

Department of the Treasury
Internal Revenue Service

General
Description

**1974
Individual
Tax
Model
File**

**Individual
Income Tax
Returns**

Statistics
Division

Publication 1023
(January 1977)

INDEX

	Page
Introduction	1
Tape Record Layout	2
Explanation of Codes	3
Explanation of Fields	10
Sample Description	21
Technical Description of the Files	23
Appendix for 1974 State Tax Model Users	29
1974 Tax Return Forms	41

1974 Individual Tax Model / General Description

INTRODUCTION

The Internal Revenue Service Individual Tax Model consists of a sample of 98,645 Federal tax return records selected to represent the 83.3 million Form 1040 and 1040A returns filed for 1974. This file is used in conjunction with (1) a generalized manipulation program designed to select, compute, compare, arrange and recode the data in the input file, and (2) a table generator program that will select, weight and tabulate specified items in the manipulated input file and provide for stub and column identification in a flexible print format.

The Tax Model file, which is designed to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations, can be used by Government or private researchers in two ways:

- (1) The user may specify in writing the types of manipulations to be made and outline the format of the tabulations measuring these changes. If the Service determines that the specifications can be handled using the Model's program with no interference with its regular statistical programs, the IRS will prepare the tabulations on a reimbursible basis.
- (2) The user may purchase the Model file and develop the programs to manipulate the data and/or produce the desired tabulations.

This general description provides an explanation of the codes and items, the file layout, sample counts, technical specifications

1974 Individual Tax Model / General Description

EXPLANATION OF CODES IN THE TAPE FILE

Code 0, columns 0,1 -- BLANK--For Statistics Division Use Only

Code 2, columns 2,3 -- SAMPLE CODE - Stratum in which the return was classified prior to selection in the sample.

CODE	<u>Larger of AGI/Deficit or LSII</u> ^{1/}	
Regular sample		
Non-business or		
Farm returns		Farm receipts
11	under \$10,000	under \$20,000
12	under \$10,000	\$20,000 under \$50,000
12	\$10,000 under \$15,000	under \$50,000
13	under \$15,000	under \$100,000
13	\$15,000 under \$20,000	under \$100,000
14	under \$20,000	under \$500,000
14	\$20,000 under \$50,000	under \$500,000
15	under \$50,000	under \$750,000
15	\$50,000 under \$100,000	under \$750,000
16	under \$100,000	\$750,000 under \$1,000,000
16	\$100,000 under \$200,000	under \$1,000,000
17	under \$200,000	\$1,000,000 under \$5,000,000
17	\$200,000 under \$500,000 *	under \$5,000,000
18	\$200,000 under \$500,000 **	any amount
19	under \$500,000	\$5,000,000 or more
19	\$500,000 and over	any amount
Regular sample		Business and Farm receipts
Business returns		or Business receipts only
21	under \$10,000	under \$20,000
22	under \$10,000	\$20,000 under \$50,000
22	\$10,000 under \$15,000	under \$50,000
23	under \$15,000	\$50,000 under \$100,000
23	\$15,000 under \$20,000	under \$100,000
24	under \$20,000	\$100,000 under \$250,000
24	\$20,000 under \$30,000	under \$250,000
25	under \$30,000	\$250,000 under \$500,000
25	\$30,000 under \$50,000	under \$500,000
26	under \$50,000	\$500,000 under \$750,000
26	\$50,000 under \$100,000	under \$750,000
27	under \$100,000	\$200,000 under \$1,000,000
27	\$100,000 under \$200,000	under \$1,000,000
28	under \$200,000	\$1,000,000 under \$5,000,000
28	\$200,000 under \$500,000 *	under \$5,000,000
29	\$200,000 under \$500,000 **	any amount
30	under \$500,000	\$5,000,000 and over
30	\$500,000 and over	any amount

^{1/} Largest Specific Income Item

* = taxable returns only

** = non-taxable returns only (returns with no income tax after credits and no minimum tax)

1974 Individual Tax Model/General Description

EXPLANATION OF CODES IN THE TAPE FILE (con't)

Code 4, columns 4,5 -- BLANK, For Statistics Division use only

Code 6, columns 6,7 -- BLANK, For Statistics Division use only

Code 8, columns 8, 9 -- CAPITAL GAINS, LOWER RATE -

0 or 14-70

Code 10, columns 10, 11 -- DEPENDENT EXEMPTIONS -

0 - 99

Code 12, columns 12, 13 -- EXEMPTIONS OTHER THAN AGE OR BLINDNESS -

0 - 99

Code 14, columns 14, 15 -- ORDINARY TAXABLE INCOME, LOWER RATE -

0 or 51 - 70

Code 16, columns 16, 17 -- ORDINARY TAXABLE INCOME, UPPER RATE

0 or 14 - 70

Code 18, columns 18, 19 -- SELECTION ITEM -

- 00 AGI (deficit)
- 01 Business receipts
- 02 Salaries and wages
- 03 Dividends
- 04 Interest
- 05 Business profit or loss
- 06 Farm profit or loss
- 07 Schedule E income or loss
- 08 Schedule D income or loss
- 09 Miscellaneous income or loss

1974 Individual Tax Model/General Description

EXPLANATION OF CODES IN THE TAPE FILE (con't)

Code 20, columns 20, 21 -- TOTAL EXEMPTIONS -

01 - 99

Code 22, columns 22, 23 -- TAX MODEL SAMPLE CODE -

Nonbusiness or Farm returns selected on AGI or LSII

11	under \$10,000	
12	\$10,000 under \$15,000	
13	\$15,000 under \$20,000	
14	\$20,000 under \$50,000	
15	\$50,000 under \$100,000	
16	\$100,000 under \$200,000	
17	\$200,000 under \$500,000	only taxables
18	\$200,000 under \$500,000	only non-taxables
19	\$500,000 or over	

Business returns selected on AGI or LSII

21	under \$10,000	
22	\$10,000 under \$15,000	
23	\$15,000 under \$20,000	
24	\$20,000 under \$30,000	
25	\$30,000 under \$50,000	
26	\$50,000 under \$100,000	
27	\$100,000 under \$200,000	
28	\$200,000 under \$500,000	only taxables
29	\$200,000 under \$500,000	only non-taxables
30	\$500,000 or more	

Code 24, columns 24, 25 -- MARGINAL TAX RATE -

0 or 14 - 70

Code 26, column 26 -- AGE EXEMPTION -

0	no exemption
1	one exemption
2	two exemptions

EXPLANATION OF CODES IN THE TAPE FILE (con't)

Code 27, column 27 -- FOREIGN BANK ACCOUNT -

- 0 All Short Form 1040A 's
- 1 "Yes" checked and Form 4683 attached ^{1/}
- 2 "Yes" checked and Form 4683 not attached
- 3 "No" checked and Form 4863 attached
- 4 "No" checked and Form 4683 not attached
- 5 Both "yes and no" checked and Form 4683 attached
- 6 Both "yes and no" checked and Form 4683 not attached
- 7 Neither "yes" nor "no" checked and Form 4683 attached
- 8 Neither "yes" nor "no" checked and Form 4683 not attached

Code 28, column 28 -- BLIND EXEMPTIONS -

- 0 No exemptions
- 1 One exemption
- 2 Two exemptions

Code 29, column 29 -- DEPENDENT WITH UNEARNED INCOME -

- 0 All 1040A returns and 1040 returns with FLPD = 1
- 1 Box checked
- 2 Box not checked

Code 30, column 30 -- PRESIDENTIAL ELECTION FUND -

- 0 No boxes checked
- 1 One "Yes" box checked
- 2 One "No" box checked
- 3 Two "Yes" boxes checked
- 4 Two "No" boxes checked
- 5 One "Yes" and one "No" box checked

Code 31, column 31 -- FORM OF DEDUCTION -

- 1 Itemized with detail
- 2 Itemized with no detail
- 3 Percentage standard deduction
- 4 Low income allowance
- 5 No AGI

Code 32, column 32 -- FILING PERIOD -

- 1 Before 1-1-72
- 2 1-1-72 through 12-31-72
- 3 1-1-73 through 12-31-73
- 4 On 1-1-74
- 5 After 1-1-74

^{1/} Form 4683,, U.S. Information Return on Foreign Bank, Securities,
and Other Financial Accounts

EXPLANATION OF CODES IN THE TAPE FILE (con't)

Code 33, column 33 -- FORM OF RETURNS -

- 1 1040 return
- 2 1040A return

Code 34, column 34 -- SIZE OF AGI PLUS EXCLUDED LUMP SUM DISTRIBUTION -

- 0 No excluded lump sum distribution (any size AGI)
- 1 Under \$5,000
- 2 \$5,000 under \$10,000
- 3 \$10,000 under \$15,000
- 4 \$15,000 or more

Code 35, column 35 -- MARITAL STATUS -

- 1 Single
- 2 Married filing joint
- 3 Married filing separately and not claiming a spouse exemption
- 4 Unmarried head of household and no name written on line
- 5 Widow(er) with dependent child (Surviving spouse)
- 6 Married filing separately and claiming a spouse exemption
- 7 Unmarried head of household and name written on line

Code 36, column 36 -- NON-COMPUTES -

- 0 Tax computed by other than IRS
- 1 Tax computed by IRS

Code 37, column 37 -- BLANK, For Statistics Division use only

Code 38, column 38 -- REJECT -

- 0 Accepted return
- 1 No reason for filing
- 2 Amended return
- 3 All other returns

EXPLANATION OF CODES IN THE TAPE FILE (con't)

- 1 Single
- 2 Joint and surviving spouse
- 3 Married filing separate
- 4 Head of Household

Code 40, column 40 -- SEX -

- 1 Male
- 2 Female
- 3 Both taxpayers over or under 65 years of age
- 4 Male under 65, female 65 or over
- 5 Female under 65, male 65 or over

Code 41, column 41 -- TAX MODEL -

- 0 Non Tax Model returns (State Tax Model file)
- 1 Tax Model returns (National Tax Model file)

Code 42, column 42 -- TAXABLE or NONTAXABLE RETURNS -

- 1 Taxable returns
- 2 Non taxable returns

Code 43, column 43 -- TAX RETURN PREPARER -

- 0 Prepared by taxpayer
- 1 Prepared by other than taxpayer

Code 44, column 44 -- TAXPAYER EXEMPTIONS -

- 1 One exemption
- 2 Two exemptions

EXPLANATION OF CODES IN THE TAPE FILE (con't)

Code 46, column 46 -- TAX STATUS - (cont'd)

- 3 Normal tax - regular
- 4 Income averaging
- 5 Capital gains
- 6 Maximum tax - regular
- 7 Maximum tax - alternative
- 8 Special income averaging

Code 47, column 47 -- FORM W-2 PRESENT, FEMALE -

- 0 No Form W-2
- 1-8 Number of Forms W-2
- 9 Nine or more Forms W-2

Code 48, column 48 -- FORM W-2 PRESENT, MALE -

- 0 No Form W-2
- 1-8 Number of Forms W-2
- 9 Nine or more Forms W-2

Code 49, column 49 -- TOTAL FORMS W-2 PRESENT -

- 0 No Form W-2
- 1-4 Number of Forms W-2
- 5 Five or more Forms W-2

Code 50, columns 50-55 --- BLANK - For Statistics Division use only

Code 56, columns 56-60 --- BLANK - For Statistics Division use only

1974 Individual Tax Model/General Description

10

EXPLANATION OF FIELDS IN THE TAPE FILE

(Line references to the 1974 Form 1040 also apply to the 1974 Form 1040A unless otherwise specified)

These locations have digit 1

Location	Field	Description
2-66	1	<u>TAXPAYER EXEMPTIONS</u> 1/ - lines 6a and 6b, "regular," page 1 of Form 1040.
7-71	2	<u>AGE EXEMPTIONS</u> 1/ - lines 6a and 6b, "65 or over," page 1 of Form 1040.
2-76	3	<u>BLIND EXEMPTIONS</u> 1/ - lines 6a and 6b, "blind," page 1 of Form 1040.
7-81	4	<u>DEPENDENT EXEMPTIONS</u> 1/ - the sum of lines 6c and 6d, page 1 of Form 1040.
2-86	5	<u>TOTAL EXEMPTIONS</u> 1/ - line 7, page 1 of Form 1040.
17-91	6	<u>WAGES, SALARIES, ETC.</u> - line 9, page 1 of Form 1040.
12-96	7	<u>DIVIDENDS BEFORE EXCLUSION</u> - line 10a, page 1 of Form 1040.
17-101	8	<u>DIVIDENDS IN ADJUSTED GROSS INCOME</u> - line 10c, page 1 of Form 1040.
02-106	9	<u>INTEREST INCOME</u> - line 11, page 1 of Form 1040.
07-	10	<u>ADJUSTMENTS TO INCOME (TOTAL)</u> - line 14, page 1 of Form 1040.
12-116	11	<u>ADJUSTED GROSS INCOME OR DEFICIT</u> - line 15, if (+) or (-), page 1 of Form 1040 (line 12 of Form 1040A).
117-121	12	<u>INCOME TAX BEFORE CREDITS</u> - line 16, page 1 of Form 1040 (line 17, page 2 of Form 1040A).
122-126	13	<u>INCOME TAX AFTER CREDITS</u> - line 18, page 1 of Form 1040 (line 19, page 2 of Form 1040A).
127-131	14	<u>INCOME TAX WITHHELD</u> - line 21a, page 1 of Form 1040 (line 20a, page 2 of Form 1040A).
132-136	15	<u>1974 ESTIMATED TAX PAYMENTS</u> - line 21b, page 1 of Form 1040 (line 20c, page 2 of Form 1040A).
137-141	16	<u>AMOUNT PAID WITH FORM 4868 (Request for Extension of Filing Time)</u> - line 21c, page 1 of Form 1040.
142-146	17	<u>TAX DUE AT TIME OF FILING (Balance Due IRS)</u> - line 23, page 1 of Form 1040 (line 22, page 2 of Form 1040A)
147-151	18	<u>OVERPAYMENT: REFUNDED</u> - line 25, page 1 of Form 1040 (line 24, page 2 of Form 1040A).

1/ The data in these fields represent the number of exemptions claimed, not the amount of the exemption.

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

- 152-156 19 OVERPAYMENT: CREDITED TO 1975 TAX - line 26, page 1 of Form 1040
(line 25, page 2 of Form 1040A)
- 157-161 20 W-2P WITHHOLDING: TOTAL - line 1, box 1 of Form W-2P.
- 162-166 21 SALARIES AND WAGES ON FORM W-2: -MALE - line 1, box 2 of Form W-2.
- 167-171 22 SALARIES AND WAGES ON FORM W-2: FEMALE - line 1, box 2 of Form W-2.
- 172-176 23 FEDERAL INCOME TAX WITHHELD ON FORM W-2: MALE - line 1, box 1 of Form W-2.
- 177-181 24 FEDERAL INCOME TAX WITHHELD ON FORM W-2: FEMALE - line 1, box 1 of Form W-2.
- 182-186 25 FICA TAX WITHHELD ON FORM W-2: MALE - line 1, box 3 of Form W-2.
- 187-191 26 FICA TAX WITHHELD ON FORM W-2: FEMALE - line 1, box 3 of Form W-2.
- 192-196 27 SALARIES AND WAGES NOT SUBJECT TO FICA: MALE - a computed amount equal
to Field 21 minus Field 133.
- 201 28 SALARIES AND WAGES NOT SUBJECT TO FICA: FEMALE - a computed amount equal
to Field 22 minus Field 134.
- 202-206 29 SELF-EMPLOYED RETIREMENT ADJUSTMENT - line 42, page 2 of Form 1040.
- 207-211 30 BUSINESS NET INCOME - line 28 if (+), page 2 of Form 1040.
- 212-216 31 BUSINESS NET LOSS - line 28 if (-), page 2 of Form 1040.
- 217-221 32 SALES OF PROPERTY OTHER THAN CAPITAL ASSETS: NET GAIN - line 30 if (+),
page 2 of Form 1040.
- 222-226 33 SALES OF PROPERTY OTHER THAN CAPITAL ASSETS: NET LOSS - line 30 if (-),
page 2 of Form 1040.
- 227-231 34 FARM NET INCOME - line 32 if (+), page 2 of Form 1040.
- 232-236 35 FARM NET LOSS - line 32 if (-), page 2 of Form 1040.
- 237-241 36 FULLY TAXABLE PENSIONS AND ANNUITIES (ON FORM 1040) - line 33, page 2
of Form 1040.
- 242-246 37 CAPITAL GAIN DISTRIBUTIONS - line 34, page 2 of Form 1040. (This field
is incorporated into all capital gains fields)
- 247-251 38 STATE INCOME TAX REFUNDS - line 35, page 2 of Form 1040.

1974 Individual Tax Model/General Description

12

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
2-256	39	<u>ALIMONY</u> - line 36, page 2 of Form 1040.
7-261	40	<u>OTHER INCOME</u> - line 37 if (+), page 2 of Form 1040.
2-266	41	<u>OTHER LOSS</u> - line 37 if (-), page 2 of Form 1040.
7-271	42	<u>TOTAL DEDUCTIONS</u> - line 45, page 2 of Form 1040 (line 13, page 1 of Form 1040A). Note: In the case of taxpayers using the tax tables, a computed amount was entered into this field.
2-276	43	<u>TAXABLE INCOME</u> - line 48, page 2 of Form 1040 (line 16, page 1 of Form 1040A).
17-281	44	<u>RETIREMENT INCOME CREDIT</u> - line 49, page 2 of Form 1040.
62-286	45	<u>INVESTMENT CREDIT</u> - line 50, page 2 of Form 1040.
87-291	46	<u>FOREIGN TAX CREDIT</u> - line 51, page 2 of Form 1040.
92-296	47	<u>CONTRIBUTIONS TO CANDIDATES CREDIT</u> - line 52, page 2 of Form 1040 (line 18, page 2 of Form 1040A).
77-301	48	<u>WORK INCENTIVE PROGRAM CREDIT</u> - line 53, page 2 of Form 1040.
02-306	49	<u>OTHER TAX CREDITS</u> - a computed amount equal to Total Credits (lines 17 and 54 of Form 1040) - (Field 44 + Field 45 + Field 46 + Field 47 + Field 48).
507-311	50	<u>SELF-EMPLOYMENT TAX</u> - line 55, page 2 of Form 1040 and line 20, Schedule SE of Form 1040.
312-316	51	<u>TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT</u> - line 56, page 2 of Form 1040.
317-321	52	<u>TAX FROM RECOMPUTING PRIOR YEAR WIN CREDIT</u> - line 57, page 2 of Form 1040.
322-326	53	<u>ADDITIONAL TAX FOR TAX PREFERENCES (MINIMUM TAX)</u> - line 58, page 2 of Form 1040.
327-331	54	<u>SOCIAL SECURITY TAX ON TIPS: UNCOLLECTED TAX</u> - total of lines 59 and 60, page 2 of Form 1040.
332-336	55	<u>OTHER TAXES</u> - all taxes that cannot be included in the following fields: Field 45, Field 48, Field 50, Field 53 or Field 54.
337-341	56	<u>EXCESS FICA WITHHELD</u> - line 62, page 2 of Form 1040 (line 20b, page 2 of Form 1040A).

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
342-346	57	<u>CREDIT FOR FEDERAL TAX ON GASOLINE</u> - line 63, page 2 of Form 1040 or line 7 of Form 4136.
347-351	58	<u>TOTAL OTHER PAYMENTS</u> - line 65, page 2 of Form 1040.
352-356	59	<u>TOTAL MEDICAL AND DENTAL EXPENSE</u> - line 10, Schedule A of Form 1040.
357-361	60	<u>TOTAL TAXES</u> - line 17, Schedule A of Form 1040.
362-366	61	<u>TOTAL INTEREST EXPENSE</u> - line 20, Schedule A of Form 1040.
367-371	62	<u>TOTAL CONTRIBUTIONS</u> - line 24, Schedule A of Form 1040.
372-376	63	<u>NET CASUALTY OR THEFT LOSS</u> - line 29, Schedule A of Form 1040.
377-381	64	<u>TOTAL MISCELLANEOUS DEDUCTIONS</u> - line 34, Schedule A of Form 1040.
382-386	65	<u>PRE-1970 and POST-1969 SHORT-TERM CAPITAL LOSS CARRYOVER</u> - lines 4a and 4b, Schedule D of Form 1040.
388 391	66	<u>NET SHORT-TERM GAIN AFTER CARRYOVER</u> - line 5 (if +), Schedule D of Form 1040.
392-396	67	<u>NET SHORT-TERM LOSS AFTER CARRYOVER</u> - line 5 (if -), Schedule D of Form 1040.
397-401	68	<u>PRE-1970 LONG-TERM CAPITAL LOSS CARRYOVER</u> - line 12a, Schedule D of Form 1040.
402-406	69	<u>POST-1969 LONG-TERM CAPITAL LOSS CARRYOVER</u> - line 12b, Schedule D of Form 1040.
407-411	70	<u>NET LONG-TERM GAIN AFTER CARRYOVER</u> - line 13 (if +), Schedule D of Form 1040.
412-416	71	<u>NET LONG-TERM LOSS AFTER CARRYOVER</u> - line 13 (if -), Schedule D of Form 1040.
417-421	72	<u>NET CAPITAL LOSS BEFORE LIMITATION</u> - line 14 (if -), Schedule D of Form 1040.
422-426	73	<u>NET CAPITAL GAIN</u> - line 15b (if +), Schedule D of Form 1040.
427-431	74	<u>NET CAPITAL LOSS</u> - line 16b (if -) or line 34, Schedule D of Form 1040.
432-436	75	<u>LONG-TERM GAINS FROM INSTALLMENT SALES</u> - line 48, Schedule D of Form 1040.

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
437-441	76	<u>PENSIONS AND ANNUITIES ON SCHEDULE E: INCOME THIS YEAR</u> - line 3, schedule E of Form 1040.
442-446	77	<u>PENSIONS AND ANNUITIES ON SCHEDULE E: TAXABLE PORTION</u> - line 5, schedule E of Form 1040.
447-451	78	<u>RENT: NET INCOME</u> - line 2 (if +), schedule E of Form 1040.
452-456	79	<u>RENT: NET LOSS</u> - line 2 (if -), schedule E of Form 1040.
457-461	80	<u>ROYALTIES: NET INCOME</u> - line 2 (if +), schedule E of Form 1040.
462-466	81	<u>ROYALTIES: NET LOSS</u> - line 2 (if -), schedule E of Form 1040.
467-471	82	<u>PARTNERSHIP: NET INCOME</u> - line 2 (if +), schedule E of Form 1040.
472-476	83	<u>PARTNERSHIP: NET LOSS</u> - line 2 (if -), schedule E of Form 1040.
477-481	84	<u>ESTATE OR TRUST: NET INCOME</u> - line 2 (if +), schedule E of Form 1040.
482-486	85	<u>ESTATE OR TRUST: NET LOSS</u> - line 2 (if -), schedule E of Form 1040.
487	86	<u>SMALL BUSINESS CORPORATION: NET INCOME</u> - line 2 (if +), schedule E of Form 1040.
492-496	87	<u>SMALL BUSINESS CORPORATION: NET LOSS</u> - line 2 (if -), schedule E of Form 1040.
497-501	88	<u>EARNED INCOME</u> - line 1 of Form 4726.
502-506	89	<u>EARNED NET INCOME</u> - line 3 of Form 4726.
507-511	90	<u>TAX PREFERENCE OFFSET (Tax Preferences in Excess of \$30,000)</u> - line 8c of Form 4726.
512-516	91	<u>ADJUSTED EARNED TAXABLE INCOME</u> - line 11 of Form 4726.
517-521	92	<u>MAXIMUM TAX - SMALLER</u> - smaller of line 17 or 33 of Form 4726.
522-526	93	<u>NON-BUSINESS DEDUCTIBLE INTEREST EXPENSE</u> - line 4a of Form 4952.
527-531	94	<u>TOTAL DEDUCTIBLE INTEREST EXPENSE: BUSINESS AND NON-BUSINESS</u> - line 5 on Form 4952.
532-536	95	<u>TOTAL INTEREST DEDUCTION LIMITATION</u> - line 19 on Form 4952.
537-541	96	<u>INTEREST DEDUCTION DISALLOWED</u> - line 20 on Form 4952.

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
542-546	97	<u>MAXIMUM ALLOWABLE DEDUCTION LIMIT: NON-BUSINESS</u> - line 22b of Form 4952.
547-551	98	<u>TOTAL CARRYOVER OF DISALLOWED DEDUCTION TO 1975</u> - line 26 of Form 4952.
552-556	99	<u>TOTAL 1973 INVESTMENT INTEREST CARRYOVER TO 1974</u> - lines 27a and 27b of Form 4952.
557-561	100	<u>TOTAL 1973 CARRYOVER DEDUCTION LIMITATION</u> - lines 32a and 32b of Form 4952.
562-566	101	<u>EXPENSE CARRYOVER TO 1974: NON-BUSINESS</u> - lines 34a and 34b of Form 4952.
567-571	102	<u>TOTAL 1973 CARRYOVER DISALLOWED IN 1974</u> - lines 36a and 36b of Form 4952.
572-576	103	<u>INCOME EARNED ABROAD: TOTAL</u> - line 17 of Form 2555.
577-581	104	<u>INCOME EARNED ABROAD: TAX EXEMPT AMOUNT</u> - line 18 of Form 2555.
582-586	105	<u>LUMP-SUM DISTRIBUTIONS EXCLUDED FROM AGI</u> - line 1 of Form 4972.
587-591	106	<u>TOTAL TAXABLE AMOUNT</u> - line 3 of Form 4972.
592-596	107	<u>TAX FROM SPECIAL INCOME AVERAGING</u> - line 22 if Form 4972.
597-601	108	<u>ONE-HALF EXCESS NET LONG-TERM CAPITAL GAINS</u> - line 15a, schedule D of Form 1040.
602-606	109	<u>CAPITAL GAINS PORTION</u> - line 2 of Form 4972.
607-611	110	<u>TAX BEFORE TEN-YEAR AVERAGING</u> - a computed amount equal to Income Tax Before Credits (field 12) - Tax From Special Averaging (field 107).
612-616	111	<u>EARNED TAXABLE INCOME</u> - a computed amount comparable to line 9 of Form 4726. The computation involved multiplying the ratio of Earned Net Income (field 89) to Adjusted Gross Income (field 11) by Taxable Income (field 43). This result was then reduced by the Tax Preference Offset (field 90).
617-621	112	<u>EARNED TAXABLE INCOME SUBJECT TO REGULAR RATES</u> - equal to \$38,000 for returns with marital status codes 1, 4 and 7 (single returns and head of household returns); equal to \$52,000 for returns with marital status codes 2 and 5 (joint returns and surviving spouse returns). Line 10 of Form 4726.
622-626	113	<u>EARNED TAXABLE INCOME SUBJECT TO MAXIMUM RATES</u> - a computed amount equal to Earned Taxable Income (field 111) - Earned Taxable Income Subject to Regular Rates (field 112). Line 11 of Form 4726.

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

Location	Field	Description
27-631	114	<u>OTHER TAXABLE INCOME</u> - a computed amount equal to Taxable Income (field 43) - Earned Taxable Income (field 111).
52-636	115	<u>UNEARNED TAXABLE INCOME</u> - a computed amount equal to Other Taxable Income (field 114) - Tax Preference Offset (field 90) - Capital Gains Offset (field 116).
37-641	116	<u>CAPITAL GAINS OFFSET</u> - a computed amount for maximum/alternative tax returns equal to Earned Taxable Income (field 111) - Taxable Income (field 43) - One-Half Excess Net Long-term Capital Gains (field 108).
42-646	117	<u>INCOME SUBJECT TO TAX</u> - if the regular tax computation was used, this equals Taxable Income (field 43). If the alternative tax computation was used, this equalled the larger of Taxable Income (field 43) or One-Half Excess Net Long-term Capital Gains (field 108). If income averaging was used, this equalled the amount, computed for the Statistics, which would have produced the same tax under the regular tax computation method.
47-651	118	<u>TAX SAVINGS</u> - on income averaging returns (Schedule G of Form 1040), field 118 is a computed amount equal to the regular tax minus income averaging tax (line 21, Schedule G of Form 1040). On regular alternative tax returns, field 52 is equal to the regular tax minus the alternative tax (line 57, Schedule D of Form 1040). On maximum regular tax returns, field 52 is equal to the regular tax minus the maximum tax (line 17 of Form 4726).
52-656	119	<u>TAX SAVINGS FROM ALTERNATIVE TAX</u> - a computed amount equal to regular tax minus alternative tax.
57-661	120	<u>BALANCE FOR PARTIAL TAX</u> - a computed amount equal to Taxable Income (field 43) - One-Half Excess Net Long-Term Capital Gains (field 108).
62-666	121	<u>CAPITAL GAINS TAXED AT 50% RATE</u> - a computed amount equal to one-half excess net long-term capital gains (field 108) when \$25,000 or less (\$12,500 for separate returns, marital status code 3 or 6). When greater than \$25,000 (\$12,500 for separate returns) a computed amount equal to the larger of \$25,000 (\$12,500 for separate returns) or one-half of long-term gain from installment sales (field 75). On returns with tax status code equal to 7, maximum/alternative tax computation, capital gains taxed at 50% rate was limited to taxable income (field 43) minus earned taxable income (field 113).
67-671	122	<u>CAPITAL GAINS TAXED AT UPPER RATE</u> - a computed amount equal to one-half excess net long-term capital gains (field 108) - capital gains taxed at 50% rate (field 121).

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
672-676	123	<u>ORDINARY INCOME SUBJECT TO REGULAR RATES</u> - if taxpayer uses regular maximum tax (line 17 of Form 4726) then equals other taxable income (field 114); if taxpayer uses alternative/maximum tax (line 34 of Form 4726) then equals other taxable income subject to regular rates (field 128) minus capital gains taxed at upper rate (field 122).
677-681	124	<u>CAPITAL GAINS TAX GENERATED AT 50% RATE</u> - a computed amount equal to capital gains taxed at 50% rate (field 121) times .50. (Line 56, Schedule D of Form 1040 if tax status code equals 5, alternative (regular) tax computation; line 32 of Form 4726 if tax status code equals 7, maximum/alternative tax computation.)
682-686	125	<u>CAPITAL GAINS TAX GENERATED AT UPPER RATE</u> - if tax status code equals 5, alternative (regular) tax computation, line 54, Schedule D of Form 1040; if tax status code equals 7, maximum/alternative tax computation, line 28 of Form 4726.
687-691	126	<u>INCOME TAX BEFORE CREDITS GENERATED AT REGULAR RATES ON EARNED TAXABLE INCOME</u> - equals \$13,290 if marital status code equals 1 (single returns), equals \$18,060 if marital status code equals 2 or 5 (joint and surviving spouse returns), equals \$12,240 if marital status code equals 4 or 7 (head of household returns). Line 16 of Form 4726.
692-696	127	<u>INCOME TAX BEFORE CREDITS GENERATED AT REGULAR RATES ON OTHER TAXABLE INCOME</u> - a computed amount equal to regular tax minus tax on earned taxable income, Line 15 of Form 4726.
697-701	128	<u>OTHER TAXABLE INCOME SUBJECT TO REGULAR RATES</u> - if taxpayer uses regular maximum tax (line 17 of Form 4726), then equals other taxable income (field 114); if taxpayer uses alternative/maximum tax (line 34 of Form 4726), then equals other taxable income (field 114) minus capital gains taxed at 50% rate (field 121).
702-706	129	<u>ADJUSTED GROSS INCOME PLUS EXCLUDED LUMP-SUM DISTRIBUTIONS</u> - a computed amount equal to adjusted gross income less deficit (field 11) plus lump-sum distributions excluded from AGI (field 105).
707-711	130	<u>INCOME SUBJECT TO TAX ADJUSTED FOR LUMP-SUM DISTRIBUTIONS</u> - if tax status equals 8 (special income averaging computation only) equals AGI (field 11) + ordinary income portion of lump-sum distribution (field 105) - exemption amount ^{2/} - total deductions (field 42); if tax status is other than 8 (any computation other than special income averaging) equals income subject to tax (field 117) + ordinary income portion of lump-sum distributions (field 105).
		^{2/} If taxable income (field 43) equals 0 and filing period equals 1, exemption amount equals \$675 times total exemptions. If taxable income equals 0 and filing period is other than 1, exemption amount equals \$750 times total exemptions. For returns with taxable income greater than 0, exemption amount equals AGI - taxable income - total deductions (field 42).

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

Location	Field	Description
112-716	131	<u>INCOME TAX BEFORE CREDITS ADJUSTED FOR LUMP-SUM DISTRIBUTIONS</u> - a computed amount equal to income tax before credits (field 12) + tax savings due to special averaging (field 132).
17-721	132	<u>TAX SAVINGS DUE TO SPECIAL AVERAGING</u> - a computed amount based on tax status. If tax status code equals 5 (returns with Schedule D tax) it equals tax on (balance for partial tax (field 120) + ordinary income portion of lump-sum distributions (field 105) - tax on balance for partial tax - special averaging tax (field 107)). If tax status code equals 7 (maximum tax and alternative tax returns) it equals tax on earned taxable income (field 111) + ordinary income subject to regular rates (field 123) + ordinary income portion of lump-sum distributions (field 105) - tax on earned taxable income + ordinary income subject to regular rates) - special averaging tax (field 107). If tax status code is other than 5 or 7 equals tax on "income subject to tax adjusted for lump-sum distributions (field 130)" - tax on "income subject to tax (field 117)" - special averaging tax (field 107).
22-726	133	BLANK - contains no data
27-731	134	BLANK - contains no data
32-7	135	<u>SALARIES AND WAGES IN EXCESS OF INCOME LIMITATION: MALE</u> - a computed amount = salaries and wages from Form W-2: male (field 21) - salaries and wages not subject to FICA: male (field 27) - salaries and wages subject to FICA: male (field 133).
37-741	136	<u>SALARIES AND WAGES IN EXCESS OF INCOME LIMITATION: FEMALE</u> - a computed amount equal to salaries and wages from Form W-2: female (field 22) - salaries and wages not subject to FICA: female (field 28) - salaries and wages subject to FICA: female (field 134).
42-746	137	<u>EXCESS FICA FROM FORM W-2: MALE</u> - a computed amount equal to FICA tax withheld on Form W-2: male (field 25) minus: 405 if filing period code equals 1, 468 if filing period code equals 2, 631 if filing period code equals 3, 772 if filing period code equals 4 or 5.

EXPLANATION OF FIELDS IN THE TAPE FILE (con't)

<u>Location</u>	<u>Field</u>	
757-761	140	<u>TAX REBATE</u> - a computed amount equal to 10% of total tax liability (field 142) - self-employment tax (field 50) limited to \$200 (\$100 for married persons filing separately). The tax rebates was reduced by a phase-out provision for taxpayers with AGI greater than 20,000 but never less than \$100 (\$50 for married persons filing separately); except for a person whose 1974 tax liability was less than \$100, in which case the refund was equal to the taxpayers 1974 tax liability.
762-766	141	<u>TOTAL INCOME TAX</u> - a computed amount equal to income tax after credits (field 13) + additional tax for tax preferences (field 53).
767-771	142	<u>TOTAL TAX LIABILITY</u> - a computed amount equal to total income tax (field 141) + self-employment tax (field 50) + recomputed tax (field 51) + recomputed WIN credit (field 52) + social security tax on tips (field 54) + total other taxes (field 55).
772-776	143	<u>PENSIONS AND ANNUITIES REPORTED ON SCHEDULE E: FULLY TAXABLE</u> - line 5, schedule E of Form 1040 if line 5 equals line 3.
777-781	144	<u>PENSIONS AND ANNUITIES REPORTED ON SCHEDULE E: PARTIALLY TAXABLE</u> - line 3, schedule E of Form 1040 if line 3 is greater than line 5.
782-786	145	<u>PENSIONS AND ANNUITIES REPORTED ON SCHEDULE E: NON-TAXABLE</u> - line 3, schedule E of Form 1040 if line 5 = 0.
787-791	146	<u>NET GAIN FROM SALES OF CAPITAL ASSETS REPORTED ON SCHEDULE E</u> - a computed amount equal to net capital gain (field 73) - capital gain distribution (field 62) for all returns with field 73 greater than 0.
792-796	147	<u>NET LONG-TERM GAIN AFTER CARRYOVER</u> - a computed amount equal to net long-term after carryover (field 70) minus 2 times capital gain distributions (field 73) for all returns with field 70 greater than 0.
797-801	148	<u>LONG-TERM CAPITAL LOSS CARRYOVER</u> - a computed amount equal to field 68 + field 69.
802-806	149	<u>NET LONG-TERM LOSS AFTER CARRYOVER</u> - a computed amount equal to field 71 + field 37.
807-811	150	<u>INCOME SUBJECT TO TAX AT REGULAR RATES</u> - a computed amount equal to field 117 - field 121 - field 113.
812-826	151 -153	SORT CONTROL
827-831	154	BLANK - For Statistics Division use only

EXPLANATIONS OF FIELDS IN THE TAPE FILE (con't)

Field

-836 155 BLANK - For Statistics Division use only
-841 156 WEIGHT
-846 157 +++ BLANKS TO END OF RECORD

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
					\$	\$
27 Total number of dependents listed in column (a). Enter here and on line 6d						

Part II Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28	F30 or F31 +/-
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	F32(+), F33(-)
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	F34(+), F35(-)
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	F36
34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8)	34	F37
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	F38
36 Alimony received	36	F39
37 Other (state nature and source—see instructions on page 8)	37	F40, F41(-)
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	38	

Part III Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40 Moving expense (attach Form 3903)	40	
41 Employee business expense (attach Form 2106 or statement)	41	
42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9	42	F29
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14	43	

Part IV Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.)

44 Adjusted gross income (from line 15)	44	
45 If you itemize deductions, check here <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A	45	F42
(b) If you do not itemize deductions, check here <input type="checkbox"/> and enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked) <i>or less than 1200.</i>		
46 Subtract line 45 from line 44	46	
47 Multiply total number of exemptions claimed on line 7, by \$750	47	
48 Taxable income. Subtract line 47 from line 46	48	F43

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16.

Part V Credits

49 Retirement income credit (attach Schedule R)	49	F44
50 Investment credit (attach Form 3468)	50	F45
51 Foreign tax credit (attach Form 1116)	51	F46
52 Credit for contributions to candidates for public office—see instructions on page 9	52	F47
53 Work Incentive (WIN) credit (attach Form 4874)	53	F48
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54	

other credits F49

Part VI Other Taxes

55 Self-employment tax (attach Schedule SE)	55	F50
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	F51
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	F52
58 Minimum tax. Check here <input type="checkbox"/> , if Form 4625 is attached	58	F53
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	F54
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61	

(sum of 59 and 60)

Part VII Other Payments

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62	F56
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63	F57
64 Credit from a Regulated Investment Company (attach Form 2439)	64	
65 (add lines 62, 63, and 64). Enter here and on line 21d	65	F58

other taxes F55

Foreign Account Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? Yes No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Short Form 1040A U.S. Individual Income Tax Return Department of the Treasury Internal Revenue Service **1974**

Please print or type	Name (If joint return, give first names and initials of both)	Last name	COUNTY OF RESIDENCE	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			Occupation Yours <input type="checkbox"/> Spouse's <input type="checkbox"/>

Filing Status (check only one) 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here <input type="checkbox"/> 4 <input type="checkbox"/> Unmarried Head of Household (See instructions on page 5) 5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 <input type="checkbox"/>)	Exemptions Regular / 65 or over / Blind 6a Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number of boxes checked <input type="checkbox"/> b Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> c First names of your dependent children who lived with you _____ _____ Enter number <input type="checkbox"/> d Number of other dependents (from line 26) <input type="checkbox"/> 7 Total exemptions claimed <input type="checkbox"/>
---	---

8 Presidential Election Campaign Fund Do you wish to designate \$1 of your taxes for this fund? Yes No
 If joint return, does your spouse wish to designate \$1? Yes No Note: If you check the "Yes" boxes) it will not increase your tax or reduce your refund.

9 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see instructions on page 3.)	9	
10a Dividends (if over \$400, use Form 1040—see instructions) \$.....	10c	
10b Less Exclusion \$.....	11	
11 Interest income (if over \$400, use Form 1040)	12	
12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income)		

● If you want IRS to figure your tax, skip the rest of this page and see instructions on page 3.
 ● If line 12 is under \$10,000, find tax in Tables 1-12 and enter on line 17, on back. Skip lines 13, 14, 15, and 16.

13 If line 12 is \$10,000 or more, enter 15% of line 12 but not more than \$2,000 (\$1,000 if line 3 checked)	13	
14 Subtract line 13 from line 12	14	
15 Multiply total number of exemptions claimed on line 7 by \$750	15	
16 Taxable income (subtract line 15 from line 14) (Figure tax on amount on line 16 using Tax Rate Schedule X, Y, or Z, and enter on line 17, on back.)	16	

Attach Copy B of Forms W-2 and Check or Money Order here

17	Tax, check if from: <input type="checkbox"/> Tax Tables 1-12 OR <input type="checkbox"/> Tax Rate Schedule X, Y, or Z	17		
18	Credit for contributions to candidates for public office (see instructions on page 4)	18		
19	Income tax (subtract line 18 from line 17). If less than zero, enter zero	19		
20a	Total Federal income tax withheld (attach Forms W-2 to front)	20a		
b	Excess FICA tax withheld (two or more employers—see instructions on page 4)	b		
c	1974 estimated tax payments (include amount allowed as credit from 1973 return)	c		
21	Total (add lines 20a, b, and c)	21		
22	If line 19 is larger than line 21, enter BALANCE DUE IRS <small>Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service</small> ▶	22		
23	If line 21 is larger than line 19, enter amount OVERPAID ▶	23		

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

(Form 1040)
Department of the Treasury
Internal Revenue Service

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

1974

Name(s) as shown on Form 1040

Your social security number

Schedule A—Itemized Deductions (Schedule B on back)

Medical and Dental Expenses (not compensated by insurance or otherwise) (See instructions on page 10.)

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)		
2 Medicine and drugs		
3 Enter 1% of line 15, Form 1040		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)		
5 Enter balance of insurance premiums for medical care not entered on line 1		
6 Enter other medical and dental expenses:		
a Doctors, dentists, nurses, etc.		
b Hospitals		
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
7 Total (add lines 4, 5, 6a, b, and c)		
8 Enter 3% of line 15, Form 1040		
9 Subtract line 8 from line 7 (if less than zero, enter zero)		
10 Total (add lines 1 and 9). Enter here and on line 35		F59

Taxes (See instructions on page 10.)

11 State and local income		
12 Real estate		
13 State and local gasoline (see gas tax tables)		
14 General sales (see sales tax tables)		
15 Personal property		
16 Other (Itemize) ▶		
17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36		F60

Interest Expense (See instructions on page 11.)

18 Home mortgage		
19 Other (Itemize) ▶		
20 Total (add lines 18 and 19). Enter here and on line 37		F61

Contributions (See instructions on page 11 for examples.)

21 a Cash contributions for which you have receipts, cancelled checks, etc.		
b Other cash contributions. List donees and amounts. ▶		
22 Other than cash (see instructions on page 11 for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38		F62

Casualty or Theft Loss(es) (See instructions on page 12.) Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)		
28 Enter \$100 or amount on line 27, whichever is smaller		
29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39		F63

Miscellaneous Deductions (See instructions on page 12.)

30 Alimony paid		
31 Union dues		
32 Expenses for child and dependent care services (attach Form 2441)		
33 Other (Itemize) ▶		
34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40		F64

Summary of Itemized Deductions

35 Total medical and dental—line 10		
36 Total taxes—line 17		
37 Total interest—line 20		
38 Total contributions—line 24		
39 Casualty or theft loss(es)—line 29		
40 Total miscellaneous—line 34		
41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45		

Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).

1974

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

Identifying number

Do not complete this form if— (a) Earned taxable income is:
 \$38,000 or less, and on Form 1040, you checked line 1 or line 4,
 \$52,000 or less, and on Form 1040, you checked line 2 or line 5, *ICM=2*
 \$26,000 or less, and this is an Estate or Trust return (Form 1041);
 (b) You elected income averaging; or
 (c) On Form 1040, you checked line 3. *ICM=1 ICM=4*
ICM=3

1	Earned income (see instructions)	1	<i>~ F8 F88</i>
2	Deductions (see instructions)	2	
3	Earned net income. Subtract line 2 from line 1	3	<i>F89</i>
4	Enter your adjusted gross income	4	<i>F11</i>
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%	5	
6	Enter your taxable income	6	<i>F43</i>
7	Multiply the amount on line 6 by the percentage on line 5	7	
8	a. Enter the larger of either (1) the total of your 1974 tax preference items or (2) one-fifth of the total of your tax preference items for 1970, 1971, 1972, 1973, and 1974	8a	
	b. Less	8b	<i>\$30,000</i>
	c. Subtract line 8b from line 8a	8c	<i>F90</i>
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)	9	
10	If: on Form 1040, you checked line 1 or line 4, enter \$38,000 on Form 1040, you checked line 2 or 5, enter \$52,000 Estate or Trust, enter \$26,000	10	
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	11	<i>F91</i>
12	Enter 50% of line 11	12	
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13	
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14	
15	Subtract line 14 from line 13	15	
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030	16	<i>F127</i>
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16 (or Form 1041, line 24); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below	17	
Computation of Alternative Tax			
18	Amount from line 6	18	
19	Amount from Schedule D (Form 1040), line 15(a) ² (or Form 1041, page 1, line 20) <i>DLISA</i>	19	
20	Subtract line 19 from line 18	20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 ² (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input type="checkbox"/> and omit lines 22 through 28.	21	
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) Instructions)	22	
23	Amount from line 22 or \$50,000, whichever is larger. If line 23 is equal to or greater than line 21, check here <input type="checkbox"/> and omit lines 24 through 28.	23	
24	Enter 50% of line 23	24	
25	Add lines 20 and 24	25	
26	Enter amount from line 13	26	
27	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	27	
28	Subtract line 27 from line 26	28	
29	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20	29	
30	Subtract line 29 from line 13	30	
31	Subtract line 30 from line 17	31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23	32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32	33	
34	Enter here and on Form 1040, line 16 (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 33, whichever is smaller	34	<i>F92</i>

*If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 34. Also, enter on line 21 the total amount of capital gain distributions received.

smaller of 17, 33 F92

Instructions

(References are to the Internal Revenue Code)

Line 1—Earned income.—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains) and group-term life insurance purchased for employees that are includible in gross income. It also includes amounts includible in gross income under section 83.

If you perform personal services for a corporation, "earned income" means only that portion of income received from the corporation that represents a reasonable amount for salaries and other compensation for per-

or trust to an employee who is (or was) also an owner of the business.

Sections 402(a)(2), 402(e), or 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348-3(a)(5) of the regulations for exceptions to definition of earned income.

See section 1.1348-3(b) of the regulations for definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunera-

Investment Interest Expense Deduction

▶ See instructions on back.
▶ Attach to return.

1974

Name(s) as shown on return	Identifying number
----------------------------	--------------------

Identify taxpayer Individual Estate Trust

Part I Interest Expense on Investment Indebtedness

(See Instructions 3(a) and 9)

	Deductible Interest	
	(a) Nonbusiness	(b) Business
1 Enter interest other than amounts reportable on lines 2 and 3		
2 Your pro-rata share from partnerships		
3 Your pro-rata share from subchapter S corporations		
4 Add each column	F93	
5 Total investment interest (sum of amounts on line 4)		F94
6 Individuals enter \$25,000 (\$12,500 if married filing separately)		
7 Estates enter \$25,000; trusts enter zero		
8 Excess of line 5 over exemption on line 6 (or line 7) (If line 5 is equal to or less than line 6 (or 7), enter zero)		

Note: If line 8 is zero and Part IV, Investment Interest Expense Carryover from 1972 and 1973, is not applicable, you need not complete this form. (Deduct interest in full.) However, if only Part IV is applicable, complete lines 9 through 13, column (a), then go to Part IV.

Part II Computation of Deduction Limitation

	Other Items Used to Offset Interest Expense		
	(a) Net Investment Income (See Instruction 3(c))	(b) Excess Expenses "Net Lease Property" (See Instruction 3(d))	(c) Excess Long-Term Gain Over Short-Term Loss (See Instruction 3(e))
9 Enter amounts other than reportable on lines 10, 11, and 12			
10 Your pro-rata share from partnerships			
11 Your pro-rata share from subchapter S corporations			
12 Your pro-rata share from estates and trusts			
13 Combine amounts in each column (If column (a) or (c) shows a loss, enter zero)			
14 Total other offset items (sum of amounts on line 13)			
15 Tentative limitation (sum of lines 6 (or 7) and 14—but do not enter amount larger than amount on line 5)			
16 Enter amount of capital gain from line 13, column (c) included on line 15 (Limit such gain to extent line 8 exceeds the sum of columns (a) and (b) on line 13)			
Note: For adjustment of such gain on Schedule D, see Schedule D instructions for return filed.			
17 Enter excess of interest on line 5 over amount on line 15			
18 Additional deduction (enter 50% of amount on line 17)			
19 Interest deduction limitation (sum of lines 15 and 18). Complete applicable lines in Part III			F95
20 Disallowed interest in current year (excess of line 5 over line 19). Complete line 26			F96

Part III Allocating and Reporting Amount on Line 19

	(a) Nonbusiness	(b) Business
	%	%
21 Enter the percentage each amount on line 4 is of the amount on line 5		
Allocating and reporting limitation.		
22 Nonbusiness portion—(multiply amount on line 19 by percentage on line 21, column (a))		F97
Individuals—enter as interest deduction on Schedule A (Form 1040). Estates and Trusts—enter here only the amount excluded in determining net operating loss.		
23 Business portion—enter excess of line 19 over line 22		
Reporting adjustments on tax return required for business portion (Complete either line 24 or 25):		
24 Interest deduction on tax return (excess of line 23 over sum of lines 2 and 3, column (b))		
Individuals—enter amount as interest expense on Schedule E (Form 1040), Part II. Estates and trusts—include in total on Form 1041, line 10.		
25 Decrease interest expense deducted on return (excess of the sum of lines 2 and 3, column (b) over line 23)		
Individuals—Add to income on Schedule E (Form 1040) Part III. Estates and trusts—Add to income on Form 1041, lines 3 and 8 in proportion to amounts on lines 2 and 3, column (b).		
26 Disallowed interest expense carryover (see note for limitation)		F98

Note: Reduce the carryover by the amount of the nonbusiness portion of line 20 that would not have decreased taxable income or increased net operating loss in the taxable year had the deduction limitation not been in effect.

Part IV Investment Interest Expense Carryover from 1972 and 1973

Note: Identify amounts carried to other forms as "From Form 4952."

- 27 Carryover: Enter amount from 1973 Form 4952 from line 31 for 1972 and from line 20 for 1973 . . .
 - 28 Sum of income on line 13, column (a) ▶ \$ Plus * \$25,000
 - 29 Enter the larger of: Interest on line 5 ▶ \$ or * \$25,000
 - 30 Excess of amount on line 28 over line 29
 - 31 Enter 50% of line 30 ▶ \$ Allocate amount first to extent of 1972, balance to 1973
 - 32 Interest deduction limitation: (a) for 1972 is the smaller of amount on line 27 or 31, column (a) .
 (b) for 1973 is the smaller of amount on line 27 or 31, column (b) .
- Allocating and reporting limitation on line 32.
- 33 Enter nonbusiness percentage applicable for each year
 - 34 Nonbusiness portion—(multiply amount on line 32 by the percentage on line 33)
 Individuals—enter sum of both columns as interest on Schedule A (Form 1040).
 Estates and trusts—enter only the amount excluded from gross income.

Enter only amount applicable to each year	
(a) 1972	(b) 1973
F99	(sum a+b)
F100	(sum a+b)
%	%
F101	

[The body of the document is almost entirely obscured by heavy horizontal black redaction bars.]

Part III To be Completed for Both Bona Fide Residence and Physical Presence

10 Enter below your total earned income, including noncash remuneration. (See instructions 7 and 8(d).)
 Part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than
 year? Yes No
 If "Yes," see Instructions 10(a) and 11.

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in foreign currency, translate its exchange value into terms of United States dollars at the rates prevailing at the time you actually or constructively received the income.

Earned income (for personal services rendered in foreign countries)	Exchange rates used	Amount (In U.S. dollars)
11 (a) Total wages, salaries, bonuses, commissions, etc., received during this year		
(b) Amount attributable to prior years or future years. (See Instructions 10(a) and 11.)		
(c) Balance attributable to this year. (Subtract line 11(b) from line 11(a).)		
12 Pensions and annuities (See Instruction 10(d).)		
13 Allowable share of income for personal services rendered. (See Instruction 7 and 10a.)		
(a) In a business (including farming) or profession. (Attach Schedule C or F.)		
(b) In a partnership (Give name, address, and nature of income.)		

14 Noncash remuneration (Market value of property or facilities furnished by employer. Attach statement showing how determined.)		
(a) Home		
(b) Car		
(c) Other property facilities (Specify.)		

15 Other income (Specify.)		

16 Allowances or reimbursements		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (Specify.)		

17 Total earned income from sources outside the United States		
18 Amount exempt (If exempt status changed during the taxable year, complete schedule below.)		F103
19 Taxable income (Line 17 less line 18. If less than zero, enter zero. Enter here and report on Form 1040.)		F104

Schedule for Computation of Exemption Claimed in Part III, line 18, above.

(The \$20,000 and \$25,000 exemptions are for full taxable years. Prorate them if your exempt status changes during the taxable year. See Instructions 8(a)(ii) and 10(c).)

	A	B
20 Applicable exemption	\$20,000	\$25,000
21 Number of exemption qualifying days in taxable year		
22 Total number of days in taxable year		
23 Percentage applicable (Divide the number of days on line 21 by the number of days on line 22.)	%	%
24 Allowable exemption (Multiply the amount on line 20 by the percent on line 23.)	\$	\$
25 Total allowable exemption (Add amounts on line 24, columns A and B. Enter here and on line 18.)		\$

(If more space is needed for any schedule, etc., attach statement.)

Form **4972**
Department of the Treasury
Internal Revenue Service

Special 10-Year Averaging Method

(For Total Distribution from Qualified Retirement Plan)

▶ Attach to Form 1040 or Form 1041.

1974

Name(s) as shown on return

Identifying number

Note: The ordinary income portion, capital gain portion, and current actuarial value of annuity (if applicable) of your lump-sum distribution should be shown on Copy B of your Form 1099R or other statement. However, if these amounts are not provided, ask your employer to furnish them to you.

1 Ordinary income portion. Enter here instead of on Form 1040 or Form 1041 (see instruction A)	1	F105
2 Capital gain portion. Enter here and on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, and identify in column a as "Lump-sum Distribution from Form 4972." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of your capital gain amount on Form 1040, line 34	2	F109
3 Total taxable amount (add lines 1 and 2)	3	F106
4 Actuarial value of annuity (if applicable)	4	
5 Adjusted total taxable amount (add lines 3 and 4). If this amount is \$70,000 or more, skip lines 6 through 9, and also enter this amount on line 10	5	
6 50 percent of line 5, but not more than \$10,000	6	
7 Subtract \$20,000 from line 5. Enter difference, but not less than zero	7	
8 20 percent of line 7	8	
9 Minimum distribution allowance (subtract line 8 from line 6)	9	
10 Adjusted total taxable amount less minimum distribution allowance (subtract line 9 from line 5)	10	
11 10 percent of line 10	11	
12 Tax on amount on line 11. Use tax rate Schedule X (Single Taxpayer Rate)*.	12	
13 Multiply line 12 by 10. If no entry on line 4, skip lines 14 through 19, and also enter this amount on line 20	13	
14 Divide line 4 by line 5 (see instruction E)	14	%
15 Multiply line 9 by percentage on line 14	15	
16 Subtract line 15 from line 4	16	
17 10 percent of line 16	17	
18 Tax on amount on line 17. Use tax rate Schedule X (Single Taxpayer Rate)*	18	
19 Multiply line 18 by 10	19	

66
Instructions

A. In General.—The special 10-year averaging method may be elected by a recipient of a lump-sum distribution from a qualified retirement plan. Under it he computes a separate tax on the ordinary income portion of the distribution. All distributions received in a taxable year must be aggregated for purposes of this computation. The election may be made freely by a recipient of a distribution made on behalf of an employee who has not attained age 59½. However, only one election may be made with respect to a distribution made on behalf of an employee who has attained age 59½. During the life of the taxpayer, he is treated as the recipient of the distribution. After his death, the person receiving the distribution is the recipient. Form 4972 must be filed as part of the tax return to make the election.

You should include the ordinary income portion of your lump-sum distribution on line 1 of Form 4972 instead of including it with your other income on your tax return. (For this purpose, disregard community property laws.) This has the effect of including the ordinary income portion of the distribution in your gross income and being allowed a deduction from gross income for the ordinary income portion subject to the special 10-year averaging method in arriving at your adjusted gross income. If the special 10-year averaging method is not elected, the entire ordinary income portion should be included on your tax return as other income.

The separate tax is computed by using tax rate Schedule X (Single Taxpayer Rate) no matter what other tax rate you use to compute the tax on your other income. Once you have determined the separate tax on the ordinary income portion, enter it in the bottom margin of your tax return and identify as "Tax from Form 4972." Individuals should compute their tax on their other income, including the capital gain portion of the lump-sum distribution, by using one of the methods specified on Form 1040, line 16. A single trust or estate should compute their tax on their other income in the normal manner. In case of a distribution to multiple trusts, the tax should be determined as if the entire distribution was made to one recipient. The tax is then apportioned among the trusts in accordance with the relative amounts received by each. The separate tax on the ordinary income portion is added to the tax on your other income and the total entered on the appropriate line of your tax return.

The special 10-year averaging method treats the post-1973 taxable portion of a lump-sum distribution from a qualified pension, profit-sharing, or stock bonus plan as ordinary income taxed as if it were received evenly over a 10-year period.

The ordinary income and capital gain portions of a lump-sum distribution are determined by the number of years of participation in a plan before 1974 and after 1973. The amount taxable as ordinary income is the total taxable amount of the distribution multiplied by a fraction which is:

$$\frac{\text{Years of active participation after 1973}}{\text{Total years of active participation}}$$

The total taxable amount of a distribution is the portion consisting of employer contributions and income earned on the account. The portion of the distribution representing your contribution (if previously included in your income) and the net unrealized appreciation in employer's securities are not taxable.

Amounts of lump-sum distributions up to \$5,000 which are paid to the beneficiaries or the estate of an employee by an employer or employers by reason of the death of the employee are excludable from gross income of the recipient. For more information, see Publication 575, Tax Information on Pension and Annuity Income.

B. Who May Elect.—Individuals, estates, and trusts who receive lump-sum distributions may elect the special 10-year averaging method. In case of distributions to individuals, estates, and a trust, the recipient must make an election whether to use the special 10-year averaging method. If the distribution is made to two or more trusts, the employee or personal representative of the employee must make the election.

C. Distributions Eligible for Averaging.—The special 10-year averaging method applies to lump-sum distributions which are:

- (1) Paid from a qualified annuity plan or an exempt trust which is part of a qualified employees' pension, profit-sharing or stock bonus plan. For this purpose, all plans of a given category (the categories are pension plans, profit-sharing plans, and stock bonus plans) and all trusts maintained by an employer are to be treated as a single plan or trust.
- (2) The balance to the credit of the employee.
- (3) Paid within one taxable year of the recipient.
- (4) In addition, such amount must be paid to the recipient:
 - (a) On account of the employee's death,
 - (b) After the employee attains age 59½,
 - (c) On account of the employee's separation from service, or

(d) After the employee has become disabled (within the meaning of section 72(m)(7) of the Internal Revenue Code).

Note: Item (c) applies only to common law employees and item (d) applies only to self-employed individuals.

D. Distributions Not Eligible for Averaging.—The special 10-year averaging method does not apply to:

- (1) U.S. Retirement Plan Bonds distributed with a lump sum.
- (2) Any distribution made before the employee has been a participant in the plan for five taxable years before the taxable year in which such amounts are distributed, except for distributions made because of his death.
- (3) The capital gain portion or the current actuarial value of an annuity of a lump-sum distribution. These items of income are used only to compute the tax on the ordinary income portion of a lump-sum distribution. For instructions on how to report capital gain and annuity income, see Form 1040 or Form 1041 Instructions.

(4) Certain distributions to owner-employees which are subject to the penalties provided in section 72(m)(5) A) of the Internal Revenue Code.

(5) Individuals whose fiscal year began in 1974. These individuals should use the 5 or 7 year special averaging method on the 1973 Form 4972.

E. Lines 14 and 21.—The percentage computation required on lines 14 and 21 must be carried to four decimal places. For example, if the amounts used in the percentage computation were \$10,000 divided by \$30,000, the percentage would be 33.33%.

Example I.—Computation of Tax on Ordinary Income Portion of a Lump-Sum Distribution Without an Annuity.

In 1974, Mr. Smith terminated his employment with the X Corporation and received a taxable \$60,000 lump-sum distribution from its qualified plan. Mr. Smith received a Form 1099R from the payor of the plan which shows the ordinary income portion to be \$12,000 and the capital gain portion to be \$48,000.

Total taxable amount (\$12,000 plus \$48,000)	\$60,000
Less minimum distribution allowance:	
Lesser of \$10,000 or ½ of \$60,000	\$10,000
Reduction (\$60,000 less \$20,000 multiplied by 20%)	2,000
Total taxable amount less minimum distribution allowance	\$58,000
10% of \$58,000	\$ 5,800
Tax on \$5,800 from tax rate Schedule X	\$ 1,068
Tax on \$5,800 multiplied by 10 (\$1,068 multiplied by 10)	\$10,680
Percentage of ordinary income portion to total taxable amount (\$12,000 divided by \$60,000)	20%
Tax on ordinary income portion of lump-sum distribution (\$10,680 multiplied by 20%)	\$ 2,136

Example II.—Computation of Tax on Ordinary Income Portion of a Lump-Sum Distribution Including an Annuity.

In 1974, Mr. Brown terminated his employment with the Y Corporation and received a taxable \$60,000 lump-sum distribution from its qualified plan. Mr. Brown received a Form 1099R from the payor of the plan which showed the taxable ordinary income portion to be \$12,000, the taxable capital gain portion to be \$18,000, and the current actuarial value of an annuity to be \$30,000.

Total taxable amount (\$12,000 plus \$18,000)	\$30,000
Add current actuarial value of annuity	30,000
Adjusted total taxable amount	\$60,000
Less minimum distribution allowance:	
Lesser of \$10,000 or ½ of \$60,000	\$10,000
Reduction (\$60,000 less \$20,000 multiplied by 20%)	3,000
Adjusted total taxable amount less minimum distribution allowance	\$58,000
10% of \$58,000	\$ 5,800
Tax on \$5,800 from tax rate Schedule X	\$ 1,068
Tax on \$5,800 multiplied by 10 (\$1,068 multiplied by 10)	\$10,680
Percentage of current actuarial value of annuity to adjusted total taxable amount (\$30,000 divided by \$60,000)	50%
Minimum distribution allowance applicable to current actuarial value of annuity (\$2,000 multiplied by 50%)	\$ 1,000
Current actuarial value of annuity less minimum distribution allowance applicable to value of annuity (\$30,000 less \$1,000)	\$29,000
10% of \$29,000	2,900
Tax on \$2,900 from tax rate Schedule X	\$ 481
Tax attributable to annuity (\$481 multiplied by 10)	\$ 4,810
Tax on adjusted total taxable amount less tax applicable to annuity (\$10,680 less \$4,810)	\$ 5,870
Percentage of ordinary income portion to total taxable amount (\$12,000 divided by \$60,000)	40%
Tax on ordinary income portion of lump-sum distribution (\$5,870 multiplied by 40%)	\$ 2,348

1

Wage and Tax Statement 1974

Employer's State identifying number

Copy A For Internal Revenue Service Center

Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION		
1 Federal income tax withheld <i>F23, F24</i>	2 Wages, tips and other compensation <i>F21, F22</i>	3 FICA employee tax withheld <i>F25, F26</i>	4 Total FICA wages	6 Tax withheld	7 Wages paid	8 State or locality
EMPLOYEE'S social security number ▶			5 Uncollected employee FICA tax on tips	9 Tax withheld	10 Wages paid	11 State or locality
OTHER INFORMATION					STATUS	
Was employee covered by a qualified pension plan etc.? Yes <input type="checkbox"/> No <input type="checkbox"/>		Contribution to individual employee retirement account		Cost of group term life insurance included in box 2		Excludable sick pay included in box 2
If this is a corrected form, put an "X" to the right of the number in the upper left corner.						1. Single 2. Married
Type or print EMPLOYEE'S name, address and ZIP code above.				For instructions see Form W-3 and back of Copy D.		

Form W-2

Department of the Treasury—Internal Revenue Service

1

Statement for Recipients of Annuities, Pensions or Retired Pay 1974

PAYER'S State identifying number

Copy A For Internal Revenue Service Center

Type or print PAYER'S Federal identifying number, name, address and ZIP code above.

FEDERAL INCOME TAX INFORMATION				
Annuity, Pension, or Retired Pay			Disability Retirees under Retirement Age	
1 Federal income tax withheld <i>F20</i>	2 Gross amount	3 Taxable amount	4 Gross amount	5 Amount excludable as sick pay
RECIPIENT'S identifying number ▶			6 State income tax withheld	7 State abbreviation
			8 State code	
Type or print RECIPIENT'S name, address and ZIP code above.			See Form W-3 and back of copy D for instructions.	
			If this is a corrected form, put an "X" to the right of the number in the upper left corner.	

Form W-2P

☆GPO: 1974 - 537 - 612 EI-36-2441915

Department of the Treasury—Internal Revenue Service

Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)
Department of the Treasury
Internal Revenue Service

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

1974

Name(s) as shown on Form 1040

Your social security number

Schedule E—Supplemental Income Schedule (Complete Schedule R on back if eligible for retirement income credit)

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 33. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

- Name of payer
- Did your employer contribute part of the cost? Yes No
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? Yes No
If "Yes," show: Your contribution \$ _____, Contribution recovered in prior years \$ _____
- Amount received this year F 76
- Amount excludable this year
- Taxable portion (subtract line 4 from line 3) F 77

Part II Rent and Royalty Income.

 If you need more space, you may use Form 4831.

Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
1 Totals				

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

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

If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Name	(b) Check applicable box			(c) Employer identification number	(d) Income or (loss)	(e) Additional losses depreciation (applies only to partnerships)
	Partnership	Estate or Trust	Small Bus. Corp.			
1 Totals						
2 Income or (loss). Total of column (d) less total of column (e)						

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31)

Explanation of Column (e), Part II		Item	Amount	Item	Amount
Item	Amount				

Schedule for Depreciation Claimed in Part II Above.

 If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562.

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

Schedule R—Retirement Income Credit Computation

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

Your social security number

1. Enter the amount of income in excess of \$600 in each of any 10 calendar years before 1974.

**SCHEDULE G
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Income Averaging

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

1974

Name(s) as shown on Form 1040

Your social security number

Taxable Income and Adjustments

	(a) Computation year 1974	(b) 1st preceding base period year 1973	(c) 2d preceding base period year 1972	(d) 3d preceding base period year 1971	(e) 4th preceding base period year 1970
1 Taxable income (see instruction 1) . . .					
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 . . .					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). (see instruction 3)					
4 Accumulation distributions subject to section 668(a). (see Form 4970).					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero . . .					

Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)	6	
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	7	
8 Averagable income (line 6 less line 7)	8	

Complete the remaining parts of this form only if line 8 is more than \$3,000. If \$3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.



Computation of Tax

9 Amount from line 7	9	
10 20% of line 8	10	
11 Total (add lines 9 and 10)	11	
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3	12	
13 Total (add lines 11 and 12)	13	
14 Tax on amount on line 13	14	
15 Tax on amount on line 11	15	
16 Tax on amount on line 9	16	
17 Difference (line 15 less line 16)	17	
18 Multiply the amount on line 17 by 4	18	
19 Total (add lines 14 and 18)	19	
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3	20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16	21	

Computations on this page are not needed unless line 15, Form 1040, for 1974 is under \$10,000, or you used the optional tax tables for 1973, 1972, 1971 or 1970.

Computation of Standard Deduction for 1974 if Adjusted Gross Income is Under \$10,000 and for 1973 and 1972

	1974	1973	1972
1 Enter 15% $\left\{ \begin{array}{l} \text{Form 1040 (1974), line 15} \\ \text{Form 1040 (1973), line 15} \\ \text{Form 1040A (1973), line 12} \\ \text{Form 1040 (1972), line 17} \\ \text{Form 1040A (1972), line 14} \end{array} \right\}$ (limited to \$1,000 if you are married and filing separately)			
2 Enter \$1,300 (\$650 if married filing separately)			
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If married filing separately choose either line 1 or line 2. Note: If your spouse uses the percentage standard deduction (line 1) both must use it.)			

Computation of Standard Deduction for 1971 if You Used the Optional Tax Tables

1 Enter 13% of line 18, Form 1040 (1971); (limited to \$750 if you were married and filed separately)	
2 Enter \$1,050 (\$525 if you were married and filed separately)	
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If you were married and filed separately choose either line 1 or line 2. Note: If your spouse used the percentage standard deduction (line 1) both must use it.)	

Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables

1 Enter 10% of line 18, Form 1040 (1970), but not more than \$500 if you were married and filed separately
 (If you were married and filed separately, complete only line 2 or line 3, whichever is applicable. All other filers complete only lines 4 through 14.)

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1974

- If you had wages, including tips, of \$13,200 or more that were subject to social security taxes, do not fill in this form. If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits. NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) Social security number of self-employed person

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) If you have only farm income complete Parts I and III. If you have only nonfarm income complete Parts II and III. If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

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

Table with 3 columns for REGULAR METHOD and FARM OPTIONAL METHOD. Rows include Net profit or (loss) from, Net earnings from farm self-employment, and Gross profits from farming.

Part II Computation of Net Earnings from NONFARM Self-Employment

Table with 3 columns for REGULAR METHOD and NONFARM OPTIONAL METHOD. Rows include Net profit or (loss) from, Adjusted net earnings or (loss) from nonfarm self-employment, and Maximum amount reportable.

Table with 3 columns for NONFARM OPTIONAL METHOD. Rows include Maximum amount reportable, Enter amount from line 3, and Enter two-thirds of gross nonfarm profits.

Part III Computation of Social Security Self-Employment Tax

Table with 3 columns for Social Security Self-Employment Tax. Rows include Net earnings or (loss), Total net earnings or (loss), Largest amount of combined wages and self-employment earnings, and Self-employment tax.

Computation of Minimum Tax

▶ Attach to Form 1040

1974

Name(s) as shown on Form 1040

Your social security number

1 Tax Preference Items. File this form if the total tax preference items (line 2) is more than \$30,000 (\$15,000 if married filing separately) even though you owe no minimum tax. If this is a short period return, see instructions for line 3. **Caution:** See "Limitations on amounts treated as tax preference items in certain cases" in instructions.

(a) Accelerated depreciation on real property:

- (1) Low-income rental housing under sec. 167(k)
- (2) Other real property

(b) Accelerated depreciation on personal property subject to a net lease

(c) Amortization of certified pollution control facilities

(d) Amortization of railroad rolling stock

(e) Amortization of on-the-job training facilities

(f) Amortization of child care facilities

(g) Stock options

(h) Reserves for losses on bad debts of financial institutions

(i) Depletion

(j) Capital gains

2 Total tax preference items (add lines 1(a) through 1(j))

3 Exclusion. Enter \$30,000. If married filing separately, enter \$15,000

4 Subtract line 3 from line 2

5 Amount from Form 1040, line 18*

6 Amount from Form 1040, line 56

7 Amount from Form 1040, line 57

8 Tax carryover from prior year(s)

9 Add lines 5, 6, 7, and 8

10 Subtract line 9 from line 4

11 Multiply amount on line 10 by .10 and enter result

12 Enter amount of any 1974 net operating loss carryover to 1975 (attach statement showing computation)

13 Multiply amount on line 12 by .10 and enter result

14 Deferred minimum tax—enter amount from line 11 or line 13, whichever is smaller

15 Minimum Tax. Subtract line 14 from line 11

16 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)

17 Total minimum tax. Add lines 15 and 16

If you had no retirement income (see Schedule R, (Form 1040), lines 5(a) and 5(b)), omit lines 18 through 21. Enter amount from line 17 above on line 22 below.

18 Amount from Schedule R (Form 1040), line 8

19 Amount from Schedule R (Form 1040), line 10 or line 13, whichever is applicable

20 Subtract line 19 from line 18

21 Enter amount from line 20 or line 17, whichever is smaller

22 Subtract line 21 from line 17. See instructions for line 22 if you elected to claim a credit for contributions to a candidate for public office. Enter here and on Form 1040, line 58

F44

F53

*Do not include any tax imposed under sec. 402(e) (lump-sum distributions), or any partial tax under sec. 668 (accumulation distribution by trusts), see special rule—proposed I.T. Regs. sec. 1.56-1(c).

Instructions

(References are to the Internal Revenue Code)

Who Must File.—If you have tax preference items in excess of \$30,000 (\$15,000 if married filing separately) you must file this form even though you owe no minimum tax. If this is a short period return, see the note in instructions for line 3.

Line 1—Tax Preference Items.—

(a) Accelerated depreciation on real property:

(1) Low income rental housing under sec. 167(k)

(2) Other real property

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

Note: If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (a)(1) the amount by which this amortization exceeds straight-line depreciation over the improvements' normal useful life.

(b) Accelerated depreciation on personal property subject to a net lease.—Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

(c) Amortization of certified pollution control facilities,

(d) Amortization of railroad rolling stock,

(e) Amortization of on-the-job training facilities, and

(f) Amortization of child care facilities.

For items (c), (d), (e), and (f) with respect to each certified pollution control facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(g) Stock options.—If you received stock subject to qualified or restricted stock options, enter the amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(h) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to reserve for bad debts over the reason-

able addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(i) Depletion.—Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. You must compute this excess on a property by property basis.

(j) Capital gains.—Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D (Form 1040), line 15(a). However, if you report capital gain distributions on Form 1040, line 34, enter amount included on line 34 here.)

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See proposed Income Tax Regulations sec. 1.57-4 for limitations on amounts treated as tax preference items in certain cases. If limitations apply, attach schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable tax preference items to reflect the election.

If you are a:

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

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

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

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

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

Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns.—If this return is for a short period, a special formula is used for determining the

adjustment in exclusion for computing the minimum tax for tax preference. See sec. 443(d).

However, if you are married filing separately, substitute \$15,000 for the \$30,000.

Note: If line 2 is more than either the adjusted exclusion or \$30,000 (\$15,000 if married filing separately) file this form even though you owe no minimum tax.

Line 8—Tax Carryover from Prior Year(s).—If you did not file a Form 4625 for 1970, 1971, 1972, or 1973, or if you did file and the total amount shown on Form 4625, line 9, for 1973 was more than the amount shown on line 4, you may be entitled to a tax carryover. See sec. 56(c) and proposed I.T. Regs. sec. 1.56-5.

Line 12—1974 Net Operating Loss Carryover to 1975.—Under certain conditions, part or all of the amount shown on line 11 may be deferred to a subsequent year. See sec. 56(b).

Line 16—Minimum Tax Deferred from Prior Year(s).—Enter amount of any minimum tax deferred from prior years (10 percent of the amount by which the net operating loss carryforward from a taxable year ending after December 31, 1969, reduced taxable income this year). See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969-70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969-70. See sec. 301(c) of Public Law 91-172 (Tax Reform Act of 1969).

Line 22.—If you elected to claim a credit for political contributions (see section 41) and the entire allowable credit is not included on Form 1040, line 17, (for example, the allowable credit exceeded the tax on Form 1040, line 16, less the amounts on Form 1040, lines 49, 50, and 51); reduce the minimum tax on Form 4625, line 22, (BUT NOT BELOW ZERO) by the difference between the allowable political contributions credit and the amount of any credit included on Form 1040, line 17. Enter the minimum tax balance on Form 1040, line 58. Also, enter the amount of the credit that reduced the minimum tax on Form 4625, line 22, in the margin on Form 4625, below line 22, and identify it as such.

Form **4683**
(Rev. Sept. 1975)
Department of the Treasury
Internal Revenue Service

U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts

▶ Attach to your tax return.

For the calendar year 19..... or other taxable year beginning 19..... and ending 19.....

Complete this form showing your relationship during the taxable year to one or more bank, securities or other financial accounts in foreign countries. Use additional sheets if necessary.

Name(s) as shown on return

Tax identifying number (Social security number or employer identification number if other than individual)

- Check type of return
- Individual
 - Partnership
 - Corporation
 - Small business corporation
 - Fiduciary

NOTE: Ownership of 50% or less of the stock of any corporation which owns one or more foreign accounts is not a "financial interest" in these accounts and need not be reported by the shareholder. Accounts in a U.S. military banking facility operated by a U.S. financial institution are not foreign accounts and need not be reported.

If you wish, you may also submit any other information or explanation not required by this form concerning your interest in or authority over an account.

Part I Check all appropriate boxes. See instruction F for definition of "financial interest." Use additional sheets if necessary.

1. I had signature authority or other authority over one or more foreign accounts, but I had no "financial interest" in such accounts (see instruction I). Indicate for these accounts:
Name and tax identifying number (if any) of each owner ▶
Address of each owner ▶
(Do not complete Part II for these accounts.)
2. I had a "financial interest" in one or more foreign accounts, but the total maximum value of these accounts (see instruction H) did not exceed \$10,000 at any time during the taxable year. (If you checked this box, do not complete Part II.)
3. I had a "financial interest" in 25 or more foreign accounts. (If you checked this box, do not complete Part II.)
4. I had a "financial interest" in one or more but fewer than 25 foreign accounts, and the total maximum value of these accounts (see instruction H) exceeded \$10,000 during the taxable year. (If you checked this box, complete Part II.)

Part II Complete this part ONLY if you checked item 4, and provide information in items 5 through 10 for each account. Please use a separate Form 4683 for each account or use your own schedule to provide this information.
To avoid duplicate reporting on accounts owned by a corporation, partnership, or trust required to file this form, you may follow the procedure in instruction J by checking this box and completing the statement on the back of this form.

5. Name in which account is maintained	6. Name of bank or other person with whom account is maintained
7. Number and other account designation, if any	8. Address of office or branch where account is maintained
9. Type of account. (If not certain of English name for the type of account, give the foreign language name and describe the nature of the account. Attach additional sheets if necessary.)	
<input type="checkbox"/> Savings, demand, or checking <input type="checkbox"/> Securities <input type="checkbox"/> Other (specify) ▶	
10. Maximum value of account (see instruction H)	
<input type="checkbox"/> Under \$50,000 <input type="checkbox"/> \$50,000 to \$100,000 <input type="checkbox"/> Over \$100,000 <input type="checkbox"/> Unable to determine (attach explanation)	

Instructions

(2) a domestic partnership, (3) a do- tained with a branch, agen y, or other

1974 Individual Tax Model/ General Description

SAMPLE DESCRIPTION

The 1974 Individual Tax Model (National File) is a random sub-sample of 98,645 returns selected from the Statistics of Income sample of 203,036 Form 1040 and 1040A returns filed for 1974.

The coefficient of variation table on page 22 gives some indication of the reliability of Tax Model estimates. It should be noted, however, that in this table an assumption is made that returns are only stratified by adjusted gross income when in fact some may be stratified by other criteria.

A more detailed description of the Statistics of Income sample, as well as measures of sampling variability for selected estimates, are shown in the complete report Statistics of Income--1974, Individual Income Tax Returns, Publication 79, which may be purchased from the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402. This publication is also available at many public and university libraries.

000	\$500,000 or more	No sampling variability (all returns in this category are in the sample)
000		

should be used.

f possible frequency



1974 Individual Tax Model/General Description

TECHNICAL DESCRIPTION OF THE FILES

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

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

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

Codes are defined as 1 or 2 bytes in length. The one-byte codes contain a decimal digit from 0 through 9. The two-byte codes contain three decimal digits in the range of 000 through 999. The largest decimal value is 99. The fields in the file are five bytes in length and contain nine decimal digits with leading zeroes. The first five fields are number fields and contain decimal values in the range of 0 through 99. Fields 6 through 150 have a maximum of eight significant digits. The weight field contains an integer weight value.

5120
of fields

TECHNICAL DESCRIPTION OF THE FILES (con't)

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

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

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

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

The HDR2 label is followed by a tape mark, the data set or part of the data set for multiple volumes, a tape mark, a data set label 1 (EOV1 or EOF1) containing the same information as the "HDR1"

label and a data set label 2 (EOV2 or EOF2) containing the same information as the "HDR2" label. An EOV label is followed by a tape mark. An EOF2 label is followed by two tape marks which indicate the end of the data set.

A detailed layout and description of each type of label may be found in the IBM publication - "IBM/360 Operating System, Tape

Labels" (order number GC-28-6680-3). Pages 22 through 48 of the IBM publication describe in detail all possible IBM Standard Label

1974 Individual Tax Model/General Description

TECHNICAL DESCRIPTION OF THE FILES (con't)

A regular IBM user needs the following information:

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

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

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

FORMAT OF IBM STANDARD VOLUME LABEL (VOL1)

<u>Position</u>	<u>Number of Bytes</u>	<u>Field Number and Name</u>	<u>Contents</u>
1-3	3	1 - Label Identifier	VOL
4	1	2 - Label Number	1
5-10	6	3 - Volume Serial Number	
11	1	4 - Reserved	0
12-21	10	5 - VTOC Pointer (Direct access only)	blanks
22-31	10	6 - Reserved	blanks
32-41	10	7 - Reserved	blanks
42-51	10	8 - Owner's Name	
52-80	29	9 - Reserved	blanks

FORMAT OF IBM STANDARD DATA SET LABEL 1 (HDR1, EOVI or EOF1)

1-3	3	1 - Label Identifier	HDR - for a header label (at the beginning of a data set). EOV - for a trailer label (at the end of a tape volume, when the data set continues on another volume. EOF - for a trailer label (at the end of a data set).
4	1	2 - Label Number	1
5-21	17	3 - Data Set Identifier	TAPE.SMI304A4
22-27	6	4 - Data Set Serial Number	TAPE serial number of the first volume of the data set.

FORMAT OF IBM STANDARD DATA SET LABEL 1 (con't)

<u>Position</u>	<u>Number of Bytes</u>	<u>Field Number and Name</u>	<u>Contents</u>
28-31	4	5 - Volume Sequence Number	Sequence number of the volume in the data set. The number is in the range 0001-9999.
32-35	4	6 - Data Set Sequence Number	1
36-39	4	7 - Generation Number	blanks
40-41	2	8 - Version Number	blanks
42-47	6	9 - Creation Date	In the format byydd
48-53	6	10 - Expiration Date	In the format byydd
54	1	11 - Data Set Security	0 - no security protection
55-60	6	12 - Block Count	Zeroes for a header and block count for a trailer.
61-73	13	13 - System Code	
74-80	7	14 - Reserved	blanks

FORMAT OF IBM STANDARD DATA SET LABEL 2 (HDR2, EOVS or EOF2)

1-3	3	1 - Label Identifier	HDR - for a header label (at the begin- ning of a data set). EOV - for a trailer label (at the end of a tape volume, when the data set continues on another volume). EOF - for a trailer label (at the end of a data set).
-----	---	----------------------	--

1974 Individual Tax Model/General Description

APPENDIX FOR 1974 STATE TAX MODEL USERS

The following pages of this booklet present supplemental material necessary for users of the 1974 State Tax Model.

	Page
1) Introduction	30
2) Sample Description .J.....	31
3) Number of Returns Sampled by State	32
4) Coefficient of Variation Tables	33

1974 Individual Tax Model/General Description

1974 STATE TAX MODEL -- INTRODUCTION

The State Tax Model is a tape file containing all of the major data items reported on a stratified probability sample of Federal individual income tax returns filed for 1974. The individual records in this file have been sorted into 54 segments, one for each of the 50 States and the District of Columbia, as well as, three segments for returns filed through the Office of International Operations (OIO). For States that contain more than one district office, a further subdivision is provided by Internal Revenue District office. Nationally, the sample consists of approximately 203,036 returns. On a State by State basis, the sample size varies from about 2000 returns for the smaller States to about 17,000 returns for the State of California. However, the 1974 State Tax Model consists of fewer than 500 sample returns for the three segments for returns filed through the Office of International Operations (OIO).

Separate tapes are available for each State with weight factors provided in order that the sample return data may be weighted to represent all Federal individual income tax returns filed in that State.

1974 State Tax Model/General Description

1974 STATE TAX MODEL -- SAMPLE DESCRIPTION

The 1974 State Tax Model file consists of a random sample of 203,036 unaudited individual income tax returns, Forms 1040 and 1040A, filed for 1974, used in preparing the Statistics of Income (SOI) publications. A list of the number of returns sampled for each State follows. Although the sample of both the State Tax Model and the Statistics of Income are similar, the sampling variability of the estimates for any given State will, of course, be much larger than similar national estimates. A more detailed description of the SOI sample, as well as measures of sampling variability by State are shown in the complete report, Statistics of Income--1974, Individual Income Tax Returns. A table of coefficients of variation for each State by size of adjusted gross income have been included as page 31 of this booklet.

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

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

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

1974 Individual Tax Model/General Description

1974 STATE TAX MODEL -- NUMBER OF RETURNS SAMPLED BY STATE

<u>State</u>	<u>Number of Returns</u>	<u>State</u>	<u>Number of Returns</u>
Alabama	2,733	New Jersey	4,910
Alaska	2,642	New Mexico	3,514
Arizona	3,436	New York	12,818
Arkansas	2,978	North Carolina	3,001
California	16,570	North Dakota	4,359
Colorado	2,061	Ohio	6,578
Connecticut	2,538	Oklahoma	3,020
Delaware	2,030	Oregon	2,422
District of Columbia	2,459	Pennsylvania	7,302
Florida	6,169	Rhode Island	2,581
Georgia	2,982	South Carolina	2,064
Hawaii	3,188	South Dakota	4,113
Idaho	3,509	Tennessee	2,620
Illinois	8,740	Texas	10,287
Indiana	3,580	Utah	1,790
Iowa	3,741	Vermont	1,969
Kansas	2,949	Virginia	3,014
Kentucky	3,045	Washington	2,550
Louisiana	2,265	West Virginia	2,062
Maine	3,160	Wisconsin	2,915
Marvland	2,906		

Upper Limit Coefficients of Variation for the Estimated Number of Returns

1974 State Tax Model
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit																				
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more													
25	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)											
100	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
200	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
3,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
5,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
10,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
15,000	(1)	33.3	28.7	25.1	21.7	14.5	11.2	7.9	6.5	5.6	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	
20,000	33.8	28.9	24.8	21.7	19.4	14.5	11.2	7.9	6.5	5.6	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	
25,000	30.2	25.8	22.2	19.4	13.7	11.2	7.9	6.5	5.6	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
50,000	21.4	18.2	15.7	13.7	9.7	7.9	6.5	5.6	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
100,000	15.1	12.9	11.1	9.7	5.6	4.3	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
300,000	8.7	7.4	6.4	5.6	4.3	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
500,000	6.8	5.8	5.0	4.3	3.0	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
1,000,000	4.8	4.1	3.5	3.1	2.6	1.4	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
3,000,000	2.8	2.4	2.0	1.8	1.5	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
10,000,000	1.5	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	
15,000,000	1.2	1.1	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	
30,000,000	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	

No sampling variability (all returns in this category are in the sample)

Note: For frequencies not classified by Adjusted Gross Income, the second column, "under 10,000", should be used.

(1) Sample too small to yield reliable estimate of sampling variability.

(2) Not applicable since the Estimated Number of Returns, in the first column, exceeds the range of possible frequency estimates.

1974 State Tax Model/General Description

For the following coefficient of variation tables (pages 35 through 39) the States have been separated into five groups.

GROUP 1 represents:	Alaska North Dakota South Dakota	Vermont Wyoming
GROUP 2 represents:	Deleware District of Columbia Hawaii Idaho Maine Montana	Nevada New Hampshire New Mexico Rhode Island Utah
GROUP 3 represents:	Arizona Arkansas Mississippi	Nebraska West Virginia
GROUP 4 represents:	Alabama Iowa Kansas Kentucky	Oklahoma Oregon South Carolina
GROUP 5 represents:	California Connecticut Colorado Florida Georgia Illinois Indiana Louisiana Maryland Massachusetts Michigan Minnesota	Missouri New Jersey New York North Carolina Ohio Pennsylvania Tennessee Texas Virginia Washington Wisconsin Other areas <u>1/</u>

Other areas includes returns filed from:
 Army Post Office (APO)
 Fleet Post Office (FPO)
 Panama Canal Zone
 Puerto Rico
 Virgin Islands
 U.S. Citizens living abroad

Upper Limit Coefficients of Variation
for the Estimated Number of Returns

1974 State Tax Model

Group 1
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit					
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
25	(1)	(1)	(1)	(1)	28.3	No sampling variability (all returns in this category are in the sample)
100	(1)	(1)	(1)	(1)	14.1	
200	(1)	(1)	(1)	(1)	10.0	
500	(1)	(1)	(1)	34.4	6.3	
1,000	(1)	(1)	26.9	24.3	4.5	
3,000	30.5	21.5	15.5	14.0	2.6	
5,000	23.6	16.6	12.0	10.9	2.0	
10,000	16.7	11.8	8.5	7.7	1.4	
15,000	13.6	9.6	6.9	6.3	(2)	
20,000	11.8	8.3	6.0	5.4	(2)	
25,000	10.6	7.4	5.4	4.9	(2)	
50,000	7.5	5.3	3.8	3.4	(2)	
100,000	5.3	3.7	2.7	2.4	(2)	
300,000	3.1	(2)	(2)	(2)	(2)	
500,000	2.4	(2)	(2)	(2)	(2)	

Note: For frequencies not classified by Adjusted Gross Income, the second column, "under 10,000," should be used.

(1) Sample too small to yield reliable estimate of sampling variability.

(2) Not applicable since the Estimated Number of Returns, in the first column, exceeds the range of possible frequency estimates.

Upper Limit Coefficients of Variation
for the Estimated Number of Returns

1974 State Tax Model

Group 2
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit						\$200,000 or more
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	
10	(1)	(1)	(1)	(1)	(1)	31.6	No sampling variability (all categories are in the sample)
25	(1)	(1)	(1)	(1)	(1)	20.0	
100	(1)	(1)	(1)	(1)	30.0	10.0	
200	(1)	(1)	(1)	(1)	21.2	7.1	
500	(1)	(1)	(1)	(1)	13.4	4.5	
1,000	(1)	(1)	(1)	(1)	9.5	3.2	
3,000	(1)	31.5	24.0	21.0	5.5	1.8	
5,000	33.0	24.4	18.6	16.2	4.2	1.4	
10,000	23.4	17.2	13.1	11.5	3.0	(2)	
15,000	19.1	14.1	10.7	9.4	2.4	(2)	
20,000	16.5	12.2	9.3	8.1	2.1	(2)	
25,000	14.8	10.9	8.3	7.3	1.9	(2)	
50,000	10.5	7.7	5.9	5.1	(2)	(2)	
					(?)	(?)	

Upper Limit Coefficients of Variation
for the Estimated Number of Returns

1974 State Tax Model

Group 3
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit						\$20,000 or more
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$200,000	\$100,000 under \$200,000	
25	(1)	(1)	(1)	(1)	(1)	34.6	No sampling variability (all returns in this category are in the sample)
100	(1)	(1)	(1)	(1)	(1)	17.3	
200	(1)	(1)	(1)	(1)	29.1	12.2	
500	(1)	(1)	(1)	(1)	18.4	7.7	
1,000	(1)	(1)	(1)	(1)	13.0	5.5	
3,000	(1)	(1)	(1)	27.8	7.5	3.2	
5,000	(1)	(1)	27.7	21.5	5.8	(2)	
10,000	33.3	27.8	19.6	15.2	4.1	(2)	
15,000	27.2	22.7	16.0	12.4	3.4	(2)	
20,000	23.5	19.7	13.8	10.8	2.9	(2)	
25,000	21.1	17.6	12.4	9.6	2.6	(2)	
50,000	14.9	12.5	8.7	6.8	(2)	(2)	
100,000	10.5	8.8	6.2	4.8	(2)	(2)	
300,000	6.1	5.1	3.6	2.8	(2)	(2)	
500,000	4.7	3.9	(2)	(2)	(2)	(2)	
1,000,000	3.3	(2)	(2)	(2)	(2)	(2)	
2,000,000	2.4	(2)	(2)	(2)	(2)	(2)	

Note: For frequencies not classified by Adjusted Gross Income, the second column, "under 10,000," should be used.

(1) Sample too small to yield reliable estimate of sampling variability.

(2) Not applicable since the Estimated Number of Returns, in the first column, exceeds the range of possible frequency estimates.

Upper Limit Coefficients of Variation
for the Estimated Number of Returns

1974 State Tax Model

Group 4
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit							
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
10	(1)	(1)	(1)	(1)	(1)	(1)	31.8	No sampling variability (all returns in this category in the sample)
25	(1)	(1)	(1)	(1)	(1)	(1)	20.1	
100	(1)	(1)	(1)	(1)	(1)	29.9	10.0	
200	(1)	(1)	(1)	(1)	34.7	21.2	7.1	
500	(1)	(1)	(1)	(1)	21.9	13.4	4.5	
1,000	(1)	(1)	(1)	(1)	15.5	9.5	3.2	
3,000	(1)	(1)	(1)	34.9	9.0	5.5	1.8	
5,000	(1)	(1)	35.0	27.0	6.9	4.2	(2)	
10,000	(1)	33.6	24.8	19.1	4.9	3.0	(2)	
15,000	32.2	27.5	20.2	15.6	4.0	(2)	(2)	
20,000	27.9	23.8	17.5	13.5	3.5	(2)	(2)	
25,000	25.0	21.3	15.7	12.1	3.1	(2)	(2)	
50,000	17.6	15.0	11.1	8.6	2.2	(2)	(2)	
100,000	12.5	10.6	7.8	6.0	(2)	(2)	(2)	
300,000	7.2	6.1	4.5	3.5	(2)	(2)	(2)	
500,000	5.6	4.8	3.5	2.7	(2)	(2)	(2)	
1,000,000	3.9	3.4	(2)	(2)	(2)	(2)	(2)	
2,500,000	2.5	(2)	(2)	(2)	(2)	(2)	(2)	
4,000,000	2.0	(2)	(2)	(2)	(2)	(2)	(2)	

Note: For frequencies not classified by Adjusted Gross Income, the second column, "under 10,000," should be used.

(1) Sample too small to yield reliable estimate of sampling variability.

(2) Not applicable since the Estimated Number of Returns, in the first column, exceeds the range of possible frequency estimates.

Upper Limit Coefficients of Variation
for the Estimated Number of Returns

1974 State Tax Model

Group 5
(expressed in percent)

Estimated Number of Returns	Returns with Adjusted Gross Income or Deficit							\$500,000 or more
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	
25	(1)	(1)	(1)	(1)	(1)	(1)	34.7	No sampling variability (all returns in this category are in the sample)
100	(1)	(1)	(1)	(1)	(1)	(1)	17.3	
200	(1)	(1)	(1)	(1)	(1)	26.4	12.3	
500	(1)	(1)	(1)	(1)	(1)	16.7	7.8	
1,000	(1)	(1)	(1)	(1)	25.1	11.8	5.5	
3,000	(1)	(1)	(1)	(1)	14.5	6.8	3.2	
5,000	(1)	(1)	(1)	(1)	11.2	5.3	2.5	
10,000	(1)	(1)	(1)	30.7	7.9	3.7	1.7	
15,000	(1)	33.3	28.7	25.1	6.5	3.0	1.4	
20,000	33.8	28.9	24.8	21.7	5.6	2.6	1.2	
25,000	30.2	25.8	22.2	19.4	5.0	2.4	1.1	
50,000	21.4	18.2	15.7	13.7	3.6	1.7	(2)	
100,000	15.1	12.9	11.1	9.7	2.5	1.2	(2)	
300,000	8.7	7.4	6.4	5.6	1.5	(2)	(2)	
500,000	6.8	5.8	5.0	4.3	1.1	(2)	(2)	
1,000,000	4.8	4.1	3.5	3.1	(2)	(2)	(2)	
3,000,000	2.8	2.4	2.0	1.8	(2)	(2)	(2)	
10,000,000	1.5	1.3	1.1	1.0	(2)	(2)	(2)	
30,000,000	0.9	(2)	(2)	(2)	(2)	(2)	(2)	
40,000,000	0.8	(2)	(2)	(2)	(2)	(2)	(2)	

Note: For frequencies not classified by Adjusted Gross Income, the second column, "under 10,000," should be used.

(1) Sample too small to yield reliable estimate of sampling variability.

(2) Not applicable since the Estimated Number of Returns, in the first column, exceeds the range of possible frequency estimates.

1974 Individual Tax Model/General Description

1974 STATE TAX MODEL -- COEFFICIENTS OF VARIATION FOR THE NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME AND BY STATE, 1974

	TOTAL		UNDER \$5,000		\$5,000 UNDER \$10,000		\$10,000 UNDER \$15,000		\$15,000 AND OVER	
	NUMBER OF RETURNS (1)	C.V. (PERCENT) (2)	NUMBER OF RETURNS (3)	C.V. (PERCENT) (4)	NUMBER OF RETURNS (5)	C.V. (PERCENT) (6)	NUMBER OF RETURNS (7)	C.V. (PERCENT) (8)	NUMBER OF RETURNS (9)	C.V. (PERCENT) (10)
UNITED STATES, TOTAL	2234194	0.02	20766673	0.55	2058017	0.73	15670258	0.24	20316442	0.13
ALABAMA	1,104,322	2.05	428,182	5.53	321,868	6.43	223,807	6.22	225,865	4.00
ALASKA	135,805	3.72	37,173	6.94	74,336	8.82	20,800	10.62	53,444	2.09
ARIZONA	864,836	2.73	273,335	5.83	224,490	6.44	154,624	5.88	186,172	3.38
ARKANSAS	714,214	3.16	274,025	5.78	213,140	6.52	117,544	7.11	104,498	4.70
CALIFORNIA	4,628,620	1.30	2,655,907	2.72	2,126,374	3.04	1,535,870	2.43	2,310,664	1.04
CONNECTICUT	1,372,458	3.41	352,562	7.67	270,167	8.54	190,804	8.81	259,119	3.80
DELAWARE	1,322,216	3.54	383,464	7.48	221,578	8.12	235,244	8.02	383,344	4.85
FLORIDA	235,434	4.11	70,566	8.45	57,717	11.04	43,261	7.70	64,066	4.36
DISTRICT OF COLUMBIA	271,147	4.30	86,244	8.62	72,447	9.63	50,164	9.46	62,490	3.76
ILLINOIS	3,251,070	2.26	1,158,153	4.21	847,537	4.90	555,674	5.10	692,704	3.03
INDIANA	1,824,681	3.06	644,741	5.69	471,266	6.84	337,027	6.61	373,027	4.44
IOWA	344,824	5.21	114,643	6.76	77,466	8.04	56,569	7.01	95,626	3.35
KANSAS	304,570	3.42	107,644	6.80	80,470	7.76	60,377	6.64	56,083	4.29
KENTUCKY	4,467,344	1.83	1,382,047	3.87	970,967	4.57	889,746	4.03	1,364,882	2.88
Louisiana	2,078,103	2.74	639,738	5.70	474,702	6.54	458,412	5.75	527,751	4.14
MAINE	1,115,781	2.80	374,521	5.78	243,889	7.03	218,491	6.00	278,880	3.90
MARYLAND	908,596	3.23	322,850	6.37	202,863	7.88	174,909	6.00	207,474	4.10
MASSACHUSETTS	1,181,929	2.89	410,741	5.81	316,702	6.43	207,018	6.44	227,916	4.11
MICHIGAN	1,254,677	3.70	437,166	4.46	324,899	7.93	248,213	7.66	245,569	6.67
MINNESOTA	418,675	3.32	156,903	6.02	122,373	7.31	80,045	6.05	59,354	4.54
MISSISSIPPI	1,667,193	3.11	460,593	6.79	385,775	7.40	298,075	7.11	522,750	3.89
MISSOURI	2,405,044	2.62	804,888	5.12	543,150	6.12	458,310	5.65	598,716	2.96
MONTANA	3,461,045	2.14	982,802	4.83	754,407	5.21	691,425	4.59	1,027,351	2.96
NEBRASKA	1,534,115	3.27	523,623	6.73	345,535	7.48	274,209	7.10	340,748	4.76
NEVADA	714,595	3.09	283,861	5.66	200,655	6.82	123,270	6.87	109,804	4.35
NEW HAMPSHIRE	1,824,516	2.98	601,295	5.77	473,121	6.45	344,329	6.42	469,771	4.70
NEW JERSEY	285,467	3.43	108,298	6.73	86,690	8.03	54,174	6.50	56,805	4.38
NEW MEXICO	617,232	3.16	211,899	6.51	154,231	7.43	114,912	6.73	136,190	3.76
NEW YORK	273,920	3.86	90,503	8.30	69,852	8.36	47,761	7.87	66,824	4.91
NORTH CAROLINA	333,640	3.53	111,019	7.06	83,422	8.23	64,054	6.34	74,495	3.48
NORTH DAKOTA	2,078,200	2.37	811,255	4.14	713,465	5.41	540,983	5.23	904,497	3.14
OHIO	1,151,781	3.07	159,256	5.54	114,404	7.06	67,318	5.92	72,596	4.28
OKLAHOMA	7,071,649	1.47	2,005,864	3.19	1,754,496	3.41	1,379,495	3.24	1,981,764	2.05
OREGON	2,656,623	2.40	723,601	5.34	586,878	5.93	361,127	6.38	374,265	4.95
PENNSYLVANIA	246,594	2.78	80,768	5.83	60,490	6.89	43,098	6.93	51,796	2.70
RHODE ISLAND	4,264,911	1.94	1,275,456	4.04	1,003,520	4.52	645,505	3.87	1,040,430	2.93
SOUTH CAROLINA	444,564	3.13	164,251	5.84	127,088	6.91	174,622	6.90	183,603	4.43
SOUTH DAKOTA	924,784	3.75	305,901	6.66	223,172	7.73	188,683	6.78	204,026	4.17
TENNESSEE	4,654,270	1.86	1,374,846	3.88	1,207,044	4.12	966,626	3.85	1,109,755	2.85
TEXAS	391,868	3.71	144,554	6.89	90,156	8.89	75,873	7.85	81,285	5.18
UTAH	1,037,470	3.16	381,242	5.47	281,442	6.95	192,074	6.87	177,707	4.74
VERMONT	284,912	2.61	101,155	4.98	63,247	6.42	43,506	4.43	44,464	3.67
VIRGINIA	1,565,032	3.33	544,137	6.19	454,486	6.72	278,464	7.29	287,445	5.60
WASHINGTON	4,584,947	1.86	1,438,404	3.49	1,169,284	4.09	807,327	4.12	964,426	2.91
WEST VIRGINIA	437,404	2.77	153,104	5.57	100,516	6.75	88,527	5.38	95,267	3.66
WISCONSIN	174,424	3.52	54,731	7.25	53,568	6.45	34,674	8.63	30,451	4.24
WYOMING	1,446,336	2.43	407,230	5.91	401,674	6.54	362,701	6.39	487,331	4.32
U.S. CITIZENS ABROAD	1,415,381	3.39	434,908	6.89	346,596	7.72	277,547	7.18	357,553	4.97
ALASKA	611,905	3.36	201,909	6.87	136,424	7.86	137,007	6.61	115,873	4.56
ARIZONA	1,827,627	3.00	611,907	5.86	384,047	7.06	341,515	6.34	446,028	4.35
ARIZONA	151,250	2.15	57,156	6.44	34,945	8.03	26,973	5.95	35,182	3.63
ARIZONA	304,454	8.17	110,458	14.19	144,267	12.37	34,661	21.40	20,158	22.49
ARIZONA	27,468	27.24	1,964	37.77	4,715	68.53	3,332	70.68	3,477	56.96
ARIZONA	170,845	10.47	100,712	14.73	14,669	32.90	24,348	24.04	26,066	17.90