
\$40,000 under \$50,000	22,855	60,445	9.16	16.29	7.84	8.59	33.92	10.37	18.26	8.24	17.34	29.89
\$50,000 under \$75,000	18,633	44,336	8.56	8.56	4.23	5.08	28.68	5.78	9.52	4.61	9.07	15.55
\$75,000 under \$100,000	28,222	168,668	5.98	9.01	5.04	5.04	25.87	7.31	10.28	5.65	13.13	25.77
\$100,000 under \$200,000	18,111	52,528	2.77	4.93	2.46	2.81	15.20	3.55	5.58	2.92	6.57	11.99
\$200,000 under \$500,000	12,644	58,228	2.13	4.16	1.94	2.11	12.99	2.89	4.91	2.34	4.60	8.65
\$500,000 under \$1,000,000	11,111	149,744	1.63	3.16	1.43	1.65	8.93	2.25	3.75	1.73	2.96	6.13
\$1,000,000 or more	7,115	132,311	0.95	1.07	0.82	0.54	5.38	1.35	1.22	0.96	1.68	2.80
Taxable returns, total	8,344	17,999	3.15	2.89	2.75	1.66	15.10	3.72	3.27	3.04	1.81	6.04
No adjusted gross income	13,768	10,255	16.55	6.13	12.70	5.35	28.79	27.19	11.17	13.18	5.72	12.49
\$1 under \$5,000	97,999	90,009	61.23	46.88	62.35	38.84	98.78	62.45	59.45	62.35	40.64	40.16
\$5,000 under \$10,000	26,999	58,993	21.74	27.08	23.07	24.57	82.77	27.97	25.33	26.47	26.35	39.94
\$10,000 under \$15,000	26,611	34,255	17.03	22.59	17.08	20.80	71.67	18.05	24.34	17.96	23.77	28.19
\$15,000 under \$20,000	26,511	56,111	14.97	23.57	15.04	20.61	76.72	15.68	23.16	16.67	27.07	36.82
\$20,000 under \$25,000	25,577	43,066	13.17	19.49	12.27	16.26	61.21	14.40	21.31	13.11	22.83	32.24
\$25,000 under \$30,000	26,800	49,788	12.42	25.17	12.51	15.84	84.77	14.41	26.61	12.93	23.56	32.86
\$30,000 under \$40,000	18,779	44,411	9.52	14.94	8.06	9.18	44.10	10.59	16.03	8.56	17.32	23.13
\$40,000 under \$50,000	22,855	60,445	9.33	16.67	7.81	9.01	38.63	10.52	18.58	8.40	17.57	31.80
\$50,000 under \$75,000	18,633	44,336	4.85	8.67	4.28	5.25	28.71	5.80	9.62	4.67	9.11	15.58
\$75,000 under \$100,000	28,888	123,488	5.99	9.01	5.08	5.07	25.98	7.34	10.32	5.67	13.13	25.77
\$100,000 under \$200,000	18,111	52,528	2.77	4.94	2.47	2.82	15.21	3.55	5.59	2.94	6.58	12.07
\$200,000 under \$500,000	12,644	58,228	2.13	4.16	1.94	2.12	13.01	2.89	4.92	2.34	4.60	8.67
\$500,000 under \$1,000,000	11,111	149,744	1.63	3.16	1.43	1.65	8.93	2.25	3.76	1.73	2.96	6.14
\$1,000,000 or more	7,115	132,311	0.95	1.07	0.82	0.55	5.38	1.35	1.23	0.96	1.68	2.80
Non-taxable returns, total	22,200	131,355	8.95	8.19	7.37	4.69	33.29	10.46	10.39	7.84	4.86	21.55

Footnotes at end of table

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Estate or trust — Continued						Small Business Corporation						Windfall profit tax refunds			
	Total loss		Net income		Net loss		Total income		Total loss		Net profit		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(109)	(110)
(95)	(96)	(97)	(98)	(89)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)			
All returns, total	17.43	12.84	5.84	15.36	10.75	14.48	7.22	5.41	6.53	5.41	7.54	5.62	8.76	10.99	15.71	26.68
No adjusted gross income.....	41.98	25.02	35.34	15.36	42.63	26.75	23.16	14.68	19.13	9.58	23.94	11.78	19.35	9.67	31.70	56.59
\$1 under \$5,000.....	0.00	0.00	27.52	33.28	0.00	0.00	37.61	33.74	30.83	45.32	38.36	54.44	30.83	45.37	45.75	62.09
\$5,000 under \$10,000.....	64.44	81.33	21.71	31.68	66.12	81.91	38.13	53.50	28.84	40.63	38.88	54.61	29.84	40.87	63.73	62.67
\$10,000 under \$15,000.....	58.38	57.63	22.54	27.16	58.38	57.15	35.22	44.44	28.32	32.31	35.96	50.31	30.51	34.57	53.76	62.67
\$15,000 under \$20,000.....	66.40	69.30	26.34	34.54	66.40	71.77	33.55	27.40	31.49	33.36	34.19	28.05	32.57	33.51	53.76	62.67
\$20,000 under \$25,000.....	76.71	97.45	31.73	31.73	76.71	97.45	32.49	43.52	25.54	33.36	33.36	44.71	26.51	26.05	58.22	70.48
\$25,000 under \$30,000.....	70.49	53.37	23.50	32.42	70.49	53.37	34.52	24.72	26.44	25.70	23.71	34.71	27.28	25.08	42.57	46.83
\$30,000 under \$40,000.....	43.60	53.42	17.10	19.86	43.60	53.42	19.86	31.04	17.68	20.82	20.82	31.91	17.80	19.18	31.95	60.54
\$40,000 under \$50,000.....	54.85	60.79	17.47	29.14	39.50	52.35	22.66	31.10	21.71	20.46	24.33	32.05	20.19	20.85	36.14	50.60
\$50,000 under \$75,000.....	23.42	29.61	9.08	15.62	26.94	33.44	12.06	18.47	12.39	14.66	12.27	19.17	12.97	15.05	16.97	27.67
\$75,000 under \$100,000.....	27.28	36.56	13.22	25.78	30.26	36.85	15.96	24.35	14.61	14.53	16.79	25.58	15.30	15.28	23.03	27.92
\$100,000 under \$200,000.....	16.00	26.84	6.84	12.68	18.22	21.48	7.33	12.18	6.97	7.10	7.58	12.69	7.46	7.44	11.07	16.13
\$200,000 under \$500,000.....	13.43	18.53	4.63	8.68	15.92	21.35	5.17	7.58	4.87	5.11	5.58	7.87	5.18	5.40	7.96	12.35
\$500,000 under \$1,000,000.....	7.46	9.77	3.01	6.28	8.94	13.52	3.23	5.22	3.11	3.43	3.43	5.37	3.38	3.55	5.12	7.15
\$1,000,000 or more.....	4.10	3.47	1.70	2.82	4.75	3.76	1.42	1.42	1.42	0.76	1.84	1.45	1.65	0.79	2.94	2.61
Taxable returns, total	18.55	15.04	6.10	6.02	21.19	17.44	7.58	5.59	7.43	4.61	7.85	5.77	7.72	4.89	11.66	16.73
No adjusted gross income.....	26.02	31.61	12.39	7.82	28.19	34.63	28.62	18.58	22.63	9.87	33.41	11.89	24.93	7.66	45.20	28.76
\$1 under \$5,000.....	0.00	0.00	32.35	40.16	0.00	0.00	42.45	58.65	96.52	58.27	42.45	58.65	96.52	58.27	55.57	51.53
\$5,000 under \$10,000.....	66.12	81.61	26.63	39.97	66.12	81.91	48.22	59.14	39.21	50.02	49.33	56.72	39.22	51.53	77.00	77.80
\$10,000 under \$15,000.....	58.56	66.79	23.77	28.19	58.56	66.79	46.82	59.31	44.94	53.30	48.43	73.43	49.75	62.23	67.38	62.09
\$15,000 under \$20,000.....	75.13	81.60	27.36	36.89	75.13	85.36	33.55	30.80	34.14	43.92	35.55	30.82	34.95	44.04	56.19	63.97
\$20,000 under \$25,000.....	76.79	97.49	32.24	42.86	76.79	97.49	33.29	45.04	29.24	29.18	34.11	45.90	30.25	29.66	62.85	82.24
\$25,000 under \$30,000.....	70.49	53.37	23.56	32.86	70.49	53.37	23.97	34.92	27.29	28.09	23.97	33.30	28.26	28.66	48.77	58.81
\$30,000 under \$40,000.....	47.49	62.45	17.32	23.26	47.49	62.45	20.63	33.14	18.15	21.43	21.59	33.84	18.28	21.71	32.75	61.11
\$40,000 under \$50,000.....	54.85	60.79	17.71	30.90	54.85	60.79	23.40	32.12	22.45	21.28	24.69	32.89	20.94	22.07	37.34	51.66
\$50,000 under \$75,000.....	24.58	28.37	9.12	15.66	28.72	32.24	12.23	17.34	12.83	15.71	12.43	17.95	13.47	16.15	16.97	27.69
\$75,000 under \$100,000.....	27.29	36.58	13.22	25.78	30.28	36.87	16.12	24.45	14.98	14.71	16.98	25.69	15.63	15.46	23.03	27.92
\$100,000 under \$200,000.....	16.00	26.85	6.84	12.17	18.24	31.50	7.33	12.20	7.00	7.16	7.76	12.70	7.49	7.51	11.07	16.13
\$200,000 under \$500,000.....	13.46	18.80	4.63	8.70	15.95	21.73	5.18	7.60	4.88	5.16	5.57	7.88	5.19	5.46	7.96	12.36
\$500,000 under \$1,000,000.....	7.46	9.77	3.01	6.28	8.94	13.52	3.23	5.22	3.11	3.44	3.44	5.37	3.38	3.56	5.12	7.15
\$1,000,000 or more.....	4.10	3.47	1.70	2.82	4.75	3.76	1.42	1.42	1.42	0.76	1.84	1.46	1.65	0.79	2.94	2.61
Non taxable returns, total	33.29	24.70	19.92	22.02	35.01	25.91	23.97	21.17	13.20	10.10	26.94	24.38	13.38	10.22	24.00	23.59

Footnotes at end of table

Table K.—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Windfall profit tax withheld		Unemployment compensation		Other income		Net loss		Total		Statutory adjustments			
	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)
All returns, total	5,77	5,76	1,66	2,76	2,40	3,25	2,89	4,66	5,49	3,82	0,69	1,01	4,56	4,99
No adjusted gross income	27 69	6 65	17 99	18 73	0 00	0 00	13 87	18 06	8 36	4 05	11 40	16 05	26 44	49 95
\$1 under \$5,000	52 94	57 90	5 57	7 78	37 07	50 92	12 38	16 38	19 20	20 96	7 59	11 91	29 07	29 80
\$5,000 under \$10,000	46 52	76 56	4 78	6 69	28 75	37 85	10 08	15 36	20 51	22 99	4 33	7 34	16 42	20 59
\$10,000 under \$15,000	35 89	36 19	5 20	7 04	12 98	12 98	9 89	20 34	27 56	28 77	3 45	5 53	14 59	18 53
\$15,000 under \$20,000	38 26	52 27	5 90	8 35	6 88	9 15	10 12	18 14	22 01	31 36	3 05	4 62	12 41	14 45
\$20,000 under \$25,000	28 20	31 70	4 80	6 54	4 81	6 17	8 47	15 75	20 27	23 02	2 38	4 08	12 65	15 59
\$25,000 under \$30,000	26 74	36 92	5 31	7 59	5 31	7 28	8 70	18 12	29 24	29 07	2 33	3 73	13 03	18 64
\$30,000 under \$40,000	19 80	56 79	5 14	7 41	5 14	7 38	8 58	16 75	16 87	19 70	1 75	2 70	12 59	15 46
\$40,000 under \$50,000	18 29	25 75	9 10	12 36	9 10	12 36	8 04	17 47	17 93	19 70	2 38	2 66	11 87	12 28
\$50,000 under \$75,000	9 46	16 94	9 19	12 84	9 19	12 84	5 04	12 84	13 19	15 45	1 29	2 04	9 17	12 54
\$75,000 under \$100,000	10 93	27 03	28 42	36 71	28 42	36 71	8 04	15 51	16 98	21 68	3 22	3 59	16 98	17 65
\$100,000 under \$200,000	5 16	10 95	23 84	31 88	23 84	31 88	4 39	9 41	9 91	13 20	1 50	2 44	10 56	12 70
\$200,000 under \$500,000	3 54	7 53	52 14	49 95	52 14	49 95	3 62	8 82	7 68	8 27	1 49	2 87	14 39	20 84
\$500,000 under \$1,000,000	2 33	5 53	26 83	28 23	26 83	28 23	2 65	7 31	5 78	5 50	1 36	2 57	13 75	18 50
\$1,000,000 or more	1 24	1 86	22 24	18 46	22 24	18 46	1 41	4 11	2 99	0 90	0 92	1 74	11 24	17 81
Taxable returns, total	5,93	6,07	2,06	3,06	2,42	3,27	2,85	5,00	7,84	7,43	0,70	1,00	4,77	5,18
No adjusted gross income	22 94	5 12	77 64	77 64	0 00	0 00	20 37	32 70	21 25	5 62	22 38	20 30	68 50	64 77
\$1 under \$5,000	58 24	57 76	12 96	21 18	49 99	66 37	23 72	31 17	54 65	46 50	17 92	23 36	59 40	59 11
\$5,000 under \$10,000	66 80	86 17	5 98	8 19	30 39	41 09	13 23	20 24	32 63	32 82	5 67	9 00	20 14	26 54
\$10,000 under \$15,000	39 90	41 37	5 32	7 26	9 27	13 14	10 69	21 86	35 69	38 00	3 60	5 76	15 26	18 81
\$15,000 under \$20,000	41 71	55 18	5 94	8 41	6 93	9 21	10 42	19 14	24 93	38 92	3 09	4 72	12 73	14 72
\$20,000 under \$25,000	29 66	37 45	4 82	6 57	4 83	6 21	8 61	16 39	22 74	26 17	2 40	4 03	13 01	16 30
\$25,000 under \$30,000	27 73	30 53	5 33	7 63	5 33	7 50	8 18	18 43	31 40	32 75	2 34	3 75	13 07	18 85
\$30,000 under \$40,000	20 60	57 68	5 14	7 41	5 14	7 38	6 62	17 25	17 17	30 59	1 76	2 70	12 63	15 51
\$40,000 under \$50,000	18 80	26 84	9 13	12 50	9 13	12 50	8 11	17 77	18 92	20 87	2 38	2 67	11 90	12 31
\$50,000 under \$75,000	9 48	17 02	9 22	12 94	9 22	12 94	5 06	12 90	13 90	16 19	1 29	2 05	9 17	12 54
\$75,000 under \$100,000	10 94	27 19	28 42	36 71	28 42	36 71	8 07	15 58	19 54	23 51	3 23	3 59	17 06	17 87
\$100,000 under \$200,000	5 16	10 95	23 84	31 88	23 84	31 88	4 39	9 45	10 12	13 71	1 50	2 45	10 59	12 75
\$200,000 under \$500,000	3 55	7 93	52 60	50 94	52 60	50 94	3 63	8 66	7 79	8 47	1 49	2 68	14 68	21 51
\$500,000 under \$1,000,000	2 33	5 53	28 83	28 23	28 83	28 23	2 65	7 33	5 51	5 51	1 36	2 57	13 75	18 50
\$1,000,000 or more	1 24	1 86	22 24	18 46	22 24	18 46	1 41	4 14	3 00	0 92	0 92	1 74	11 24	17 81
Nontaxable returns, total	22,23	12,54	4,65	6,31	24,18	25,57	8,07	12,95	7,57	4,48	4,15	6,93	15,66	18,72

Footnote(s) at end of table

Table K.—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Statutory adjustments — Continued													
	Employee business expenses		Payments to a self-employed retirement (Keogh) plan		Forfeited interest penalty		Alimony paid		Deduction for working married couple		Disability income exclusion			
	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
All returns, total	1,89	2,66	1,27	1,28	3,40	2,88	5,40	10,89	6,44	5,74	0,93	1,05	13,17	14,47
No adjusted gross income.....	23,60	27,24	23,63	32,02	43,19	40,76	20,15	25,97	24,65	30,41	19,20	22,85	87,44	83,59
\$1 under \$5,000.....	14,62	17,62	17,57	21,75	38,42	57,30	23,27	34,16	42,43	57,88	13,96	21,64	26,38	26,92
\$5,000 under \$10,000.....	9,20	10,50	9,46	10,74	32,09	29,68	18,72	23,51	34,35	39,82	6,45	8,00	19,70	21,26
\$10,000 under \$15,000.....	7,96	12,50	7,17	7,60	25,93	21,20	16,58	21,84	25,15	29,40	4,66	5,59	27,49	30,28
\$15,000 under \$20,000.....	6,59	9,51	5,82	6,13	15,23	15,54	17,78	41,88	26,13	34,89	3,95	4,65	77,02	58,39
\$20,000 under \$25,000.....	5,49	8,94	4,71	5,10	13,19	17,84	16,90	32,47	23,13	23,63	2,99	3,50	85,63	91,73
\$25,000 under \$30,000.....	5,52	8,52	4,28	4,69	16,95	24,27	15,70	24,44	20,21	23,12	2,89	3,36	0,00	0,00
\$30,000 under \$40,000.....	4,36	6,70	3,10	3,40	10,30	11,04	12,68	33,20	18,26	21,53	2,06	2,44	0,00	0,00
\$40,000 under \$50,000.....	4,98	6,37	3,39	3,42	10,72	10,09	15,32	26,03	18,42	19,03	2,82	3,14	0,00	0,00
\$50,000 under \$75,000.....	3,58	6,09	1,83	2,01	5,76	6,51	11,15	31,92	9,76	11,89	1,82	2,23	0,00	0,00
\$75,000 under \$100,000.....	6,33	7,83	3,53	3,80	7,40	7,06	23,92	36,23	13,64	13,69	4,69	5,97	0,00	0,00
\$100,000 under \$200,000.....	3,93	5,86	1,76	1,92	4,69	5,10	12,15	19,51	7,71	8,45	2,99	4,08	0,00	0,00
\$200,000 under \$500,000.....	4,34	7,14	1,74	1,96	4,18	4,75	12,82	14,03	6,97	9,12	2,98	4,01	0,00	0,00
\$500,000 under \$1,000,000.....	4,55	5,64	1,65	1,84	3,30	3,62	10,50	47,53	8,93	6,18	2,67	3,54	0,00	0,00
\$1,000,000 or more.....	2,81	3,65	1,19	1,41	2,38	2,56	6,70	15,35	2,83	3,10	1,84	2,37	0,00	0,00
Taxable returns, total	1,93	2,71	1,28	1,28	3,40	2,92	5,68	11,83	6,66	5,60	0,94	1,06	17,76	20,52
No adjusted gross income.....	25,55	35,99	28,64	36,45	18,92	12,90	21,57	27,18	26,94	24,10	37,38	37,77	0,00	0,00
\$1 under \$5,000.....	28,45	33,61	33,71	45,34	99,93	99,93	38,89	59,72	97,11	77,86	83,16	91,96	99,83	99,83
\$5,000 under \$10,000.....	11,25	14,78	11,27	12,30	28,32	39,24	21,86	29,42	38,88	46,83	9,54	11,58	24,99	27,13
\$10,000 under \$15,000.....	8,42	11,13	7,44	7,93	30,14	24,44	17,15	32,66	25,36	30,32	4,89	5,84	27,61	30,50
\$15,000 under \$20,000.....	6,65	9,70	5,93	6,25	16,38	16,63	18,15	43,15	26,96	36,18	4,01	4,70	88,31	75,53
\$20,000 under \$25,000.....	5,53	8,81	4,73	5,12	13,88	18,27	16,90	32,47	23,63	24,74	3,01	3,52	85,63	91,73
\$25,000 under \$30,000.....	5,55	8,64	4,30	4,71	17,16	24,59	15,73	24,45	23,78	23,78	2,87	3,27	0,00	0,00
\$30,000 under \$40,000.....	4,38	6,68	3,10	3,40	10,52	11,31	12,68	33,20	18,45	22,55	2,09	2,44	0,00	0,00
\$40,000 under \$50,000.....	5,00	6,41	3,34	3,43	10,83	10,16	15,41	27,02	18,52	18,35	2,82	3,15	0,00	0,00
\$50,000 under \$75,000.....	3,39	6,15	1,84	2,01	5,81	6,53	11,15	31,92	9,81	11,99	1,82	2,23	0,00	0,00
\$75,000 under \$100,000.....	6,33	7,84	3,63	3,81	7,40	7,06	23,92	36,23	13,66	13,73	4,70	5,99	0,00	0,00
\$100,000 under \$200,000.....	3,93	5,87	1,76	1,92	4,69	5,10	12,15	19,52	7,72	8,46	2,99	4,08	0,00	0,00
\$200,000 under \$500,000.....	4,35	7,15	1,74	1,96	4,19	4,75	12,84	14,36	6,99	9,15	2,98	4,01	0,00	0,00
\$500,000 under \$1,000,000.....	4,56	5,65	1,65	1,84	3,31	3,62	10,50	47,53	4,94	6,18	2,67	3,54	0,00	0,00
\$1,000,000 or more.....	2,81	3,65	1,19	1,41	2,38	2,56	6,77	15,35	2,84	3,11	1,84	2,37	0,00	0,00
Non-taxable returns, total	8,92	11,52	9,22	10,55	20,68	17,22	17,65	23,41	25,46	30,09	5,87	7,08	19,67	20,44

Footnote(s) at end of table.

Table K. — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments — Continued										Exemption amount (145)	Contribution deduction for nonitemizers (146)		Excess itemized deductions (149)		Unused zero bracket amount (150)		Taxable income			
	Housing deduction (139)		Foreign earned income exclusion (142)		Other adjustments (143)		Number of returns (144)		Number of returns (146)			Amount (149)		Number of returns (150)		Amount (151)		Number of returns (152)		Amount (153)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	56.05	54.07	17.59	52.02	9.34	10.49	3.33	1.28	1.33	0.65	0.72	7.42	9.16	0.16	0.24	0.00	0.00	0.00	0.00	0.00	
No adjusted gross income	0.00	0.00	0.00	0.00	49.57	33.08	3.33	0.00	0.00	0.00	0.00	20.80	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$1 under \$5,000	0.00	0.00	60.61	75.14	33.67	45.65	1.70	4.67	4.94	9.89	16.18	8.86	9.17	1.69	2.08	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	78.70	99.68	16.33	25.04	1.71	3.10	3.10	4.85	8.21	18.35	19.36	1.40	1.53	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	0.00	0.00	82.06	75.97	23.01	32.49	1.81	2.98	3.28	3.72	5.24	35.34	35.79	1.63	1.92	0.00	0.00	0.00	0.00	0.00	
\$15,000 under \$20,000	0.00	0.00	82.06	78.52	28.96	25.62	2.16	3.70	3.34	3.34	4.20	99.93	99.93	1.86	1.92	0.00	0.00	0.00	0.00	0.00	
\$20,000 under \$25,000	0.00	0.00	58.94	65.67	23.64	24.30	1.82	3.67	3.78	2.40	3.26	70.70	84.99	1.55	1.60	0.00	0.00	0.00	0.00	0.00	
\$25,000 under \$30,000	0.00	0.00	70.55	70.89	35.28	27.79	1.84	4.44	4.51	2.28	2.90	0.00	0.00	1.75	1.75	0.00	0.00	0.00	0.00	0.00	
\$30,000 under \$40,000	0.00	0.00	49.82	69.25	27.48	35.73	1.90	4.94	5.01	1.68	2.16	99.99	99.99	1.42	1.46	0.00	0.00	0.00	0.00	0.00	
\$40,000 under \$50,000	77.64	77.64	43.59	44.65	30.84	33.89	2.33	9.06	9.15	2.28	2.71	0.00	0.00	2.14	2.16	0.00	0.00	0.00	0.00	0.00	
\$50,000 under \$75,000	79.96	80.09	31.83	73.95	32.79	40.25	1.21	8.79	8.87	1.10	1.61	99.51	99.51	1.03	1.07	0.00	0.00	0.00	0.00	0.00	
\$75,000 under \$100,000	93.20	93.45	41.40	66.01	48.24	81.25	3.06	19.66	20.07	2.93	3.51	0.00	0.00	2.88	2.93	0.00	0.00	0.00	0.00	0.00	
\$100,000 under \$200,000	0.00	0.00	32.06	48.94	26.88	43.26	1.34	14.74	14.87	1.17	1.72	0.00	0.00	1.14	1.23	0.00	0.00	0.00	0.00	0.00	
\$200,000 under \$500,000	90.68	94.48	48.91	50.28	26.14	22.64	1.26	19.77	19.85	1.07	1.71	99.07	99.07	1.06	1.17	0.00	0.00	0.00	0.00	0.00	
\$500,000 under \$1,000,000	35.32	5.17	43.12	23.48	13.85	23.44	1.05	20.33	20.31	0.91	1.43	70.77	70.77	0.90	0.98	0.00	0.00	0.00	0.00	0.00	
\$1,000,000 or more	0.00	0.00	35.41	0.19	15.57	29.65	0.66	14.55	14.43	0.57	0.53	0.00	0.00	0.57	0.37	0.00	0.00	0.00	0.00	0.00	
Taxable returns, total	56.42	54.65	18.93	34.29	10.36	10.04	0.44	1.38	1.42	0.66	0.69	7.85	7.96	0.31	0.25	0.00	0.00	0.00	0.00	0.00	
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.06	26.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$1 under \$5,000	0.00	0.00	0.00	0.00	88.31	73.65	3.24	7.55	7.97	31.62	31.34	9.14	9.42	3.17	3.24	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	99.85	98.95	23.11	30.89	1.95	3.30	3.44	7.27	8.65	18.35	19.26	1.65	1.72	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	0.00	0.00	82.08	75.97	25.02	26.30	1.92	3.32	3.32	4.06	5.36	33.34	33.79	1.98	1.98	0.00	0.00	0.00	0.00	0.00	
\$15,000 under \$20,000	0.00	0.00	82.06	78.52	29.44	25.94	2.19	3.63	3.72	3.63	4.20	99.93	99.93	1.88	1.93	0.00	0.00	0.00	0.00	0.00	
\$20,000 under \$25,000	0.00	0.00	82.06	70.73	23.64	24.30	1.84	3.69	3.80	2.44	3.24	70.70	84.99	1.57	1.61	0.00	0.00	0.00	0.00	0.00	
\$25,000 under \$30,000	0.00	0.00	70.55	70.89	33.26	27.92	1.95	4.45	4.45	2.29	2.92	0.00	0.00	1.72	1.76	0.00	0.00	0.00	0.00	0.00	
\$30,000 under \$40,000	0.00	0.00	49.86	69.27	27.80	36.08	1.61	4.95	5.02	1.70	2.17	99.99	99.99	1.43	1.46	0.00	0.00	0.00	0.00	0.00	
\$40,000 under \$50,000	77.64	77.64	43.59	44.65	30.84	33.89	2.34	9.11	9.21	2.29	2.66	0.00	0.00	2.15	2.16	0.00	0.00	0.00	0.00	0.00	
\$50,000 under \$75,000	79.96	80.09	31.83	73.95	32.79	40.25	1.22	8.83	8.92	1.10	1.59	99.51	99.51	1.03	1.08	0.00	0.00	0.00	0.00	0.00	
\$75,000 under \$100,000	93.20	93.45	43.56	66.17	48.24	81.25	3.07	19.68	20.07	2.94	3.46	0.00	0.00	2.88	2.93	0.00	0.00	0.00	0.00	0.00	
\$100,000 under \$200,000	0.00	0.00	32.09	48.96	26.88	43.26	1.35	15.00	15.07	1.18	1.71	0.00	0.00	1.14	1.23	0.00	0.00	0.00	0.00	0.00	
\$200,000 under \$500,000	97.27	98.64	49.96	52.78	26.21	22.64	1.27	20.08	20.14	1.07	1.72	99.07	99.07	1.06	1.17	0.00	0.00	0.00	0.00	0.00	
\$500,000 under \$1,000,000	35.32	5.17	43.12	23.48	13.85	23.44	1.05	20.54	20.53	0.91	1.44	70.77	70.77	0.90	0.98	0.00	0.00	0.00	0.00	0.00	
\$1,000,000 or more	0.00	0.00	35.41	0.19	15.57	29.65	0.66	14.55	14.43	0.57	0.53	0.00	0.00	0.57	0.37	0.00	0.00	0.00	0.00	0.00	
Nonexempt returns, total	0.00	0.00	44.04	92.64	21.66	23.11	1.58	4.43	4.59	3.98	5.38	21.56	23.67	1.55	2.19	0.00	0.00	0.00	0.00	0.00	0.00

() Less than 0.05 percent

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All returns (number)		Total tax liability		Total income tax		Income tax before credits		Tax credits			Income tax after credits		
	(1)	(2)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Foreign tax credit		Number of returns	Amount
											(10)	(11)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total	0.04	0.30	0.30	0.31	0.31	0.29	0.30	1.12	1.54	7.05	8.66	0.31	0.31	
No adjusted gross income.....	3.59	7.35	6.01	12.97	5.93	72.15	48.53	82.48	64.01	0.00	0.00	72.60	44.59	
\$1 under \$5,000.....	1.38	2.83	4.48	3.16	5.83	3.06	5.70	10.88	14.65	99.83	99.83	3.16	5.91	
\$5,000 under \$10,000.....	1.55	1.60	1.87	1.65	1.98	1.53	1.85	3.35	4.24	51.75	60.35	1.65	1.81	
\$10,000 under \$15,000.....	1.66	1.57	1.75	1.58	1.81	1.57	1.78	4.37	5.53	32.25	40.78	1.55	1.81	
\$15,000 under \$20,000.....	1.55	1.87	2.00	1.88	2.06	1.87	2.03	4.26	5.40	38.68	38.68	1.86	2.06	
\$20,000 under \$25,000.....	1.55	1.56	1.68	1.56	1.72	1.55	1.69	3.41	5.79	30.09	48.60	1.57	1.72	
\$25,000 under \$30,000.....	1.71	1.71	1.82	1.72	1.84	1.71	1.83	3.64	5.53	27.38	48.22	1.72	1.85	
\$30,000 under \$40,000.....	1.42	1.43	1.51	1.43	1.53	1.43	1.52	2.77	5.47	24.23	53.74	1.43	1.53	
\$40,000 under \$50,000.....	2.14	2.15	2.19	2.15	2.22	2.15	2.20	3.49	7.17	21.93	32.04	2.15	2.22	
\$50,000 under \$75,000.....	1.02	1.03	1.15	1.03	1.16	1.03	1.15	2.04	5.50	10.62	21.98	1.03	1.17	
\$75,000 under \$100,000.....	2.87	2.87	2.89	2.87	3.03	2.88	3.00	3.73	7.54	14.25	28.44	2.89	3.05	
\$100,000 under \$200,000.....	1.13	1.13	1.30	1.14	1.31	1.14	1.29	1.71	5.48	7.39	17.21	1.14	1.32	
\$200,000 under \$500,000.....	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.34	4.94	18.77	1.06	1.24	
\$500,000 under \$1,000,000.....	0.90	0.90	0.99	0.90	0.99	0.90	0.99	1.08	3.76	3.26	12.62	0.90	1.01	
\$1,000,000 or more.....	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.96	1.55	2.40	0.57	0.37	
Taxable returns, total	0.31	0.31	0.30	0.31	0.31	0.31	0.30	1.18	1.57	7.19	8.39	0.31	0.31	
No adjusted gross income.....	12.97	12.97	5.80	12.97	5.93	72.43	46.75	82.86	65.05	0.00	0.00	72.60	44.59	
\$1 under \$5,000.....	3.16	3.16	5.46	3.16	5.83	3.16	5.86	19.10	30.88	0.00	0.00	3.16	5.91	
\$5,000 under \$10,000.....	1.65	1.65	1.92	1.65	1.98	1.65	1.93	4.60	6.02	67.07	84.38	1.65	1.98	
\$10,000 under \$15,000.....	1.59	1.59	1.77	1.59	1.81	1.59	1.79	4.83	6.86	40.67	51.51	1.59	1.81	
\$15,000 under \$20,000.....	1.88	1.88	2.01	1.88	2.06	1.88	2.04	4.44	6.24	34.93	48.69	1.88	2.06	
\$20,000 under \$25,000.....	1.56	1.56	1.69	1.56	1.72	1.56	1.70	3.50	4.79	36.97	54.50	1.57	1.72	
\$25,000 under \$30,000.....	1.72	1.72	1.82	1.72	1.84	1.72	1.83	3.68	5.30	28.35	52.41	1.72	1.85	
\$30,000 under \$40,000.....	1.43	1.43	1.51	1.43	1.53	1.43	1.52	2.80	4.52	25.33	45.88	1.43	1.53	
\$40,000 under \$50,000.....	2.15	2.15	2.18	2.15	2.22	2.15	2.20	3.51	5.97	22.35	34.75	2.15	2.22	
\$50,000 under \$75,000.....	1.03	1.03	1.15	1.03	1.16	1.03	1.15	2.05	5.09	10.87	22.57	1.03	1.17	
\$75,000 under \$100,000.....	2.87	2.87	2.99	2.87	3.03	2.88	3.00	3.74	7.73	14.30	29.44	2.89	3.05	
\$100,000 under \$200,000.....	1.14	1.14	1.30	1.14	1.31	1.14	1.29	1.72	5.06	7.48	18.36	1.14	1.32	
\$200,000 under \$500,000.....	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.25	4.99	21.46	1.06	1.24	
\$500,000 under \$1,000,000.....	0.90	0.90	0.99	0.90	0.99	0.90	0.99	1.08	3.81	3.27	13.48	0.90	1.01	
\$1,000,000 or more.....	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.99	1.55	2.70	0.57	0.37	
Non-taxable returns, total	1.28	2.59	3.38	0.0	0.0	3.88	6.54	3.83	6.54	26.24	25.03	0.0	0.0	

Footnote(s) at end of table.

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Minimum tax		Alternative minimum tax		All other taxes		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income			
	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Total Number of returns (18)	Total Amount (19)	Tax from recomputing prior-year investment credit (20)		Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)
							Number of returns (20)	Amount (21)						
All returns, total	4,80	4.32	6.10	3.94	53.76	73.97	3.33	4.51	14.59	20.85	0.95	1.28	14.87	22.57
No adjusted gross income	15.68	13.27	19.14	6.34	0.00	0.00	13.36	18.98	39.90	57.10	5.75	9.91	56.94	95.39
\$1 under \$5,000	73.71	64.17	43.41	31.67	99.83	99.83	14.48	26.14	42.83	47.51	3.75	3.48	41.98	52.76
\$5,000 under \$10,000	54.40	44.69	49.72	44.69	0.00	0.00	18.58	34.53	40.82	63.54	3.02	3.46	46.58	52.84
\$10,000 under \$15,000	53.38	38.59	29.04	25.37	99.93	99.93	12.07	23.31	43.24	48.31	3.28	4.37	40.00	62.58
\$15,000 under \$20,000	40.76	43.69	31.08	34.33	0.00	0.00	13.18	17.35	48.68	43.10	3.22	4.03	33.25	47.28
\$20,000 under \$25,000	35.12	64.04	24.14	24.02	0.00	0.00	11.46	16.51	51.79	47.24	3.05	4.19	32.41	39.85
\$25,000 under \$30,000	38.92	39.69	33.13	33.16	0.00	0.00	13.43	17.07	35.71	45.53	3.73	5.19	46.87	53.92
\$30,000 under \$40,000	25.62	24.23	16.73	23.36	0.00	0.00	11.14	14.29	37.04	35.20	3.14	4.17	35.91	48.01
\$40,000 under \$50,000	26.73	23.22	25.76	26.20	99.85	99.85	10.29	17.13	34.64	50.85	4.65	5.48	43.11	73.12
\$50,000 under \$75,000	11.15	14.47	15.62	18.28	0.00	0.00	8.12	11.41	36.46	50.94	3.03	3.71	40.86	76.94
\$75,000 under \$100,000	11.38	10.62	15.84	22.75	99.55	99.55	9.93	17.17	41.91	79.84	4.83	5.50	75.91	98.56
\$100,000 under \$200,000	6.19	6.25	8.29	10.54	84.76	96.34	4.75	14.30	57.58	84.29	3.15	3.75	64.97	()
\$200,000 under \$500,000	4.27	4.44	5.74	5.62	43.27	0.29	3.33	9.67	37.08	17.93	2.93	3.48	50.45	()
\$500,000 under \$1,000,000	3.24	3.65	3.66	3.61	65.44	91.97	2.14	5.46	19.73	52.15	2.38	2.77	0.00	0.00
\$1,000,000 or more	1.81	0.74	1.69	0.97	70.77	()	1.07	2.16	16.69	10.52	1.45	1.63	0.00	0.00
Taxable returns, total	4,80	4.32	6.10	3.54	61.86	74.68	3.76	4.62	17.05	24.43	1.13	1.45	16.62	27.16
No adjusted gross income	15.68	13.27	19.14	6.34	0.00	0.00	22.20	12.25	50.90	43.15	32.66	23.68	70.77	0.00
\$1 under \$5,000	73.71	71.70	43.41	31.67	0.00	0.00	63.18	68.43	0.00	0.00	8.99	9.16	94.69	85.48
\$5,000 under \$10,000	54.40	44.69	49.72	44.69	0.00	0.00	35.59	49.93	99.93	99.93	4.47	5.00	70.62	91.54
\$10,000 under \$15,000	53.38	38.59	29.04	25.37	99.93	99.93	17.04	30.59	55.11	55.37	3.70	4.92	41.01	77.65
\$15,000 under \$20,000	40.76	43.69	31.08	34.33	0.00	0.00	15.95	21.16	50.67	46.39	3.42	4.38	33.25	47.28
\$20,000 under \$25,000	35.12	64.04	24.14	24.02	0.00	0.00	12.47	19.22	51.79	47.24	3.17	4.44	33.86	39.93
\$25,000 under \$30,000	38.92	39.69	33.13	33.16	0.00	0.00	14.23	17.91	35.31	45.53	3.83	5.41	46.87	53.92
\$30,000 under \$40,000	25.62	24.23	16.73	23.36	0.00	0.00	11.33	14.97	41.30	40.20	3.18	4.27	39.55	48.07
\$40,000 under \$50,000	26.73	23.22	25.76	26.20	99.85	99.85	10.61	14.19	34.64	50.85	4.71	5.56	43.11	73.12
\$50,000 under \$75,000	11.15	14.47	15.62	18.28	0.00	0.00	8.27	11.70	36.46	50.94	3.05	3.74	42.02	79.79
\$75,000 under \$100,000	11.38	10.62	15.84	22.75	99.55	99.55	9.95	17.03	41.91	79.84	4.84	5.52	98.66	99.60
\$100,000 under \$200,000	6.19	6.25	8.29	10.54	84.76	96.34	4.76	14.52	57.58	84.29	3.16	3.76	64.97	()
\$200,000 under \$500,000	4.27	4.44	5.74	5.62	55.57	0.31	3.33	9.81	37.54	47.44	2.84	3.49	50.45	()
\$500,000 under \$1,000,000	3.24	3.65	3.66	3.61	65.44	91.97	2.15	5.60	19.73	52.15	2.38	2.77	0.00	0.00
\$1,000,000 or more	1.81	0.74	1.69	0.97	70.77	()	1.07	2.16	16.69	10.52	1.46	1.63	0.00	0.00
Non-taxable returns, total	0.0	0.0	0.0	0.0	99.48	98.30	7.16	11.33	25.24	31.09	2.22	2.88	31.19	39.64

Footnote(s) at end of table

Table L. — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income credit used to offset all other taxes		Number of returns without tax liability		Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld	
	Number of returns (28)	Amount (29)	Number of returns (30)	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)	Amount (41)
All returns, total	3,35	3,88	1,39	0.18	0.29	0.25	0.36	1.52	1.23	4.81	1.98	4.47	4.85	
No adjusted gross income.....	6,90	10,35	4,07	4.78	5.98	6.89	8.51	10.34	7.83	28.77	6.73	33.01	28.48	
\$1 under \$5,000.....	5,83	8,22	1,76	1.61	2.25	2.26	2.26	1.61	10.78	28.32	24.35	75.09	89.55	
\$5,000 under \$10,000.....	4,97	3,54	3,54	1.55	2.03	1.65	1.92	5.16	11.84	26.26	25.70	76.46	72.76	
\$10,000 under \$15,000.....	0.00	0.00	10,70	1.81	1.77	1.75	1.92	4.57	4.88	19.34	19.34	87.54	94.93	
\$15,000 under \$20,000.....	0.00	0.00	17,69	1.98	2.00	2.01	2.15	4.98	5.47	22.45	25.87	50.29	43.75	
\$20,000 under \$25,000.....	0.00	0.00	20,30	1.57	1.69	1.66	1.81	4.68	5.28	17.46	16.46	39.16	34.91	
\$25,000 under \$30,000.....	0.00	0.00	28,70	1.72	1.83	1.80	1.93	5.25	5.57	24.11	24.11	31.14	39.11	
\$30,000 under \$40,000.....	0.00	0.00	27,27	1.43	1.51	1.49	1.59	4.37	4.71	15.38	16.86	11.05	21.11	
\$40,000 under \$50,000.....	0.00	0.00	34,64	2.15	2.19	2.25	2.33	5.20	6.23	13.94	14.64	9.57	11.03	
\$50,000 under \$75,000.....	0.00	0.00	25,36	1.04	1.16	1.19	1.36	2.76	3.38	9.27	12.96	6.34	8.94	
\$75,000 under \$100,000.....	0.00	0.00	52,95	2.89	3.00	3.28	3.62	4.30	4.99	10.98	13.44	10.40	13.83	
\$100,000 under \$200,000.....	0.00	0.00	37,87	1.14	1.35	1.47	1.87	2.10	2.72	5.31	6.78	5.60	7.02	
\$200,000 under \$500,000.....	0.00	0.00	0.00	0.00	1.31	1.44	2.00	1.65	2.23	3.71	4.36	4.38	7.56	
\$500,000 under \$1,000,000.....	0.00	0.00	0.00	0.00	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09	
\$1,000,000 or more.....	0.00	0.00	0.00	0.57	0.46	0.78	1.19	0.70	0.69	1.16	0.72	1.74	2.27	
Taxable returns, total	50,97	51,61	0.00	0.34	0.30	0.39	0.38	1.60	1.25	5.14	2.00	4.55	4.95	
No adjusted gross income.....	92,43	76,30	0.00	14.73	6.57	19.41	13.86	20.63	11.79	22.45	4.26	35.39	27.09	
\$1 under \$5,000.....	82,76	78,99	0.00	3.60	4.00	3.72	4.16	14.51	14.07	59.98	40.40	43.27	56.18	
\$5,000 under \$10,000.....	99,81	99,81	0.00	1.81	2.30	1.92	2.15	5.98	14.70	36.31	34.75	92.66	84.95	
\$10,000 under \$15,000.....	0.00	0.00	0.00	1.65	1.81	1.78	1.95	4.75	5.15	25.30	23.74	83.10	98.54	
\$15,000 under \$20,000.....	0.00	0.00	0.00	1.91	2.02	2.02	2.17	5.09	5.63	25.27	30.89	57.19	70.11	
\$20,000 under \$25,000.....	0.00	0.00	0.00	1.58	1.70	1.67	1.82	4.74	5.36	18.84	18.57	45.64	38.90	
\$25,000 under \$30,000.....	0.00	0.00	0.00	1.73	1.84	1.80	1.93	5.31	6.33	21.69	24.63	36.32	45.03	
\$30,000 under \$40,000.....	0.00	0.00	0.00	1.44	1.52	1.50	1.60	4.41	5.32	15.78	17.43	11.07	21.25	
\$40,000 under \$50,000.....	0.00	0.00	0.00	2.16	2.19	2.25	2.33	5.23	6.27	14.07	14.76	9.62	11.11	
\$50,000 under \$75,000.....	0.00	0.00	0.00	1.04	1.17	1.19	1.36	2.77	3.39	9.34	13.04	6.38	9.01	
\$75,000 under \$100,000.....	0.00	0.00	0.00	2.90	3.01	3.28	3.63	4.31	4.99	11.04	13.51	10.42	13.85	
\$100,000 under \$200,000.....	0.00	0.00	0.00	1.15	1.35	1.47	1.87	2.10	2.72	5.32	6.79	5.61	7.03	
\$200,000 under \$500,000.....	0.00	0.00	0.00	1.06	1.31	1.44	2.00	1.65	2.23	3.71	4.36	4.38	7.57	
\$500,000 under \$1,000,000.....	0.00	0.00	0.00	0.90	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09	
\$1,000,000 or more.....	0.00	0.00	0.00	0.57	0.46	0.79	1.19	0.70	0.69	1.16	0.72	1.74	2.27	
Non-taxable returns, total	3,38	3,88	1,39	1.52	2.49	1.61	2.72	5.04	6.70	13.50	13.11	23.89	24.54	

Footnote(s) at end of table

Table L.—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Taxpayments — Continued										Advance earned income credit payments		Total overpayment		Tax due at time of filing			
	Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Windfall profit tax overpayment		Other taxpayments		Earned income credit, refundable portion		Number of returns		Amount		Number of returns		Amount	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)		
All returns, total	3.59	3.81	27.32	16.28	6.62	11.02	48.67	10.48	2.91	3.53	75.22	79.36	0.34	0.68	1.12	1.09		
No adjusted gross income	6.10	7.72	20.11	2.99	18.38	8.86	0.00	0.00	8.14	19.22	0.00	0.00	4.71	6.85	9.48	10.40		
\$1 under \$5,000	12.96	8.71	99.69	99.99	34.49	52.80	0.00	0.00	4.30	0.00	78.98	86.48	1.61	2.29	4.64	8.39		
\$5,000 under \$10,000	11.39	9.36	0.00	0.00	45.01	49.05	69.27	55.63	4.27	5.03	0.00	0.00	1.66	3.32	3.93	3.93		
\$10,000 under \$15,000	11.21	8.45	99.83	99.83	30.85	31.35	57.63	51.04	0.00	0.00	0.00	0.00	1.84	2.32	3.53	4.29		
\$15,000 under \$20,000	12.05	13.42	99.92	99.92	35.91	38.87	0.00	0.00	0.00	0.00	0.00	0.00	2.18	2.69	3.98	4.80		
\$20,000 under \$25,000	11.10	12.06	67.82	53.54	28.60	66.44	99.92	99.92	0.00	0.00	0.00	0.00	1.86	2.44	3.53	4.79		
\$25,000 under \$30,000	14.97	13.52	0.00	0.00	28.28	24.58	0.00	0.00	0.00	0.00	0.00	0.00	2.06	2.67	3.75	5.29		
\$30,000 under \$40,000	14.54	15.78	76.16	81.12	21.00	63.58	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.35	3.30	4.43		
\$40,000 under \$50,000	17.06	39.47	82.03	62.80	24.29	47.48	0.00	0.00	0.00	0.00	0.00	0.00	2.63	3.17	4.04	5.58		
\$50,000 under \$75,000	12.36	19.13	41.16	42.77	10.47	15.13	99.95	99.95	0.00	0.00	99.95	99.85	1.62	2.44	2.39	3.79		
\$75,000 under \$100,000	20.13	24.32	51.53	79.22	12.53	21.36	0.00	0.00	0.00	0.00	0.00	0.00	4.08	4.95	4.30	5.64		
\$100,000 under \$200,000	15.48	18.69	24.79	32.01	6.47	11.99	99.80	99.80	0.00	0.00	0.00	0.00	2.32	3.21	2.02	3.17		
\$200,000 under \$500,000	12.25	13.06	18.64	38.51	4.56	13.03	0.00	0.00	0.00	0.00	0.00	0.00	2.35	3.43	1.70	2.68		
\$500,000 under \$1,000,000	7.24	16.52	13.43	33.00	3.18	3.93	70.67	70.67	0.00	0.00	0.00	0.00	2.00	3.52	1.35	1.86		
\$1,000,000 or more	3.26	5.18	4.75	4.01	1.70	0.94	47.20	4.60	0.00	0.00	99.85	99.85	1.13	2.23	0.85	0.65		
Taxable returns, total	5.35	6.41	24.71	15.25	6.92	11.95	54.95	10.52	0.00	0.00	99.85	99.85	0.50	0.74	1.18	1.11		
No adjusted gross income	51.39	25.16	39.29	15.36	32.74	15.55	0.00	0.00	0.00	0.00	0.00	0.00	18.18	10.03	18.44	11.71		
\$1 under \$5,000	56.11	66.09	0.00	0.00	99.90	81.62	0.00	0.00	0.00	0.00	0.00	0.00	3.78	4.32	6.10	12.64		
\$5,000 under \$10,000	23.02	23.03	0.00	0.00	55.29	43.58	84.19	62.84	0.00	0.00	0.00	0.00	1.99	3.64	3.60	4.29		
\$10,000 under \$15,000	15.42	9.87	99.83	99.83	32.85	34.02	57.63	51.04	0.00	0.00	0.00	0.00	1.86	2.37	3.64	4.47		
\$15,000 under \$20,000	14.85	18.06	99.92	99.92	36.96	39.91	0.00	0.00	0.00	0.00	0.00	0.00	2.21	2.72	4.03	4.94		
\$20,000 under \$25,000	12.71	13.75	67.82	53.54	30.62	68.24	99.92	99.92	0.00	0.00	0.00	0.00	1.88	2.45	3.57	4.88		
\$25,000 under \$30,000	15.66	14.42	0.00	0.00	30.02	23.56	0.00	0.00	0.00	0.00	0.00	0.00	2.07	2.68	3.77	5.34		
\$30,000 under \$40,000	14.72	16.14	76.16	81.12	21.58	63.77	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.35	3.31	4.45		
\$40,000 under \$50,000	17.78	43.22	82.03	62.80	24.64	48.02	0.00	0.00	0.00	0.00	0.00	0.00	2.64	3.20	4.05	5.60		
\$50,000 under \$75,000	12.51	18.77	41.16	42.77	10.55	15.21	99.95	99.95	0.00	0.00	99.85	99.85	1.63	2.46	2.39	3.79		
\$75,000 under \$100,000	20.26	24.37	51.53	79.22	12.54	21.39	0.00	0.00	0.00	0.00	0.00	0.00	4.10	4.89	4.30	5.64		
\$100,000 under \$200,000	15.67	18.80	24.79	32.02	6.47	12.00	99.80	99.80	0.00	0.00	0.00	0.00	2.33	3.44	2.02	2.68		
\$200,000 under \$500,000	12.27	13.08	18.66	38.51	4.56	13.03	0.00	0.00	0.00	0.00	0.00	0.00	2.36	3.44	1.70	2.68		
\$500,000 under \$1,000,000	7.24	16.52	13.43	33.00	3.19	3.93	70.67	70.67	0.00	0.00	0.00	0.00	2.01	3.53	1.35	1.98		
\$1,000,000 or more	3.26	5.18	4.75	4.01	1.70	0.94	47.20	4.60	0.00	0.00	0.00	0.00	1.14	2.23	0.85	0.65		
Non-taxable returns, total	4.84	4.70	99.70	85.49	21.91	18.90	70.56	85.92	2.91	3.53	78.98	86.48	1.51	2.38	3.31	4.51		

() Less than 0.05 percent

1982

FEDERAL TAX FORMS
(ELEMENT REFERENCE NUMBERS)

For the year January 1-December 31, 1982, or other tax year beginning 1982, ending 19 OMB No. 1545-0074

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 Spouse's occupation

Presidential Election Campaign

Do you want \$1 to go to this 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

Check only one box.

1 Single For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

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

3 Married filing separate return. Enter spouse's social security no. above and full name here

4 Head of household (with qualifying person). (See page 6 of Instructions.) If the qualifying person is your unmarried child but not your dependent, enter child's name

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 XFPT 65 or over Blind Enter number of boxes checked on 6a and b

b Spouse XFST 65 or over Blind Enter number of children listed on 6c

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

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?	Enter number of other dependents
XOCAWH					Add numbers entered in boxes above
XOODEP					
XOPAR					

e Total number of exemptions claimed

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.

7 Wages, salaries, tips, etc.	7	2
8 Interest income (attach Schedule B if over \$400 or you have any All-Savers interest)	8	3
9a Dividends (attach Schedule B if over \$400) 4, 9b Exclusion 5	9a	6
c Subtract line 9b from line 9a	9c	
10 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)	10	7
11 Alimony received	11	8
12 Business income or (loss) (attach Schedule C)	12	9
13 Capital gain or (loss) (attach Schedule D)	13	10
14 40% capital gain distributions not reported on line 13 (See page 9 of Instructions)	14	11
15 Supplemental gains or (losses) (attach Form 4797)	15	12
16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17	16	13
17a Other pensions and annuities. Total received 17a 14	17a	
b Taxable amount, if any, from worksheet on page 10 of Instructions	17b	15
18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	16
19 Farm income or (loss) (attach Schedule F)	19	17
20a Unemployment compensation (insurance). Total received 20a 18	20a	
b Taxable amount, if any, from worksheet on page 10 of Instructions	20b	19
21 Other income (state nature and source—see page 10 of Instructions)	21	20
22 Total income. Add amounts in column for lines 7 through 21	22	

Adjustments to Income

(See instructions on page 11)

23 Moving expense (attach Form 3903 or 3903F)	23	22
24 Employee business expenses (attach Form 2106)	24	23
25 Payments to an IRA. You must enter code from page 11 (.....)	25	24
26 Payments to a Keogh (H.R. 10) retirement plan	26	25
27 Penalty on early withdrawal of savings	27	26
28 Alimony paid	28	27
29 Deduction for a married couple when both work (attach Schedule W)	29	28
30 Disability income exclusion (attach Form 2440)	30	29
31 Total adjustments. Add lines 23 through 30	31	21

Adjusted Gross Income

32 Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 62) on page 15 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions

32 1

Tax Computation

(See Instructions on page 12)

33	Amount from line 32 (adjusted gross income)	33	1
34a	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 30 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 12 of the Instructions. Also see page 12 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.	34a	33
34b	If you do not itemize, complete the worksheet on page 13. Then enter the allowable part of your charitable contributions here	34b	34
35	Subtract line 34a or 34b, whichever applies, from line 33	35	35
36	Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e	36	36
37	Taxable Income. Subtract line 36 from line 35	37	
38	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G	38	40
39	Additional Taxes. (See page 13 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> section 72 penalty taxes	39	
40	Total. Add lines 38 and 39	40	42

Credits

(See Instructions on page 13)

41	Credit for the elderly (attach Schedules R&RP)	41	46
42	Foreign tax credit (attach Form 1116)	42	47
43	Investment credit (attach Form 3468)	43	48
44	Partial credit for political contributions	44	49
45	Credit for child and dependent care expenses (attach Form 2441)	45	50
46	Jobs credit (attach Form 5884)	46	51
47	Residential energy credit (attach Form 5695)	47	52
48	Other credits—see page 14 ▶ 53	48	55
49	Total credits. Add lines 41 through 48	49	56*
50	Balance. Subtract line 49 from line 40 and enter difference (but not less than zero) . ▶	50	

Other Taxes

(Including Advance EIC Payments)

51	Self-employment tax (attach Schedule SE)	51	62
52	Minimum tax (attach Form 4625)	52	60*
53	Alternative minimum tax (attach Form 6251)	53	61*
54	Tax from recapture of investment credit (attach Form 4255)	54	63
55	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	55	64
56	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	56	65
57	Tax on an IRA (attach Form 5329)	57	65
58	Advance earned income credit (EIC) payments received (from Form W-2)	58	
59	Total tax. Add lines 50 through 58	59	59*

Payments

Attach Forms W-2, W-2G, and W-2P to front.

60	Total Federal income tax withheld	60	67
61	1982 estimated tax payments and amount applied from 1981 return	61	68
62	Earned income credit. If line 33 is under \$10,000, see page 15 of Instructions	62	75*
63	Amount paid with Form 4868	63	69
64	Excess FICA and RRTA tax withheld (two or more employers)	64	70
65	Credit for Federal tax on special fuels and oils (attach Form 4136)	65	71
66	Regulated Investment Company credit (attach Form 2439)	66	72
67	Total. Add lines 60 through 66	67	66*

Refund or Amount You Owe

68	If line 67 is larger than line 59, enter amount OVERPAID	68	73	(-)
69	Amount of line 68 to be REFUNDED TO YOU	69		
70	Amount of line 68 to be applied to your 1983 estimated tax . . . ▶	70	74	
71	If line 59 is larger than line 67, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to Internal Revenue Service. Write your social security number and "1982 Form 1040" on it. ▶ (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 16 of Instructions.) ▶ \$	71	73	(+)

Please Sign Here

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)

Paid Preparer's Use Only

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

Step 1
Name and address

Your first name and initial (if joint return, also give spouse's name and initial) _____ Last name _____ Your social security no. _____

Present home address _____ Spouse's social security no. _____

City, town or post office, State, and ZIP code _____ Your occupation _____
Spouse's occupation _____

Presidential Election Campaign Fund Do you want \$1 to go to this fund? Yes No
If joint return, does your spouse want \$1 to go to this fund? Yes No

Step 2
Filing status (check only one)
and exemptions

1 Single (See if you can use Form 1040EZ.)
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here. _____
4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here. _____

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

5a Yourself 65 or over Blind
b Spouse 65 or over Blind
c First names of your dependent children who lived with you _____
Write number of boxes checked on 5a and b

d Other dependents:
(1) Name (2) Relationship (3) Number of months lived in your home. (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?
Write number of children listed on 5c
Write number of other dependents listed on 5d

e Total number of exemptions claimed. Add numbers entered in boxes above

Step 3
Adjusted gross income

6	Wages, salaries, tips, etc. (Attach Forms W-2)	6	2
7	Interest income (Complete page 2 if over \$400 or you have any All-Savers interest)	7	3
8a	Dividends ⁴ _____ (Complete page 2 if over \$400)	8b	Exclusion ⁵ _____
		8c	6
9a	Unemployment compensation (insurance). Total from Form(s) 1099-UC ¹⁸ _____		
	b Taxable amount, if any, from worksheet on page 16 of Instructions	9b	19
10	Add lines 6, 7, 8c, and 9b. This is your total income	10	
11	Deduction for a married couple when both work. Complete the worksheet on page 17	11	28
12	Subtract line 11 from line 10. This is your adjusted gross income	12	

Step 4
Taxable income

13	Allowable part of your charitable contributions. Complete the worksheet on page 18	13	34
14	Subtract line 13 from line 12	14	35
15	Multiply \$1,000 by the total number of exemptions claimed in box 5e	15	36
16	Subtract line 15 from line 14. This is your taxable income	16	

Step 5
Tax, credits, and payments

17a Partial credit for political contributions. See page 19. 17a 49

b Total Federal income tax withheld, from W-2 form(s). (If line 6 is more than \$32,400, see page 19.) 17b 70

Stop Here and Sign Below If You Want IRS to Figure Your Tax

c Earned income credit, from worksheet on page 21 17c 75*

18 Add lines 17a, b, and c. These are your total credits and payments 18 56*

19a Find tax on amount on line 16. Use tax table, pages 26-31 19a 40

b Advance EIC payment (from W-2 form(s)) 19b 80*

20 Add lines 19a and 19b. This is your total tax 20

Step 6
Refund or amount you owe

21 If line 18 is larger than line 20, subtract line 20 from line 18. Enter the amount to be refunded to you 21 73(-)

22 If line 20 is larger than line 18, subtract line 18 from line 20. Enter the amount you owe. Attach payment for full amount payable to "Internal Revenue Service." 22 73(+)

Step 7
Sign your return

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return and attachments are correct and complete.

Your signature _____ Date _____ Spouse's signature (If filing jointly, BOTH must sign) _____

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

Firm's name (or yours, if self-employed) _____ E.I. no. _____

Address and Zip code _____

For Privacy Act and Paperwork Reduction Act Notice, see page 34.

* Adjusted the take into account EIC.

Department of the Treasury Internal Revenue Service
Form 1040EZ Income Tax Return for
Single filers with no dependents (0)

OMB No. 1545-0675

Instructions are on the back of this form.
 Tax Table is in the 1040EZ and 1040A Tax Package.

Name and address

Use the IRS mailing label. If you don't have a label, print or type:

Name (first, initial, last)

Social security number

Present home address

City, town or post office, State, and ZIP code

Presidential Election Campaign Fund

Check this box if you want \$1 of your tax to go to this fund.

Report your

Copy B
 Use W-2

1 Wages, salaries, and tips. Attach your W-2 form(s).	1	2	.
2 Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ.	2	3	.
3 Add line 1 and line 2. This is your adjusted gross income.	3	1	.
4 Allowable part of your charitable contributions. Complete the worksheet on page T8. Do not write more than \$25.	4	34	.
5 Subtract line 4 from line 3.	5	35	.
6 Amount of your personal exemption.	6	1,000	.00
7 Subtract line 6 from line 5. This is your taxable income.	7		.
8 Enter your Federal income tax withheld. This is shown on your W-2 form(s).	8	67	.
9 Use the tax table on pages 26-31 to find the tax on your taxable income on line 7.	9	40	.
10 If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund.	10	73	(-)
11 If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount payable to "Internal Revenue Service."	11	73	(+)

Amount you owe

Payment

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is correct and complete.

Your signature

Date

X

For Privacy Act and Paperwork Reduction Act Notice, see page 34.

Part III Summary of Parts I and II

19	Combine lines 7 and 18, and enter the net gain or (loss) here	19		
	<i>Note: If line 19 is a loss, skip lines 20 through 22 and complete lines 23 and 24. If line 19 is a gain complete lines 20 through 22 and skip lines 23 and 24</i>			
20	If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18	20		
21	Enter 60% of line 20 <i>If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i>	21		
22	Subtract line 21 from line 19. Enter here and on Form 1040, line 13	22	10	
23	If line 19 shows a loss, enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19; (ii) If line 18 is zero or a net gain, enter line 19; or (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	23		
24	Enter here and as a loss on Form 1040, line 13, the smallest of: (i) The amount on line 23; (ii) \$3,000 (\$1,500 if married and filing a separate return); or (iii) Taxable income, as adjusted	24	10	

Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method.
 Enter the face amount of the note or other obligation ▶
 Enter the percentage of valuation of the note or other obligation ▶

Part V Computation of Post-1969 Capital Loss Carryovers from 1982 to 1983
 (Complete this part if the loss on line 23 is more than the loss on line 24)
 Note: You do not have to complete Part V on the copy you file with IRS.

Section A.—Short-term Capital Loss Carryover

25	Enter loss shown on line 7; if none, enter zero and skip lines 26 through 30—then go to line 31	25		
26	Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	26		
27	Reduce any loss on line 25 to the extent of any gain on line 26	27		
28	Enter amount shown on line 24	28		
29	Enter smaller of line 27 or 28	29		
30	Subtract line 29 from line 27. This is your short-term capital loss carryover from 1982 to 1983	30		

Section B.—Long-term Capital Loss Carryover

31	Subtract line 29 from line 28 (Note: If you skipped lines 26 through 30, enter amount from line 24)	31		
32	Enter loss from line 18; if none, enter zero and skip lines 33 through 36	32		
33	Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	33		
34	Reduce any loss on line 32 to the extent of any gain on line 33	34		
35	Multiply amount on line 31 by 2	35		
36	Subtract line 35 from line 34. This is your long-term capital loss carryover from 1982 to 1983	36		

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? Yes No
 If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk?" Yes No

	(a) Name	(b) Employer identification number	(c) Net loss (see Instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26	Add amounts in columns (c) and (d) and write here		26 (126)
27	Combine amounts in columns (c) and (d), line 26, and write net income or (loss)			27
28	Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately)			28 (127)
29	Total partnership income or (loss). Combine amounts on lines 27 and 28. Write here and include in line 37 below			29
Estates or Trusts				
	30	Add amounts in columns (c) and (d) and write here		30 (129)
31	Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Write here and include in line 37 below			31
Small Business Corporations				
	32	Add amounts in columns (c) and (d) and write here		32 (131)
33	Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below			33

Part III Windfall Profit Tax Summary

34	Windfall profit tax credit or refund received in 1982 (see Instructions)	34	132
35	Windfall profit tax withheld in 1982 (see Instructions)	35	(133)
36	Combine amounts on lines 34 and 35. Write here and include in line 37 below	36	

Part IV Summary

37	TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Write here and on Form 1040, line 18. ▶	37	
38	Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

Purpose.—Use this schedule to claim a deduction if:
 • you are married filing a joint return, both you and your spouse have Qualified Earned Income, and
 • you do not exclude income earned abroad or in U.S. possessions or claim the foreign housing deduction.
 Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It so includes income earned from self-

employment. It does not include items such as interest, dividends, pensions, annuities, non-taxable income, distributions from an IRA, or deferred compensation.
Caution: Do not consider community property laws in figuring your earned income.
Adjustments.—Your earned income must be reduced by certain deductions that apply to it to figure Qualified Earned Income. Enter in the proper column of line 4 below, the amounts from Form 1040:
 • line 24—Employee Business Expenses,
 • line 25—Payments to an IRA,

- line 26—Payments to a Keogh plan, &
- line 31—Repayment of supplemental unemployment benefits (Sub-pay).

Example.—You earn a salary of \$20,000 and have \$6,000 of employee business expenses on line 24 of Form 1040. Your spouse earns \$17,000 and puts \$2,000 into an IRA (line 25 of Form 1040). Your Qualified Earned Income is \$14,000 and your spouse's is \$15,000. Therefore, on your joint return you can take a deduction of \$700 (.05 × \$14,000).

Wages, salaries, tips, etc., from line 7 of Form 1040. (Do not include any amount your spouse pays you.)
 Net profit or (loss) from self-employment (from Schedule C or F (Form 1040), Form 1065 (Schedule K-1), and any other taxable self-employment income)
 Combine lines 1 and 2. This is your total earned income
 Adjustments from Form 1040, lines 24, 25, 26, and any repayment of Sub-pay written in on line 31 (see instructions above)
 Subtract line 4 from line 3. This is your Qualified Earned Income
 Write in the amount from line 5(a) or 5(b), whichever is smaller, BUT DO NOT WRITE MORE THAN \$30,000
 Multiply line 6 by 5% (.05)
 Write in the answer here and on Form 1040, line 29

	(a) You	(b) Your spouse
1		
2		
3		
4		
5	157	158
6		
7		× .05
8		

Keep One Copy for Your Records ----- Cut Along This Line ----- Keep One Copy for Your Records -----

Purpose.—Use this schedule to claim a deduction if:
 • you are married filing a joint return, both you and your spouse have Qualified Earned Income, and
 • you do not exclude income earned abroad or in U.S. possessions or claim the foreign housing deduction.
 Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It so includes income earned from self-

employment. It does not include items such as interest, dividends, pensions, annuities, non-taxable income, distributions from an IRA, or deferred compensation.
Caution: Do not consider community property laws in figuring your earned income.
Adjustments.—Your earned income must be reduced by certain deductions that apply to it to figure Qualified Earned Income. Enter in the proper column of line 4 below, the amounts from Form 1040:
 • line 24—Employee Business Expenses,
 • line 25—Payments to an IRA,

- line 26—Payments to a Keogh plan, &
- line 31—Repayment of supplemental unemployment benefits (Sub-pay).

Example.—You earn a salary of \$20,000 and have \$6,000 of employee business expenses on line 24 of Form 1040. Your spouse earns \$17,000 and puts \$2,000 into an IRA (line 25 of Form 1040). Your Qualified Earned Income is \$14,000 and your spouse's is \$15,000. Therefore, on your joint return you can take a deduction of \$700 (.05 × \$14,000).

Wages, salaries, tips, etc., from line 7 of Form 1040. (Do not include any amount your spouse pays you.)
 Net profit or (loss) from self-employment (from Schedule C or F (Form 1040), Form 1065 (Schedule K-1), and any other taxable self-employment income)
 Combine lines 1 and 2. This is your total earned income
 Adjustments from Form 1040, lines 24, 25, 26, and any repayment of Sub-pay written in on line 31 (see instructions above)
 Subtract line 4 from line 3. This is your Qualified Earned Income
 Write in the amount from line 5(a) or 5(b), whichever is smaller, BUT DO NOT WRITE MORE THAN \$30,000
 Multiply line 6 by 5% (.05)
 Write in the answer here and on Form 1040, line 29

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		× .05
8		

Name(s) as shown on Form 1040

Your social security number

1 See the definition for "qualifying person" in the instructions. Then read the instructions for line 1.

(d) During 1982, the person lived with you for:

Table with columns: (a) Name of qualifying person, (b) Date of birth, (c) Relationship, (d) Months, (d) Days

2 Persons or organizations who cared for those listed on line 1. See the instructions for line 2.

Table with columns: (a) Name and address, (b) Social security number, (c) Relationship, (d) Period of care, (e) Amount of 1982 expenses

To Figure Your Credit, You MUST Complete ALL Lines That Apply

Form with numbered lines 3-13 and a grid for calculations. Includes instructions for entering amounts and limitations.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States.

General Instructions

If you or your spouse worked or looked for work, and you spent money to care for a qualifying person, this form might save you tax.

What is the Child and Dependent Care Expenses Credit?—This is a credit you can take against your tax if you paid someone to care for your child or dependent so that you could work or look for work.

For purposes of this credit, we have defined some of the terms used here. Refer to these when you read the instructions.

Definitions

- A qualifying person can be:
• Any person under age 15 whom you list as a dependent.
• Your spouse who is mentally or physically not able to care for himself or herself.
• Any person not able to care for himself or herself whom you can list as a dependent...

What Are Child and Dependent Care Expenses?

These expenses are the amounts you paid for household services and care of the qualifying person. Household Services.—These are services performed by a cook, housekeeper,

governess, maid, cleaning person, babysitter, etc. The services must have been needed to care for the qualifying person as well as run the home.

Care of the Qualifying Person.—Care includes cost of services for the well-being and protection of the qualifying person.

Care does not include expenses for food and clothes. If you paid for care that included these items and you cannot separate their cost, take the total payment.

Example: You paid a nursery school to care for your child and the school gave the child lunch. Since you cannot separate the cost of the lunch from the cost of the care, you can take all of the amount that you paid to the school.

This example would not apply if you had school costs for a child in the first grade or above because these costs cannot be counted in figuring the credit.

You can count care provided outside your home if the care was for your dependent.

(Continued on back)

Name(s) as shown on Form 1040

Your social security number

File this form if your tax preference items (line 2) are more than \$10,000 (\$5,000 if you are married filing separately) even though you owe no minimum tax, OR if you have minimum tax deferred from an earlier year.

1 Tax preference items for minimum tax:			
(a) Accelerated depreciation on real property—			
(1) Low-income rental housing (167(k))		1a(1)	
(2) Other nonrecovery real property or 15-year real property		1a(2)	
(b) Accelerated depreciation on leased personal property or leased recovery property other than 15-year real property		1b	
(c) Amortization		1c	
(d) Reserves for losses on bad debts of financial institutions		1d	
(e) Depletion		1e	
(f) Intangible drilling costs		1f	
2 Total tax preference items. Add lines 1(a) through 1(f)		2	138 <i>tax pref</i>
3 Amount from Form 1040, line 50*	3		
4 Tax from recapture of investment credit (from Form 1040, line 54)	4		
5 Tax on premature redemption of Individual Retirement Bond(s) (from Form 5329, line 11)	5		
6 Add lines 3 through 5	6		
7 Enter the larger of: (a) one-half of the amount on line 6, or (b) \$10,000 (\$5,000 if you are married filing separately)		7	
8 Subtract line 7 from line 2 (If line 7 is more than line 2, enter zero)		8	
9 Multiply amount on line 8 by 15%		9	
10 1982 net operating loss carryover to 1983 (attach computation)	10		
11 Multiply amount on line 10 by 15%	11		
12 Deferred minimum tax. Enter the amount from line 9 or line 11, whichever is smaller		12	
13 Minimum tax. Subtract line 12 from line 9		13	
14 Enter minimum tax deferred from earlier years to 1982 (attach computation)		14	
15 Total minimum tax. Add lines 13 and 14		15	
16 Excess tax credits. If Form 1040, line 50, is more than zero, skip this line and enter the amount from line 15 on line 18.			
(a) Credit for the elderly	16a		
(b) Credit for political contributions	16b		
(c) Credit for child care expenses	16c		
(d) Residential energy credits	16d		
17 Add lines 16(a) through 16(d)		17	
18 Subtract line 17 from line 15. If line 17 is more than line 15, enter zero. Enter here and on Form 1040, line 52		18	139 <i>minted</i>

*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under sec. 72(m)(5).

For Paperwork Reduction Act Notice, see back of form.