

Test Model

1978

Data Sheet: NBER Copy of 1978 IRS Tax Model

Vol = Ser = GN9766

File #1 - State Tax Model

DSN = IRS.TXMDPD78

RECFM = FB

LRECL = 846

BLKSIZE = 25380

File #2 - National Supplement to State Model

DSN = IRS.TXMDPD78.RICH

same DCB as File #1

Notes: The files are copied from tapes purchased from the National Archives but have not been examined by anyone at the NBER. File #2 should contain those records from the national tax model with Adjusted Gross Income greater than \$200,000; these records are not found on File #1. Variable names and locations are found at the end of the "General Description Booklet" but note that the locations listed are nibble locations and that, for example, Field Location 1683-1692 is in bytes 842-846 of each record.

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General Description Booklet

for

1978 INDIVIDUAL TAX MODEL FILE

and

1978 STATE TAX MODEL FILE

Internal Revenue Service
Statistics Division
December 1980

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INTRODUCTION

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

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

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

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

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

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

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

RECORD LAYOUT

1978 Individual Tax Model OR 1978 State Tax Model

REFERENCE NUMBER
2 of 3

41	INCOME TAX AFTER CREDITS	42	SELF EMPLOYMENT TAX	43	RECOMPUTED ADDITIONAL TAX FOR TAX PREFERENCES	44	TAX FROM PRIOR YEAR INVESTMENT CREDIT	45	SOC. SEC. TAX ON TIPS AND UNCOLL. TAX	46	PENALTY TAX ON IRA	47	TOTAL TAX LIABILITY	48	TOTAL INCOME TAX	49	INCOME TAX WITHHELD	50	1978 ESTIMATED TAX PAYMENTS
51	blank	52	PAYMENT WITH REQUEST FOR EXTENSION OF FILING TIME	53	EXCESS SOC. SEC. TAX AND RAILROAD RETIRE. WITHHELD	54	CREDIT FOR TAX GAS, FUEL AND OIL	55	OTHER TAXPAYMENTS	56	BUSINESS ENERGY CREDIT (REFUNDABLE PORTION)	57	BALANCE DUE TOTAL OVERPAYMENT (+/-)	58	CREDIT ON 1979 TAX	59	TAX PAID WITH RETURN	60	TOTAL MEDICAL AND DENTAL DEDUCTIONS
61	blank	62	blank	63	blank	64	blank	65	blank	66	blank	67	blank	68	blank	69	blank	70	blank
DEDUCTIONS																			
71	TOTAL TAXES PAID	72	HOME MORTGAGE INTEREST	73	TOTAL INTEREST	74	TOTAL CONTRIBUTIONS	75	NET CASUALTY OR THEFT LOSS	76	TOTAL MISCELLANEOUS	77	TOTAL ITEMIZED	78	PRE-1970	79	POST-1969	80	NET S.T. GAIN (LOSS) AFTER CARRYOVER (+/-)
SALES OF CAPITAL ASSETS - SCHEDULE D/FORM 4798																			
81	LONG-TERM LOSS CARRYOVER	82	POST-1969	83	IN EXCESS OF NET SHORT-TERM CAPITAL LOSSES	84	LONG-TERM CAPITAL GAINS INCLUDED IN AGI	85	EXCLUDED	86	50% EXCLUSION	87	60% EXCLUSION	88	50% EXCLUSION	89	60% EXCLUSION	90	NET LONG-TERM CAPITAL GAIN/LOSS AFTER CARRYOVER (+/-)
NET PROFIT (LOSS)																			
91	NET LONG-TERM CAPITAL GAIN/LOSS (+/-)	92	LONG-TERM GAINS IN EXCESS OF SHORT-TERM CAPITAL LOSSES	93	NET CAPITAL GAIN/LOSS (+/-)	94	NET LOSS BEFORE LIMITATION	95	EXCLUDED LONG-TERM CAPITAL GAIN	96	PENSIONS AND ANNUITIES RECEIVED THIS YEAR	97	TAXABLE PORTION	98	RENT NET INCOME (LOSS) (+/-)	99	ROYALTY (+/-)	100	PARTNERSHIP (+/-)
NET PROFIT (LOSS) SCHEDULE E																			
91	ESTATE OR TRUST (+/-)	92	SMALL BUS. CORP. (+/-)	93	SELF EMPLOYMENT NET INCOME (LOSS) (+/-)	94	INCOME AVERAGING TAX	95	TOTAL	96	TAX EXEMPT FOREIGN INCOME	97	LIVING EXPENSES DEDUCTION	98	EXCLUDED EARNED INCOME	99	ITEMIZED DEDUCTIONS TAX PREFERENCE	100	ACCELERATED DEPRECIATION LOW INCOME RENTAL HOUSING

CODE DEFINITIONS AND VALUES

GROUP	District by Group	Group 1	Group 2	Group 3	Group 4
BANK FOREIGN BANK ACCOUNTS:					
(A) No boxes checked/no questions on form.....0					
(B) Bank, yes/trust, no response.....1					
(C) Bank, no/trust, no response.....2					
(D) Trust, yes/Bank, no response.....3					
(E) Trust, no/Bank, no response.....4					
(F) Bank, yes/trust, yes.....5					
(G) Bank, yes/trust, no.....6					
(H) Bank, no/trust, yes.....7					
(I) Bank, no/trust, no.....8					
CSAMP Sample Codes:					
(A) Non-business and (Schedule F only).....09-19					
(B) Business (Schedule C and F, or C only).....20-29					
CSELI Corrected Selection Items:					
(A) Adjusted Gross Income (Deficit).....0					
(B) Business Receipts.....1					
(C) Salaries and Wages.....2					
(D) Dividends.....3					
(E) Interest.....4					
(F) Business Income or Loss.....5					
(G) Farm Income or Loss.....6					
(H) Schedule E Gain or Loss.....7					
(I) Schedule D Gain or Loss.....8					
(J) Miscellaneous Income or Loss.....9					
CYCLE Cycle Code.....01-56					
Dependent with Unearned Income:					
(A) Box not checked.....0					
(B) Box checked.....1					
(C) No box on form.....2					
District by Group:					
District	Group 1	Group 2	Group 3	Group 4	
1. Burlington					
2. Cheyenne					
3. Anchorage					
1. Augusta					
2. Portsmouth					
3. Providence					
4. Fargo					
5. Aberdeen					
6. Wilmington					
7. District of Columbia					
8. Helena					
9. Boise					
10. Albuquerque					
11. Salt Lake City					
12. Reno					
13. Honolulu					
1. Omaha					
2. Parkersburg					
3. Jackson					
4. Little Rock					
5. Phoenix					
1. Des Moines					
2. Wichita					
3. Columbia					
4. Louisville					
5. Birmingham					
6. Puerto Rico					
7. Oklahoma City					
8. Denver					
9. Portland					
District by Group:					
District	Group 1	Group 2	Group 3	Group 4	
1. Boston					
2. Hartford					
3. Brooklyn					
4. Manhattan					
5. Albany					
6. Buffalo					
7. Newark					
8. Philadelphia					
9. Pittsburgh					
10. Cincinnati					
11. Cleveland					
12. Indianapolis					
13. Chicago					
14. Springfield					
15. Detroit					
16. Milwaukee					
17. St. Paul					
18. St. Louis					
19. Baltimore					
20. Richmond					
21. Greensboro					
22. Atlanta					
23. Jacksonville					
24. Nashville					
25. New Orleans					
26. Austin					
27. Dallas					
28. Seattle					
29. San Francisco					
30. Los Angeles					
31. Washington-CP:10					
ELECT Presidential Election Fund:					
No boxes checked.....0					
1 "Yes" box checked.....1					
2 "Yes" boxes checked.....2					
Only "No" boxes checked.....6					

CODE DEFINITIONS AND VALUES

SCHCF Schedule C or F Indicator

(A) Neither Schedule C or F present.....0
 (B) Schedule C present only.....1
 (C) Schedule F present only.....2
 (D) Schedule C and F present
 Schedule C Gross Receipts larger.....3
 (E) Schedule C and F present.....4
 Schedule F Gross Receipts larger.....4
 SELD Select Code by District.....00-99

SPECTX Special Tax Computations

(A) No Entry.....0
 (B) Form 4970 tax used.....1
 (C) Form 4972 tax used.....2
 (D) Form 5544 tax used.....3
 (E) Form 5405 tax used.....4
 (F) Section 72(H)(5) penalty tax used.....5
 (G) Any combination of above taxes.....6

FSAMP Funched Sample Code.....09-19 & 20-29

PTXPX Primary Taxpayer Exemption

Regular.....1
 Age.....2
 Age and Blind.....3
 Blind.....4

STXPX Secondary Taxpayer Exemption

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

TFORM Corrected Form of Return

(A) 1040 Return.....0
 (B) 1040A Return.....1

.....1
2
3
0
1-9
01-12
67-79
0
1
2
0
1
2
3
4
1
2
3
4
5
6
7

Codes: (special projects only)

09-19
10-13
11-17
12-21

09-19
20-29

Table Returns:

1
2

putation.....0
- regular.....1
- regular.....2
aging (SCH. C).....3
.....4
x (regular).....5
x (alternative).....6
Tax Exempt.....7
Tax Exempt
ve).....8

compute - no tax .. 9

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EXPLANATIONS OF FIELDS IN THE TAPE FILES

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

<u>Field Number</u>	<u>Definition</u>
<u>40</u>	Total Tax Credits: Total credits from Form 1040 or 1040A plus the amount of earned income credit used to offset income tax before credits plus the general tax credit.
<u>41</u>	Income Tax Before Credits: Tax after credits from Form 1040 or 1040A minus the amount of earned income credit used to offset income tax before credits.
<u>71</u>	Total Tax Liability: Total tax from form 1040 or 1040A minus earned

set all other taxes.

<u>48</u>	Total Income Tax: Field 41 plus field 43.
<u>59</u>	Tax Paid With Return: This amount is written into the margin during processing of the returns for revenue purposes and corresponds to the amount of payment accompanying the return when filed.
<u>73 through 85</u>	Capital Gain/Loss Detail: These capital gain detail amounts were computed by incorporating

Field Number

Definition

134

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

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INCOME TAX BEFORE CREDITS, REGULAR COMPUTATION: This is a computed amount arrived at by applying the tax rate schedules

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

140 through 150

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

SOURCES OF THE DATA

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

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

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

Sample Criteria and Selection

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

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

Method of Estimation

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

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

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

Sampling Variability

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

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

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Incorrect or missing entries were corrected during statistical editing to make them

consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions.

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

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

STATE TAX MODEL SAMPLE DESCRIPTION

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

135,136 records in this file are used to represent 89,703,045 of the 89,771,551 individual income tax return records filed

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

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

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

To the extent that such an address was located in a State that was different

STATE
X MODEL

.557	4.793	6.361	15.535
.872	5.009	0.777	13.372
.007	5.164	5.200	16.761
.P10	5.586	9.568	10.967
.859	5.793	9.731	78.617
.084			
.622			
.453			
.547			
.904			
	4.869		
	6.348		
	1.920		
	2.550		
	7.602		

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

STATES	SAMPLE SIZE		POPULATION	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
NEW JERSEY	4,022	3,310	3,045,723	3,043,044
NEW MEXICO	3,231	3,017	479,884	479,666
NEW YORK	9,867	7,353	6,972,367	6,964,382
N CAROLINA	2,081	1,822	2,183,403	2,182,494
N DAKOTA	1,880	1,809	265,969	265,498
OHIO	4,849	4,087	4,376,571	4,373,849
OKLA.	2,197	1,972	1,112,318	1,111,508
OREGON	1,955	1,760	1,066,402	1,065,203
PENNA.	5,249	4,477	4,739,845	4,737,067
P ISLAND	2,074	1,860	396,358	396,128
S CAROLINA	1,430	1,306	1,117,788	1,117,418
S DAKOTA	2,208	2,126	270,359	270,277
TENN.	1,903	1,631	1,712,982	1,712,055
TEXAS	8,472	6,558	5,348,615	5,342,347
UTAH	3,878	3,616	501,754	501,500
VERMONT	1,494	1,447	199,175	199,124
VIRGINIA	2,356	2,057	2,112,341	2,111,358
WASH.	2,098	1,827	1,683,579	1,682,501
W VIRGINIA	1,342	1,211	663,634	663,333
WISCONSIN	2,020	1,782	1,923,298	1,922,353
WYOMING	2,324	2,158	192,833	192,667
AP/EPN	125	123	377,032	377,026
P RICO	29	28	31,625	31,621
CP:IO	522	380	194,787	194,348
U. S. TOTAL	157,518	135,136	89,771,551	89,703,045

ion and Sample, 1978

		Number of returns by state group									
Sample	(2)	Group 1 ^a		Group 2 ^a		Group 3 ^a		Group 4 ^a		Group 5 ^a	
		Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	187,782	587,905	6,893	4,679,701	33,036	3,859,061	9,269	9,290,833	16,051	71,879,713	92,543N
3	85,955	479,824	3,490	4,173,723	11,634	3,454,766	6,061	8,249,054	9,408	65,148,636	56,142N
2	5,205	152,379	21	1,432,817	257	1,224,185	228	2,668,695	532	20,750,536	4,166N
7	57				1			2	2	54	54N
47	5,105	66,450	201	661,455	1,021	532,780	359	1,360,303	687	9,624,149	2,667N
65	7,383	71,862	336	680,878	1,314	573,971	732	1,326,616	789	10,272,517	4,212N
95	7,712	56,115	355	524,095	1,430	437,472	716	1,056,237	1,119	8,215,916	4,092N
972	10,584	74,467	612	677,535	1,736	468,095	785	1,231,723	1,476	10,274,152	6,075N

50,892	3,093	44,259	622	123,877	1,044	940,564	5,733N
22,326	1,798	16,557	555	45,425	631	367,110	4,789N
4,663	2,308	3,981	500	10,874	1,008	82,838	4,177N
2,017	2,017	1,783	669	4,691	572	32,308	3,516N
274	274	190	190	575	575	4,547	4,547N

akola, and Utah.

York, North Carolina, Ohio, Pennsylvania,

0 33 34 345 616

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10/01/80

INDIVIDUAL INCOME TAX RETURNS FOR 1978

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

SIZE OF ADJUSTED GROSS INCOME	ADJUSTED			SALARIES AND WAGES		INTEREST RECEIVED:	
	NUMBER OF RETURNS (1)	GROSS INCOME LESS DEFICIT (2)	NUMBER OF RETURNS (3)	AMOUNT (4)	NUMBER OF RETURNS (5)	AMOUNT (6)	
ALL RETURNS, TOTAL	0.0	0.1	0.1	0.2	0.5	1.0	
UNDER \$2,000	1.9	14.0	2.1	2.4	3.7	5.1	
\$2,000 UNDER \$4,000	1.9	1.9	2.1	2.1	3.4	5.6	
\$4,000 UNDER \$6,000	1.9	2.0	2.2	2.3	3.2	5.0	
\$6,000 UNDER \$8,000	1.9	1.9	2.2	2.3	3.0	4.9	
\$8,000 UNDER \$10,000	2.1	2.1	2.3	2.4	3.0	5.6	
\$10,000 UNDER \$12,000	1.4	1.4	1.5	1.6	2.4	5.2	
\$12,000 UNDER \$14,000	1.5	1.5	1.6	1.7	2.3	5.6	
\$14,000 UNDER \$16,000	1.7	1.7	1.8	1.8	2.4	6.1	
\$16,000 UNDER \$18,000	1.4	1.4	1.5	1.6	2.1	5.7	
\$18,000 UNDER \$20,000	1.6	1.6	1.7	1.7	2.2	5.8	
\$20,000 UNDER \$25,000	0.8	0.8	0.8	0.9	1.1	3.8	
\$25,000 UNDER \$30,000	1.3	1.3	1.3	1.4	1.5	4.1	
\$30,000 UNDER \$50,000	0.2	0.3	0.3	0.4	0.4	2.2	
\$50,000 UNDER \$100,000	0.3	0.3	0.4	0.6	0.3	1.6	
\$100,000 UNDER \$200,000	0.4	0.4	0.6	0.8	0.4	1.7	
\$200,000 UNDER \$500,000	0.5	0.6	0.7	0.9	0.5	1.7	
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0	

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

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

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 BY SOURCE OF INCOME AND INVESTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

PERCENTAGE OF RETURNS	TAXABLE PENSIONS AND ANNUITIES			NONTAXABLE PENSIONS AND ANNUITIES			DOMESTIC AND FOREIGN DIVIDENDS	
	AMOUNT RECEIVED (20)	TAXABLE PORTION (21)	NUMBER OF RETURNS (22)	AMOUNT (23)	NUMBER OF RETURNS (24)	AMOUNT (23)	NUMBER OF RETURNS (24)	
5.1	6.5	7.0	7.8	10.7	1.0			
27.4	29.4	34.1	27.8	30.4	7.4			
24.9	34.1	28.9	26.8	36.9	7.1			
21.9	28.5	31.0	29.7	41.5	6.5			
17.1	22.1	23.2	28.9	41.9	6.0			
22.7	34.8	32.0	28.2	38.7	6.2			
17.7	21.2	22.1	31.0	34.8	5.1			
20.2	30.7	34.4	33.1	45.2	5.4			
19.5	24.3	27.8	27.2	38.6	5.2			
20.1	25.9	27.9	27.6	31.2	4.7			
21.4	28.7	31.1	27.8	32.0	4.6			
13.6	19.2	20.4	20.0	28.6	2.6			
17.8	23.2	26.1	29.3	42.5	2.9			
9.2	14.1	16.2	16.9	53.8	1.1			
7.0	10.7	12.1	13.7	22.2	0.7			
7.1	16.4	17.2	22.6	55.5	0.6			
6.1	15.5	16.7	17.0	23.1	0.6			
0.0	0.0	0.0	0.0	0.0	0.0			
0.0	0.0	0.0	0.0	0.0	0.0			

1--COEFFICIENT

GROSS INCOME

100,000
 200,000
 300,000
 400,000
 500,000
 600,000
 700,000
 800,000
 900,000
 1,000,000
 1,500,000
 2,000,000
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TAX RETURNS FOR 1978
 GROSS INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

STATISTICS BASED ON SAMPLES

TABLE 1. ASSETS PRE-1970 SHORT-TERM CAPITAL POSITIONS 1969 SHORT

CONTRIBUTIONS 19401	LOSS CARRYOVER		TERM CAPITAL LOSS CARRYOVER	
	AMOUNT (39)	NUMBER OF RETURNS (40)	AMOUNT (41)	NUMBER OF RETURNS (42)
8.4	35.7	27.1	5.5	
43.4	73.4	62.8	36.4	
44.8	-	-	46.9	
44.4	488.0	472.9	45.6	
22.6	-	-	56.7	
29.0	-	-	44.1	
26.2	-	-	40.9	
45.3	492.3	478.6	40.8	
43.9	495.8	495.8	36.8	
35.6	499.2	499.2	31.4	
28.6	-	-	31.0	
20.8	450.3	474.9	23.6	
19.8	472.9	486.6	18.9	
15.2	438.9	470.5	8.1	
20.5	27.0	49.8	4.7	
23.3	23.7	35.5	3.9	
35.9	26.0	46.6	3.3	
0.0	0.0	0.0	0.0	
0.0	40.0	40.0	0.0	

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

OVER	NET SHORT-TERM GAIN AFTER CARRYOVER		NET SHORT-TERM LOSS AFTER CARRYOVER		PRE-1970 LONG- TERM CAPITAL LOSS CARRYOVER	
	NUMBER OF RETURNS (44)	AMOUNT (45)	NUMBER OF RETURNS (46)	AMOUNT (47)	NUMBER OF RETURNS (48)	
JUNT (43)						
8.3	3.1	4.0	2.9	5.4	16.9	
17.7	22.1	25.1	20.9	11.9	68.0	
46.1	32.5	47.0	30.7	50.6	97.1	
40.9	28.8	33.8	27.4	28.3	67.2	
57.0	34.2	47.4	23.5	31.8	94.4	
57.6	28.1	35.6	24.8	46.3	57.7	
29.8	22.9	28.9	20.7	32.0	92.6	
32.4	19.2	42.7	19.3	33.4	78.1	
43.2	18.7	48.4	17.5	28.1	99.6	
50.3	20.0	28.0	16.5	33.0	61.5	
33.3	15.7	25.7	16.0	34.8	98.1	
25.4	9.7	16.6	10.5	17.7	46.0	
29.8	10.4	14.4	9.9	22.6	63.1	
21.0	4.3	8.2	4.1	15.2	27.0	
24.5	2.7	5.3	2.4	13.3	16.4	
8.0	2.5	6.1	2.0	5.9	15.0	
12.3	2.0	4.6	1.6	9.9	12.2	
0.0	0.0	0.0	0.0	0.0	0.0	
0.0	0.0	0.0	0.0	0.0	0.0	

FILE 1--COEFFI

ADJUSTED GROSS INCOME

TOTAL

\$4,000

\$6,000

\$8,000

\$10,000

\$12,000

\$14,000

\$16,000

\$18,000

\$20,000

\$25,000

\$30,000

\$50,000

\$100,000

\$200,000

\$500,000

\$1,000,000

PER CENT

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R 1978
ELEMENTS BY SIZE OF ADJUSTED GROSS INCOME
1 SAMPLES

NET LOSS:		BUSINESS AND PROFESSION:	
NUMBER OF RETURNS (64)	AMOUNT (65)	NUMBER OF RETURNS (66)	AMOUNT (65)
5.0	6.3	0.4	
14.3	14.5	3.8	
28.6	34.1	3.2	
27.6	29.6	3.1	
33.4	29.7	2.9	
25.2	40.8	3.1	
23.1	30.3	2.8	
20.8	29.1	2.8	
24.1	23.9	2.7	
29.3	32.8	2.5	
21.7	23.8	2.7	
15.4	25.4	1.6	
18.2	19.5	2.1	
9.2	14.4	0.8	
6.0	13.6	0.8	
5.2	9.7	1.2	
4.2	13.2	2.3	
0.0	0.0	0.0	
0.0	0.0	0.0	

TAX RETURNS FOR 1970
VOLUME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
RATES BASED ON SAMPLES

		FARMS NET PROFIT:		NET LOSS	
AMOUNT ('69)	NUMBER OF RETURNS ('70)	AMOUNT ('71)	NUMBER OF RETURNS ('72)	AMOUNT ('71)	NUMBER OF RETURNS ('72)
1.5	3.2	3.4	3.1		
3.4	15.7	18.0	8.8		
9.9	15.1	16.4	15.5		
9.2	13.4	15.9	16.4		
8.9	13.3	16.0	15.3		
9.0	14.7	16.7	15.5		
8.1	13.2	16.1	13.1		
7.3	13.6	17.5	12.2		
7.5	13.1	16.0	11.8		
7.0	14.1	18.1	12.3		
8.1	14.3	17.9	13.1		
4.8	9.0	11.4	8.3		
6.1	10.4	13.7	10.5		
4.0	5.6	7.3	6.1		
4.5	4.5	5.8	4.6		
4.9	5.1	8.0	3.9		
4.8	4.6	7.8	3.3		
0.0	0.0	0.0	0.0		
0.0	0.0	0.0	0.0		

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

SIZE OF ADJUSTED GROSS INCOME ESTATE OR TRUST NET PROFIT	NET LOSS		NET PROFIT		NET LOSS		NET PROFIT	
	AMOUNT (' 79)	NUMBER OF RETURNS (' 80)	AMOUNT (' 81)	NUMBER OF RETURNS (' 82)	AMOUNT (' 83)	NUMBER OF RETURNS (' 84)	AMOUNT (' 79)	NUMBER OF RETURNS (' 80)
ALL RETURNS, TOTAL	4.4	13.7	13.0	4.7	3.4	6.4		
UNDER \$2,000	17.1	65.1	21.8	31.3	9.6	19.2		
\$2,000 UNDER \$4,000	29.6	*99.1	*99.1	55.4	59.5	45.8		
\$4,000 UNDER \$6,000	27.1	*96.1	*8.3	55.6	82.5	68.4		
\$6,000 UNDER \$8,000	32.6	*54.8	*64.6	52.6	60.0	38.5		
\$8,000 UNDER \$10,000	39.1	*76.4	*73.2	44.8	48.6	42.4		
\$10,000 UNDER \$12,000	29.6	*98.8	*75.9	41.1	55.5	32.3		
\$12,000 UNDER \$14,000	36.8	*57.8	*57.3	37.7	44.8	37.3		
\$14,000 UNDER \$16,000	27.5	*67.5	*66.1	34.5	52.2	40.4		
\$16,000 UNDER \$18,000	36.3	*65.8	*64.3	31.9	46.6	34.4		
\$18,000 UNDER \$20,000	35.0	*60.0	*50.8	32.2	42.7	30.0		
\$20,000 UNDER \$25,000	21.4	46.4	52.0	17.0	27.8	20.5		
\$25,000 UNDER \$30,000	23.6	50.2	57.5	17.9	22.7	23.2		
\$30,000 UNDER \$50,000	12.3	18.5	43.9	6.9	10.3	10.0		
\$50,000 UNDER \$100,000	7.7	12.1	21.2	3.8	5.5	5.8		
\$100,000 UNDER \$200,000	7.6	8.8	25.3	2.9	4.3	4.4		
\$200,000 UNDER \$500,000	5.6	7.5	27.1	2.1	3.3	3.6		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		

INDIVIDUAL INCOME TAX RETURNS FOR 1978

SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME

FIGURES ARE ESTIMATES BASED ON SAMPLES

OTHER INCOME:		NET INCOME:		NET LOSS		STATUTORY ADJUSTMENTS	
NUMBER OF RETURNS (86)	AMOUNT (87)	NUMBER OF RETURNS (88)	AMOUNT (89)	NUMBER OF RETURNS (90)	AMOUNT (91)	NUMBER OF RETURNS (92)	AMOUNT (93)
2.1	3.7	5.6	3.1	1.0			
14.9	17.2	11.9	3.8	12.5			
13.4	22.2	37.0	30.0	10.6			
12.3	18.0	24.6	34.8	9.0			
12.5	20.6	29.5	32.4	6.6			
11.7	22.1	39.2	32.7	5.9			
10.1	24.8	28.7	30.0	5.4			
9.4	18.3	29.8	33.5	4.8			
8.9	16.3	27.4	32.1	4.7			
9.3	18.9	33.5	29.9	4.4			
9.6	22.0	32.5	37.0	4.3			
5.4	14.7	19.0	22.0	2.6			
6.3	13.4	21.8	23.7	2.9			
3.1	8.0	10.4	10.6	1.4			
2.6	7.9	7.0	8.6	1.0			
2.5	8.1	5.7	8.7	1.2			
2.2	7.7	5.3	6.7	1.3			
0.0	0.0	0.0	0.0	0.0			
0.0	0.0	0.0	0.0	0.0			

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

SIZE OF ADJUSTED GROSS INCOME	DEDUCTION FOR EXPENSE OF		LIVING ARRANG:		NUMBER OF RETURNS ('98)	AMOUNT ('99)	AMOUNT ('97)	ALL RETURNS, TOTAL
	RETIREMENT PLAN	RETIREMENT PLAN	RETIREMENT PLAN	RETIREMENT PLAN				
UNDER \$2,000	1.9	14.1	8.9	0.0	0.0	0.0	0.0	0.0
\$2,000 UNDER \$4,000	29.7	85.6	67.0	0.0	0.0	0.0	0.0	0.0
\$4,000 UNDER \$6,000	43.4	-	-	0.0	0.0	0.0	0.0	0.0
\$6,000 UNDER \$8,000	35.1	-	-	0.0	0.0	0.0	0.0	0.0
\$8,000 UNDER \$10,000	26.3	-	-	0.0	0.0	0.0	0.0	0.0
\$10,000 UNDER \$12,000	27.1	-	-	0.0	0.0	0.0	0.0	0.0
\$12,000 UNDER \$14,000	24.8	-	-	0.0	0.0	0.0	0.0	0.0
\$14,000 UNDER \$16,000	19.8	86.7	83.7	0.0	0.0	0.0	0.0	0.0
\$16,000 UNDER \$18,000	19.3	-	-	0.0	0.0	0.0	0.0	0.0
\$18,000 UNDER \$20,000	16.2	92.3	87.1	0.0	0.0	0.0	0.0	0.0
\$20,000 UNDER \$25,000	15.4	96.8	96.8	0.0	0.0	0.0	0.0	0.0
\$25,000 UNDER \$30,000	10.9	80.0	80.0	0.0	0.0	0.0	0.0	0.0
\$30,000 UNDER \$50,000	9.8	65.0	57.5	0.0	0.0	0.0	0.0	0.0
\$50,000 UNDER \$100,000	4.1	23.5	19.4	0.0	0.0	0.0	0.0	0.0
\$100,000 UNDER \$200,000	2.5	10.0	12.1	0.0	0.0	0.0	0.0	0.0
\$200,000 UNDER \$500,000	2.5	7.5	9.9	0.0	0.0	0.0	0.0	0.0
\$500,000 UNDER \$1,000,000	2.9	10.8	15.4	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	80.0	80.0	0.0	0.0	0.0	0.0	0.0

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

ADJUSTED GROSS INCOME	ADJUSTED				SALARIES AND WAGES		INTEREST RECEIVED	
	NUMBER OF RETURNS (1)	GROSS INCOME LESS DEFICIT (2)	NUMBER OF RETURNS (3)	AMOUNT (4)	NUMBER OF RETURNS (5)	AMOUNT (6)		
S, TOTAL	0.3	0.1	0.3	0.2	0.5	1.1		
\$4,000	12.9	11.3	25.5	18.2	14.5	12.9		
\$6,000	4.1	4.2	4.3	4.4	7.6	13.0		
\$8,000	2.5	2.6	2.8	2.9	4.3	6.8		
\$10,000	2.2	2.2	2.5	2.5	3.5	5.8		
\$12,000	2.2	2.2	2.4	2.5	3.2	5.8		
\$14,000	1.4	1.4	1.6	1.6	2.4	5.4		
\$16,000	1.5	1.5	1.6	1.7	2.3	5.7		
\$18,000	1.7	1.7	1.8	1.8	2.4	6.1		
\$20,000	1.5	1.5	1.5	1.6	2.1	5.8		
\$25,000	1.6	1.6	1.7	1.7	2.2	5.9		
\$30,000	0.8	0.8	0.9	0.9	1.2	3.8		
\$50,000	1.3	1.3	1.3	1.4	1.5	4.1		
\$100,000	0.2	0.3	0.3	0.4	0.4	2.2		
\$200,000	0.3	0.3	0.5	0.6	0.3	1.6		
\$500,000	0.4	0.4	0.6	0.8	0.4	1.7		
\$1,000,000	0.5	0.6	0.7	0.9	0.5	1.7		
MORE	0.0	0.0	0.0	0.0	0.0	0.0		
BLE RETURNS	0.0	0.0	0.0	0.0	0.0	0.0		
SUMMARY:	1.0	1.4	1.1	1.5	2.0	3.4		
\$10,000	0.9	1.4	1.0	1.3	2.1	3.4		
\$15,000	1.0	1.1	1.2	1.3	1.8	3.1		
\$20,000	0.3	0.4	0.5	0.6	1.2	3.4		
\$25,000	0.4	0.4	0.5	0.5	1.0	3.5		
ORE	0.1	0.1	0.2	0.2	0.4	1.2		

INDIVIDUAL INCOME TAX RETURNS FOR 1970

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
(ALL FIGURES ARE ESTIMATES BASED ON 100 SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	ALIMONY RECEIVED:			STATE INCOME TAX REFUNDS			PENSIONS AND ANNUITIES		
	NUMBER OF RETURNS (7)	AMOUNT (8)	NUMBER OF RETURNS (9)	AMOUNT (10)	NUMBER OF RETURNS (11)	AMOUNT (12)	NUMBER OF RETURNS (11)	AMOUNT (12)	
TAXABLE RETURNS, TOTAL	10.0	11.5	1.0	1.4	1.8	2.1			
UNDER \$2,000	-	-	28.1	19.6	39.8	36.9			
\$2,000 UNDER \$4,000	*61.2	*65.0	*54.3	*50.1	31.8	38.6			
\$4,000 UNDER \$6,000	*50.0	*64.0	35.4	65.9	9.2	10.3			
\$6,000 UNDER \$8,000	28.9	34.6	16.0	21.3	6.7	7.6			
\$8,000 UNDER \$10,000	25.5	32.1	11.3	17.0	6.2	7.4			
\$10,000 UNDER \$12,000	26.3	33.9	8.5	10.4	6.1	7.3			
\$12,000 UNDER \$14,000	36.6	40.1	7.3	10.3	6.5	7.7			
\$14,000 UNDER \$16,000	34.9	46.5	6.0	7.9	7.0	8.4			
\$16,000 UNDER \$18,000	*43.8	*46.4	4.7	6.8	6.8	8.5			
\$18,000 UNDER \$20,000	33.7	39.2	4.4	5.7	7.4	9.4			
\$20,000 UNDER \$25,000	35.1	42.1	2.3	3.2	4.7	6.1			
\$25,000 UNDER \$30,000	35.3	54.4	2.8	3.6	6.0	7.6			
\$30,000 UNDER \$50,000	21.7	27.4	1.3	3.2	3.2	4.6			
\$50,000 UNDER \$100,000	19.3	26.9	1.5	2.9	2.9	4.2			
\$100,000 UNDER \$200,000	27.9	46.6	1.7	3.7	3.4	5.8			
\$200,000 UNDER \$500,000	20.2	51.7	1.7	3.7	2.8	5.5			
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 OR MORE	*0.0	*0.0	0.0	0.0	0.0	0.0			
TOTAL TAXABLE RETURNS	22.8	25.7	7.2	10.4	4.2	5.3			
ALL RETURNS, SUMMARY:									
UNDER \$5,000	25.1	26.0	12.8	17.0	5.0	6.6			
\$5,000 UNDER \$10,000	16.9	20.9	7.3	12.5	3.4	4.1			
\$10,000 UNDER \$15,000	18.9	22.3	4.4	5.9	3.9	4.8			
\$15,000 UNDER \$20,000	23.1	28.9	2.8	3.9	4.3	5.4			
\$20,000 OR MORE	16.4	17.3	1.1	1.5	2.4	2.9			

Y SIZE OF ADJUSTED GROSS INCOME

REPORT ON FORM 1040

UNIT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)
2.2	2.1	2.3
9.8	40.2	39.8
0.3	37.3	46.1
0.5	10.1	11.3
8.0	7.5	8.6
7.6	7.0	8.2
7.8	6.7	8.1
8.0	7.3	8.6
8.8	8.0	9.3
9.2	7.6	9.6
10.2	8.8	11.0
6.4	5.3	6.8
8.2	6.8	8.6
4.6	3.6	4.9
6.6	3.5	5.0
6.2	4.3	7.0
5.8	3.5	6.6
0.0	0.0	0.0
0.0	0.0	0.0
5.4	4.9	5.8
6.6	6.0	7.1
4.2	3.8	4.6
5.0	4.4	5.3
5.8	4.9	6.1
3.1	2.7	3.3

INDIVIDUAL INCOME TAX RE

TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND
(ALL FIGURES ARE ESTIMATES)

SIZE OF ADJUSTED GROSS INCOME	PARTIALLY TAXABLE PENSIONS AND ANNUIT		TOTAL
	NUMBER OF RETURNS (19)	AMOUNT RECEIVED (20)	
TAXABLE RETURNS, TOTAL	5.5	7.0	
UNDER \$2,000	477.8	498.6	
\$2,000 UNDER \$4,000	40.0	*0.0	
\$4,000 UNDER \$5,000	37.3	50.4	
\$5,000 UNDER \$7,000	20.9	27.1	
\$7,000 UNDER \$10,000	24.3	37.5	
\$10,000 UNDER \$12,000	17.8	21.4	
\$12,000 UNDER \$14,000	21.3	32.0	
\$14,000 UNDER \$15,000	20.5	25.0	
\$15,000 UNDER \$18,000	20.1	25.9	
\$18,000 UNDER \$20,000	21.6	29.0	
\$20,000 UNDER \$25,000	13.7	19.2	
\$25,000 UNDER \$30,000	17.8	23.2	
\$30,000 UNDER \$50,000	9.2	14.1	
\$50,000 UNDER \$100,000	7.1	10.7	
\$100,000 UNDER \$200,000	7.1	16.4	
\$200,000 UNDER \$500,000	6.1	15.5	
\$500,000 UNDER \$1,000,000	0.0	0.0	
\$1,000,000 OR MORE	0.0	0.0	
TOTAL, NONTAXABLE RETURNS	12.7	16.5	
ALL RETURNS, SUMMARY:			
Under \$5,000	15.5	19.6	
\$5,000 Under \$10,000	12.6	17.8	
\$10,000 Under \$15,000	11.8	15.7	
\$15,000 Under \$20,000	13.0	17.4	
\$20,000 UP MORE	6.6	8.9	

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

GROSS INCOME	DOMESTIC AND FOREIGN DIVIDENDS		EXCLUSIONS		DIVIDENDS IN ADJUSTED GROSS INCOME		RENT	
	AMOUNT (25)	NUMBER OF RETURNS (26)	AMOUNT (27)	NUMBER OF RETURNS (28)	AMOUNT (29)	NUMBER OF RETURNS (30)	AMOUNT (29)	NUMBER OF RETURNS (30)
TOTAL	1.4	1.0	1.1	1.2	1.4	2.0		
,000	12.1	18.5	18.7	21.0	12.0	40.0		
,000	22.8	15.2	16.2	17.5	24.2	35.7		
,000	15.2	8.8	9.1	9.5	16.1	15.7		
,000	11.6	7.1	7.8	7.9	12.3	11.1		
,000	12.2	6.6	7.4	7.7	12.9	10.5		
,000	10.5	5.4	6.1	6.2	11.0	9.4		
,000	12.1	5.8	6.7	6.6	12.8	8.8		
,000	11.9	5.4	6.1	6.4	12.6	8.7		
,000	10.4	4.9	5.7	5.9	11.1	8.5		
,000	12.8	4.8	5.6	5.9	13.7	8.4		
,000	7.7	2.7	3.3	3.5	8.3	5.3		
,000	8.1	2.9	3.4	3.7	8.7	6.2		
,000	3.7	1.2	1.4	1.5	4.0	3.0		
,000	2.3	0.7	0.8	0.8	2.4	2.0		
,00,000	2.0	0.6	0.7	0.7	2.0	1.7		
,00,000	1.4	0.6	0.7	0.6	1.4	1.5		
,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
RETURNS	7.8	4.2	4.7	5.0	8.5	5.3		
RY:								
,000	7.2	4.6	4.9	5.3	7.8	6.4		
,000	7.0	3.8	4.3	4.4	7.4	5.9		
,000	7.1	3.4	3.9	3.9	7.5	5.4		
,000	7.2	2.9	3.4	3.6	7.7	5.2		
,000	1.4	0.9	1.0	1.1	1.4	2.1		

INDIVIDUAL INCOME TAX
 TABLE 1--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME
 (ALL FIGURES ARE ESTIMATED)

RENTS	JUSTIFIED GROSS INCOME		NET INCOME		NET LOSS	
	AMOUNT (31)	NUMBER OF RETURNS (32)	AMOUNT (33)	NUMBER OF RETURNS (34)	AMOUNT (35)	NUMBER OF RETURNS (36)
RENTS, TOTAL	2.6	2.0	4.6	4.9	14.5	14.5
DER \$4,000	15.9	22.4	49.0	25.1	70.5	70.5
DER \$4,000	43.9	45.1	75.2	93.5	93.7	93.7
DER \$4,000	21.7	23.3	33.2	42.6	40.0	40.0
DER \$4,000	17.3	15.7	33.9	38.6	98.9	98.9
DER \$10,000	15.2	12.6	25.2	47.3	-	-
DER \$12,000	14.3	10.9	27.4	40.1	99.5	99.5
DER \$14,000	14.7	9.8	20.3	34.9	-	-
DER \$16,000	15.6	8.9	25.8	43.2	54.0	54.0
DER \$18,000	14.2	8.3	21.5	38.8	90.8	90.8
DER \$20,000	15.5	7.9	23.7	35.6	98.4	98.4
DER \$25,000	10.2	5.0	13.8	22.0	46.6	46.6
DER \$30,000	12.0	5.8	17.4	31.1	34.5	34.5
DER \$50,000	6.1	2.8	6.5	14.7	27.4	27.4
DER \$100,000	3.9	2.1	3.9	10.3	11.8	11.8
DER \$200,000	3.5	2.1	3.2	8.0	9.7	9.7
DER \$500,000	3.8	2.0	2.4	5.6	7.1	7.1
DER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0
OR MORE	0.0	0.0	0.0	0.0	0.0	0.0
TAXABLE RETURNS	7.5	6.6	13.7	21.5	38.4	38.4
SUMMARY						
DER \$10,000	8.2	8.3	16.7	23.5	53.3	53.3
DER \$15,000	8.5	7.6	15.3	24.6	98.9	98.9
DER \$20,000	8.8	6.1	14.6	25.0	59.2	59.2
DER \$20,000	9.7	5.0	13.6	24.8	54.6	54.6
OR MORE	2.9	2.1	4.3	4.8	11.9	11.9

INDIVIDUAL INCOME TAX RETURNS FOR 1978

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

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	SALES OF CAPITAL ASSETS				PRE-1970 SHORT-TERM CAPITAL POST-1969 SHORT			
	CAPITAL GAIN DISTRIBUTIONS REPORT ON FORM 1040:		LOSS CARRYOVERS		LOSS CARRYOVERS		TERM CAPITAL LOSS CARRYOVER	
	AMOUNT (37)	NUMBER OF RETURNS (38)	AMOUNT (39)	NUMBER OF RETURNS (40)	AMOUNT (41)	NUMBER OF RETURNS (42)	AMOUNT (43)	NUMBER OF RETURNS (44)
TAXABLE RETURNS, TOTAL	14.9	4.1	8.8	39.7	29.5	5.4		
UNDER \$2,000	54.9	*42.9	*54.1	*35.2	*56.3	32.8		
\$2,000 UNDER \$4,000	*93.7	33.5	46.8	-	-	*96.1		
\$4,000 UNDER \$6,000	40.0	34.5	64.6	*99.3	*99.3	*69.8		
\$6,000 UNDER \$8,000	*98.9	19.7	24.5	-	-	*62.0		
\$8,000 UNDER \$10,000	-	20.7	29.1	-	-	49.5		
\$10,000 UNDER \$12,000	*99.0	17.2	25.8	-	-	46.1		
\$12,000 UNDER \$14,000	-	19.0	46.9	*99.6	*99.6	45.9		
\$14,000 UNDER \$16,000	*52.1	18.7	44.0	*95.8	*95.8	41.3		
\$16,000 UNDER \$18,000	*99.1	14.3	35.6	*99.2	*99.2	33.5		
\$18,000 UNDER \$20,000	44.4	16.0	28.6	-	-	31.1		
\$20,000 UNDER \$25,000	47.3	10.7	20.9	*50.3	*74.9	24.5		
\$25,000 UNDER \$30,000	61.5	11.7	19.8	*72.9	*86.6	19.6		
\$30,000 UNDER \$50,000	33.4	5.7	15.2	*38.9	*70.5	8.2		
\$50,000 UNDER \$100,000	23.5	4.9	20.5	27.0	49.8	4.8		
\$100,000 UNDER \$200,000	14.2	6.1	23.3	23.7	35.5	3.9		
\$200,000 UNDER \$500,000	13.8	7.4	35.9	26.0	46.6	3.3		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	*80.0	*80.0	0.0		
TOTAL DEDUCTIBLE RETURNS	22.7	16.7	30.2	58.2	53.8	20.8		
ALL RETURNS, SUMMARY:								
UNDER \$5,000	37.6	15.8	29.4	83.1	61.9	27.0		
\$5,000 UNDER \$10,000	*98.9	12.6	17.1	*99.3	*99.3	31.0		
\$10,000 UNDER \$15,000	*49.2	11.1	27.2	*92.3	*78.6	24.8		
\$15,000 UNDER \$20,000	*86.8	9.9	24.8	*94.7	*97.8	21.3		
\$20,000 OR MORE	10.9	4.5	9.1	20.6	31.8	4.9		

INCOME

1970 LONG-

CAPITAL
ANNYOVER
NUMBER OF
RETURNS
(48)

18.3	77.1
*0.0	*46.4
-	*51.3
*85.8	*61.2
*98.4	17.6
-	
*94.7	
*78.1	
*99.6	
*65.8	
*98.1	
46.0	
63.1	
27.9	
16.5	
15.0	
12.2	
0.0	
0.0	
34.4	

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

SIZE OF ADJUSTED GROSS INCOME	PRE-1970 LONG-TERM CAPITAL		LOSS CARRYOVER		NET LONG-TERM CAPITAL		AFTER CARRYOVER		NET LONG-TERM GAIN		LOSS AFTER CARRYOVER	
	AMOUNT (49)	NUMBER OF RETURNS (50)	AMOUNT (51)	NUMBER OF RETURNS (52)	AMOUNT (53)	NUMBER OF RETURNS (54)	AMOUNT (55)	NUMBER OF RETURNS (56)	AMOUNT (57)	NUMBER OF RETURNS (58)	AMOUNT (59)	NUMBER OF RETURNS (60)
TAXABLE RETURNS, TOTAL	35.1	4.2	8.1	1.5	1.5	2.7	1.5	1.5	1.5	1.5	1.5	2.7
UNDER \$2,000	*0.0	73.4	44.6	23.9	8.3	65.3	23.9	8.3	8.3	23.9	8.3	65.3
\$2,000 UNDER \$4,000	-	*91.3	*32.0	24.0	24.9	*40.9	24.0	24.9	24.9	24.0	24.9	*40.9
\$4,000 UNDER \$6,000	*69.1	49.4	70.0	15.4	28.8	30.6	15.4	28.8	28.8	15.4	28.8	30.6
\$6,000 UNDER \$8,000	*98.4	32.3	50.0	11.5	17.4	19.9	11.5	17.4	17.4	11.5	17.4	19.9
\$8,000 UNDER \$10,000	-	30.9	34.4	10.1	16.3	20.5	10.1	16.3	16.3	10.1	16.3	20.5
\$10,000 UNDER \$12,000	*95.1	27.9	38.6	8.0	11.8	16.3	8.0	11.8	11.8	8.0	11.8	16.3
\$12,000 UNDER \$14,000	*90.2	24.7	33.9	7.8	10.7	15.5	7.8	10.7	10.7	7.8	10.7	15.5
\$14,000 UNDER \$16,000	*99.6	24.3	36.2	7.9	13.5	13.9	7.9	13.5	13.5	7.9	13.5	13.9
\$16,000 UNDER \$18,000	*95.3	24.5	31.3	7.4	12.3	14.5	7.4	12.3	12.3	7.4	12.3	14.5
\$18,000 UNDER \$20,000	*98.1	20.9	28.6	7.4	11.9	12.8	7.4	11.9	11.9	7.4	11.9	12.8
\$20,000 UNDER \$25,000	43.8	14.2	41.2	4.3	6.9	8.0	4.3	6.9	6.9	4.3	6.9	8.0
\$25,000 UNDER \$30,000	79.1	15.1	21.3	4.7	7.8	8.6	4.7	7.8	7.8	4.7	7.8	8.6
\$30,000 UNDER \$50,000	45.0	6.0	19.4	2.1	3.8	3.6	2.1	3.8	3.8	2.1	3.8	3.6
\$50,000 UNDER \$100,000	33.6	3.4	10.4	1.2	2.8	2.3	1.2	2.8	2.8	1.2	2.8	2.3
\$100,000 UNDER \$200,000	24.1	2.8	6.6	1.0	2.3	2.2	1.0	2.3	2.3	1.0	2.3	2.2
\$200,000 UNDER \$500,000	20.1	2.3	8.3	0.9	2.1	2.0	0.9	2.1	2.1	0.9	2.1	2.0
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL NONTAXABLE RETURNS	41.3	13.8	21.4	4.5	4.9	9.8	4.5	4.9	4.9	4.5	4.9	9.8
ALL RETURNS, SUPPARY:												
UNDER \$5,000	34.0	17.3	26.6	6.0	5.1	12.0	6.0	5.1	5.1	6.0	5.1	12.0
\$5,000 UNDER \$10,000	*69.7	17.3	28.1	5.6	9.0	11.1	5.6	9.0	9.0	5.6	9.0	11.1
\$10,000 UNDER \$15,000	*56.8	14.6	20.3	4.6	6.7	9.3	4.6	6.7	6.7	4.6	6.7	9.3
\$15,000 UNDER \$20,000	*86.1	14.2	18.8	4.4	7.4	8.4	4.4	7.4	7.4	4.4	7.4	8.4
\$20,000 OR MORE	24.7	3.8	9.3	1.5	1.5	2.6	1.5	1.5	1.5	1.5	1.5	2.6

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R 1978

TENEMENTS BY SIZE OF ADJUSTED GROSS INCOME

SAMPLES

NET CAPITAL

LOSS

NUMBER OF RETURNS (60)

NET CAPITAL GAIN

AMOUNT (\$9)

NUMBER OF RETURNS (58)

NET CAPITAL LOSS	NUMBER OF RETURNS (60)	NET CAPITAL GAIN AMOUNT (\$9)	NUMBER OF RETURNS (58)
	2.4	1.4	1.4
	*76.8	8.2	21.6
	41.8	23.7	19.2
	28.5	27.7	13.9
	18.3	16.6	10.0
	19.6	15.1	8.9
	14.5	10.8	7.2
	13.8	10.2	7.1
	11.9	13.6	7.1
	12.6	11.6	6.5
	11.4	11.3	6.6
	7.3	6.6	3.9
	7.6	7.4	4.3
	3.2	3.6	1.8
	2.0	2.4	1.1
	1.9	2.2	1.0
	1.8	1.9	0.9
	0.0	0.0	0.0
	0.0	0.0	0.0
	9.8	4.6	4.3
	12.7	4.9	5.5
	10.3	8.4	5.0
	8.1	6.3	4.2
	7.4	7.2	3.9
	2.3	1.4	1.3

DIVIDUAL INCOME TAX RETURNS FOR 1970
 SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 FIGURES ARE ESTIMATES BASED ON SAMPLES

	SALES OF PROPERTY		NET LOSS:		BUSINESS AND PROFESSIONS:	
	NUMBER OF RETURNS (62)	AMOUNT (63)	NUMBER OF RETURNS (64)	AMOUNT (65)	NUMBER OF RETURNS (66)	AMOUNT (67)
	3.9	5.2	5.9	6.1	0.5	
	19.5	12.3	23.7	19.9	29.2	
	50.0	47.2	*56.8	*67.7	8.8	
	51.8	67.1	50.8	51.9	5.2	
	29.3	31.4	56.4	53.2	4.0	
	31.5	47.2	34.7	64.2	3.5	
	22.9	42.2	23.1	32.0	3.1	
	19.3	47.7	24.1	32.8	3.0	
	19.8	32.2	26.7	27.3	2.8	
	19.5	25.3	30.0	35.4	2.6	
	15.9	21.5	23.1	26.5	2.7	
	10.9	17.6	16.6	27.5	1.6	
	12.7	25.3	19.1	20.4	2.1	
	5.6	10.0	9.3	14.8	0.9	
	3.7	7.6	6.1	14.2	0.9	
	3.4	6.9	5.2	9.7	1.2	
	3.1	7.3	4.2	13.3	2.3	
	0.0	0.0	0.0	0.0	0.0	
	0.0	0.0	0.0	0.0	0.0	
	7.8	8.7	9.4	12.1	1.4	
	12.2	10.3	12.5	13.5	1.9	
	13.1	18.5	18.6	27.2	1.7	
	11.2	22.3	14.5	20.8	1.5	
	10.3	13.8	15.4	18.0	1.3	
	3.8	5.5	6.1	6.4	0.6	

DATA FOR 1978

DISTRIBUTIONS BY SIZE OF ADJUSTED GROSS INCOME

BASED ON SAMPLES

		FARM NET PROFITS		NET LOSS	
COUNT (69)	NUMBER OF RETURNS (70)	AMOUNT (71)	NUMBER OF RETURNS (72)	COUNT	NUMBER OF RETURNS (73)
1.6	3.9	3.9	3.6		
9.5	78.4	40.2	37.2		
28.3	58.7	56.2	69.7		
16.7	30.4	37.5	33.7		
11.7	19.2	23.1	25.5		
9.1	17.7	21.7	19.8		
8.8	17.2	22.1	15.0		
7.7	15.7	21.9	13.3		
8.0	15.1	19.5	12.4		
7.0	15.7	21.4	12.5		
8.4	15.8	20.8	13.3		
4.9	9.7	12.9	8.5		
6.1	10.8	14.5	10.6		
4.0	5.9	7.8	6.2		
4.6	4.6	6.0	4.6		
4.9	5.1	8.0	3.9		
4.8	4.6	7.8	3.3		
0.0	0.0	0.0	0.0		
0.0	0.0	0.0	0.0		
3.0	6.0	6.9	5.9		
3.1	9.5	10.9	7.4		
5.7	8.6	10.2	9.7		
4.9	8.3	10.4	7.8		
4.7	8.8	11.1	8.0		
3.9	4.1	4.3	4.2		

INDIVIDUAL INCOME TAX RETURNS FOR 1978

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

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME	NET LOSS		PARTNERSHIP: NET PROFIT		NET LOSS		ESTATE OR IRUST NET PROFIT	
	AMOUNT (' 73)	NUMBER OF RETURNS (' 74)	AMOUNT (' 75)	NUMBER OF RETURNS (' 76)	AMOUNT (' 77)	NUMBER OF RETURNS (' 78)	AMOUNT (' 79)	NUMBER OF RETURNS (' 80)
TAXABLE RETURNS, TOTAL	3.7	2.6	2.1	2.8	2.0	4.5		
UNDER \$2,000	23.7	59.5	13.7	21.6	8.3	51.6		
\$2,000 UNDER \$4,000	*66.8	*51.4	*63.0	43.2	30.9	31.8		
\$4,000 UNDER \$6,000	48.5	28.4	30.6	46.6	45.8	30.1		
\$6,000 UNDER \$8,000	23.6	21.9	27.6	31.1	38.9	26.0		
\$8,000 UNDER \$10,000	23.3	23.2	30.2	26.4	32.8	30.5		
\$10,000 UNDER \$12,000	17.4	16.8	24.1	20.6	21.8	20.7		
\$12,000 UNDER \$14,000	18.2	17.0	21.9	21.0	35.0	26.6		
\$14,000 UNDER \$16,000	16.0	15.9	21.5	18.2	25.8	22.3		
\$16,000 UNDER \$18,000	15.0	13.1	17.7	19.5	27.9	24.6		
\$18,000 UNDER \$20,000	17.6	13.1	18.9	17.0	27.1	22.9		
\$20,000 UNDER \$25,000	10.2	8.1	12.0	10.4	14.1	13.3		
\$25,000 UNDER \$30,000	13.4	9.0	13.1	10.6	13.7	13.9		
\$30,000 UNDER \$50,000	8.1	3.8	5.9	4.2	5.8	6.7		
\$50,000 UNDER \$100,000	6.8	1.9	3.0	2.2	3.8	3.7		
\$100,000 UNDER \$200,000	5.7	1.5	2.6	1.8	3.1	3.0		
\$200,000 UNDER \$500,000	4.5	1.4	2.2	1.5	2.6	2.1		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL NONTAXABLE RETURNS	5.9	8.9	9.6	9.3	5.9	18.4		
ALL RETURNS, SUMMARY								
UNDER \$5,000	6.7	12.9	15.1	11.2	5.5	16.5		
\$5,000 UNDER \$10,000	12.7	10.9	13.3	15.4	18.9	16.5		
\$10,000 UNDER \$15,000	9.9	9.8	12.7	12.0	15.2	14.4		
\$15,000 UNDER \$20,000	10.0	8.1	11.4	10.8	15.0	14.1		
\$20,000 OR MORE	3.7	2.3	2.1	2.6	1.9	4.3		

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

SIZE OF ADJUSTED GROSS INCOME ESTATE OR TRUST NET PROFIT	NET LOSS		NET PROFIT		NET LOSS		NET PROFIT	
	AMOUNT (79)	NUMBER OF RETURNS (80)	AMOUNT (81)	NUMBER OF RETURNS (82)	AMOUNT (83)	NUMBER OF RETURNS (84)	AMOUNT (85)	NUMBER OF RETURNS (86)
INCOME RETURNS, TOTAL	4.5	14.0	15.3	4.7	3.4	6.6		
UNDER \$2,000	34.9	21.2	41.0	16.4	7.5	44.8		
\$2,000 UNDER \$4,000	37.1	*99.1	*99.1	*94.9	*92.9	*97.9		
\$4,000 UNDER \$6,000	32.2	*0.0	*0.0	*68.9	*91.2	*79.2		
\$6,000 UNDER \$8,000	34.0	*56.7	*67.9	*93.0	*95.3	*55.7		
\$8,000 UNDER \$10,000	40.5	*77.0	*94.7	48.1	50.1	52.8		
\$10,000 UNDER \$12,000	31.9	*99.6	*81.1	43.6	58.9	39.4		
\$12,000 UNDER \$14,000	37.0	*57.9	*57.8	39.1	46.6	38.8		
\$14,000 UNDER \$16,000	27.2	*67.5	*66.1	37.1	54.7	50.9		
\$16,000 UNDER \$18,000	36.9	*69.4	*82.0	36.0	51.9	37.8		
\$18,000 UNDER \$20,000	35.0	*60.0	*50.8	34.9	47.7	30.0		
\$20,000 UNDER \$25,000	21.7	46.4	52.0	17.4	28.4	21.1		
\$25,000 UNDER \$30,000	23.6	50.3	60.5	19.1	24.9	24.8		
\$30,000 UNDER \$50,000	12.4	18.6	44.1	7.0	10.4	10.3		
\$50,000 UNDER \$100,000	7.7	12.3	21.3	3.9	5.6	5.8		
\$100,000 UNDER \$200,000	7.6	8.8	25.3	2.9	4.3	4.4		
\$200,000 UNDER \$500,000	5.6	7.5	27.1	2.1	3.3	3.6		
\$500,000 UNDER \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0		
\$1,000,000 OR MORE	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL NONTAXABLE RETURNS	19.9	59.4	22.2	18.6	17.2	14.7		
ALL RETURNS, SUMMARY:								
UNDER \$5,000	16.6	55.7	21.7	27.3	10.9	17.9		
\$5,000 UNDER \$10,000	21.6	48.7	53.9	30.8	38.3	31.6		
\$10,000 UNDER \$15,000	21.0	50.5	53.9	25.2	35.0	22.9		
\$15,000 UNDER \$20,000	21.1	40.1	38.8	20.0	28.9	22.0		
\$20,000 OR MORE	4.6	12.8	16.7	4.3	3.4	5.8		

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 COEFFICIENT OF VARIATION FOR SOURCES OF INCOME AND ADJUSTMENTS BY SIZE OF ADJUSTED GROSS INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON 100 SAMPLES)

	OTHER INCOME				NET LOSS				STATUTORY ADJUSTMENTS			
	AMOUNT ('85)	NUMBER OF RETURNS ('86)	NET INCOME	NUMBER OF RETURNS ('86)	AMOUNT ('87)	NUMBER OF RETURNS ('88)	NET LOSS	NUMBER OF RETURNS ('89)	AMOUNT ('90)	NUMBER OF RETURNS ('90)		
TOTAL	5.6	2.2	3.9	6.8	4.5	1.0						
\$4,000	26.7	52.7	53.2	40.2	8.8	22.7						
\$6,000	97.9	24.7	48.8	67.1	69.1	21.3						
\$8,000	96.9	18.6	22.9	39.9	60.6	12.7						
\$10,000	51.1	15.1	27.8	43.0	54.4	7.6						
\$12,000	51.6	12.5	23.7	55.0	54.7	6.4						
\$14,000	33.7	10.6	26.7	37.2	34.1	5.7						
\$16,000	43.0	9.7	19.1	31.0	43.9	4.9						
\$18,000	52.8	9.0	16.5	31.7	30.7	4.8						
\$20,000	69.7	9.5	19.3	29.6	30.6	4.4						
\$25,000	38.5	9.7	22.3	34.5	44.5	4.4						
\$30,000	25.5	5.5	14.9	20.4	23.2	2.6						
\$35,000	30.9	6.4	13.5	22.9	22.3	2.9						
\$40,000	12.3	3.2	8.1	10.7	11.7	1.4						
\$45,000	9.8	2.6	8.0	7.2	8.9	1.0						
\$50,000	7.4	2.5	8.1	5.7	8.9	1.2						
\$55,000	6.3	2.2	7.8	5.1	6.7	1.4						
\$60,000	0.0	0.0	0.0	0.0	0.0	0.0						
\$65,000	0.0	0.0	0.0	0.0	0.0	0.0						
\$70,000	10.6	7.4	10.3	9.7	4.0	5.0						
\$75,000	11.0	8.7	13.0	11.2	3.8	6.8						
\$80,000	36.3	7.5	12.9	21.1	21.7	4.1						
\$85,000	25.5	6.0	12.4	18.1	23.5	3.1						
\$90,000	29.2	5.8	12.5	21.0	20.6	2.7						
\$95,000	4.6	2.4	4.5	6.8	4.4	1.1						

UNITARY

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

STATUTORY	ADJUSTED GROSS INCOME			PAYMENTS TO AN INDIVIDUAL			SELF-EMPLOYED		
	AMOUNT (91)	NUMBER OF RETURNS (92)	AMOUNT (93)	RETIREMENT ACCOUNTS	AMOUNT (95)	NUMBER OF RETURNS (94)	RETIREMENT PLAN	NUMBER OF RETURNS (96)	
RETURNS, TOTAL	1.3	12.9	15.1	2.1	2.1	2.1	2.5	2.5	
UNDER \$4,000	32.6	-	-	41.2	32.1	41.2	*68.2	*68.2	
UNDER \$4,000	33.5	*75.4	*74.1	*66.8	*70.3	*66.8	-	-	
UNDER \$6,000	20.1	*56.8	*56.4	28.5	29.5	28.5	*53.8	*53.8	
UNDER \$8,000	10.5	26.9	27.9	18.6	20.5	18.6	41.4	41.4	
UNDER \$10,000	8.5	31.3	34.3	14.4	15.8	14.4	36.9	36.9	
UNDER \$12,000	8.0	32.8	35.5	13.5	15.7	13.5	23.1	23.1	
UNDER \$14,000	8.0	33.7	36.4	11.4	12.8	11.4	75.0	75.0	
UNDER \$16,000	6.9	*51.4	*58.4	10.1	11.4	10.1	19.4	19.4	
UNDER \$18,000	6.3	38.1	41.0	10.3	11.7	10.3	14.7	14.7	
UNDER \$20,000	5.8	*51.7	*46.3	9.6	10.7	9.6	14.0	14.0	
UNDER \$25,000	3.8	*99.4	*99.4	5.7	6.3	5.7	10.1	10.1	
UNDER \$30,000	3.8	*84.9	*93.1	5.9	6.4	5.9	10.1	10.1	
UNDER \$50,000	2.1	-	-	2.7	2.9	2.7	3.7	3.7	
UNDER \$100,000	1.7	-	-	2.1	2.2	2.1	2.2	2.2	
UNDER \$200,000	2.2	-	-	2.5	2.7	2.5	2.3	2.3	
UNDER \$500,000	2.5	-	-	2.7	2.9	2.7	2.6	2.6	
UNDER \$1,000,000	0.0	-	-	0.0	0.0	0.0	0.0	0.0	
OVER \$1,000,000	0.0	-	-	0.0	0.0	0.0	0.0	0.0	
TAXABLE RETURNS	6.6	12.8	13.5	9.7	10.6	9.7	14.5	14.5	
S, SUMMARY									
UNDER \$10,000	9.2	14.4	15.1	21.7	26.7	21.7	26.7	26.7	
UNDER \$15,000	5.7	15.9	17.0	9.9	10.8	9.9	20.2	20.2	
UNDER \$15,000	4.7	20.7	23.4	7.2	8.2	7.2	13.5	13.5	
UNDER \$20,000	3.9	29.4	34.3	6.1	6.9	6.1	9.6	9.6	
OVER \$20,000	1.3	*74.3	*88.7	2.0	2.1	2.0	2.3	2.3	

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

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

SIZE OF ADJUSTED GROSS INCOME RETIREMENT PLAN LIVING ABROAD	DEDUCTION FOR EXPENSE OF		NUMBER OF RETURNS ('98)	AMOUNT ('99)	COEFFICIENT OF VARIATION ('98)	COEFFICIENT OF VARIATION ('99)
	AMOUNT ('97)	AMOUNT ('98)				
TOTAL RETURNS, TOTAL	1.9	12.1	10.0	0.0	0.0	0.0
Under \$2,000	\$65.7	-	-	0.0	0.0	0.0
\$2,000 UNDER \$4,000	-	-	-	0.0	0.0	0.0
\$4,000 UNDER \$6,000	\$57.2	-	-	0.0	0.0	0.0
\$6,000 UNDER \$8,000	31.6	-	-	0.0	0.0	0.0
\$8,000 UNDER \$10,000	39.6	-	-	0.0	0.0	0.0
\$10,000 UNDER \$12,000	29.6	-	-	0.0	0.0	0.0
\$12,000 UNDER \$14,000	20.3	-	-	0.0	0.0	0.0
\$14,000 UNDER \$16,000	19.8	-	-	0.0	0.0	0.0
\$16,000 UNDER \$18,000	17.1	\$97.3	\$97.3	0.0	0.0	0.0
\$18,000 UNDER \$20,000	15.4	\$96.8	\$96.8	0.0	0.0	0.0
\$20,000 UNDER \$25,000	11.1	-	-	0.0	0.0	0.0
\$25,000 UNDER \$30,000	9.9	\$69.6	\$70.0	0.0	0.0	0.0
\$30,000 UNDER \$35,000	4.1	25.0	20.6	0.0	0.0	0.0
\$35,000 UNDER \$40,000	2.5	11.0	13.1	0.0	0.0	0.0
\$40,000 UNDER \$45,000	2.5	7.9	10.2	0.0	0.0	0.0
\$45,000 UNDER \$50,000	2.9	11.4	16.3	0.0	0.0	0.0
\$50,000 UNDER \$55,000	0.0	0.0	0.0	0.0	0.0	0.0
\$55,000 UNDER \$60,000	0.0	\$0.0	\$0.0	0.0	0.0	0.0
\$60,000 OR MORE	0.0	\$0.0	\$0.0	0.0	0.0	0.0
TOTAL ADJUSTABLE RETURNS	13.7	48.9	24.4	0.0	0.0	0.0
ALL RETURNS, SUMMARY	22.6	\$85.6	\$67.0	0.0	0.0	0.0
Under \$5,000	19.1	-	-	0.0	0.0	0.0
\$5,000 UNDER \$10,000	14.2	\$86.7	\$83.7	0.0	0.0	0.0
\$10,000 UNDER \$15,000	10.1	\$68.4	\$64.7	0.0	0.0	0.0
\$15,000 UNDER \$20,000	1.9	10.5	7.9	0.0	0.0	0.0
\$20,000 OR MORE	-	-	-	-	-	-

NOTE: RATE SHOULD BE USED WITH CAUTION BECAUSE OF THE SMALL NUMBER OF SAMPLE RETURNS ON WHICH IT IS BASED.

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

STATES	ADJUSTED GROSS INCOME LESS OF DEFICIT			SALARIES AND WAGES (GROSS)			BUSINESS AND PROFESSIONAL NET PROFIT LESS LOSS		
	AMOUNT (\$)	NUMBER OF RETURNS	AMOUNT (\$)	NUMBER OF RETURNS	AMOUNT (\$)	NUMBER OF RETURNS	AMOUNT (\$)	NUMBER OF RETURNS	AMOUNT (\$)
AL	0.0	0.1	0.2	0.1	0.2	0.7	0.7	0.2	0.7
AK	1.6	1.0	1.3	1.0	1.3	6.4	6.4	2.1	6.4
AR	0.5	1.3	1.6	1.6	1.5	6.2	6.2	1.2	6.2
AZ	1.1	1.0	1.6	1.6	1.5	6.2	6.2	1.3	6.2
CA	1.3	1.7	2.0	2.0	2.3	5.8	5.8	1.5	5.8
CO	0.3	0.4	0.6	0.6	0.6	2.2	2.2	0.4	2.2
CT	0.9	0.9	1.4	1.4	1.4	5.4	5.4	1.2	5.4
DC	1.9	1.3	2.3	2.3	1.9	6.1	6.1	1.9	6.1
DE	1.1	1.6	1.7	1.7	2.0	11.1	11.1	2.5	11.1
FL	0.6	2.6	3.9	3.9	3.2	6.3	6.3	4.5	6.3
GA	0.6	0.7	1.2	1.2	1.3	3.9	3.9	1.0	3.9
HI	0.5	1.0	1.3	0.9	1.3	6.0	6.0	1.5	6.0
IA	2.0	1.6	3.0	3.0	2.1	5.0	5.0	1.9	5.0
ID	1.7	1.5	2.2	2.2	2.1	3.7	3.7	1.4	3.7
IL	0.5	0.5	0.8	0.8	0.8	3.6	3.6	0.8	3.6
IN	0.5	0.8	1.0	1.0	1.2	5.0	5.0	1.2	5.0
KS	0.6	1.0	1.5	1.5	1.9	5.5	5.5	1.0	5.5
KY	1.2	1.4	2.0	1.8	2.0	6.6	6.6	2.0	6.6
LA	0.6	1.1	1.2	1.2	1.5	5.5	5.5	1.7	5.5
MA	0.7	1.0	1.2	1.2	1.4	6.6	6.6	1.7	6.6
MD	2.7	2.3	3.1	3.1	3.0	3.9	3.9	1.6	3.9
ME	1.3	1.1	1.7	1.7	1.4	5.9	5.9	1.5	5.9
MI	0.9	0.9	1.2	1.2	1.2	4.4	4.4	1.3	4.4
MN	0.3	0.5	0.7	0.7	0.7	4.1	4.1	0.9	4.1
MO	0.6	1.0	1.3	1.3	1.5	6.5	6.5	1.2	6.5
MS	1.0	1.6	2.0	1.4	2.0	5.1	5.1	2.0	5.1
MT	0.5	0.9	1.4	1.3	1.4	5.3	5.3	1.5	5.3
NC	0.3	1.8	2.8	1.5	2.8	4.4	4.4	1.9	4.4
ND	0.2	1.4	2.3	1.4	2.3	6.1	6.1	1.2	6.1
NH	0.8	1.6	2.0	1.2	2.0	4.6	4.6	1.9	4.6
NJ	2.8	3.0	3.5	3.0	3.5	4.2	4.2	3.0	4.2

INDIVIDUAL INCOME TAX RETURNS FOR 1978

TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME AND TAX ITEMS BY STATES

(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

GEOGRAPHIC CLASS I	FARM NET PROFIT LESS LOSS			PARTNERSHIP NET PROFIT			SALES OF CAPITAL ASSETS		
	STATES	NUMBER OF RETURNS (7)	AMOUNT (\$)	NUMBER OF RETURNS (9)	AMOUNT (\$)	NUMBER OF RETURNS (10)	AMOUNT (\$)	NUMBER OF RETURNS (11)	AMOUNT (\$)
01 UNITED STATES, TOTAL		2.2	12.8	1.9	3.5	1.1	1.6		
02 ALABAMA		13.0	113.9	17.3	20.0	9.8	13.0		
03 ALASKA		23.2	23.5	10.5	1,432.2	6.7	9.4		
04 ARIZONA		26.4	314.5	12.8	308.8	6.8	9.6		
05 ARKANSAS		10.4	152.6	15.1	18.3	8.6	14.4		
06 CALIFORNIA		11.9	32.6	4.7	11.8	3.3	4.3		
07 COLORADO		18.3	229.9	10.7	33.2	7.1	8.0		
08 CONNECTICUT		65.8	130.9	16.6	28.9	8.4	15.5		
09 DELAWARE		28.3	570.3	20.8	42.0	11.9	26.4		
10 DISTRICT OF COLUMBIA		50.6	62.9	14.5	12.1	12.3	11.1		
11 FLORIDA		16.1	91.8	9.9	35.5	5.5	7.1		
12 GEORGIA		18.4	49.6	14.4	23.0	8.8	13.0		
13 HAWAII		27.7	73.6	10.2	100.6	7.2	10.3		
14 IDAHO		9.4	56.5	13.2	23.9	7.0	9.3		
15 ILLINOIS		9.8	18.8	8.0	16.2	5.2	8.1		
16 INDIANA		12.9	36.5	14.5	20.1	8.0	11.6		
17 IOWA		8.0	12.3	12.7	18.1	6.2	12.3		
18 KANSAS		9.3	35.7	12.9	22.6	7.3	10.9		
19 KENTUCKY		10.6	919.5	11.9	26.2	9.1	12.1		
20 LOUISIANA		22.1	73.1	15.9	20.7	12.3	13.0		
21 MAINE		24.6	92.8	17.3	33.2	9.7	14.8		
22 MARYLAND		38.4	313.1	14.9	19.4	9.1	12.9		
23 MASSACHUSETTS		43.6	204.3	16.4	34.3	7.9	16.1		
24 MICHIGAN		16.1	425.5	11.8	19.7	6.5	9.9		
25 MINNESOTA		11.4	24.8	13.9	20.1	7.5	13.4		
26 MISSISSIPPI		13.4	149.1	14.3	27.1	10.3	13.5		
27 MISSOURI		11.4	41.1	13.9	28.0	7.8	12.0		
28 MONTANA		11.0	24.7	14.3	33.5	7.2	9.5		
29 NEBRASKA		8.2	14.8	11.5	18.6	6.9	9.9		
30 NEVADA		25.4	26.9	13.4	44.2	7.5	7.3		
31 NEW HAMPSHIRE		35.1	107.6	17.7	41.2	14.9	12.1		

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

GEOGRAPHIC CLASS I	SALES OF PROPERTY OTHER THAN DOMESTIC AND FOREIGN		DIVIDENDS RESERVED: TOTAL		IN ADJUSTED GROSS INCOME	
	CAPITAL ASSETS NET GAIN LESS LOSS NUMBER OF RETURNS (13)	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	AMOUNT (18)
STATES, TOTAL	2.8	9.2	1.0	1.3	1.2	1.4
ALABAMA	23.2	90.6	8.2	11.8	10.6	12.2
ALASKA	12.9	101.1	22.7	12.8	9.8	14.0
ARIZONA	20.6	278.6	7.6	9.6	9.0	9.8
ARIZONA	16.9	49.8	9.0	10.7	11.3	11.0
CALIFORNIA	9.1	39.9	3.0	4.7	3.7	4.8
CONNECTICUT	14.8	29.2	6.7	10.6	8.5	11.0
DELAWARE	43.4	188.5	6.6	8.3	8.0	8.6
FLORIDA	31.0	65.2	7.7	9.1	9.7	9.2
GEORGIA	27.6	77.6	12.4	9.8	14.4	9.9
IDAHO	16.6	52.6	4.6	5.8	5.5	5.9
ILLINOIS	22.3	90.3	8.5	12.8	10.4	13.2
INDIANA	20.8	57.7	8.9	9.6	11.7	10.0
IOWA	14.4	28.4	8.4	13.4	11.2	14.1
KANSAS	13.7	36.5	3.9	5.5	4.7	5.7
KENTUCKY	18.2	45.8	6.5	8.2	7.9	8.5
LOUISIANA	12.7	23.3	6.5	9.6	8.4	10.1
MAINE	15.4	32.5	6.5	9.2	8.1	9.6
MARYLAND	18.1	30.8	8.2	12.2	10.4	12.6
MASSACHUSETTS	26.7	79.0	10.1	11.2	13.4	11.6
MICHIGAN	25.3	48.3	7.0	10.5	8.3	10.8
MINNESOTA	29.7	163.8	7.2	9.9	8.5	10.3
MISSISSIPPI	18.5	250.8	6.0	8.2	7.2	8.5
MISSOURI	20.1	54.3	4.8	7.6	5.7	7.9
MONTANA	16.6	42.8	7.4	7.8	9.7	8.1
NEBRASKA	19.1	68.1	8.5	10.7	11.1	11.2
NEVADA	16.1	50.6	7.3	9.1	9.1	9.3
NEW HAMPSHIRE	13.9	25.2	7.9	13.0	9.8	13.7
NEW JERSEY	12.5	23.3	9.6	10.7	13.2	11.1
NEW YORK	16.5	29.7	8.3	9.2	10.5	9.4
NORTH CAROLINA	20.5	65.4	11.2	11.4	15.4	11.8

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

GEOGRAPHIC CLASS I	INTEREST RECEIVED		NET NET INCOME LESS LOSS		ROYALTY NET INCOME LESS LOSS		AMOUNT (24)
	NUMBER OF RETURNS (19)	AMOUNT (20)	NUMBER OF RETURNS (21)	AMOUNT (22)	NUMBER OF RETURNS (23)	AMOUNT (24)	
UNITED STATES, TOTAL	0.5	1.0	1.3	10.8	4.2	5.3	
01 ALABAMA	4.2	8.0	10.7	122.7	42.4	26.2	
02 ALASKA	7.3	6.4	6.6	21.4	40.0	69.4	
03 ARIZONA	3.8	6.9	8.5	91.9	38.8	37.6	
04 ARKANSAS	4.8	8.6	9.8	25.5	24.5	26.0	
05 CALIFORNIA	1.4	3.2	3.7	43.3	13.1	14.6	
06 COLORADO	3.5	7.5	8.8	184.9	28.2	41.8	
07 CONNECTICUT	3.2	7.5	13.0	86.4	32.2	33.0	
08 DELAWARE	7.5	10.3	15.3	46.3	31.9	63.2	
09 DISTRICT OF COLUMBIA	8.9	8.6	11.4	34.9	22.9	45.4	
10 FLORIDA	2.3	5.0	7.4	76.2	23.0	22.1	
11 GEORGIA	4.0	9.4	10.3	654.8	45.9	48.2	
12 HAWAII	4.6	8.7	8.0	309.6	38.1	48.2	
13 IDAHO	5.4	8.2	8.7	78.6	37.8	35.7	
14 ILLINOIS	1.9	4.5	5.6	32.3	25.8	30.7	
15 INDIANA	2.9	7.2	9.0	20.7	34.6	37.9	
16 IOWA	3.1	6.9	8.2	14.6	66.0	61.8	
17 KANSAS	4.2	7.7	7.4	16.7	16.9	21.1	
18 KENTUCKY	3.9	8.3	9.6	28.9	35.3	24.3	
19 LOUISIANA	4.4	10.6	12.0	30.2	17.9	19.2	
20 MAINE	6.1	8.7	10.0	45.1	50.7	43.6	
21 MARYLAND	3.5	7.3	11.4	616.0	31.1	92.0	
22 MASSACHUSETTS	2.6	6.6	8.7	25.8	51.1	64.7	
23 MICHIGAN	2.2	5.4	8.2	448.2	28.8	36.0	
24 MINNESOTA	3.0	7.3	10.2	55.7	46.0	137.9	
25 MISSISSIPPI	5.2	8.9	10.6	24.8	23.4	29.2	
26 MISSOURI	3.2	8.2	10.1	74.9	31.3	31.8	
27 MONTANA	6.7	7.7	7.7	28.2	28.9	25.0	
28 NEBRASKA	4.7	8.0	8.5	19.5	30.0	43.2	
29 NEVADA	5.6	8.5	10.0	63.4	30.0	42.9	
30 NEW HAMPSHIRE	5.9	12.2	9.6	54.6	57.1	48.2	

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

GEOGRAPHIC CLASS I	ESTATE OR TRUST NET INCOME		PENSIONS AND ANNUITIES IN ADJUSTED GROSS INCOME		NET INCOME LESS LOSS		SMALL BUSINESS CORPORATION	
	LESS LOSS NUMBER OF RETURNS (25)	AMOUNT (26)	NUMBER OF RETURNS (27)	AMOUNT (28)	NUMBER OF RETURNS (29)	AMOUNT (30)	NUMBER OF RETURNS (29)	AMOUNT (30)
UNITED STATES, TOTAL	4.2	4.6	1.6	1.9	3.8	10.1	3.8	10.1
ALABAMA	30.9	32.8	14.1	16.1	25.8	149.9	25.8	149.9
ALASKA	29.3	83.7	13.6	16.5	23.2	212.1	23.2	212.1
ARIZONA	27.2	24.4	9.8	10.3	30.5	377.8	30.5	377.8
ARKANSAS	37.2	31.9	12.4	14.5	26.8	37.1	26.8	37.1
CALIFORNIA	12.1	15.3	5.0	5.9	14.8	94.9	14.8	94.9
CONNECTICUT	25.5	25.6	12.5	14.0	19.3	36.1	19.3	36.1
DELAWARE	30.4	33.1	13.9	16.5	27.5	61.2	27.5	61.2
DISTRICT OF COLUMBIA	37.0	8.4	16.7	17.8	29.8	396.0	29.8	396.0
FLORIDA	22.2	14.2	11.2	12.9	37.0	703.4	37.0	703.4
GEORGIA	17.4	20.3	6.2	7.3	14.9	41.5	14.9	41.5
ILLINOIS	28.3	40.9	13.6	15.2	28.2	36.9	28.2	36.9
INDIANA	28.5	41.7	9.8	11.3	36.4	126.4	36.4	126.4
IOWA	47.2	25.7	13.5	16.5	22.5	29.9	22.5	29.9
KANSAS	18.9	20.0	8.1	10.0	18.6	40.3	18.6	40.3
KENTUCKY	34.2	34.8	10.7	13.0	16.5	17.7	16.5	17.7
LOUISIANA	29.2	45.7	13.0	16.3	21.6	40.7	21.6	40.7
MAINE	28.2	30.0	13.5	16.7	20.8	35.3	20.8	35.3
MARYLAND	37.1	31.2	12.4	14.8	23.7	551.0	23.7	551.0
MASSACHUSETTS	45.7	33.5	15.1	17.0	22.0	94.6	22.0	94.6
MICHIGAN	29.5	40.0	11.6	13.7	27.7	243.1	27.7	243.1
MINNESOTA	30.4	32.9	11.4	11.7	30.8	214.4	30.8	214.4
MISSISSIPPI	20.4	30.5	10.7	12.6	33.2	109.9	33.2	109.9
MISSOURI	24.8	19.7	8.2	10.0	22.3	71.2	22.3	71.2
MONTANA	33.7	60.2	15.4	19.0	25.9	265.7	25.9	265.7
NEBRASKA	41.8	53.4	14.3	15.9	27.3	34.0	27.3	34.0
NEVADA	31.1	40.4	13.2	15.3	25.8	25.8	25.8	25.8
NEW HAMPSHIRE	32.0	49.6	16.9	20.3	22.5	46.8	22.5	46.8
NEW JERSEY	29.7	30.6	14.8	18.3	19.1	26.6	19.1	26.6
NEW YORK	33.4	26.5	12.5	14.9	17.9	12.5	17.9	12.5
NORTH CAROLINA	24.3	31.7	13.4	16.3	33.9	91.3	33.9	91.3

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

GEOGRAPHIC CLASS 1	STATE INCOME TAX REFUNDS			TOTAL INCOME TAX			TOTAL TAX LIABILITY		
	NUMBER OF RETURNS (31)	AMOUNT (32)	NUMBER OF RETURNS (33)	AMOUNT (34)	NUMBER OF RETURNS (35)	AMOUNT (36)			
UNITED STATES, TOTAL	1.0	1.4	0.3	0.2	0.3	0.2			
01 ALABAMA	5.0	6.1	2.5	1.3	2.4	1.3			
02 ALASKA	4.9	6.4	4.3	1.6	4.2	1.6			
03 ARIZONA	7.3	11.2	2.7	1.3	2.7	1.3			
04 ARKANSAS	9.1	10.6	3.8	1.9	3.6	1.8			
05 CALIFORNIA	2.9	3.7	0.9	0.5	0.9	0.5			
06 COLORADO	4.6	4.7	2.5	1.2	2.4	1.2			
07 CONNECTICUT	15.3	14.7	2.7	1.5	2.7	1.5			
08 DELAWARE	8.8	12.5	5.7	1.8	5.6	1.8			
09 DISTRICT OF COLUMBIA	10.3	9.3	5.6	2.7	5.5	2.6			
10 FLORIDA	22.7	21.5	1.6	0.9	1.6	0.9			
11 GEORGIA	6.7	7.4	2.2	1.3	2.1	1.3			
12 HAWAII	5.4	5.8	4.4	1.7	4.3	1.7			
13 IDAHO	7.9	9.2	4.9	1.9	4.6	1.8			
14 ILLINOIS	5.3	6.8	1.3	0.7	1.2	0.7			
15 IOWA	9.3	10.9	2.0	1.1	1.9	1.1			
16 KANSAS	5.6	6.0	2.5	1.5	2.3	1.3			
17 KENTUCKY	7.6	8.3	3.2	1.6	3.0	1.5			
18 LOUISIANA	5.6	6.4	2.5	1.3	2.4	1.3			
19 MAINE	13.9	18.7	2.6	1.4	2.5	1.4			
20 MARYLAND	13.0	12.3	5.0	2.4	4.8	2.3			
21 MASSACHUSETTS	5.7	5.9	2.3	1.3	2.2	1.3			
22 MICHIGAN	6.6	7.0	2.1	1.2	2.1	1.2			
23 MINNESOTA	4.4	5.8	1.4	0.7	1.4	0.7			
24 MISSISSIPPI	4.9	6.1	2.5	1.5	2.3	1.4			
25 MISSOURI	9.1	11.7	4.0	2.0	3.9	1.9			
26 MONTANA	7.7	10.8	2.2	1.2	2.1	1.1			
27 NEBRASKA	7.9	8.7	4.9	2.1	4.5	2.0			
28 NEVADA	7.5	8.1	3.6	1.9	3.3	1.7			
29 NEW HAMPSHIRE	30.7	25.3	4.0	1.5	3.9	1.5			
30 NEW JERSEY	17.3	21.7	5.0	3.1	4.9	3.1			

INDIVIDUAL INCOME TAX RETURNS FOR 1978

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

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

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

GEOGRAPHIC CLASS I	STATES	FARM NET PROFIT LESS LOSS		PARTNERSHIP NET PROFIT		SALES OF CAPITAL ASSETS	
		NUMBER OF RETURNS (7)	AMOUNT (8)	NUMBER OF RETURNS (9)	AMOUNT (10)	NUMBER OF RETURNS (11)	AMOUNT (12)
31	NEW JERSEY	56.0	214.5	11.0	17.9	6.4	10.2
32	NEW MEXICO	13.6	56.5	13.0	19.7	7.4	10.8
33	NEW YORK	23.3	173.5	8.1	13.6	4.6	6.7
34	NORTH CAROLINA	13.6	71.1	14.7	21.1	9.0	13.4
35	NORTH DAKOTA	8.9	17.4	13.9	23.3	7.9	15.7
36	OHIO	11.7	109.8	10.7	19.2	6.1	7.9
37	OKLAHOMA	10.1	96.1	14.0	23.4	8.3	11.2
38	OREGON	14.5	48.3	11.4	20.6	7.2	9.8
39	PENNSYLVANIA	16.2	794.8	10.1	16.6	6.1	9.8
40	RHODE ISLAND	54.4	99.6	18.6	49.2	12.4	20.7
41	SOUTH CAROLINA	21.0	85.7	17.7	40.4	11.7	13.6
42	SOUTH DAKOTA	8.1	17.7	16.3	20.6	6.6	10.3
43	TENNESSEE	13.0	78.3	14.4	25.9	10.3	13.0
44	TEXAS	7.5	35.0	6.6	13.3	4.8	5.0
45	UTAH	15.2	153.1	13.9	33.6	8.7	14.6
46	VERMONT	17.4	48.1	14.7	39.1	7.7	14.3
47	VIRGINIA	19.5	466.2	13.7	22.4	8.6	11.4
48	WASHINGTON	21.8	133.2	12.4	29.4	7.7	8.9
49	WEST VIRGINIA	26.1	57.3	19.8	24.9	12.7	20.5
50	WISCONSIN	13.5	30.9	16.8	24.7	7.9	13.1
51	WYOMING	11.3	114.1	11.5	44.4	7.7	7.5
52	ALASKA	-	-	-	-	50.9	125.5
53	PUERTO RICO	-	-	42.4	120.8	42.1	45.6
54	U.S. CITIZENS ABROAD	68.4	75.0	44.7	94.5	15.2	33.2

10/01/80

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

GEOGRAPHIC CLASS 1	SALES OF PROPERTY OTHER THAN		DIVIDENDS RESERVED; TOTAL		IN ADJUSTED GROSS INCOME	
	CAPITAL ASSETS NET GAIN LESS LOSS; NUMBER OF RETURNS (13)	AMOUNT (14)	NUMBER OF RETURNS (15)	AMOUNT (16)	NUMBER OF RETURNS (17)	NT (18)
31 NEW JERSEY	22.2	68.9	4.5	6.1	5.4	.3
32 NEW MEXICO	17.6	24.5	10.5	11.4	9.7	.8
33 NEW YORK	18.7	32,474.0	3.4	3.7	3.9	.2
34 NORTH CAROLINA	21.7	63.8	7.7	10.8	9.6	.7
35 NORTH DAKOTA	13.2	19.5	14.7	20.1	20.3	.8
36 OHIO	15.3	37.9	4.8	6.6	6.0	.9
37 OKLAHOMA	17.2	33.6	8.2	9.6	10.2	.3
38 OREGON	16.0	42.8	8.0	12.7	9.7	.9
39 PENNSYLVANIA	19.8	103.2	4.3	5.7	5.3	.1
40 RHODE ISLAND	35.1	125.9	11.0	10.8	10.9	.1
41 SOUTH CAROLINA	36.4	32.1	10.0	15.9	11.7	.4
42 SOUTH DAKOTA	12.2	49.7	9.0	13.0	11.4	.6
43 TENNESSEE	20.7	46.1	8.7	11.6	10.9	.1
44 TEXAS	10.1	28.3	4.8	5.4	6.2	.5
45 UTAH	18.0	114.6	11.0	20.6	15.3	.3
46 VERMONT	18.6	52.0	6.2	11.3	7.4	.5
47 VIRGINIA	26.9	357.3	6.3	10.1	8.0	.1
48 WASHINGTON	18.7	32.1	7.5	11.5	9.4	.9
49 WEST VIRGINIA	31.8	52.6	8.3	11.5	10.6	.9
50 WISCONSIN	18.6	37.8	7.1	10.2	8.7	.6
51 WYOMING	13.9	61.5	6.7	6.5	8.7	.7
52 ALL OTHERS	-	-	41.8	38.3	39.6	.3
53 FEDERAL GOVT	-	-	48.8	45.7	48.8	.4
54 U.S. CITIZENS ABROAD	45.1	84.1	15.7	21.3	17.4	.9

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

GEOGRAPHIC CLASS I	INTEREST RECEIVED		NET NET INCOME LESS LOSS		ROYALTY NET INCOME LESS LOSS		AMOUNT (24)
	NUMBER OF RETURNS (19)	AMOUNT (20)	NUMBER OF RETURNS (21)	AMOUNT (22)	NUMBER OF RETURNS (23)	AMOUNT (24)	
STATES							
1 NEW JERSEY	2.3	5.1	8.3	167.9	23.1	52.1	
2 NEW MEXICO	6.2	6.8	8.3	37.8	19.4	21.9	
3 NEW YORK	1.5	3.3	6.0	49.1	24.9	31.1	
4 NORTH CAROLINA	3.7	8.4	9.6	29.1	58.8	287.3	
5 NORTH DAKOTA	6.1	9.3	7.4	16.1	26.8	39.7	
6 OHIO	2.2	5.3	7.2	87.7	25.8	32.3	
7 OKLAHOMA	4.0	7.6	8.6	20.4	13.2	14.8	
8 OREGON	3.6	7.4	8.4	60.8	37.4	63.6	
9 PENNSYLVANIA	2.1	4.8	7.3	106.0	37.8	43.5	
10 RHODE ISLAND	5.5	11.3	11.0	340.2	35.4	434.3	
11 SOUTH CAROLINA	5.5	10.9	11.0	37.5	71.8	40.7	
12 SOUTH DAKOTA	5.1	9.8	8.6	21.9	51.9	82.8	
13 TENNESSEE	4.4	9.7	11.8	52.3	58.1	115.1	
14 TEXAS	2.5	4.9	5.4	22.6	9.3	8.9	
15 UTAH	3.9	6.7	8.1	59.6	25.6	35.4	
16 VERMONT	8.5	7.8	9.5	115.5	43.5	31.4	
17 VIRGINIA	3.2	7.1	9.5	53.1	31.9	50.2	
18 WASHINGTON	3.3	7.3	8.6	50.3	42.8	60.5	
19 WEST VIRGINIA	5.4	9.6	10.4	25.5	27.0	30.3	
20 WISCONSIN	2.8	7.5	9.9	806.4	48.8	130.6	
21 WYOMING	9.1	8.0	8.5	28.2	15.6	17.2	
22 AZ/CAZ	18.5	21.9	41.3	88.5	-	-	
23 AZ/CAZ	43.9	28.3	*89.3	*100.7	-	-	
24 U.S. CITIZENS ABROAD	9.4	15.1	26.8	52.5	82.5	56.9	

INDIVIDUAL INCOME TAX RETURNS FOR 1978
 TABLE 2--COEFFICIENT OF VARIATION FOR SELECTED SOURCES OF INCOME
 (ALL FIGURES ARE ESTIMATES BASED ON SAMPLE)

GEOGRAPHIC CLASS I	STATES	ESTATE OR TRUST NET INCOME		PENSIONS AND ANNUITIES IN		SMALL BUSINESS CORPORATION	
		LESS LOSS RETURNS (25)	AMOUNT (26)	ADJUSTED GROSS INCOME RETURNS (27)	NET INCOME LESS LOSS	NUMBER OF RETURNS (28)	AMOUNT (30)
31	NEW JERSEY	29.2	29.9	8.8	21.6	49.7	
32	NEW MEXICO	25.5	30.2	10.3	23.1	33.6	
33	NEW YORK	17.2	16.5	6.0	13.4	511.8	
34	NORTH CAROLINA	29.3	42.9	12.3	27.7	41.9	
35	NORTH DAKOTA	44.0	53.3	19.4	23.3	30.2	
36	OHIO	22.4	26.1	7.7	17.8	58.3	
37	OKLAHOMA	27.9	24.1	12.3	25.2	93.0	
38	OREGON	30.4	34.0	11.6	26.8	27.7	
39	PENNSYLVANIA	21.2	20.0	7.7	23.5	107.3	
40	RHODE ISLAND	31.2	40.7	13.6	34.9	41.6	
41	SOUTH CAROLINA	36.7	35.9	13.6	24.6	45.3	
42	SOUTH DAKOTA	40.1	1,045.9	16.6	19.2	28.7	
43	TENNESSEE	35.4	37.9	15.8	32.5	52.1	
44	TEXAS	16.3	13.8	8.7	16.1	28.7	
45	UTAH	28.7	58.9	10.0	18.9	29.0	
46	VERMONT	21.4	30.7	13.4	29.3	137.0	
47	VIRGINIA	39.4	33.0	10.1	22.9	90.9	
48	WASHINGTON	35.3	34.2	11.4	31.2	117.1	
49	WEST VIRGINIA	55.7	36.7	13.3	58.5	28.0	
50	WISCONSIN	27.9	37.8	11.8	35.6	31.9	
51	WYOMING	28.3	28.9	14.8	20.2	16.7	
52	AP/FPO	*89.0	*89.0	*57.3	*99.4	*99.4	
53	PUERTO RICO	-	-	*35.5	*69.3	*65.1	
54	U.S. CITIZENS ABROAD	20.5	61.6	51.0	*81.1	*163.1	

10/24/80

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

GEOGRAPHIC CLASS I STATES	STATE INCOME TAX REFUNDS		TOTAL INCOME TAX		TOTAL TAX LIABILITY	
	NUMBER OF RETURNS (31)	AMOUNT (32)	NUMBER OF RETURNS (33)	AMOUNT (34)	NUMBER OF RETURNS (35)	AMOUNT (36)
31 NEW JERSEY	5.1	6.5	1.7	0.9	1.7	0.9
32 NEW MEXICO	8.0	8.9	3.6	2.0	3.5	1.9
33 NEW YORK	2.9	3.1	1.1	0.7	1.1	0.6
34 NORTH CAROLINA	6.5	7.3	2.2	1.2	2.1	1.2
35 NORTH DAKOTA	17.9	20.4	5.4	2.9	4.7	2.6
36 OHIO	7.1	13.2	1.3	0.8	1.3	0.8
37 OKLAHOMA	8.2	9.9	2.9	1.5	2.7	1.5
38 OREGON	6.1	7.0	2.9	1.5	2.8	1.5
39 PENNSYLVANIA	16.7	39.3	1.3	0.7	1.3	0.7
40 RHODE ISLAND	11.3	14.7	5.1	2.7	5.0	2.7
41 SOUTH CAROLINA	7.6	8.5	3.1	1.6	3.0	1.5
42 SOUTH DAKOTA	35.9	48.4	6.1	3.0	5.3	2.7
43 TENNESSEE	34.4	40.3	2.7	1.7	2.6	1.6
44 TEXAS	20.6	65.9	1.5	0.8	1.4	0.7
45 UTAH	5.5	7.0	4.2	1.9	4.1	1.8
46 VERMONT	7.3	10.7	6.6	2.8	6.4	2.7
47 VIRGINIA	5.9	6.3	2.1	1.1	2.0	1.1
48 WASHINGTON	29.0	28.9	2.2	1.2	2.2	1.2
49 WEST VIRGINIA	13.3	24.2	3.6	1.4	3.6	1.4
50 WISCONSIN	5.1	6.1	2.1	1.3	2.0	1.2
51 WYOMING	20.6	22.9	6.3	1.3	6.0	1.2
52 PUERTO RICO	*63.0	*62.2	10.0	10.7	10.0	10.7
53 U.S. CITIZENS ABROAD	*77.0	*77.0	15.7	21.9	15.2	21.5
54 ESTIMATE SHOULD BE USED WITH CAUTION BECAUSE OF THE SMALL NUMBER OF SAMPLE RETURNS ON WHICH IT IS BASED.	32.6	33.4	10.0	7.2	9.6	7.1

ESTIMATE SHOULD BE USED WITH CAUTION BECAUSE OF THE SMALL NUMBER OF SAMPLE RETURNS ON WHICH IT IS BASED.

TECHNICAL DESCRIPTION OF THE FILES

65

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

Tape characters are recorded in Extended Binary Coded Decimal Interchange (EBCDIC) on standard 2.400 foot, 1/2 inch, nine-track tape, at a density of 1600

bytes per inch (BPI) in the phase encoding (PE) mode. In this mode, a 1-bit and a 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

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

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

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

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

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

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

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

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

A regular IBM user needs the following information:

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

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

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

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

Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? . . .

Yes	No	Note: Checking Yes will not increase your tax or reduce your refund.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Spouse's occupation

Filing Status

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

Check Only One Box

For Privacy Act Notice, see page 5 of Instructions

See page 11 of Instructions.

Exemptions

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

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

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

Add numbers entered in boxes above **F1**

6 Total number of exemptions claimed

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

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

Your signature	Date	Spouse's signature (if filing jointly, BOTH must sign even if only one had income)	Preparer's social security no.	Check if self-employed <input type="checkbox"/>
Paid Preparer's Information	Preparer's signature	Firm's name (or yours, if self-employed), address and ZIP code	E.I. No.	Date

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

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

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here 4 Unmarried head of household. Enter qualifying name 5 Qualifying widow(er) with dependent child (Year spouse died 19)

Exemptions 6a Yourself 65 or over Blind 6b Spouse 65 or over Blind c First names of your dependent children who lived with you d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? Enter number of boxes checked on 6a and b Enter number of children listed Enter number of other dependents Add numbers entered in boxes above F1

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

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

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

Tax Computation

32 Amount from line 31

33 If you do not itemize deductions, enter zero
 If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41
Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 11 of the instructions. Also see page 11 of the instructions if:
 • You are married filing a separate return and your spouse itemizes deductions, OR
 • You file Form 4563, OR
 • You are a dual-status alien.

34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I
 Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if:
 • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR
 • You have more exemptions than those covered in the Tax Table for your filing status, OR
 • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726.

Otherwise, you MUST use the Tax Tables to find your tax.

35 Tax. Enter tax here and check if from Tax Tables or Schedule TC

36 Additional taxes. (See page 11 of instructions.) Enter total and check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax

37 Total. Add lines 35 and 36

32	
33	F28
34	F29
35	F30
36	
37	F31

Credits

38 Credit for contributions to candidates for public office

39 Credit for the elderly (attach Schedules R&RP)

40 Credit for child and dependent care expenses (attach Form 2441)

41 Investment credit (attach Form 3468)

42 Foreign tax credit (attach Form 1116)

43 Work Incentive (WIN) Credit (attach Form 4874)

44 New jobs credit (attach Form 5884)

45 Residential energy credits (see page 12 of instructions, attach Form 5695)

46 Total credits. Add lines 38 through 45

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)

38	F32
39	F33
40	F34
41	F35
42	F36
43	F37
44	F38
45	F39

46	
47	
48	F42
49	F43
50	F44
51	F45
52	F45
53	F46
54	

Other Taxes

48 Self-employment tax (attach Schedule SE)

49 Minimum tax. Check here and attach Form 4625

50 Tax from recomputing prior-year investment credit (attach Form 4255)

51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137)

52 Uncollected employee FICA and RRTA tax on tips (from Form W-2)

53 Tax on an IRA (attach Form 5329)

54 Total tax. Add lines 47 through 53

48	F42
49	F43
50	F44
51	F45
52	F45
53	F46
54	

Payments

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

55 Total Federal income tax withheld

56 1978 estimated tax payments and credit from 1977 return

57 Earned income credit. If line 31 is under \$8,000, see page 2 of instructions. If eligible, enter child's name

58 Amount paid with Form 4868

59 Excess FICA and RRTA tax withheld (two or more employers)

60 Credit for Federal tax on special fuels and oils (attach Form 4136)

61 Regulated Investment Company credit (attach Form 2439)

62 Total. Add lines 55 through 61. *F56 written in here*

55	F49
56	F50
57	F137
58	F52
59	F53
60	F54
61	F55

62	
63	F57 (-)
64	
65	
66	F57 (+)

Refund or Due

63 If line 62 is larger than line 54, enter amount OVERPAID

64 Amount of line 63 to be REFUNDED TO YOU

65 Amount of line 63 to be credited on 1979 estimated tax

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order
 (Check if Form 2210 (2210F) is attached. See page 14 of instructions.)

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

Please Sign Here

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

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

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

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

70
1978

Department of the Treasury
Internal Revenue Service

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

Your social security number

Name(s) as shown on Form 1040

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

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

Contributions (See page 17 of Instructions.)

1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence

b Other cash contributions (show who

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

Your social security number

Part I Interest Income

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

Part II Dividend Income

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

Name of payer

Amount

Name of payer

Amount

Table area containing multiple rows of data for interest and dividend income, with significant horizontal line artifacts.

Part IV Computation of Capital Loss Deduction

(Complete this part only if line 14, page 1 shows a loss)

24 If line 14 shows a loss—

a Enter one of the following amounts:

- (i) If line 5, column (f) is zero or a net gain, enter 50% of line 14;
- (ii) If line 13, column (f) is zero or a net gain, enter line 14; or
- (iii) If line 5, column (f) and line 13 are net losses, enter amount on line 5, column (f) added to 50% of amount on line 13, column (f).

24a

b Enter here and enter as a (loss) on Form 1040, line 14, the smallest of:

- (i) The amount on line 24a;
- (ii) \$3,000 (\$1,500 if married and filing a separate return); or
- (iii) Taxable income, as adjusted (see Instructions page 20).

24b

Part V Computation of Alternative Tax

(See instructions page 20 to see if the alternative tax will benefit you)

25 Enter amount from Schedule TC (Form 1040), Part I, line 3

25

26 Subtract line 22 from line 15 (or Form 4798, line 15 from line 7) and enter here

26

27 Subtract line 26 from line 25 (if line 26 is more than line 25, do not complete the rest of this part. The Alternative Tax will not benefit you)

27

Note: If line 15 is not more than \$50,000 (\$25,000, if married, filing separately), skip lines 28 through 31, and enter zero on line 32.

28 Divide line 26 by line 15. Multiply the result by \$50,000 (\$25,000, if married filing separately), and enter here

28

29 Add lines 27 and 28

29

30 Tax on amount on line 25 (use Tax Rate Schedule in instructions)

30

31 Tax on amount on line 29 (use Tax Rate Schedule in instructions)

31

32 Subtract line 31 from line 30

32

33 Tax on amount on line 27 (use Tax Rate Schedule in instructions)

33

34 Enter 25% of line 15 but not more than \$12,500 (\$6,250, if married filing separately)

34

35 Alternative Tax—add lines 32, 33, and 34. If less than the tax figured on the amount on Schedule TC (Form 1040), Part I, line 3, enter this alternative tax on Schedule TC (Form 1040), Part I, line 4. Also check the Schedule D box on Schedule TC (Form 1040), Part I, line 4

35

F119

Part VI Computation of Post-1969 Capital Loss Carryovers from 1978 to 1979

(Complete this part if the loss on line 24a is more than the loss shown on line 24b)

Section A.—Short-term Capital Loss Carryover

36 Enter loss shown on line 5; if none enter zero and skip lines 37 through 41—then go to line 42

36

37 Enter gain shown on line 13. If that line is blank or shows a loss, enter zero

37

38 Reduce any loss on line 36 to the extent of any gain on line 37

38

39 Enter amount shown on line 24b

39

40 Enter smaller of line 38 or 39

40

41 Subtract line 40 from line 38

41

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

Section B.—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24b)

42

43 Enter loss from line 13; if none, enter zero and skip lines 44 through 47

43

44 Enter gain shown on line 5. If that line is blank or shows a loss, enter a zero

44

45 Reduce any loss on line 43 to the extent of any gain on line 44

45

46 Multiply amount on line 42 by 2

46

47 Subtract line 46 from line 45

47

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

SCHEDULE E
(Form 1040)

Supplemental Income Schedule

1978

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

Department of the Treasury
Internal Revenue Service

Your social security number

Name(s) as shown on Form 1040

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

1 Name of payer Yes No
 2 Did your employer contribute part of the cost? Yes No
 If "Yes," is your contribution recoverable within 3 years of the annuity starting date? Yes No
 If "Yes," show: Your contribution \$..... Contribution recovered in prior years Yes No

2		
3	F86	
4		

3 Amount received this year

4 Amount excludable this year

5 Taxable portion (subtract line 4 from line 3) **5 F87**

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

(a) Kind and location of property if residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
F88				
F89				
6 Totals				
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))				7
8 Net rental income or (loss) (from Form 4831)				8
9 Net farm rental profit or (loss) (from Form 4835)				9
10 Total rent and royalty income or (loss) (add lines 7, 8, and 9)				10

Part III Income or Losses from—

	(a) Name	(b) Employer identification number	(c) Your share of gross farming or fishing in- come (see instructions)	(d) Loss	(e) Income
Partnerships					
11 Add amounts in columns (d) and (e)				11	
12 Column (e), line 11, less column (d), line 11				12	
13 Additional first-year depreciation				13	
14 Total partnership income or (loss). Combine lines 12 and 13				14	F90
Estates or Trusts					
15 Add amounts in columns (d) and (e)				15	
16 Total estate or trust income or (loss). Column (e), line 15, less column (d), line 15				16	F91

SCHEDULE G
(Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

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

1978

Name(s) as shown on Form 1040

Your social security number

Base Period Income and Adjustments	(a)	(b)	(c)	(d)
	1st preceding base period year 1977	2d preceding base period year 1976	3rd preceding base period year 1975	4th preceding base period year 1974
1 Enter amount from: Form 1040 (1977)—line 34 Form 1040A (1977)—line 10				
2 Multiply \$750 by the total number of exemp-				

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

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

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

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

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

Instructions

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

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

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

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

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

Exceptions: The support requirement is waived if—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In figuring your separate taxable income when community

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

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

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

(1) 7,000 (W's separate adjusted gross income)
 $\frac{21,000 \text{ (A and W's adjusted gross income from joint return)}}{3} \times 6,000$ (Total of itemized deductions and personal exemptions on A & W's joint return) = 2,000

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

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

Specific Instructions for Page 1

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

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

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

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

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

● If you had wages, including tips, of \$17,700 or more that were subject to social security or railroad retirement taxes, do not fill in

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

Part I Computation of Net Earnings from FARM Self-Employment

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

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

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD	a Schedule C, line 34. (Enter combined amount if more than one business.)	5a		
5 Net profit or (loss) from:	b Partnerships, joint ventures, etc. (other than farming)	5b		
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line	5c		
	d Service with a foreign government or international organization	5d		
	e Other—Specify ▶	5e		
6 Total (add lines 5a through e)		6		
7 Enter adjustments if any (attach statement, see page 27 of instructions)		7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		8		
<small>If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III. Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,² and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.</small>				
NONFARM OPTIONAL METHOD		9a	\$1,600	00

SE

SCHEDULE TC

(Form 1040)

Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

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1978

Name(s) as shown on Form 1040

Your social security number

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

Use this part to figure your tax if:

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

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

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

- Enter the amount from Form 1040, line 34
- Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7
- Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)
- Income Tax. Enter tax and check if from: Tax Rate Schedule X, Y, or Z, Schedule D, Schedule G, or Form 4726

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11		

General Tax Credit

- Multiply \$35 by the total number of exemptions claimed on Form 1040, line 7. (If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.)
- Enter the amount from line 3, above
- Enter \$13,200 if you are married filing a joint return or a qualifying widow(er) or \$10,200 if you are single or an unmarried head of household
- Subtract line 7 from line 6
- Enter 2% of line 8 (but do not enter more than \$180)

5		
6		
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9		

- General tax credit. Enter the amount from line 5 or line 9, whichever is larger
- Tax. Subtract line 10 from line 4. (If \$0 or less, enter \$0.) Enter this amount on Form 1040, line 35

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

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

You MUST itemize your deductions if:

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

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

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

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

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

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

- Enter the amount from Form 1040, line 31
- Enter the amount from Schedule A, line 40
- Enter the amount from Schedule A, line 39

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4	F28	
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Caution: If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.

- Subtract line 3 from line 2
- Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)

Exemption of, or Deduction from, Income Earned Abroad

▶ See separate instructions.

▶ Attach to Form 1040.

For tax year ending ▶

1978

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

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

Name of employer ▶

Employer's address U.S. ▶ Foreign ▶

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

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

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

Check the status under which you claim exemption of, or deduction from, income earned from services abroad } Bona fide residence. Physical presence. Are you a U.S. citizen? Yes No

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

Part I To be Completed for Bona Fide Residence Only

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

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

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

If "Yes," who and for what period? ▶

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

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

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

Part III To be Completed by All Taxpayers

10 Enter below your total earned income from sources outside the U.S. including noncash remuneration. (See Instructions 7, 8(d), 10(b), and 10(d).) Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? Yes No
If "Yes," see instruction 1C(a).

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

Earned Income for Personal Services Rendered in Foreign Countries	Exchange rates used	Amount (In U.S. dollars)
11 Total wages, salaries, bonuses, commissions, etc., attributable to this year		
12 Pensions and annuities (see instruction 10(d))		
13 Allowable share of income for personal services rendered (see instructions 7 and 10(a)) (a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)) . (b) In a partnership (give name, address, and nature of income)		
14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined): (a) Home (lodging) (b) Meals (c) Car (d) Other property or facilities (specify)		
15 Other foreign earned income (specify)		
16 Allowances, reimbursements or expenses paid on your behalf: (a) Cost of living (b) Overseas differential (c) Family (d) Education (e) Home leave (f) Quarters (g) For any other purpose (specify)		
17 Total earned income from foreign sources (add lines 11 through 16(g))		F95
18 (a) Value of meals and lodging included in income above which are excludible under section 119		
18 (b) Net earned income from foreign sources (subtract line 18(a) from line 17)		

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

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

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

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

Qualified Schooling Expense (See Instruction 12)

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

Name of Dependent Child	Age	Address (including country) of School Attended	Schooling Expenses Claimed

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

Qualified Home Leave Transportation Expense (See Instruction 13)

4 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse and your dependents as a separate trip ▶ Total expense for all trips; also enter on lines 31(c) and 37 . . ▶

Qualified Hardship Area Deduction (See Instruction 14)

25 Name of hardship area Date tax home was established ended	
Maximum deduction	\$ 5,000.00
27 Number of days that you qualified for deduction during the tax year	
28 Percentage applicable (divide the number of days on line 27 by 365)	%
29 Allowable deduction (multiply the amount on line 26 by the percent on line 28). Also enter on lines 31(d) and 38 ▶	\$

Qualified Housing Expenses (See Instruction 16)

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

Summary of Excess Foreign Living Expenses

36 Qualified schooling expense from line 23	
37 Qualified home leave transportation expenses from line 24	
38 Qualified hardship area deduction from line 29	
39 Qualified cost-of-living differential from line 31(e)	
40 Qualified housing expenses from line 35	
41 Total expenses (add lines 36 through 40)	
42 Limitation:	
(a) Total earned income from foreign sources (from Part III, line 18(b))	
(b) Adjustments allocable to income from foreign sources (see instruction 11(b))	
(c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero	
43 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 23, and label it as "Expense from Form 2555" ▶	F97

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

Instructions

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

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

Line 1—Tax Preference Items.—

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

Determine the amount to be entered as follows:

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

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

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

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

(b) Accelerated depreciation on real property.—

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

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

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

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

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

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

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

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

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

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

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

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

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

Do not include as a tax preference item, the capital gain deduction attributable to a sale or exchange of a principal residence after 7/26/78.

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

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

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

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

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

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

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

If you are a:

- beneficiary of an estate or trust, see sec. 58(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

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

Line 8—Adjustment in Exclusion.—

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

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

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

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

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

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

For further information about minimum tax, see Publication 525.

Maximum Tax on Personal Service Income

▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)	Identifying number
--	--------------------

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

A—Personal Service Income	B—Deductions Against Personal Service Income
Total personal service income	Total deductions against personal service income
1 Personal service net income—Subtract total amount in column B from total amount in column A	1
2 Enter your adjusted gross income (see instructions)	2
3 Divide the amount on line 1 by the amount on line 2. Enter percentage result here.	

Instructions

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

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

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

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

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

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

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

If you are a nonresident alien, per-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For more information, see Form 4625.

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

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

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

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

Form 4798

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

1978

Department of the Treasury Internal Revenue Service

Attach to Form 1040.

Name(s) as shown on Form 1040

Social Security Number

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Table with 30 rows for capital gains and losses. Columns include line numbers, descriptions, and numerical values. Includes handwritten entries 'F68' and 'F70'. Rows are categorized as Short-term and Long-term.

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

37 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11, column f, and if gain, enter gain;
if loss or a loss, enter zero

37

Energy Credits

▶ Attach to Form 1040.

91
1978

Name(s) as shown on Form 1040

Your social security number

Residential Energy Credit Computation

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

(a) Description of Item (See Instruction B)	(b) Amount			
1 Insulation <i>Clear for the windows or doors</i>	E120 E121			

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6. SYSTEM STATISTICS OF INCOME		7. PREPARED BY Machine-Readable Archives Di National Archives	

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LINE NO.	DATA ELEMENT	FIELD LOCATION	CLASS A/N	SIGN (if numeric)	SIZE	TYPE OF DATA STANDARD	REFERENCE		NOTE
							IDENT. AND PAGE	LINE NO.	
a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
	Blank	1-4			4				
	SAMPLE Code	5-8	N		4				
	Blank	9-12			4				
	State	13-16	N		4				
	Cycle Code	17-20	N		4				
	Select Code by District	21-24	N		4				
	Filing Period-Year	25-28	N		4				
	Filing Period-Month	29-32	N		4				
	Tax Model Sample Code	33-36	N		4				
	Code 18	37-40	N		4				
	Code 20	41-44	N		4				
	Code 22	45-48	N		4				
	Code 24	49-52	N		4				
	Marital Status	53-54	N		2				
	Foreign Bank Account	55-56	N		2				
	Corrected Selection Items	57-58	N		2				
	Dependent with Unearned Income	59-60	N		2				
	District by Group	61-62	N		2				
	Presidential Election Fund	63-64	N		2				
	Form of Deduction Code	65-66	N		2				
	Form 5695 Code	67-68	N		2				
	General Tax Credit	69-70	N		2				

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							IDENT. AND PAGE	LINE NO.	
a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
	High Income Nontaxable	71-72	N		2				
	Blank	73-74			2				
	Primary Taxpayer Exemption	75-76	N		2				
	Blank	77-78			2				
	Schedule C or F Indicator	79-80	N		2				
	Special Tax Computation	81-82	N		2				
	Blank	83-84			2				
	Secondary Taxpayer Exemption	85-86	N		2				
	Corrected Form of Return	87-88	N		2				
	Taxable or Nontaxable Return	89-90	N		2				
	Tax Status	91-92	N		2				
	Code 46	93-94	N		2				
	Code 47	95-96	N		2				
	Code 48	97-98	N		2				
	Code 49	99-100	N		2				
	Blank	101-122	N		22				
1	Exemptions - Total	123-132	N		10				
2	- Taxpayer	113-142	N		10	7			
3	- Age	143-152	N		10	9			
4	Blind	153-162	N		10	10			
5	- Dependents	163-172	N		10	8			
6	- Children at home	173-182	N		10				

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							IDENT. AND PAGE	LINE NO.	
a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
7	- Children Away	183-192	N		10				
8	- Parents at Home	193-202	N		10				
9	- Parents Away	203-212	N		10				
10	Zeroes	213-222	N		10				
11	Salaries and Wages	223-232	N	11	10				
12	Interest	233-242	N	14	10				
13	Dividends - Total	243-252	N	12	10				
14	- in AGI	253-262	N		10				
15	State tax refund	263-272	N	22	10				
16	Alimony	273-282	N	23	10				
17	Business/Profession - Net Profit/Loss	283-292	N	17	10				
18	Capital Gains Distribution	293-302	N		10				
19	Supplementary Schedule Net Gain/loss Form 4797	303-312	N	19	10				
20	Fully Taxable Pensions and Annuities	313-322	N		10				
21	Farm Net Profit/loss	323-332	N	21	10				
22	Other Income - Net Income/loss	333-342	N	24	10				
23	IRA Payments	343-352	N	29	10				
24	KEOGH Payments	353-362	N	28	10				
25	Disability Income Exclusion	363-372	N	25	10				
26	Statutory Adjustments Total	373-382	N		10				
27	AGI	383-392	N		10				
28	Deductions	393-402	N		10				

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a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
29	Tax Table Income	403-412	N		10				
30	Tax Form tax tables	413-422	N		10				
31	Tax after general tax credit	423-432	N		10				
32	Tax Credits - Political	433-442	N	35	10				
33	- Elderly	443-452	N	32	10				
34	- Child care	453-462	N	64*	10				
35	- Investment	463-472	N	33	10				
36	- Foreign	473-482	N	34	10				
37	- WIN	483-492	N	40	10				
38	- New jobs	493-502	N	37	10				
39	- Energy	503-512	N	38	10				
40	- Total	513-522	N		10				
41	Income tax after credits	523-532	N		10				
42	Self employment tax	533-542	N	43	10				
43	Recomputed additional tax for tax preferences	543-552	N		10				
44	Tax from prior year investment credit	553-562	N	39	10				
45	Soc. Sec. tax on tips and uncoll. tax	563-572	N	44	10				
46	Penalty tax on IRA	573-582	N		10				
47	Total tax liability	583-592	N		10				
48	Total income tax	593-602	N	16	10				
49	Income tax withheld	603-612	N		10				
50	1978 estimated tax payment	613-622	N		10				

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a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
51	Blank	623-632	N		10				
52	Payment with request to extend filing time	633-642	N		10				
53	Excess Soc. Sec. and Railroad Retire.	643-652	N		10				
54	Gas, fuel and oil tax payment	653-662	N		10				
55	Other tax payments	663-672	N		10				
56	Business energy credit (refundable portion)	673-682	N		10				
57	Balance due	683-692	N		10				
58	Credit on 1979 tax	693-702	N		10				
59	Tax paid with return	703-712	N		10				
60	Deductions - medical and dental	713-722	N	44*	10				
61	- taxes	723-732	N	50	10				
62	- home mortgage interest	733-742	N	56	10				
63	- total interest	743-752	N	57	10				
64	- contributions	753-762	N	58	10				
65	- casualty or theft	763-772	N	61	10				
66	- miscellaneous	773-782	N	66	10				

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							IDENT. AND PAGE	LINE NO.	
a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
73	Long-term capital gains - excess of net short-term	843-852	N		10				
74	- included in AGI	853-862	N		10				
75	- excluded	863-872	N		10				
76	Capital gains exclusion - 50%	873-882	N		10				
77	- 60%	883-892	N		10				
78	Long-term capital gains - 50% exclus.	893-902	N		10				
79	- 60% exclusion	903-912	N		10				
80	Net long-term gain/loss after carryover	913-922	N	70	10				
81	Net long-term capital gain/loss	923-932	N		10				
82	Long-term gain in excess of short-term loss	933-942	N		10				
83	Net capital gain/loss	943-952	N		10				
		953-962	N		10				

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a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
95	Income Earned Abroad - Total	1063-1072	N		10				
96	- Tax exempt	1073-1082	N		10				
97	- living expenses	1083-1092	N		10				
98	- excluded income	1093-1102	N		10				
99	Tax Preferences - Itemized deductions	1103-1112	N		10				
100	- low income rental hous	1113-1122	N		10				
101	- other real property	1123-1132	N		10				
102	- leased personal property	1133-1142	N		10				
103	- pollution control facil.	1143-1152	N		10				
104	- railroad rolling stock	1153-1162	N		10				
105	- on-the-job training	1163-1172	N		10				
106	- child care facilities	1173-1182	N		10				
107	- bad debt reserves	1183-1192	N		10				
108	- stock options	1193-1202	N		10				
109	- depletion	1203-1212	N		10				
110	- capital gains	1213-1222	N		10				
111	- intangible drilling costs	1223-1232	N		10				
112	- tax preferences	1233-1242	N		10				
113	- undefined	1243-1252	N		10				
114	- total tax preferences	1253-1262	N		10				
115	- no-benefit deduction	1263-1272	N		10				
116	- recomputed tax preference	1273-1282	N		10				
116	- total exclusion	1273-1282	N		10				

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a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
117	Tax Preferences - subject to tax	1283-1292	N		10				
118	- maximum tax	1293-1302	N		10				
119	- alternative tax	1303-1312	N		10				
120	Energy Credit - Expenses - insulation	1313-1322	N		10				
121	- storm windows	1323-1332	N		10				
122	- caulking	1333-1342	N		10				
123	- total	1343-1352	N		10				
124	- solar	1353-1362	N		10				
125	- geothermal	1363-1372	N		10				
126	- total	1373-1382	N		10				
127	- total residential	1383-1392	N		10				
128	Business energy credit-total qualified	1393-1402	N		10				
129	- punched nonrefundable	1403-1412	N		10				
130-131	Blank	1413-1432	N		10				
132	Zero bracket amount	1433-1442	N		10				
133	Taxable income - new concept	1443-1452	N		10				
134	- old concept	1453-1462	N		10				
135	General tax credit	1463-1472	N		10				
136	Income tax before credit	1473-1482	N		10				
137	Earned income credit - total after phaseout	1483-1492	N		10				
138	- tax before credit	1493-1502	N		10				
139	- all other taxes	1503-1512	N		10				

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