

General  
Description  
Booklet  
for  
1979  
Individual  
and  
State Tax  
Model File

Statistics of Income Division  
Department of the Treasury  
Internal Revenue Service

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## INTRODUCTION

The Internal Revenue Service 1979 Tax Model File (203,536 records) and the 1979 State Tax Model File (174,276 records) were selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 92,694,302 Form 1040 and Form 1040A Federal Individual Income Tax Returns filed for Tax Year 1979.

The tax model files can be used to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax Model File is designed for making national level estimates while the State Tax Model File is designed for making state level estimates. Both 1979 tax model files can be purchased through the Internal Revenue Service, Statistics of Income Division using the convenient order form found on page 73 of this booklet. Any questions concerning the cost and acquisition of these current tax model files should be directed to:

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

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

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

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

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

RECORD LAYOUT

(CODE AND AMOUNT ELEMENT DEFINITIONS)

# Record Description for 1979 Individual Tax Model File and 1979 State Tax Model File

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
AGIBB	BANK	CSAMP	CYCLE	DEPINC	BLANK	BLANK	BLANK	ELECT	FDED	FLPOYR	FLPMD	F-5695	MMAS	SCHKF	SCHRRP	SELD	BLANK	SELL	SEX	SPECTX	STATE	BLANK	TFORM	TALR	TANT	TART	TAST	XFFT	XFST	XOCAF	XOCAMH	XOODEP	XOPAH	XOPAMH	XOTHER	XTOT	ZERO	ZERO	ZERO																																								

Salaries and Wages	Interest Received	Dividends Before Exclusion	Dividends in AGI	State Income Tax Refund	Alimony Received	Business Net Profit/Loss	Farm Net Profit/Loss	Capital Gain Distributions	Combined Net Capital Gain/Loss
1	2	3	4	5	6	7	8	9	10

Combined Excluded Long-Term Capital Gain	Combined Long-Term Capital Gains Included in AGI	Sales of Property Other Than Capital Assets	Fully Taxable Pensions and Annuities	Schedule E					
				Schedule E Net Income/Loss	Pensions and Annuities		Net Income/Loss		Partnerships
					This Year	Taxable Portion	Rent	Royalty	
11	12	13	14	15	16	17	18	19	20

Schedule E--Continued								Unemployment Compensation	
Partnerships--Continued		Estate or Trust			Small Business Corporation			Total	In AGI
Total Loss	Net Profit/Loss	Total Income	Total Loss	Net Profit/Loss	Total Income	Total Loss	Net Profit/Loss		
21	22	23	24	25	26	27	28	29	30

Other Income/Loss	Adjustments								
	Moving Expense	Payment to IRA	Payment to KEOGH	Forfeited Interest Penalty	Alimony Paid	Disability Income Exclusion	Employee Business Expenses	Living Expense Deduction	Total
31	32	33	34	35	36	37	38	39	40

Adjusted Gross Income (AGI)/Deficit	Itemized Deductions								
	Medical and Dental Expenses						Taxes Paid		
	One-Half Insurance Premium	Medicine and Drugs	In Excess of 12	Balance of Insurance Premium	Total Expenses	In Excess of 32	Total Deduction	State and Local Income	Real Estate
41	42	43	44	45	46	47	48	49	50

Itemized Deductions--Continued									
Taxes Paid--Continued			Interest			Contributions			
General Sales	Personal Property	Total	Home Mortgage	Credit Card	Total	Cash	Other Than Cash	Carryover	Total
51	52	53	54	55	56	57	58	59	60

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Itemized Deductions--Continued								Taxable Income		
Net Casualty and Theft Loss	Miscellaneous		Total	Zero Bracket Amount	Excess Itemized Unused ZBA	Tax Table Income	Exemption Amount	New Concept	Old Concept	
	Union Dues	Total								
61	62	63	64	65	66	67	68	69	70	
Income Subject to Tax					Credits					
New Concept	Old Concept	Computed Regular Tax	Tax Generated	Income Tax Before Credits	Political Contributions	Elderly	Child Care	Investment	Nonrefundable Business Energy	
71	72	73	74	75	76	77	78	79	80	
Credits--Continued										
Foreign Tax	WIN	JOBS	Residential Energy	EIC Used to Offset Tax Before Credits	Total	Income Tax After Credits	Self-Employment Tax	Tax From Prior Year Investment Credit	Social Security Tax on Tips	
81	82	83	84	85	86	87	88	89	90	
Tax on IRA							Taxpayments			
Minimum Tax	Alternative Minimum Tax	EIC Used to Offset All Other Taxes	Total Tax Liability	Total Income Tax	Revenue Sharing Tax Liability	Withholding	Estimated Payments	Payments With 4868		
91	92	93	94	95	96	97	98	99	100	
Taxpayments--Continued				Business Energy Investment Credit (Refundable Portion)	EIC Refundable Portion	Advance EIC	Balance Due Total Overpayment	Overpayment Credited to 1980 Tax	Tax Paid With Return	
Excess FICA	Credit for Tax on Gas	Regulated Investment Company	Total	105	106	107	108	109	110	
101	102	103	104							
Earned Income Credit (EIC)			Schedule B			Schedule R/RP				
Salaries and Wages	Earned Income	Total EIC	Total Dividends and Distributions	Distributions		Base Amount	Tax Exempt Income Deduction	AGI Phaseout (Sch. R)	Earned Income Phaseout (Sch. RP)	
				Capital Gain	Nontaxable					
111	112	113	114	115	116	117	118	119	120	
Schedule R/RP--Continued		Disability Income Exclusion			Income Earned Abroad			Minimum Tax		
Retirement Income Limitation (Sch. RP)	Adjusted Base Amount	Total Payments	Maximum Qualified for Exclusion	AGI Phaseout	Total	Exempt Amount	Excluded Amount	Total Preferences	Recomputed Tax Preference Income	
121	122	123	124	125	126	127	128	129	130	
Maximum Tax			Energy Credit							
Personal Service Income		1979 Total Preferences	Conservation Expenditures					Energy Conservation Credit	Renewable Energy Expenditures	
Total	Net		Insulation	Storm Window	Caulking	Total Current Year	Total Prior Year			
131	132	133	134	135	136	137	138	139	140	
Energy Credit--Continued				Alternative Minimum Tax				Ordinary Taxable Income Lower Base	Marginal Tax Base	Self-Employment Income
Renewable Energy Expenditures--Continued			Renewable Energy Source Credit	Unused Energy Credit Carryover	Adjusted Itemized Deductions	Capital Gain Deduction				
Geothermal Property	Total Current Year	Total Prior Year					144	145	146	147
141	142	143								
Selection Amount	Zero	Zero	Zero	Zero	Zero	Zero	Return Sequence Number	Weight		
151	152	153	154	155	156	157	158	Decimal	Integer	
								159	160	

AGIRB Adjusted Gross Income Range B:

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

BANK Foreign Bank Accounts:

(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



Business (Schedules C and F, or C only, total		20-29
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax		20
Larger of adjusted gross income or largest specific income item	and	Business and Farm receipts
Under \$10,000	Under \$20,000	21
\$10,000 under \$15,000 Under \$10,000	Under \$50,000 \$20,000 under \$50,000	22
\$15,000 under \$20,000 Under \$15,000	Under \$100,000 \$50,000 under \$100,000	23
\$20,000 under \$30,000 Under \$20,000	Under \$250,000 \$100,000 under \$250,000	24
\$30,000 under \$50,000 Under \$30,000	Under \$500,000 \$250,000 under \$500,000	25
\$50,000 under \$100,000 Under \$50,000	Under \$750,000 \$500,000 under \$750,000	26
\$100,000 under \$200,000 Under \$100,000	Under \$1,000,000 \$750,000 under \$1,000,000	27
**\$200,000 under \$500,000 Under \$200,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	28
\$500,000 or more Under \$500,000	Any amount \$5,000,000 or more	29

**Example of Sample Code Assignment**

\*\* A Form 1040 return with AGI of \$26,204, LSII of \$9,443, and Business Receipts (Schedule C attached) of \$4,795,026 would be assigned sample code 28 based primarily on Business Receipts and AGI amount.

CSAMP Sample Codes:

Description of sample strata

Non-business and farm (Schedule F only), total		09-19
Form 1040A returns with adjusted gross income under \$10,000		09
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax		10
<b>Larger of adjusted gross income or largest specific income item</b>	<b>and</b>	<b>Farm receipts</b>
Under \$10,000	Under \$20,000	11
\$10,000 under \$15,000	Under \$50,000	
Under \$10,000	\$20,000 under \$50,000	12
\$15,000 under \$20,000	Under \$100,000	
Under \$15,000	\$50,000 under \$100,000	13
\$20,000 under \$30,000	Under \$250,000	
Under \$20,000	\$100,000 under \$250,000	14
\$30,000 under \$50,000	Under \$500,000	
Under \$30,000	\$250,000 under \$500,000	15
*\$50,000 under \$100,000	Under \$750,000	
Under \$50,000	\$500,000 under \$750,000	16
\$100,000 under \$200,000	Under \$1,000,000	
Under \$100,000	\$750,000 under \$1,000,000	17
\$200,000 under \$500,000	Under \$5,000,000	
Under \$200,000	\$1,000,000 under \$5,000,000	18
\$500,000 or more	Any amount	
Under \$500,000	\$5,000,000 or more	19

Example of Sample Code Assignment

- \* A Form 1040 return with adjusted gross income (AGI) of \$28,502, the Largest Specified Income Item (LSII) of \$65,048, and Farm Receipts (Schedule F attached) of \$252,896 would be assigned sample code 16 based primarily on the LSII and Farm Receipts Amount.

CYCLE	Cycle Code.....	00-56
DEPING	Dependent with Unearned Income:	
	(A) Box not checked.....	0
	(B) Box checked.....	1
	(C) No box on form.....	2
ELECT	Presidential Election Fund:	
	No Boxes checked.....	0
	1 "Yes" box checked.....	1
	2 "Yes" boxes checked.....	2
	Only the "No" boxes checked.....	8
FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount.....	2
	(C) Neither.....	3
FLPD	Filing Period: (Acct. Period)	
	(A) FLPDYR - (Taxpayer's Tax Year Ended).....	60-81
	(B) FLPDMO - (Taxpayer's Calendar or Fiscal Year Ending Month).....	01-12
F-5695	Form 5695 (Residential energy credit):	
	(A) No form attached.....	0
	(B) Number of principal residences occupied.....	1-9
MARS	Martial Status	
	(A) Single.....	1
	(B) Married filing joint.....	2
	(C) Married filing separately and <u>not</u> claiming a spouse exemption.....	3
	(D) Unmarried head of household and no name written on line 4.....	4
	(E) Widow(er) with dependent child (surviving spouse).....	5
	(F) Married filing separately and claiming a spouse exemption.....	6
	(G) Unmarried head of house and name <u>written</u> on line 4.....	7

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.....	3
	(Schedule C Gross Receipts larger)	
	(E) Schedule C and F present.....	4
	(Schedule F Gross Receipts larger)	
SCHRRP	Credit for the Elderly:	
	(A) No entry or indeterminable entry.....	0
	(B) Schedule R filed with MARS/AGE:	
	(a) Box A or no box checked.....	1
	(b) Box B checked.....	2
	(c) Box C checked.....	3
	(d) Box D checked.....	4
	(C) Schedule RP filed with MARS/AGEX:	
	(a) Box A or no box checked.....	5
	(b) Box B checked.....	6
	(c) Box C checked.....	7
	(d) Box D checked.....	8
	(e) Box E checked.....	9
SELD	Select Code by District.....	00-99
SELI	Selection Item .....	0-9
SEX	Sex of Taxpayer:	
	(A) Nonjoint return of male taxpayer.....	1
	(B) Nonjoint return of female taxpayer.....	2
	(C) Joint return/male primary taxpayer.....	3
	(D) Joint return/female primary taxpayer.....	4
SPECTX	Special Tax Computation:	
	(A) No entry.....	0
	(B) Form 4970 tax used.....	1
	(C) Form 4972 tax used.....	2
	(D) Form 5544 tax used.....	3
	(E) Form 5405 tax used.....	4
	(F) Section 72(m)(5) penalty tax used.....	5
	(G) Any combination of Form 4972 and other taxes.....	6
	(H) Any combination of taxes excluding Form 4972.....	7

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

TFORM	Corrected Form of Return:	
	(A) 1040 Return.....	0
	(B) 1040A Return.....	1
TXILR	Ordinary Taxable Income Lower Rate.....	14-70
TXNT	Taxable or Nontaxable Returns:	
	Taxable Returns.....	1
	Nontaxable Returns.....	2
TXRT	Marginal Tax Rate.....	14-70
TXST	Tax Status:	
	(A) No Tax Computation.....	0
	(B) Normal Tax - regular.....	1
	(C) Non-compute - regular.....	2
	(D) Income Averaging (SCH. G).....	3
	(E) Alternative.....	4
	(F) Maximum Tax (regular).....	5
	(G) Maximum Tax (alternative).....	6
	(H) Partially Tax-exempt Income.....	7
	(I) Partially Tax-exempt (alternative).....	8
	(J) Non-compute nontaxable.....	9
	NOTE: TXST 4, 6, 7 or 8 appear on prior year returns only.	
XFPT	Primary Taxpayer Exemption:	
	(A) Regular.....	1
	(B) Regular and Age.....	2
	(C) Regular, Age, and Blind.....	3
	(D) Regular Blind.....	4

XFST	Secondary Taxpayer Exemption:	
	(A) No Secondary Taxpayer.....	0
	(B) Regular.....	1
	(C) Regular, Age.....	2
	(D) Regular, Age, and Blind.....	3
	(E) Regular, Blind.....	4
XOCAH	Exemptions for Children living at home:	
	Actual number entered.....	0-99
XOCAWH	Exemptions for Children living away from home:	
	Actual number entered.....	0-99
XOODEP	Other Exemptions:	
	Exemptions other than children or parents claimed.....	0-99
XOPAH	Exemptions for Parents living at home:	
	Actual number entered.....	0-9
XOPAWH	Exemptions for Parents living away from home:	
	Actual number entered.....	0-9
XOTHER	Exemptions Other Than Age or Blind.....	1-6
XTOT	Total Exemptions:	
	Actual number entered.....	01-99

## EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in either the 1979 Individual Tax Model File or the 1979 State Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1979 FORMS" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
10	Combined Net Capital Gain (Loss) - This is a computed amount arrived at by combining the Net Capital Gains (Loss) from the Schedule D with the Capital Gain Distribution reported on the Form 1040 (E9).
11	Combined Excluded Net Capital Gain or Loss - This is a computed amount arrived at by combining the Long-term Capital Gains exclusion from the Schedule D and that portion of the Capital Gains Distribution excluded prior to making an entry on Form 1040, (E9) (arrived at by multiplying the reported amount by a factor of 1.5).
12	Combined Long-Term Capital Gain Included in AGI - This is a computed amount arrived at by combining Long-term Capital Gains in excess of the Short-Term Capital Losses minus the Capital Gain exclusion plus the Capital Gain Distribution reported on Form 1040 (E9).
65	Zero Bracket Amount - This amount was limited to the smaller of the statutory limit or taxable income (E69)
69	Taxable Income, New Concept: This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).



Element NumberDefinition

- 70            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 1978. See (E69).
- 71            Income Subject to Tax (New Concept) - For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backward from the tax figure.
- 72            Income Subject to Tax (Old Concept) - Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.
- 73            Computed Regular Tax:            This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.
- 85            Earned Income Credit Used to Offset Tax Before Credits - This amount was computed based on the lesser of: Earned Income (E112) or Income Tax Before Credits minus all credits except the Earned Income Credit.
- 86            Total Tax Credits:            Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset income tax before credits.
- 87            Income Tax After Credits:            Tax after credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
- 95            Total Tax Liability:            Total tax from Form 1040 or 1040A minus Earned Income Credit used to offset income tax before credits minus the Earned Income Credit used to offset all other taxes.
- 96            Total Income Tax:            Element (87) plus element (92) + plus element (93).

Element NumberDefinition

- 110            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.
- 111            Earned Income Credit (Salaries and Wages) - The amount of salaries and wages used in computing the Earned Income Credit.
- 112            Earned Income Credit (Earned Income) - The amount of net earnings from self-employment used in computing the Earned Income Credit.
- 130            Recomputed Tax Preference Income: This is a computed amount arrived at by taking the sum of the Total Tax Preferences less the no-benefit deduction.
- 148            Ordinary Taxable Income Lower Base - On a maximum tax return with other income (i.e., other than personal service income) that part of other income which is taxed at the lowest applicable tax rate (TXILR) above the 50% maximum rate on personal service income.
- 149            Marginal Tax Base - This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
- 151            Selection Amount - The income item used for sampling the return. It is based either an adjusted gross income, the largest individual source of income (loss), or on business receipts (CSAMP).
- 159 & 160      Weight:
- (a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places).
- (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

TECHNICAL DESCRIPTION  
OF THE FILES

## TECHNICAL DESCRIPTION OF THE FILES

Each "data record" in the file, representing one tax return, is composed of 2400 characters. Blocks are made up of 6 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in American National Standard Code for Information Interchange (ASCII) 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 an 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are signed positive with the signed bit in the last character position. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 4 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 14 characters in length and contain nine decimal digits with leading zeroes. Weight factors are provided to accommodate either a decimal or an integer weighting system.

The file is a single data set on multiple volumes and uses UNIVAC Standard Labels. A standard set of UNIVAC labels consists of a volume label, two header labels and two trailer labels. All labels are 80 characters in length.

The UNIVAC Standard volume label (VOLI) is used to identify the tape volume and the owner. It is always the first record on a UNIVAC Standard labeled tape. UNIVAC Standard Labels are similar to IBM Standard Labels except that in place of data set name, UNIVAC uses a qualifier and a filename. The volume label is followed by a data set label (HDR1). The HDR1 label contains such information such as "HDR1", qualifier and filename, 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

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(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 UNIVAC publication - "SPERRY UNIVAC, Series 1100, COBOL (ASCII), Level 5R1, Supplementary Reference" (order number UP-8584 Rev. 1). Pages 3-31 through 3-52 of the UNIVAC publication describe in detail all possible UNIVAC Label formats.

A regular IBM user needs the following information:

- (a) Volume serial number -- on the outside of the reel
- (b) Qualifier and Filename -- as requested
- (c) Record length -- 2400 bytes per record (character format)

### Sample Criteria and Selection

Forms 1040 and 1040A returns filed and processed into the Internal Revenue Service's Individual Master File System during 1980 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the ending digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The sample for all States were formed on the basis of the combined total number of Forms 1040 and 1040A. The States were then divided into 5 different groups according to population. For each State Group the sample was designed to select a minimum number of 1,800 returns per State. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group the sample was basically allocated to sample strata to reduce variance. A return was assigned to one of the sample strata when the return amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of a sample stratum. See the Record Layout Section (CSAMP) for a detail description and an example of sample code assignments.

### Method of Estimation

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

### Sampling Variability

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

Coefficients of variation in Tables 7.1, 7.2 and 7.3 of this booklet were computed using a sum-of-squares formula for selected frequency and amount estimates. See the section of the booklet titled "Reliability Tables".

### 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 by means of a continuous subsampling verification system. In addition, an independent reprocessing of a small subsample of the returns statistically selected was conducted as a further check on processing. Prior to creation of the Statistics of Income File (from which the Individual and State Tax Model files were created), numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated the allowance of reasonable tolerances in the statistical processing of the data. See Statistics of Income--1979, Individual Income Tax Returns for a more complete description of the sample and the various processing operations.



INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

SOURCES OF THE DATA

The data in the 1979 Individual Tax Model file was compiled from a stratified simple random sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during Calendar Year 1980 and processed in the service centers of the Internal Revenue Service. The total sample of 203,536 returns was selected from a population of 92,694,302 returns.

The records in this file are intended to represent all returns filed for Income Year 1979. While the overwhelming majority of returns processed during 1980 were for Calendar Year 1979, a few of them were for non-calendar years ending during 1979 and 1980, and some were returns for prior years. Returns

returns processed for revenue purposes after December 31, 1980.

All returns processed during 1980 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

## STATE TAX MODEL SAMPLE DESCRIPTION

The 1979 State Tax Model File is based on the same Statistics of Income sample as the 1979 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. However, these returns were included in the computation of the reliability table. The sample of 174,276 records in this file are used to represent 92,600,571 of the 92,694,302 individual income tax return records filed for Tax Year 1979. Table 7.3 of this booklet presents coefficients of variation by size of adjusted gross income on all returns filed for each State.

In the 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 (with the exception of high income returns as noted earlier). A coding system based on the reported tax return address is, however, subject to certain limitations. There are instances in which taxpayers residing in a given State are not included in the tabulations for that State. The reasons for this are that not all taxpayers give their home addresses on their tax return, instead, some report:

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

To the extent that such an address was located in a State that was different from the taxpayer's State of residence, the accuracy of the data was affected. See Statistics of Income--1979, Individual Income Tax Returns for a more complete description of the sample and the various processing operations.

RELIABILITY TABLES

FILE: SAMPLE SIZE AND POPULATION BY STATE

POPULATION		
INDIVIDUAL TAX MODEL	STATE TAX MODEL	
23	1,372,550	1,371,688
265	188,339	188,221
190	1,076,686	1,075,807
107	801,506	801,451
312	10,069,500	10,056,333
730	1,261,473	1,260,270
140	1,376,436	1,373,918
641	248,178	247,901
845	315,668	315,016
294	3,900,884	3,895,335
642	2,115,568	2,114,221
948	412,922	412,618
030	353,402	353,238
855	4,901,286	4,895,364
912	2,227,638	2,226,016
587	1,202,827	1,202,090
209	993,238	992,236
427	1,309,862	1,308,911
317	1,526,193	1,524,514
759	456,794	455,547
640	1,821,650	1,820,123
318	2,514,614	2,512,528
031	3,754,658	3,760,773
460	1,728,264	1,726,790
095	838,608	834,137
601	1,970,530	1,969,018
838	332,263	332,123
157	562,771	562,331
862	369,273	368,517
469	423,581	423,301

Table A. 1979 INDIVIDUAL TAX MODEL FILE AND 1979 STATE TAX MODEL FILE: SAMPLE SIZE AND POPULATION BY STATE: Cont...

S T A T E S	S A M P L E S I Z E		P O P U L A T I O N	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
NEW JERSEY	5,377	4,412	3,152,364	3,149,065
NEW MEXICO	5,637	5,374	510,654	520,375
NEW YORK	12,852	9,647	7,147,126	7,136,611
NORTH CAROLINA	2,960	2,639	2,311,897	2,310,588
NORTH DAKOTA	2,152	2,049	273,563	273,468
OHIO	6,598	5,592	4,513,999	4,510,210
OKLAHOMA	2,943	2,544	1,148,877	1,147,647
OREGON	2,467	2,211	1,100,919	1,100,136
PENNSYLVANIA	7,115	6,157	4,817,969	4,814,231
RHODE ISLAND	2,329	2,867	401,959	401,163
SOUTH CAROLINA	1,977	1,798	1,167,227	1,166,661
SOUTH DAKOTA	2,461	2,346	285,962	285,847
TENNESSEE	2,644	2,346	1,753,231	1,752,017
TEXAS	11,246	8,778	5,596,618	5,587,967
UTAH	4,515	4,198	528,243	527,919
VERMONT	1,675	1,625	193,311	193,247
VIRGINIA	3,195	2,839	2,167,918	2,166,479
WASHINGTON	2,962	2,637	1,757,458	1,756,088
WEST VIRGINIA	1,810	1,625	667,001	666,627
WISCONSIN	2,762	2,461	1,968,083	1,956,786
WYOMING	2,932	2,698	205,402	205,168
APO/FPO	177	177	284,409	284,409
PUERTO RICO	37	54	32,638	32,630
U.S. CIT. AEROD	590	418	150,220	149,604
U.S. TOTAL	203,536	174,276	92,694,302	92,600,571

Individual Returns/1979 • Sources, Sample and Limitations

and annuities		In adjusted gross income	
	Number of returns (13)	Amount (14)	
	1.5	1.2	1.5
	1.3	193	211
	1.8	209	296
	1.5	128	127
	1.7	183	103
	1.2	64	79
	1.4	59	70
	1.6	56	67
	1.9	57	66
	1.3	62	74
	1.4	63	75
	1.2	61	73
	1.1	69	82
	1.2	70	84
	1.1	74	89
	1.1	80	95
	1.1	72	92
	1.0	77	98
	1.0	74	92
	1.0	83	102
	1.0	88	110
	1.3	3.8	5.0
	1.5	4.8	6.0
	1.6	3.4	4.7
	1.7	3.1	4.4
	1.8	3.1	4.4
	1.9	3.1	4.4
	2.0	3.1	4.4
	2.1	3.1	4.4
	2.2	3.1	4.4
	2.3	3.1	4.4
	2.4	3.1	4.4
	2.5	3.1	4.4
	2.6	3.1	4.4
	2.7	3.1	4.4
	2.8	3.1	4.4
	2.9	3.1	4.4
	3.0	3.1	4.4
	3.1	3.1	4.4
	3.2	3.1	4.4
	3.3	3.1	4.4
	3.4	3.1	4.4
	3.5	3.1	4.4
	3.6	3.1	4.4
	3.7	3.1	4.4
	3.8	3.1	4.4
	3.9	3.1	4.4
	4.0	3.1	4.4
	4.1	3.1	4.4
	4.2	3.1	4.4
	4.3	3.1	4.4
	4.4	3.1	4.4
	4.5	3.1	4.4
	4.6	3.1	4.4
	4.7	3.1	4.4
	4.8	3.1	4.4
	4.9	3.1	4.4
	5.0	3.1	4.4
	5.1	3.1	4.4
	5.2	3.1	4.4
	5.3	3.1	4.4
	5.4	3.1	4.4
	5.5	3.1	4.4
	5.6	3.1	4.4
	5.7	3.1	4.4
	5.8	3.1	4.4
	5.9	3.1	4.4
	6.0	3.1	4.4
	6.1	3.1	4.4
	6.2	3.1	4.4
	6.3	3.1	4.4
	6.4	3.1	4.4
	6.5	3.1	4.4
	6.6	3.1	4.4
	6.7	3.1	4.4
	6.8	3.1	4.4
	6.9	3.1	4.4
	7.0	3.1	4.4
	7.1	3.1	4.4
	7.2	3.1	4.4
	7.3	3.1	4.4
	7.4	3.1	4.4
	7.5	3.1	4.4
	7.6	3.1	4.4
	7.7	3.1	4.4
	7.8	3.1	4.4
	7.9	3.1	4.4
	8.0	3.1	4.4
	8.1	3.1	4.4
	8.2	3.1	4.4
	8.3	3.1	4.4
	8.4	3.1	4.4
	8.5	3.1	4.4
	8.6	3.1	4.4
	8.7	3.1	4.4
	8.8	3.1	4.4
	8.9	3.1	4.4
	9.0	3.1	4.4
	9.1	3.1	4.4
	9.2	3.1	4.4
	9.3	3.1	4.4
	9.4	3.1	4.4
	9.5	3.1	4.4
	9.6	3.1	4.4
	9.7	3.1	4.4
	9.8	3.1	4.4
	9.9	3.1	4.4
	10.0	3.1	4.4
	10.1	3.1	4.4
	10.2	3.1	4.4
	10.3	3.1	4.4
	10.4	3.1	4.4
	10.5	3.1	4.4
	10.6	3.1	4.4
	10.7	3.1	4.4
	10.8	3.1	4.4
	10.9	3.1	4.4
	11.0	3.1	4.4
	11.1	3.1	4.4
	11.2	3.1	4.4
	11.3	3.1	4.4
	11.4	3.1	4.4
	11.5	3.1	4.4
	11.6	3.1	4.4
	11.7	3.1	4.4
	11.8	3.1	4.4
	11.9	3.1	4.4
	12.0	3.1	4.4
	12.1	3.1	4.4
	12.2	3.1	4.4
	12.3	3.1	4.4
	12.4	3.1	4.4
	12.5	3.1	4.4
	12.6	3.1	4.4
	12.7	3.1	4.4
	12.8	3.1	4.4
	12.9	3.1	4.4
	13.0	3.1	4.4
	13.1	3.1	4.4
	13.2	3.1	4.4
	13.3	3.1	4.4
	13.4	3.1	4.4
	13.5	3.1	4.4
	13.6	3.1	4.4
	13.7	3.1	4.4
	13.8	3.1	4.4
	13.9	3.1	4.4
	14.0	3.1	4.4
	14.1	3.1	4.4
	14.2	3.1	4.4
	14.3	3.1	4.4
	14.4	3.1	4.4
	14.5	3.1	4.4
	14.6	3.1	4.4
	14.7	3.1	4.4
	14.8	3.1	4.4
	14.9	3.1	4.4
	15.0	3.1	4.4
	15.1	3.1	4.4
	15.2	3.1	4.4
	15.3	3.1	4.4
	15.4	3.1	4.4
	15.5	3.1	4.4
	15.6	3.1	4.4
	15.7	3.1	4.4
	15.8	3.1	4.4
	15.9	3.1	4.4
	16.0	3.1	4.4
	16.1	3.1	4.4
	16.2	3.1	4.4
	16.3	3.1	4.4
	16.4	3.1	4.4
	16.5	3.1	4.4
	16.6	3.1	4.4
	16.7	3.1	4.4
	16.8	3.1	4.4
	16.9	3.1	4.4
	17.0	3.1	4.4
	17.1	3.1	4.4
	17.2	3.1	4.4
	17.3	3.1	4.4
	17.4	3.1	4.4
	17.5	3.1	4.4
	17.6	3.1	4.4
	17.7	3.1	4.4
	17.8	3.1	4.4
	17.9	3.1	4.4
	18.0	3.1	4.4
	18.1	3.1	4.4
	18.2	3.1	4.4
	18.3	3.1	4.4
	18.4	3.1	4.4
	18.5	3.1	4.4
	18.6	3.1	4.4
	18.7	3.1	4.4
	18.8	3.1	4.4
	18.9	3.1	4.4
	19.0	3.1	4.4
	19.1	3.1	4.4
	19.2	3.1	4.4
	19.3	3.1	4.4
	19.4	3.1	4.4
	19.5	3.1	4.4
	19.6	3.1	4.4
	19.7	3.1	4.4
	19.8	3.1	4.4
	19.9	3.1	4.4
	20.0	3.1	4.4
	20.1	3.1	4.4
	20.2	3.1	4.4
	20.3	3.1	4.4
	20.4	3.1	4.4
	20.5	3.1	4.4
	20.6	3.1	4.4
	20.7	3.1	4.4
	20.8	3.1	4.4
	20.9	3.1	4.4
	21.0	3.1	4.4
	21.1	3.1	4.4
	21.2	3.1	4.4
	21.3	3.1	4.4
	21.4	3.1	4.4
	21.5	3.1	4.4
	21.6	3.1	4.4
	21.7	3.1	4.4
	21.8	3.1	4.4
	21.9	3.1	4.4
	22.0	3.1	4.4
	22.1	3.1	4.4
	22.2	3.1	4.4
	22.3	3.1	4.4
	22.4	3.1	4.4
	22.5	3.1	4.4
	22.6	3.1	4.4
	22.7	3.1	4.4
	22.8	3.1	4.4
	22.9	3.1	4.4
	23.0	3.1	4.4
	23.1	3.1	4.4
	23.2	3.1	4.4
	23.3	3.1	4.4
	23.4	3.1	4.4
	23.5	3.1	4.4
	23.6	3.1	4.4
	23.7	3.1	4.4
	23.8	3.1	4.4
	23.9	3.1	4.4
	24.0	3.1	4.4
	24.1	3.1	4.4
	24.2	3.1	4.4
	24.3	3.1	4.4
	24.4	3.1	4.4
	24.5	3.1	4.4
	24.6	3.1	4.4
	24.7	3.1	4.4
	24.8	3.1	4.4
	24.9	3.1	4.4
	25.0	3.1	4.4





Individual Returns/1979 • Sources, Sample and Limitations

Table 7.1 — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Dividends and other distributions received—Continued										Rent		Net income		Royalty		Net loss	
	Total		Exclusion		Dividends in adjusted gross income		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)
All returns, total.....	7	1.1	7	9	1.1	1.1	1.5	2.0	1.4	1.8	3.3	3.6	11.1	8.8	11.1	11.1	11.1	8.8
No adjusted gross income.....	8.1	7.1	8.1	9.4	7.1	7.1	11.1	15.5	10.0	10.5	21.1	12.8	18.9	22.1	18.9	18.9	18.9	22.1
Under \$1,000.....	13.3	27.0	13.3	17.6	16.0	16.0	21.2	22.9	24.8	25.5	51.8	54.7	99.5	99.5	99.5	99.5	99.5	99.5
\$1,000 under \$2,000.....	8.4	9.4	8.4	10.1	8.5	8.5	17.4	21.5	18.1	22.6	86.2	80.5	99.3	99.3	99.3	99.3	99.3	99.3
\$2,000 under \$3,000.....	7.9	13.5	7.9	8.3	8.9	8.9	13.4	16.7	17.2	17.2	41.2	38.3	—	—	—	—	—	—
\$3,000 under \$4,000.....	7.2	11.7	7.2	8.3	7.6	7.6	10.5	13.4	15.1	15.1	31.2	28.6	—	—	—	—	—	—
\$4,000 under \$5,000.....	6.7	10.9	6.7	7.6	6.9	6.9	10.9	13.3	14.3	14.3	26.9	24.0	—	—	—	—	—	—
\$5,000 under \$6,000.....	6.4	10.7	6.4	7.3	6.7	6.7	10.2	13.5	14.0	14.0	27.6	24.8	—	—	—	—	—	—
\$6,000 under \$7,000.....	8.4	11.3	8.4	7.3	7.2	7.2	9.9	13.2	12.9	12.9	48.7	46.7	—	—	—	—	—	—
\$7,000 under \$8,000.....	6.2	10.4	6.2	7.2	6.4	6.4	10.1	13.3	13.4	13.4	25.5	23.5	—	—	—	—	—	—
\$8,000 under \$9,000.....	6.1	12.3	6.1	7.1	6.3	6.3	10.2	14.6	12.0	12.0	39.7	37.1	—	—	—	—	—	—
\$9,000 under \$10,000.....	6.4	13.1	6.4	7.7	6.5	6.5	10.8	16.8	12.2	12.2	28.5	26.5	—	—	—	—	—	—
\$10,000 under \$11,000.....	6.0	10.8	6.0	6.9	6.2	6.2	8.8	15.0	11.5	11.5	20.0	18.4	—	—	—	—	—	—
\$11,000 under \$12,000.....	5.8	10.8	5.8	6.8	5.9	5.9	10.1	14.8	10.5	10.5	25.0	23.0	—	—	—	—	—	—
\$12,000 under \$13,000.....	5.9	11.3	5.9	6.8	5.8	5.8	10.9	17.3	10.9	10.9	37.6	34.4	—	—	—	—	—	—
\$13,000 under \$14,000.....	6.1	13.6	6.1	7.4	6.3	6.3	10.1	16.0	10.1	10.1	28.1	26.3	—	—	—	—	—	—
\$14,000 under \$15,000.....	6.1	12.9	6.1	7.5	6.3	6.3	10.1	16.0	10.1	10.1	28.0	26.3	—	—	—	—	—	—
\$15,000 under \$16,000.....	5.8	13.4	5.8	6.8	6.0	6.0	9.6	17.2	9.7	9.7	13.3	12.2	—	—	—	—	—	—
\$16,000 under \$17,000.....	5.5	13.5	5.5	6.9	5.8	5.8	10.1	15.5	8.8	8.8	13.3	12.2	—	—	—	—	—	—
\$17,000 under \$18,000.....	5.4	15.3	5.4	6.7	5.6	5.6	9.2	20.8	8.4	8.4	13.3	12.2	—	—	—	—	—	—
\$18,000 under \$19,000.....	5.4	12.7	5.4	6.5	5.5	5.5	10.1	15.6	8.8	8.8	12.2	11.1	—	—	—	—	—	—
\$19,000 under \$20,000.....	5.4	12.7	5.4	6.5	5.5	5.5	10.1	15.6	8.8	8.8	12.2	11.1	—	—	—	—	—	—
\$20,000 under \$25,000.....	2.3	6.2	2.3	2.9	2.3	2.3	4.5	7.9	4.2	4.2	10.7	18.4	—	—	—	—	—	—
\$25,000 under \$30,000.....	2.4	6.5	2.4	2.9	2.4	2.4	5.1	9.7	4.4	4.4	5.9	11.4	—	—	—	—	—	—
\$30,000 under \$35,000.....	1.4	4.5	1.4	1.7	1.4	1.4	3.4	6.7	3.1	3.1	4.7	4.7	—	—	—	—	—	—
\$35,000 under \$40,000.....	2.1	5.4	2.1	2.4	2.4	2.4	4.7	9.5	3.1	3.1	5.6	16.8	—	—	—	—	—	—
\$40,000 under \$45,000.....	2.1	5.4	2.1	2.4	2.4	2.4	4.7	9.5	3.1	3.1	5.6	16.8	—	—	—	—	—	—
\$45,000 under \$50,000.....	2.1	5.4	2.1	2.4	2.4	2.4	4.7	9.5	3.1	3.1	5.6	16.8	—	—	—	—	—	—
\$50,000 under \$75,000.....	2.9	8.1	2.9	8.1	1.1	1.1	2.9	4.4	2.2	2.2	4.3	8.9	—	—	—	—	—	—
\$75,000 under \$100,000.....	1.9	4.4	1.9	2.1	1.9	1.9	2.0	7.2	3.9	3.9	6.0	13.6	—	—	—	—	—	—
\$100,000 under \$200,000.....	1.9	4.4	1.9	2.1	1.9	1.9	2.0	7.2	3.9	3.9	6.0	13.6	—	—	—	—	—	—
\$200,000 under \$500,000.....	5.5	1.5	5.5	6.6	1.5	1.5	1.5	3.3	1.8	1.8	3.4	5.7	—	—	—	—	—	—
\$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	—	—	—	—	—	—
Taxable returns, total.....	7	1.1	7	9	1.1	1.1	1.5	2.0	1.4	1.8	3.3	3.6	11.1	8.8	11.1	11.1	11.1	8.8
No adjusted gross income.....	14.2	14.4	14.2	14.4	14.4	14.4	25.2	12.0	47.4	12.7	26.8	24.3	34.4	30.8	34.4	34.4	34.4	30.8
Under \$1,000.....	62.5	62.5	62.5	62.5	62.5	62.5	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2
\$1,000 under \$2,000.....	18.5	19.2	18.5	19.2	19.2	19.2	24.4	24.4	19.8	19.8	98.8	97.8	11.8	11.8	11.8	11.8	11.8	11.8
\$2,000 under \$3,000.....	23.4	23.4	23.4	23.4	23.4	23.4	24.1	24.1	19.8	19.8	98.8	97.8	11.8	11.8	11.8	11.8	11.8	11.8
\$3,000 under \$4,000.....	13.1	14.3	13.1	15.2	14.3	14.3	31.7	29.3	23.3	23.3	54.7	52.7	—	—	—	—	—	—
\$4,000 under \$5,000.....	9.5	10.1	9.5	10.1	10.1	10.1	18.5	23.0	20.7	20.7	32.7	32.7	—	—	—	—	—	—
\$5,000 under \$6,000.....	8.1	13.0	8.1	8.9	8.9	8.9	16.1	20.2	21.4	21.4	46.5	46.5	—	—	—	—	—	—
\$6,000 under \$7,000.....	7.7	13.6	7.7	8.6	8.6	8.6	13.5	17.8	17.5	17.5	42.7	42.7	—	—	—	—	—	—
\$7,000 under \$8,000.....	7.2	11.8	7.2	8.2	8.2	8.2	11.8	16.4	16.4	16.4	38.2	38.2	—	—	—	—	—	—
\$8,000 under \$9,000.....	6.8	13.3	6.8	7.6	7.6	7.6	11.8	18.5	13.9	13.9	37.0	37.0	—	—	—	—	—	—
\$9,000 under \$10,000.....	6.8	13.5	6.8	8.1	8.1	8.1	11.8	18.5	13.9	13.9	37.0	37.0	—	—	—	—	—	—
\$10,000 under \$11,000.....	6.2	11.3	6.2	7.3	7.3	7.3	11.9	15.9	12.5	12.5	30.1	29.6	—	—	—	—	—	—
\$11,000 under \$12,000.....	6.0	11.0	6.0	6.2	6.2	6.2	10.7	15.9	12.1	12.1	27.0	27.0	—	—	—	—	—	—
\$12,000 under \$13,000.....	5.7	11.5	5.7	6.2	6.2	6.2	10.7	15.9	12.1	12.1	27.0	27.0	—	—	—	—	—	—
\$13,000 under \$14,000.....	6.3	13.0	6.3	7.5	7.5	7.5	10.5	17.9	11.6	11.6	14.6	14.6	—	—	—	—	—	—
\$14,000 under \$15,000.....	6.2	13.0	6.2	7.5	7.5	7.5	10.5	17.9	11.6	11.6	14.6	14.6	—	—	—	—	—	—
\$15,000 under \$16,000.....	5.9	13.9	5.9	6.4	6.4	6.4	9.8	17.8	9.9	9.9	28.4	28.4	—	—	—	—	—	—
\$16,000 under \$17,000.....	5.9	13.9	5.9	6.4	6.4	6.4	9.8	17.8	9.9	9.9	28.4	28.4	—	—	—	—	—	—
\$17,000 under \$18,000.....	5.5	13.5	5.5	6.9	6.9	6.9	10.5	21.9	9.6	9.6	25.0	25.0	—	—	—	—	—	—
\$18,000 under \$19,000.....	5.5	13.5	5.5	6.9	6.9	6.9	10.5	21.9	9.6	9.6	25.0	25.0	—	—	—	—	—	—
\$19,000 under \$20,000.....	5.4	12.8	5.4	6.6	6.6	6.6	10.2	15.6	8.9	8.9	12.7	12.7	—	—	—	—	—	—
\$20,000 under \$25,000.....	2.3	6.2	2.3	2.9	2.9	2.9	4.5	8.1	4.2	4.2	10.8	18.5	—	—	—	—	—	—
\$25,000 under \$30,000.....	2.4	6.6	2.4	2.9	2.9	2.9	5.1	9.8	4.4	4.4	11.4	11.4	—	—	—	—	—	—
\$30,000 under \$35,000.....	1.4	4.5	1.4	1.5	1.5	1.5	3.4	6.8	3.1	3.1	4.7	4.7	—	—	—	—	—	—
\$35,000 under \$40,000.....	2.1	5.4	2.1	2.4	2.4	2.4	4.7	9.5	3.1	3.1	5.6	16.8	—	—	—	—	—	—
\$40,000 under \$50,000.....	2.9	8.1	2.9	8.1	1.1	1.1	2.9	4.4	2.2	2.2	4.3	8.9	—	—	—	—	—	—
\$50,000 under \$75,000.....	1.9	4.4	1.9	2.1	1.9	1.9	2.0	7.2	3.9	3.9	6.0	13.6	—	—	—	—	—	—
\$75,000 under \$100,000.....	1.9	4.4	1.9	2.1	1.9	1.9	2.0	7.2	3.9	3.9	6.0	13.6	—	—	—	—	—	—
\$100,000 under \$200,000.....	5.5	1.5	5.5	6.6	1.5	1.5	1.5	3.3	1.8	1.8	3.4	5.7	—	—	—	—	—	—
\$200,000 under \$500,000.....	0.0																	

Table 7.1 — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets													
	Capital gain distributions reported on Form 1040			Returns with short-term capital gains or losses			Returns with long-term capital gains or losses			Post-1969 long-term capital gains or losses				
	Number of returns (44)	Amount (45)	Pre-1970 short-term capital loss carryover (46)	Post-1969 short-term capital loss carryover (47)		Net short-term gain after carryover (48)		Net short-term loss after carryover (49)		Pre-1970 long-term capital loss carryover (50)		Post-1969 long-term capital loss carryover (51)		
				Number of returns (48)	Amount (47)	Number of returns (48)	Amount (47)	Number of returns (49)	Amount (48)	Number of returns (49)	Amount (49)	Number of returns (50)	Amount (50)	Number of returns (51)
All returns, total.....	3.2	14.0	27.8	38.8	4.8	9.8	2.9	3.4	2.2	6.7	18.4	32.6	3.9	6.9
No adjusted gross income.....	35.6	60.1	72.2	5.0	26.6	33.4	18.7	19.4	48.2	65.6	95.6	24.5	20.2	70.2
\$1,000 under \$2,000.....	40.3	85.1	70.0	—	86.6	22.0	33.8	48.0	37.0	69.2	97.9	55.0	56.2	61.1
\$2,000 under \$3,000.....	35.8	41.2	—	—	60.5	63.1	31.1	37.1	44.9	65.8	85.0	65.8	66.7	66.7
\$3,000 under \$4,000.....	28.5	50.8	—	—	41.8	61.5	31.7	27.4	40.8	66.7	86.7	65.8	51.3	55.0
\$4,000 under \$5,000.....	23.5	35.4	—	—	48.9	50.7	28.2	31.4	46.2	86.7	86.7	86.7	51.3	56.9
\$5,000 under \$6,000.....	22.3	48.7	—	—	96.5	96.6	33.5	33.5	50.1	99.7	99.7	99.7	43.6	54.8
\$6,000 under \$7,000.....	23.9	53.4	—	—	85.7	96.7	36.0	40.4	69.7	99.6	99.6	99.6	39.8	51.9
\$7,000 under \$8,000.....	20.9	32.2	—	—	64.8	70.4	28.4	30.2	57.2	70.8	70.8	70.8	36.8	57.9
\$8,000 under \$9,000.....	25.4	48.0	—	—	46.2	57.7	27.3	31.9	40.8	84.8	84.8	84.8	32.2	42.2
\$9,000 under \$10,000.....	25.4	48.0	—	—	41.9	49.0	34.7	37.7	34.7	85.3	85.3	85.3	34.0	48.1
\$10,000 under \$11,000.....	21.8	41.2	—	—	58.7	57.3	24.1	42.2	53.1	95.4	95.4	95.4	28.4	54.8
\$11,000 under \$12,000.....	21.8	51.1	—	—	43.7	78.8	27.2	21.0	48.0	95.4	95.4	95.4	26.5	38.0
\$12,000 under \$13,000.....	18.7	33.4	—	—	36.4	50.4	24.0	32.3	38.1	99.6	99.6	99.6	39.7	45.7
\$13,000 under \$14,000.....	24.7	38.8	—	—	40.8	48.8	21.8	35.5	24.2	84.8	84.8	84.8	50.6	52.7
\$14,000 under \$15,000.....	20.8	36.7	—	—	49.8	48.1	22.8	28.6	25.7	99.6	99.6	99.6	39.4	52.8
\$15,000 under \$16,000.....	23.3	42.1	—	—	34.7	38.7	23.9	20.5	33.0	99.6	99.6	99.6	27.1	35.7
\$16,000 under \$17,000.....	20.5	78.8	—	—	40.4	40.4	21.2	21.6	37.3	97.8	97.8	97.8	40.7	44.9
\$17,000 under \$18,000.....	18.6	32.5	—	—	35.0	37.3	21.3	62.1	20.1	72.4	72.4	72.4	28.4	37.6
\$18,000 under \$19,000.....	21.6	30.8	—	—	31.7	30.5	20.5	44.6	17.2	95.6	95.6	95.6	30.0	46.7
\$19,000 under \$20,000.....	21.0	41.8	—	—	33.2	36.7	22.5	53.8	17.4	78.8	78.8	78.8	20.2	32.4
\$20,000 under \$25,000.....	9.6	51.4	—	—	18.1	33.4	8.9	14.6	8.3	58.7	58.7	58.7	14.5	25.7
\$25,000 under \$30,000.....	8.4	33.0	—	—	15.6	32.8	5.1	10.3	5.2	48.1	48.1	48.1	14.5	20.0
\$30,000 under \$40,000.....	9.5	61.1	—	—	12.9	34.4	6.7	14.4	6.0	58.7	58.7	58.7	11.3	21.0
\$40,000 under \$50,000.....	5.0	60.1	—	—	6.4	18.6	3.1	7.3	2.9	58.7	58.7	58.7	5.0	14.7
\$75,000 under \$100,000.....	10.1	42.3	—	—	8.4	15.4	5.0	10.5	4.4	35.8	35.8	35.8	7.0	13.3
\$100,000 under \$200,000.....	5.3	35.9	—	—	4.0	11.4	2.3	10.5	1.9	21.8	21.8	21.8	3.3	8.2
\$200,000 under \$500,000.....	6.2	37.1	—	—	3.4	9.5	1.8	4.1	1.6	15.2	15.2	15.2	2.7	7.4
\$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
Taxable returns, total.....	3.3	14.7	28.9	41.7	4.8	11.0	2.5	3.6	2.3	6.7	21.5	36.9	6.4	12.6
No adjusted gross income.....	68.8	92.0	—	—	29.3	33.2	16.1	11.9	12.0	69.3	69.3	69.3	33.6	52.1
\$1,000 under \$1,000.....	78.5	82.8	—	—	50.1	53.3	27.0	19.0	19.0	94.0	94.0	94.0	40.9	68.3
\$2,000 under \$3,000.....	50.1	53.3	—	—	69.3	69.3	37.0	37.0	37.0	86.6	86.6	86.6	51.3	98.3
\$3,000 under \$4,000.....	34.3	42.5	—	—	80.3	80.3	43.9	43.9	43.9	66.6	66.6	66.6	45.7	75.0
\$4,000 under \$5,000.....	26.4	38.9	—	—	92.4	92.4	51.4	51.4	51.4	57.4	57.4	57.4	44.5	70.5
\$5,000 under \$6,000.....	28.0	46.8	—	—	99.7	99.7	51.6	55.9	47.7	89.5	89.5	89.5	53.3	98.1
\$6,000 under \$7,000.....	27.7	40.8	—	—	98.9	98.9	41.7	41.7	41.7	82.5	82.5	82.5	44.1	62.2
\$7,000 under \$8,000.....	22.9	36.8	—	—	50.3	58.2	31.6	24.1	24.1	84.9	84.9	84.9	39.0	48.4
\$8,000 under \$9,000.....	27.2	49.1	—	—	47.8	53.7	38.9	43.0	27.7	88.7	88.7	88.7	35.5	47.4
\$10,000 under \$11,000.....	23.1	42.7	—	—	67.9	70.6	24.5	43.3	27.8	87.8	87.8	87.8	29.7	57.8
\$11,000 under \$12,000.....	21.6	51.1	—	—	51.5	94.7	29.6	59.9	22.6	99.6	99.6	99.6	28.5	43.3
\$12,000 under \$13,000.....	18.8	33.4	—	—	43.5	50.7	25.8	35.7	22.4	99.6	99.6	99.6	20.0	46.0
\$13,000 under \$14,000.....	24.9	41.5	—	—	52.2	62.1	23.2	41.2	25.5	85.5	85.5	85.5	52.8	78.8
\$14,000 under \$15,000.....	20.8	36.7	—	—	52.2	52.7	23.5	28.6	21.7	99.6	99.6	99.6	43.1	62.9
\$15,000 under \$16,000.....	23.7	42.2	—	—	40.3	45.3	26.0	63.6	38.4	99.6	99.6	99.6	29.3	49.4
\$16,000 under \$17,000.....	20.6	78.8	—	—	44.3	54.7	21.7	44.8	23.2	97.8	97.8	97.8	40.4	45.3
\$17,000 under \$18,000.....	19.2	32.6	—	—	39.9	44.5	19.8	35.3	17.4	95.6	95.6	95.6	39.1	50.7
\$18,000 under \$19,000.....	21.0	41.8	—	—	31.6	40.8	20.1	55.0	17.6	98.8	98.8	98.8	26.7	34.4
\$20,000 under \$25,000.....	9.7	52.7	—	—	36.4	36.4	9.0	15.4	8.4	58.7	58.7	58.7	14.7	21.1
\$25,000 under \$40,000.....	6.4	35.1	—	—	18.9	22.4	8.0	12.6	6.4	98.1	98.1	98.1	14.8	31.0
\$40,000 under \$50,000.....	8.5	61.1	—	—	12.7	33.0	6.7	10.4	6.1	45.3	45.3	45.3	9.5	24.7
\$50,000 under \$75,000.....	5.0	30.5	—	—	6.4	18.1	3.1	7.3	2.9	59.0	59.0	59.0	11.4	21.8
\$75,000 under \$100,000.....	10.1	42.3	—	—	8.4	15.3	5.0	10.5	4.4	38.8	38.8	38.8	5.0	14.8
\$100,000 under \$200,000.....	5.3	35.9	—	—	4.0	11.5	2.3	10.5	1.9	21.8	21.8	21.8	3.3	13.4
\$200,000 under \$500,000.....	8.2	37.1	—	—	3.4	9.5	1.8	4.1	1.6	15.2	15.2	15.2	2.7	7.4
\$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.....	12.8	39.3	72.2	92.4	15.8	21.4	10.7	9.5	9.3	31.4	44.3	56.0	12.6	23.7
All returns, summary:														
Under \$5,000.....	14.3	24.1	72.2	5.0	19.5	26.3	13.2	8.2	12.3	38.4	55.1	72.6	16.7	36.3
\$5,000 under \$10,000.....	10.3	26.2	69.0	7.7	26.9	43.0	14.5	19.3	27.3	61.6	43.0	61.6	16.7	24.8
\$10,000 under \$15,000.....	9.5	18.3	69.0	94.7	20.3	56.7	10.7	18.4	10.0	41.0	68.7	84.0	15.2	24.0
\$15,000 under \$20,000.....	9.3	43.5	53.3	50.1	18.2	25.9	9.9	16.9	8.6	16.9	57.2	65.2	13.1	19.7
\$20,000 or more.....	3.7	18.3	24.1	36.9	4.8	8.3	2.5	3.4	2.2	6.7	23.4	26.5	3.6	7.1

Footnote(s) at end of table

Individual Returns/1979 • Sources, Sample and Limitations

Table 7.1 — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets—Continued											
	Sales of capital assets reported on Schedule D—Continued					Net long-term capital gain in excess of net short-term capital loss						
	Return with long-term capital gains or losses—Continued		Excluded portion			Amount included in adjusted gross income			Net capital gain		Net capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1.1	1.2	2.2	5.5	1.1	1.1	1.1	1.1	1.1	1.1	1.1	2.4
No adjusted gross income.....	7.0	28.1	20.2	81.1	4.4	7.0	4.4	7.0	4.4	7.0	4.4	34.2
\$1 under \$1,000.....	20.0	31.7	38.5	15.2	19.3	23.5	15.2	19.3	19.3	19.3	19.3	42.5
\$1,000 under \$5,000.....	16.2	27.0	32.3	14.8	15.2	26.7	14.8	15.2	14.1	14.1	14.1	40.3
\$5,000 under \$10,000.....	11.3	16.3	26.7	11.0	10.8	16.4	10.8	10.8	10.3	10.3	10.3	30.5
\$10,000 under \$25,000.....	10.8	16.3	21.4	10.8	10.8	16.4	10.8	10.8	10.3	10.3	10.3	26.1
\$25,000 under \$50,000.....	10.8	18.2	19.7	10.8	10.8	17.9	10.8	10.8	10.3	10.3	10.3	24.8
\$50,000 under \$100,000.....	10.7	14.7	23.6	10.7	9.6	14.0	9.6	9.6	9.4	9.4	9.4	31.0
\$100,000 under \$250,000.....	10.1	14.8	19.4	10.1	14.4	14.4	14.4	14.4	9.4	9.4	9.4	23.4
\$250,000 under \$500,000.....	9.7	15.6	18.1	9.7	15.5	15.5	15.5	15.5	8.8	8.8	8.8	17.8
\$500,000 under \$1,000,000.....	8.0	13.7	17.5	8.0	14.5	14.5	14.5	14.5	8.2	8.2	8.2	20.0
\$1,000,000 or more.....	8.3	14.0	17.2	8.3	14.3	14.3	14.3	14.3	7.9	7.9	7.9	20.4
\$10,000 under \$11,000.....	8.6	14.0	15.3	8.6	13.9	13.9	13.9	13.9	8.6	8.6	8.6	16.8
\$11,000 under \$12,000.....	8.4	12.7	18.5	8.4	12.7	12.7	12.7	12.7	8.2	8.2	8.2	20.8
\$12,000 under \$13,000.....	8.9	15.5	21.6	8.9	15.3	15.3	15.3	15.3	8.0	8.0	8.0	24.4
\$13,000 under \$14,000.....	8.8	14.0	17.1	8.8	13.8	13.8	13.8	13.8	7.7	7.7	7.7	18.7
\$14,000 under \$15,000.....	8.2	12.4	18.4	8.2	12.3	12.3	12.3	12.3	7.2	7.2	7.2	15.1
\$15,000 under \$16,000.....	8.5	13.2	18.9	8.5	13.3	13.3	13.3	13.3	7.2	7.2	7.2	16.0
\$16,000 under \$17,000.....	8.1	13.6	16.1	8.1	13.7	13.7	13.7	13.7	7.8	7.8	7.8	14.5
\$17,000 under \$18,000.....	8.5	13.6	15.8	8.5	13.6	13.6	13.6	13.6	8.4	8.4	8.4	18.0
\$18,000 under \$19,000.....	9.0	13.4	15.7	9.0	13.6	13.6	13.6	13.6	8.0	8.0	8.0	17.7
\$19,000 under \$20,000.....	3.6	6.2	7.3	3.6	6.2	6.2	6.2	6.2	3.3	3.3	3.3	6.3
\$20,000 under \$25,000.....	3.9	6.8	7.3	3.9	6.6	6.6	6.6	6.6	3.5	3.5	3.5	8.1
\$25,000 under \$30,000.....	2.4	4.5	4.8	2.4	4.5	4.5	4.5	4.5	2.2	2.2	2.2	4.0
\$30,000 under \$40,000.....	3.3	6.3	5.0	3.3	6.2	6.2	6.2	6.2	3.0	3.0	3.0	5.1
\$40,000 under \$50,000.....	1.5	4.8	11.2	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4	3.1
\$50,000 under \$75,000.....	2.5	5.1	9.8	2.5	4.7	4.7	4.7	4.7	2.5	2.5	2.5	4.1
\$75,000 under \$100,000.....	1.0	2.6	10.4	1.0	2.2	2.2	2.2	2.2	1.0	1.0	1.0	2.0
\$100,000 under \$200,000.....	0.6	2.0	23.1	0.6	1.8	1.8	1.8	1.8	0.6	0.6	0.6	1.0
\$200,000 under \$500,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$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.....	1.2	1.3	2.3	5.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.8
Taxable returns, total.....	18.5	6.7	40.4	51.6	18.7	7.7	7.7	7.7	18.7	18.7	18.7	85.0
No adjusted gross income.....	75.0	12.6	73.3	73.3	75.0	73.3	73.3	73.3	75.0	75.0	75.0	85.0
\$1 under \$1,000.....	53.0	60.6	70.4	88.5	60.0	57.1	60.0	60.0	53.0	53.0	53.0	89.9
\$1,000 under \$2,000.....	35.6	62.2	45.2	64.9	30.3	43.2	30.3	30.3	29.1	29.1	29.1	71.4
\$2,000 under \$3,000.....	26.3	31.6	26.3	42.4	16.4	27.7	16.4	16.4	15.7	15.7	15.7	50.0
\$3,000 under \$4,000.....	16.7	28.2	26.3	42.4	14.1	21.3	14.1	14.1	13.7	13.7	13.7	37.3
\$4,000 under \$5,000.....	16.7	22.4	32.8	59.1	14.1	21.3	14.1	14.1	13.2	13.2	13.2	45.4
\$5,000 under \$6,000.....	15.4	22.2	22.9	35.7	13.5	24.4	13.5	13.5	12.2	12.2	12.2	28.5
\$6,000 under \$7,000.....	12.5	22.2	23.8	33.8	11.5	22.9	11.5	11.5	11.2	11.2	11.2	21.6
\$7,000 under \$8,000.....	10.8	15.7	21.2	32.8	10.0	16.7	10.0	10.0	9.9	9.9	9.9	17.8
\$8,000 under \$9,000.....	10.4	17.3	20.9	32.8	9.8	17.1	9.8	9.8	9.7	9.7	9.7	18.7
\$9,000 under \$10,000.....	9.4	16.3	18.0	48.8	8.8	16.3	8.8	8.8	8.6	8.6	8.6	21.5
\$10,000 under \$11,000.....	10.1	15.7	16.3	48.8	8.9	15.7	8.9	8.9	8.6	8.6	8.6	21.5
\$11,000 under \$12,000.....	9.0	13.8	15.1	39.6	8.2	13.8	8.2	8.2	8.0	8.0	8.0	14.9
\$12,000 under \$13,000.....	10.5	15.4	22.1	56.3	9.7	15.4	9.7	9.7	9.3	9.3	9.3	16.8
\$13,000 under \$14,000.....	9.4	15.4	17.9	42.3	8.6	15.1	8.6	8.6	8.4	8.4	8.4	19.7
\$14,000 under \$15,000.....	8.7	13.5	16.6	34.1	8.3	13.4	8.3	8.3	8.0	8.0	8.0	16.3
\$15,000 under \$16,000.....	8.9	14.4	18.4	26.5	7.8	14.2	7.8	7.8	7.8	7.8	7.8	17.5
\$16,000 under \$17,000.....	8.9	14.4	16.4	24.8	7.8	14.2	7.8	7.8	7.8	7.8	7.8	16.3
\$17,000 under \$18,000.....	8.9	14.7	16.3	25.0	7.7	14.2	7.7	7.7	7.7	7.7	7.7	14.2
\$18,000 under \$19,000.....	3.7	6.5	7.4	14.9	3.5	6.4	3.5	3.5	3.4	3.4	3.4	6.1
\$19,000 under \$20,000.....	3.9	6.8	7.5	14.9	3.5	6.4	3.5	3.5	3.5	3.5	3.5	6.3
\$20,000 under \$25,000.....	2.4	4.5	4.7	19.4	2.3	4.5	2.3	2.3	2.2	2.2	2.2	4.0
\$25,000 under \$30,000.....	3.3	6.1	6.0	15.8	3.1	6.0	3.1	3.1	3.0	3.0	3.0	5.3
\$30,000 under \$40,000.....	1.5	5.0	2.9	11.2	1.4	5.0	1.4	1.4	1.4	1.4	1.4	3.1
\$40,000 under \$50,000.....	2.6	5.1	4.8	11.9	2.5	4.7	2.5	2.5	2.4	2.4	2.4	4.1
\$50,000 under \$100,000.....	1.0	4.3	2.2	10.4	1.0	4.2	1.0	1.0	0.9	0.9	0.9	2.3
\$100,000 under \$200,000.....	0.8	2.7	0.0	23.2	0.8	2.7	0.8	0.8	0.8	0.8	0.8	2.1
\$200,000 under \$500,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 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.....	3.4	6.2	8.1	18.8	3.3	6.2	3.3	3.3	3.3	3.3	3.3	8.5
All returns, summary.....	4.5	3.6	10.0	27.6	4.4	4.0	4.4	4.4	4.3	4.3	4.3	10.2
Under \$5,000.....	4.2	6.6	7.8	20.5	3.9	3.9	3.9	3.9	3.9	3.9	3.9	7.9
\$5,000 under \$10,000.....	3.9	6.3	18.8	18.8	3.7	6.3	3.7	3.7	3.6	3.6	3.6	8.1
\$10,000 under \$15,000.....	3.7	9.4	14.6	14.6	3.5	6.0	3.5	3.5	3.4	3.4	3.4	6.4
\$15,000 under \$20,000.....	3.7	9.4	2.3	5.8	3.5	6.0	3.5	3.5	3.4	3.4	3.4	2.0
\$20,000 or more.....	1.2	3.4	2.3	5.8	1.1	3.4	1.1	1.1	1.1	1.1	1.1	2.0

Footnote(s) at end of table

7.1 — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Sales of property other than capital assets				Business and profession				Farm			
	Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)
turns, total.....	2,7	3.8	3.8	4.9	4	8	1.0	1.4	2.6	3.0	2.4	2.6
adjusted gross income												
under \$1,000.....	105	9.6	11.9	10.2	7.7	5.8	3.7	3.2	19.3	16.5	3.0	5.3
1,000 under \$2,000.....	369	42.4	39.2	61.0	6.9	12.9	10.2	14.1	20.2	28.1	7.2	28.7
2,000 under \$3,000.....	273	34.2	33.9	36.8	5.6	8.2	8.2	11.1	24.5	25.9	23.6	21.8
3,000 under \$4,000.....	284	37.1	27.5	35.4	4.9	6.1	10.0	15.1	15.5	18.4	22.7	23.9
4,000 under \$5,000.....	268	35.7	28.9	37.0	4.1	4.7	8.7	13.1	16.8	18.0	17.0	25.4
5,000 under \$6,000.....	268	35.7	28.9	37.0	4.1	4.7	8.7	13.1	16.8	18.0	20.3	26.0
6,000 under \$7,000.....	228	32.6	28.9	48.0	4.2	4.8	8.2	11.5	17.1	19.3	16.7	20.6
7,000 under \$8,000.....	253	35.2	30.9	35.2	4.2	4.9	8.0	11.1	17.8	20.0	17.3	22.8
8,000 under \$9,000.....	223	30.9	28.7	36.8	4.2	4.9	8.0	11.1	17.8	20.0	16.4	18.3
9,000 under \$10,000.....	198	25.3	26.3	34.7	4.3	5.2	7.4	10.3	17.6	21.4	16.0	22.3
10,000 under \$11,000.....	218	25.4	26.3	34.7	4.3	5.2	7.4	10.3	17.6	21.4	16.0	19.6
11,000 under \$12,000.....	230	35.8	33.6	28.5	3.8	4.9	7.4	10.2	15.6	19.0	14.3	19.0
12,000 under \$13,000.....	192	22.6	24.6	31.6	4.0	5.1	7.2	11.0	17.5	19.8	13.5	16.1
13,000 under \$14,000.....	184	24.4	24.6	34.4	4.1	5.3	6.8	9.9	14.5	19.3	14.4	18.9
14,000 under \$15,000.....	202	28.1	26.5	44.5	4.2	5.4	7.0	11.5	17.9	24.6	15.4	20.9
15,000 under \$16,000.....	217	32.0	25.2	34.1	4.2	5.6	7.4	11.7	18.6	24.6	15.4	17.1
16,000 under \$17,000.....	176	28.5	25.0	37.5	3.8	5.2	6.5	14.3	14.3	16.5	15.6	17.3
17,000 under \$18,000.....	196	28.6	25.8	45.6	3.8	5.2	6.7	8.4	14.4	16.4	15.0	20.9
18,000 under \$19,000.....	181	23.5	24.5	29.9	3.8	5.3	6.5	10.1	14.6	16.3	15.0	18.2
19,000 under \$20,000.....	212	45.9	23.0	44.6	3.8	5.2	6.7	10.2	14.6	16.3	14.1	20.5
20,000 under \$25,000.....	85	50.4	37.4	50.7	4.0	5.5	6.7	10.3	19.3	24.6	15.0	16.5
25,000 under \$30,000.....	95	15.7	17.7	17.7	1.8	2.5	2.8	2.8	7.8	10.3	9.2	10.6
30,000 under \$40,000.....	83	17.2	13.3	13.3	2.0	2.9	3.4	2.2	6.8	11.5	8.3	8.4
40,000 under \$50,000.....	84	16.7	10.5	16.1	1.2	1.8	2.6	2.2	6.8	8.8	6.5	6.5
50,000 under \$75,000.....	4.4	7.9	6.9	12.3	1.0	2.3	2.8	5.2	5.0	11.6	9.2	12.9
75,000 under \$100,000.....	7.1	12.5	10.1	18.4	2.4	3.5	4.7	6.6	5.6	6.4	5.1	6.0
100,000 under \$200,000.....	3.2	6.7	4.8	12.8	1.1	3.1	2.5	4.1	4.8	12.7	8.1	9.9
200,000 under \$500,000.....	3.0	7.5	3.8	7.7	2.0	3.1	3.1	4.8	4.7	7.1	3.3	4.8
500,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0
all returns, total.....	3.1	4.2	4.5	6.1	5	8	1.1	1.5	3.1	3.1	2.4	3.1
adjusted gross income												
under \$1,000.....	179	18.0	22.2	30.6	16.2	13.6	20.0	9.3	40.4	17.6	34.8	16.6
1,000 under \$2,000.....	97.7	61.0	49.4	95.3	8.1	17.4	13.6	12.4	80.7	37.6	82.8	88.7
2,000 under \$3,000.....	49.4	74.2	78.4	71.9	6.9	16.4	18.4	12.4	46.2	26.1	49.7	48.1
3,000 under \$4,000.....	64.7	68.9	72.4	71.9	7.2	10.7	18.4	12.4	34.7	36.9	46.4	51.0
4,000 under \$5,000.....	51.1	64.4	68.9	68.9	7.4	8.3	14.4	12.4	30.3	37.4	47.4	51.1
5,000 under \$6,000.....	50.6	51.1	59.5	64.4	6.3	7.5	12.2	18.0	30.5	37.4	47.4	51.1
6,000 under \$7,000.....	54.3	54.3	59.5	63.4	6.3	6.3	11.6	18.0	27.8	36.4	47.4	51.1
7,000 under \$8,000.....	38.8	38.8	41.6	55.0	5.3	6.4	10.4	14.8	21.0	26.9	36.4	40.0
8,000 under \$9,000.....	28.2	33.8	34.1	42.5	5.0	6.1	8.6	12.4	22.4	31.3	36.4	40.0
9,000 under \$10,000.....	28.2	44.3	30.2	33.9	4.3	5.5	8.1	11.0	18.6	23.9	31.3	36.4
10,000 under \$11,000.....	27.1	28.0	31.6	28.6	4.3	5.4	8.0	12.4	24.0	29.9	36.4	40.0
11,000 under \$12,000.....	23.6	28.6	28.1	28.6	4.4	4.4	7.3	10.7	16.6	20.9	26.9	31.3
12,000 under \$13,000.....	25.0	28.1	28.1	39.2	4.4	5.7	7.5	12.1	18.2	23.0	26.9	31.3
13,000 under \$14,000.....	25.0	44.1	31.6	53.4	4.3	5.9	7.7	12.1	18.2	23.0	26.9	31.3
14,000 under \$15,000.....	25.0	34.8	31.6	40.7	4.3	5.9	7.7	12.1	18.2	23.0	26.9	31.3
15,000 under \$16,000.....	19.2	24.4	28.4	46.4	4.1	5.5	8.1	10.2	16.4	21.1	26.9	31.3
16,000 under \$17,000.....	18.7	34.2	27.0	51.6	3.9	5.4	8.9	9.7	18.6	25.6	26.9	31.3
17,000 under \$18,000.....	21.3	27.8	26.3	34.0	3.9	5.4	8.9	10.3	18.6	25.6	26.9	31.3
18,000 under \$19,000.....	20.6	54.3	33.7	33.7	3.9	5.4	8.9	9.9	18.4	25.7	26.9	31.3
19,000 under \$20,000.....	22.5	59.0	39.9	53.6	4.1	5.7	8.8	9.9	22.4	28.4	26.9	31.3
20,000 under \$25,000.....	8.8	16.6	16.6	14.2	1.6	2.5	2.9	4.7	8.4	11.7	7.0	9.7
25,000 under \$30,000.....	10.1	18.1	13.9	44.7	2.0	3.0	3.5	5.2	9.4	12.3	7.0	10.9
30,000 under \$40,000.....	6.3	10.6	10.6	16.9	1.2	2.0	2.5	4.6	6.7	9.0	6.5	8.5
40,000 under \$50,000.....	4.4	13.1	13.1	18.8	1.0	1.8	2.3	3.9	6.4	11.7	6.5	13.0
50,000 under \$75,000.....	8.5	16.9	16.9	12.3	1.0	1.5	2.9	5.2	5.0	6.5	5.2	8.3
75,000 under \$100,000.....	4.4	8.1	6.9	8.4	2.4	3.8	4.7	6.7	9.6	12.8	8.1	10.1
100,000 under \$200,000.....	7.1	12.7	10.2	18.4	2.4	3.1	2.5	4.1	4.6	7.1	3.3	4.9
200,000 under \$500,000.....	3.0	7.5	3.8	7.8	2.0	3.1	3.1	4.6	4.7	7.1	3.3	4.9
500,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0
all non-taxable returns.....	5.8	7.3	7.1	8.2	1.4	1.8	2.3	2.8	4.9	6.1	4.6	4.4
returns summary:												
under \$5,000.....	8.3	6.5	8.4	9.6	1.9	2.1	2.7	2.9	7.4	8.6	5.7	4.8
5,000 under \$10,000.....	9.8	14.1	12.6	20.3	1.8	2.4	3.5	4.9	7.4	8.9	7.5	9.5
10,000 under \$15,000.....	9.0	14.9	13.3	18.3	1.5	2.2	3.1	4.4	7.4	8.0	7.0	8.9
15,000 under \$20,000.....	8.3	16.4	11.7	18.6	1.3	2.2	2.8	4.4	7.4	8.7	6.9	8.9
20,000 or more.....	3.1	4.4	4.6	6.7	1.5	2.2	1.3	1.7	3.5	3.6	3.3	3.3

(notes) at end of table

Individual Returns/1979 • Sources, Sample and Limitations

Adjusted Gross Income — Continued

Net profit				Estate or trust			
Net profit		Net loss		Total income		Total loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
2.0	1.7	2.1	1.8	3.2	3.6	8.7	11.8
15.4	13.6	10.3	4.1	21.5	16.8	44.7	28.9
36.8	33.6	35.7	35.1	50.7	82.9	—	—
51.9	33.6	34.8	40.3	25.5	34.4	—	—
20.4	25.9	28.4	37.1	22.7	27.1	*99.7	*99.7
21.3	25.2	31.5	50.0	27.8	30.8	—	—
22.1	24.8	29.8	42.9	27.0	30.8	—	—
21.6	28.6	29.0	42.3	30.0	34.3	*92.4	*17.2
20.8	30.5	36.9	26.2	26.2	33.9	—	—
19.6	27.5	23.1	26.8	22.8	28.7	*99.1	*88.1
20.8	24.2	22.3	26.8	28.0	36.8	*77.0	*88.2
20.8	27.0	20.3	26.8	26.1	33.1	*62.5	*64.2
17.2	26.7	20.1	31.0	24.8	30.9	*63.8	*69.2
16.6	24.8	23.9	31.2	23.1	31.2	*80.4	*80.4
22.0	32.3	21.5	23.9	25.1	32.7	*50.6	*98.5
18.8	25.9	22.8	25.1	24.5	30.3	*81.1	*72.0
17.8	24.8	21.3	25.1	24.5	36.3	*66.3	*53.2
14.8	20.6	21.3	30.7	26.7	36.3	*64.7	*64.7
16.9	21.9	19.0	19.4	23.1	30.9	*62.6	*68.0
17.9	23.5	20.8	23.3	24.2	33.2	*81.3	*70.8
18.0	21.4	18.8	24.8	23.4	38.7	*98.3	*78.2
6.9	8.7	8.0	10.1	11.9	16.4	32.5	51.4
7.3	10.9	5.3	7.9	11.9	17.7	34.1	47.9
5.6	6.5	5.7	8.0	10.0	12.5	17.7	46.1
2.8	3.9	2.7	4.8	4.3	6.9	21.9	42.5
3.9	5.4	3.7	5.1	6.5	12.5	17.3	31.5
1.3	2.2	1.4	2.4	2.1	5.1	6.0	11.6
1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.0	1.8	2.2	1.8	3.3	3.7	9.0	11.3
4.6	14.1	13.0	5.3	21.6	12.4	36.8	44.5
*82.0	*84.1	*83.4	*83.9	*83.9	*83.9	—	—
*96.1	*94.7	*97.4	*87.0	*83.6	*86.5	—	—
*56.3	*57.9	*57.6	*42.8	*42.8	*46.1	—	—
*42.2	*42.2	*41.9	*40.7	*40.7	*46.1	—	—
31.7	36.3	36.3	32.0	36.9	32.0	—	—
33.5	47.8	52.6	56.9	35.5	41.5	*95.5	*17.5
28.0	36.4	33.8	34.6	29.4	40.0	—	—
30.0	42.3	34.1	36.9	24.7	28.0	*89.1	*84.7
23.5	26.4	26.9	28.7	28.4	36.8	*88.8	*78.4
24.3	32.8	24.8	28.8	27.1	34.8	*89.4	*69.4
18.5	29.6	25.1	44.5	25.4	32.1	*65.6	*69.4
18.5	26.6	27.2	38.3	23.8	32.6	*89.8	*89.8
23.9	35.3	26.3	31.0	28.3	30.3	*99.5	*87.0
20.2	27.3	24.9	25.9	25.1	36.3	*98.6	*87.0
18.5	25.5	22.6	22.6	25.1	36.3	—	—
15.4	21.2	23.4	40.8	28.4	39.1	*69.9	*62.9
15.4	22.8	20.6	21.5	28.4	39.1	*51.9	*64.7
17.7	25.2	24.0	24.3	21.6	32.8	*62.8	*68.0
18.4	22.4	25.7	26.6	24.3	29.3	*70.8	*70.8
18.6	27.6	28.1	26.6	23.6	36.8	*98.3	*79.2
7.1	10.0	6.1	11.1	12.8	18.9	33.1	55.0
7.3	10.9	5.9	12.2	11.8	34.1	34.1	47.9
5.6	6.5	6.3	7.3	7.3	12.7	18.0	32.1
2.4	3.9	2.7	4.3	10.0	18.0	22.0	42.6
2.4	3.9	2.7	4.3	4.7	8.9	12.4	21.1
3.9	5.5	3.7	5.2	6.5	12.5	17.3	31.5
1.3	2.2	1.4	2.4	2.8	5.9	6.1	21.6
1.0	0.0	0.0	0.0	2.1	5.1	6.0	11.7
1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7.1	8.4	6.5	4.6	12.7	15.2	33.4	35.0
9.2	14.1	8.5	4.2	11.8	14.3	48.6	32.7
9.3	12.3	10.7	15.0	11.8	15.3	*56.5	*17.2
8.1	11.9	9.9	12.5	10.9	14.9	38.8	62.2
7.3	10.1	9.3	11.6	11.6	18.9	30.2	33.6
1.9	1.8	1.7	2.1	3.4	4.1	8.9	13.5

Individual Returns/1979 • Sources, Sample and Limitations

Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

Estate or Trust—Continued				Small Business Corporation				Unemployment Compensation					
Net income		Net loss		Total income		Total loss		Net profit		Total		In adjusted gross income	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
3.3	3.6	12.1	3.7	2.8	3.8	4.4	3.8	3.5	2.9	4.6	4.0	1.4	2.4
21.8	17.2	45.8	21.6	7.9	8.0	15.6	8.0	25.8	9.8	15.8	8.2	27.2	27.2
50.7	92.3	29.5	81.8	89.0	81.8	87.8	47.2	81.8	87.8	87.8	47.2	87.8	24.6
25.5	34.4	99.7	57.1	59.0	64.5	91.9	68.6	57.8	64.5	81.9	68.7	27.0	27.0
22.7	27.1	99.7	48.5	54.5	46.6	39.8	46.6	49.5	46.6	46.7	49.5	8.8	15.0
27.8	30.5	99.7	56.5	66.5	51.3	54.5	51.3	54.5	66.5	51.3	54.5	7.8	15.3
27.0	30.8	99.7	48.4	74.9	57.0	59.8	59.8	57.0	74.9	68.9	57.0	7.8	43.6
30.0	34.3	92.4	54.7	59.3	50.8	50.8	38.7	64.7	70.1	50.9	38.7	12.4	42.8
28.2	33.9	99.7	63.1	60.0	41.1	54.8	41.1	60.0	63.1	54.8	41.1	11.3	37.3
22.8	28.8	99.7	61.8	62.0	55.2	52.2	52.2	62.0	71.8	54.4	52.2	11.3	39.7
28.0	36.8	99.7	72.2	72.0	63.4	47.0	39.9	63.3	74.8	47.0	40.4	10.1	39.7
26.1	33.1	99.7	64.2	47.6	45.1	53.0	39.1	39.1	52.8	45.1	53.1	11.4	37.8
24.6	30.9	99.7	48.5	70.4	48.5	37.6	47.3	76.4	57.8	47.9	47.9	7.4	45.8
23.1	31.2	99.7	44.1	44.4	44.4	38.4	42.7	44.4	44.4	38.4	42.7	7.1	45.8
24.5	33.7	99.7	52.4	48.9	52.4	42.0	42.0	44.4	44.4	38.4	42.7	7.1	45.8
24.5	34.4	99.7	41.3	36.9	42.4	36.9	42.4	30.1	41.3	36.9	42.4	7.1	45.8
24.5	35.3	99.7	72.0	62.0	62.0	37.7	65.4	30.1	42.0	38.7	42.4	7.1	45.8
26.7	38.3	99.7	53.2	37.9	62.1	37.9	65.4	30.1	42.0	38.7	42.4	7.1	45.8
28.2	50.8	99.7	64.8	36.6	36.6	37.5	37.5	38.2	48.1	37.5	37.5	7.1	45.8
24.9	32.9	99.7	52.5	48.7	48.7	42.1	37.8	37.0	48.1	42.2	42.2	7.1	45.8
23.4	28.7	99.7	70.2	37.1	37.1	36.6	40.7	37.1	48.7	36.7	40.7	7.1	45.8
23.4	28.7	99.7	58.3	32.8	32.8	42.3	40.7	37.1	48.7	36.7	40.7	7.1	45.8
12.7	18.6	99.7	52.2	20.2	19.0	15.8	19.0	14.0	21.7	19.4	19.4	3.7	5.6
11.3	14.7	99.7	48.0	14.7	22.8	17.0	22.8	14.9	21.7	22.7	22.7	4.7	6.6
11.3	14.7	99.7	48.0	14.7	22.8	17.0	22.8	14.9	21.7	22.7	22.7	4.7	6.6
10.1	18.3	99.7	35.0	10.8	14.8	11.1	14.4	9.5	15.2	11.4	14.4	3.7	5.4
4.3	8.9	99.7	23.7	4.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	3.7	5.4
6.6	12.5	99.7	35.3	6.7	11.8	8.4	11.8	6.9	9.7	9.0	12.6	18.8	18.8
2.8	6.0	99.7	9.0	2.9	3.7	3.7	3.7	3.0	4.0	4.0	6.8	12.4	16.3
2.1	5.1	99.7	11.1	3.4	3.4	2.8	6.2	2.2	3.5	3.2	6.9	16.3	18.8
0.0	0.0	99.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	99.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.4	3.7	8.7	10.7	3.8	3.8	4.7	4.0	3.9	3.9	6.0	4.1	1.5	2.3
20.1	12.5	36.5	8.5	13.9	9.1	23.2	9.9	16.2	10.7	24.8	10.2	99.8	99.8
33.6	33.6	99.7	91.2	91.2	74.6	74.6	74.6	74.6	91.2	91.2	91.2	99.8	99.8
34.5	42.9	99.7	70.6	99.7	99.7	99.7	99.7	99.7	99.7	99.7	99.7	99.8	99.8
40.7	46.1	99.7	65.1	67.4	98.9	98.9	98.9	98.9	98.9	98.9	98.9	99.8	99.8
35.0	38.5	99.7	52.9	52.9	75.8	98.9	98.9	98.9	98.9	98.9	98.9	99.8	99.8
35.5	41.5	99.7	17.5	99.7	99.7	99.7	99.7	99.7	99.7	99.7	99.7	99.8	99.8
29.4	40.0	99.7	94.7	94.7	94.7	94.7	94.7	94.7	94.7	94.7	94.7	99.8	99.8
28.4	36.9	99.7	86.8	86.8	86.8	86.8	86.8	86.8	86.8	86.8	86.8	99.8	99.8
27.1	34.9	99.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7	99.8	99.8
25.4	32.1	99.7	85.6	85.6	85.6	85.6	85.6	85.6	85.6	85.6	85.6	99.8	99.8
23.8	32.6	99.7	86.4	86.4	86.4	86.4	86.4	86.4	86.4	86.4	86.4	99.8	99.8
26.3	36.4	99.7	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	99.8	99.8
25.1	32.3	99.7	82.3	82.3	82.3	82.3	82.3	82.3	82.3	82.3	82.3	99.8	99.8
23.1	36.3	99.7	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	99.8	99.8
28.4	38.1	99.7	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	89.8	99.8	99.8
21.6	32.9	99.7	82.3	82.3	82.3	82.3	82.3	82.3	82.3	82.3	82.3	99.8	99.8
21.6	29.3	99.7	81.3	81.3	81.3	81.3	81.3	81.3	81.3	81.3	81.3	99.8	99.8
23.6	36.8	99.7	88.3	88.3	88.3	88.3	88.3	88.3	88.3	88.3	88.3	99.8	99.8
13.0	19.0	99.7	55.6	14.4	21.2	16.8	20.1	14.7	21.8	17.2	20.6	3.7	5.6
11.9	21.9	99.7	34.3	15.1	22.4	17.7	24.4	15.3	22.9	18.5	24.3	4.7	6.2
7.4	12.8	99.7	34.1	9.5	13.2	11.4	15.7	9.6	13.4	11.8	16.0	3.7	5.1
10.1	18.3	99.7	23.0	10.8	15.1	12.3	16.9	11.0	15.5	12.8	17.8	8.2	10.8
4.3	8.9	99.7	14.0	6.3	6.3	6.5	6.4	6.4	6.4	6.5	10.1	10.2	10.2
6.6	12.5	99.7	35.3	6.7	9.6	8.5	11.9	6.9	9.7	9.1	12.7	18.9	26.2
2.8	6.0	99.7	9.1	2.9	3.4	3.4	3.4	3.0	4.4	4.0	6.8	12.4	16.3
2.1	5.1	99.7	11.2	2.1	3.4	2.8	6.2	2.2	3.5	3.3	6.9	16.3	18.8
0.0	0.0	99.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	99.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12.7	15.3	36.2	35.5	14.6	11.8	10.9	7.4	15.5	12.8	11.1	7.5	3.7	6.8
11.8	14.3	49.2	33.3	20.2	13.6	14.2	7.8	22.0	10.4	14.5	7.9	4.2	7.8
11.8	15.3	62.8	16.8	24.1	32.5	22.8	25.4	25.4	34.4	22.5	25.4	5.0	8.2
10.9	14.9	44.4	66.4	19.1	24.2	17.9	22.4	19.1	28.4	17.7	22.8	4.9	7.0
11.0	16.8	30.2	15.5	20.0	20.0	17.7	21.7	15.7	20.1	16.1	22.0	3.2	4.9
3.4	4.1	8.7	13.4	3.7	2.9	4.4	3.8	3.7	3.7	4.7	4.0	2.2	3.4

Individual Returns/1979 • Sources, Sample and Limitations

Table 7.1 — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Other income				Statutory adjustments				Employee business expenses					
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Employee business expenses	
	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)
<b>All returns, total.....</b>	1.5	2.7	3.9	2.5	1.0	1.0	6.1	7.3	1.8	1.7	2.1	1.7	1.1	1.5
No adjusted gross income.....	17.9	12.2	8.5	3.0	13.0	18.9	32.5	32.9	23.2	20.1	71.6	50.4	23.3	19.9
\$1 under \$1,000.....	25.9	37.8	31.5	4.3	17.3	20.3	25.0	24.6	67.7	87.5	87.5	87.5	38.6	41.5
\$1,000 under \$2,000.....	17.7	29.9	36.5	4.4	15.7	17.1	28.9	26.0	67.7	87.5	87.5	87.5	37.4	38.0
\$2,000 under \$3,000.....	14.8	21.1	38.9	4.7	13.1	14.5	30.2	26.0	59.4	74.7	74.7	74.7	21.7	29.5
\$3,000 under \$4,000.....	12.1	17.8	40.7	4.5	10.7	14.8	32.9	26.0	32.4	32.1	58.3	58.3	16.0	20.0
\$4,000 under \$5,000.....	12.4	19.3	30.2	3.9	9.4	14.6	25.7	24.4	31.9	31.9	53.2	53.2	16.5	25.5
\$5,000 under \$6,000.....	12.3	21.2	48.1	5.6	11.5	15.8	29.8	24.4	21.5	21.8	56.2	56.2	13.8	16.8
\$6,000 under \$7,000.....	12.9	22.3	32.6	4.8	10.7	15.0	25.1	23.3	18.3	22.3	42.6	42.6	11.4	15.7
\$7,000 under \$8,000.....	14.7	27.4	37.4	4.3	7.2	10.4	33.1	33.1	22.4	24.9	35.6	35.6	10.7	13.7
\$8,000 under \$9,000.....	12.1	22.4	30.4	3.4	8.4	12.4	37.4	37.4	17.7	19.4	27.5	27.5	10.1	12.8
\$9,000 under \$10,000.....	10.9	20.7	30.4	3.0	6.5	8.4	34.7	34.7	14.2	15.4	37.6	37.6	9.8	12.7
\$10,000 under \$11,000.....	10.7	20.3	32.8	4.1	8.9	12.4	28.5	28.5	16.0	18.1	30.3	30.3	8.8	13.0
\$11,000 under \$12,000.....	12.5	23.5	27.4	3.7	8.7	11.9	34.5	34.5	14.0	15.6	25.5	25.5	8.9	11.6
\$12,000 under \$13,000.....	10.2	19.0	32.1	3.2	5.7	7.6	36.7	36.7	13.4	14.8	31.3	31.3	7.9	11.2
\$13,000 under \$14,000.....	10.5	18.2	32.9	3.2	5.7	7.2	39.3	39.3	13.6	15.2	24.7	24.7	7.6	10.5
\$14,000 under \$15,000.....	11.8	26.8	35.7	3.5	5.2	5.2	33.2	29.2	13.0	13.8	20.9	20.9	7.0	10.2
\$15,000 under \$16,000.....	10.4	21.0	45.6	5.1	7.7	7.4	54.8	54.8	12.7	14.5	24.7	24.7	6.8	10.0
\$16,000 under \$17,000.....	10.1	23.8	38.9	5.2	7.4	7.4	95.4	95.4	11.4	12.4	20.5	20.5	6.9	9.7
\$17,000 under \$18,000.....	9.5	29.4	54.6	5.1	8.3	8.3	65.8	65.8	12.5	14.7	22.6	22.6	6.7	9.7
\$18,000 under \$19,000.....	9.6	15.8	31.2	3.2	5.6	5.6	52.9	52.9	11.7	14.5	23.0	23.0	6.6	9.8
\$19,000 under \$20,000.....	9.6	18.0	35.1	4.9	6.8	6.8	99.3	99.3	10.5	11.8	23.0	23.0	6.6	9.8
\$20,000 under \$25,000.....	4.2	9.0	13.9	2.1	3.2	3.2	—	—	4.8	5.8	8.5	8.5	3.9	4.4
\$25,000 under \$30,000.....	4.1	8.9	16.2	2.0	3.1	3.1	—	—	5.0	5.5	8.3	8.3	3.9	4.3
\$30,000 under \$40,000.....	3.7	4.7	10.1	1.5	2.3	2.3	—	—	3.1	3.4	4.5	4.5	2.2	2.8
\$40,000 under \$50,000.....	2.7	11.8	12.7	1.3	2.3	2.3	—	—	2.5	2.5	3.0	3.0	2.1	3.7
\$50,000 under \$75,000.....	4.4	11.2	10.4	1.2	2.1	2.1	—	—	2.2	2.2	4.1	4.1	4.2	5.7
\$75,000 under \$100,000.....	2.1	5.6	5.0	1.1	1.1	1.1	—	—	2.6	2.6	2.2	2.2	2.6	4.0
\$100,000 under \$200,000.....	1.9	5.6	4.5	0.7	1.2	1.2	—	—	2.6	2.6	2.0	2.0	2.6	6.1
\$200,000 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.....	1.6	2.9	4.7	4.3	1.8	1.8	12.0	10.3	1.6	1.6	2.1	2.1	1.1	1.6
<b>Taxable returns, total.....</b>	18.8	12.9	16.0	4.8	60.9	26.0	—	—	34.2	33.7	78.1	67.5	35.1	44.9
No adjusted gross income.....	0.0	0.0	0.0	0.0	0.0	0.0	—	—	—	—	—	—	0.0	0.0
\$1 under \$1,000.....	92.2	92.2	92.2	92.2	92.2	92.2	—	—	—	—	—	—	—	—
\$1,000 under \$2,000.....	99.6	99.6	99.6	99.6	99.6	99.6	—	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	22.7	31.2	60.4	64.9	17.0	23.6	78.1	78.1	51.0	47.0	94.6	94.6	23.5	26.9
\$3,000 under \$4,000.....	20.2	37.7	64.2	60.4	14.3	23.6	99.6	99.6	43.0	49.9	85.8	85.8	22.4	34.9
\$4,000 under \$5,000.....	17.5	26.8	76.1	85.6	11.6	15.3	30.7	30.7	29.7	32.0	78.4	78.4	17.0	21.2
\$5,000 under \$6,000.....	17.8	29.3	41.0	41.0	8.3	11.5	33.3	33.3	25.4	28.3	63.8	63.8	14.0	18.0
\$6,000 under \$7,000.....	18.1	35.6	51.7	49.5	7.6	10.8	36.7	36.7	18.1	20.6	58.0	58.0	15.4	14.6
\$7,000 under \$8,000.....	13.9	26.0	48.3	46.3	6.2	7.3	42.4	42.4	16.8	18.3	43.6	43.6	10.2	13.3
\$8,000 under \$9,000.....	11.9	21.8	36.7	34.9	5.3	6.3	38.5	38.5	14.4	16.0	39.1	39.1	9.1	13.3
\$9,000 under \$10,000.....	11.2	22.0	36.5	36.5	4.4	5.3	29.7	29.7	17.0	19.1	35.6	35.6	9.1	11.9
\$10,000 under \$11,000.....	13.2	24.9	32.5	32.5	6.3	9.1	34.5	34.5	14.4	16.0	26.8	26.8	9.0	11.9
\$11,000 under \$12,000.....	10.5	19.5	41.9	41.9	5.8	7.8	36.2	36.2	13.6	14.8	31.4	31.4	9.1	10.3
\$12,000 under \$13,000.....	10.7	19.7	41.9	41.9	5.7	7.6	39.3	39.3	14.1	15.7	27.0	27.0	7.1	10.2
\$13,000 under \$14,000.....	12.0	23.3	29.9	29.9	4.6	5.4	29.9	29.9	13.2	14.0	22.0	22.0	7.1	10.2
\$14,000 under \$15,000.....	10.6	22.2	49.8	49.8	7.8	7.8	54.8	54.8	12.8	14.7	24.8	24.8	6.9	10.2
\$15,000 under \$16,000.....	10.3	20.8	33.7	33.7	4.1	5.1	55.6	55.6	11.8	12.8	20.9	20.9	6.8	9.6
\$16,000 under \$17,000.....	8.7	16.3	28.9	28.9	3.3	4.3	65.8	65.8	11.9	14.8	24.3	24.3	6.8	9.6
\$17,000 under \$18,000.....	8.7	18.2	31.6	31.6	3.1	3.8	54.0	54.0	11.9	14.9	24.8	24.8	6.6	9.7
\$18,000 under \$19,000.....	4.2	9.1	14.7	14.7	2.2	2.2	99.3	99.3	10.7	12.1	24.4	24.4	2.9	4.4
\$19,000 under \$20,000.....	4.6	9.1	16.5	16.5	2.2	3.1	—	—	4.9	5.9	9.8	9.8	3.1	4.4
\$20,000 under \$25,000.....	3.1	9.1	10.3	10.3	1.5	2.3	—	—	5.0	5.5	9.4	9.4	2.2	3.6
\$25,000 under \$30,000.....	4.7	11.7	12.8	12.8	2.3	2.9	—	—	2.5	2.5	5.7	5.7	3.5	4.8
\$30,000 under \$40,000.....	2.7	7.4	10.7	10.7	1.2	2.1	—	—	4.7	4.7	3.0	3.0	2.1	3.7
\$40,000 under \$50,000.....	4.5	11.2	10.5	11.0	2.3	2.3	—	—	2.2	2.2	4.1	4.1	4.2	5.7
\$50,000 under \$75,000.....	2.1	5.6	5.0	7.5	1.1	2.6	—	—	2.6	2.6	2.5	2.5	2.6	6.1
\$75,000 under \$100,000.....	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
\$100,000 under \$200,000.....	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
\$200,000 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.....	5.1	7.8	7.1	3.3	3.6	5.1	10.9	10.9	9.1	9.8	15.2	15.2	6.3	8.6
<b>Total non taxable returns.....</b>	6.3	9.2	7.8	3.1	5.0	7.0	11.4	11.4	6.2	6.2	37.1	37.1	8.9	11.7
All returns, summary.....	5.5	10.1	16.1	16.1	3.2	3.2	13.9	13.9	6.2	6.2	17.2	17.2	4.9	6.3
Under \$5,000.....	4.3	9.8	14.6	14.6	2.5	2.5	16.6	16.6	5.2	5.2	12.1	12.1	3.5	5.0
\$5,000 under \$10,000.....	4.3	9.8	13.0	13.0	2.2	2.2	30.6	30.6	4.5	4.5	10.4	10.4	2.9	4.1
\$10,000 under \$20,000.....	1.7	3.2	4.9	4.9	1.0	1.0	1.7	1.7	1.1	1.1	2.1	2.1	1.3	1.8
\$20,000 or more.....	1.1	3.2	4.9	4.9	1.0	1.0	1.7	1.7	1.1	1.1	2.1	2.1	1.3	1.8

Footnote(s) at end of table

**Efficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**

for number of returns and amounts (percent)

adjusted gross income	Statutory adjustments—Continued										Total		Income earned abroad		In adjusted gross income	
	Moving expenses		Forfeited interest penalty		Alimony paid		Deduction for expense of living abroad		Total		Income earned abroad		In adjusted gross income			
	Number of returns (128)	Amount (128)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)	Number of returns (139)	Amount (139)		
no	2.4	2.7	2.9	5.8	3.8	3.6	7.4	7.4	4.9	4.9	3.0	5.8	3.2	3.2		
.....	34.7	34.3	23.2	67.0	22.5	20.4	62.4	62.4	61.9	59.0	63.7	63.7	63.9	63.9		
.....	63.4	65.5	44.4	48.9	84.5	89.8	97.9	97.9	89.8	89.8	80.4	80.4	87.9	87.9		
.....	39.4	46.5	30.4	35.8	96.1	93.1	66.2	66.2	50.4	50.1	50.1	50.1	51.7	51.7		
.....	37.7	54.8	34.8	44.1	97.0	96.8	97.9	97.9	53.8	53.8	53.8	53.8	66.7	66.7		
.....	30.7	32.0	32.0	41.1	44.1	49.0	73.6	73.6	59.5	59.5	73.2	73.2	56.4	56.4		
.....	23.3	24.1	20.9	38.4	45.8	65.3	72.9	73.3	72.9	67.1	67.1	67.1	66.5	66.5		
.....	20.9	26.6	23.0	36.4	78.6	80.2	91.1	91.1	79.3	79.3	81.3	81.3	80.6	80.6		
.....	18.4	27.1	21.7	28.3	43.5	35.9	58.6	58.6	55.7	55.7	60.7	60.7	67.3	67.3		
.....	15.4	17.3	15.3	20.3	32.3	45.2	61.9	61.9	55.7	55.7	66.4	66.4	66.7	66.7		
.....	15.0	21.5	23.1	32.9	34.4	39.2	66.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5		
.....	12.9	16.1	21.5	40.4	38.0	39.5	60.3	60.3	59.2	59.2	68.4	68.4	68.4	68.4		
.....	15.4	18.6	21.7	32.4	37.2	37.7	72.6	72.6	68.2	68.2	85.4	85.4	85.4	85.4		
.....	13.1	18.0	21.9	31.3	43.2	49.5	61.1	61.1	52.1	52.1	64.5	64.5	64.6	64.6		
.....	13.6	16.7	19.2	36.8	35.7	35.8	69.3	69.3	63.3	63.3	83.3	83.3	83.3	83.3		
.....	12.8	16.1	18.7	27.7	29.4	36.1	69.9	69.9	54.8	54.8	64.2	64.2	64.2	64.2		
.....	13.9	18.4	19.5	31.7	26.0	29.5	68.6	68.6	42.7	42.7	46.0	46.0	46.9	46.9		
.....	11.5	15.9	20.6	34.2	27.8	32.5	61.2	61.2	52.4	52.4	52.4	52.4	58.4	58.4		
.....	12.8	16.4	20.0	28.0	24.8	26.8	60.3	60.3	48.7	48.7	56.1	56.1	56.1	56.1		
.....	14.3	19.2	19.3	30.9	27.3	41.8	63.3	63.3	48.7	48.7	60.8	60.8	60.8	60.8		
.....	6.4	8.6	8.9	16.7	11.1	13.0	31.3	31.3	22.1	22.1	24.0	24.0	24.6	24.6		
.....	7.1	9.5	8.6	18.9	11.6	13.1	41.0	41.0	38.1	38.1	45.9	45.9	43.7	43.7		
.....	5.6	7.2	5.9	14.0	9.0	10.2	21.4	21.4	18.2	18.2	15.3	15.3	16.2	16.2		
.....	7.3	6.5	7.3	13.0	15.2	17.3	19.1	19.1	18.9	18.9	18.9	18.9	18.3	18.3		
.....	6.3	6.5	6.2	10.4	10.2	7.3	11.8	11.8	10.2	10.2	10.7	10.7	10.9	10.9		
.....	6.4	10.8	8.7	19.2	8.3	8.1	14.5	14.5	14.4	14.1	14.1	14.1	14.6	14.6		
.....	7.4	10.4	5.2	11.4	3.6	5.0	9.4	9.4	5.7	5.7	6.2	6.2	7.0	7.0		
.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
.....	2.5	2.8	3.0	5.8	3.9	3.5	8.0	8.0	6.5	6.5	4.0	4.0	3.8	3.8		
.....	82.6	82.6	33.5	58.9	23.6	19.6	73.6	73.6	73.6	73.6	73.6	73.6	73.6	73.6		
.....	37.5	42.9	69.8	74.7	70.4	70.4	71.1	71.1	79.3	79.3	81.3	81.3	80.8	80.8		
.....	28.8	31.9	99.9	99.9	99.1	99.1	99.1	99.1	99.1	99.1	99.1	99.1	99.1	99.1		
.....	29.7	31.6	38.8	78.2	68.4	74.8	78.7	78.7	68.4	68.4	77.0	77.0	77.0	77.0		
.....	23.3	30.7	28.5	48.1	47.8	48.1	48.1	48.1	47.8	47.8	47.8	47.8	47.8	47.8		
.....	21.6	30.4	24.8	40.0	39.5	46.7	69.8	69.8	69.8	69.8	69.8	69.8	69.8	69.8		
.....	15.8	19.2	22.3	35.4	41.2	38.4	67.8	67.8	66.5	66.5	66.5	66.5	66.7	66.7		
.....	13.4	17.4	23.4	33.3	37.3	43.6	62.9	62.9	62.9	62.9	62.9	62.9	62.9	62.9		
.....	13.4	17.4	22.4	42.6	37.9	41.9	62.9	62.9	62.9	62.9	62.9	62.9	62.9	62.9		
.....	15.4	17.9	21.4	31.3	36.4	42.0	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5		
.....	13.9	17.0	20.1	41.6	36.1	37.9	61.1	61.1	61.1	61.1	61.1	61.1	61.1	61.1		
.....	13.0	16.3	19.3	29.6	31.2	30.5	69.6	69.6	69.6	69.6	69.6	69.6	69.6	69.6		
.....	14.5	19.7	19.9	35.0	29.7	29.7	61.2	61.2	61.2	61.2	61.2	61.2	61.2	61.2		
.....	11.8	16.2	20.7	34.3	32.6	32.6	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0		
.....	13.6	16.8	19.3	30.6	30.6	30.6	69.8	69.8	69.8	69.8	69.8	69.8	69.8	69.8		
.....	12.9	16.6	20.0	29.0	22.8	22.8	63.3	63.3	63.3	63.3	63.3	63.3	63.3	63.3		
.....	14.6	20.2	19.8	31.6	27.5	42.3	63.3	63.3	63.3	63.3	63.3	63.3	63.3	63.3		
.....	6.5	8.8	9.0	16.9	11.1	13.0	37.9	37.9	37.9	37.9	37.9	37.9	37.9	37.9		
.....	7.1	8.6	8.6	19.0	11.7	13.5	61.8	61.8	61.8	61.8	61.8	61.8	61.8	61.8		
.....	5.7	7.3	5.9	14.0	6.0	9.0	23.7	23.7	23.7	23.7	23.7	23.7	23.7	23.7		
.....	7.5	7.8	8.3	13.0	10.3	10.7	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2		
.....	5.0	6.8	4.8	13.0	5.7	7.6	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2		
.....	9.8	10.9	9.7	16.9	8.6	9.1	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4		
.....	6.3	9.1	4.8	8.2	4.6	5.4	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8		
.....	7.4	10.6	5.2	11.4	3.6	5.0	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7		
.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
.....	8.5	11.5	10.2	21.2	17.5	21.1	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7		
.....	14.5	15.9	12.3	27.9	23.4	23.4	37.1	37.1	37.1	37.1	37.1	37.1	37.1	37.1		
.....	7.5	10.1	10.1	16.3	14.4	14.4	40.2	40.2	40.2	40.2	40.2	40.2	40.2	40.2		
.....	6.0	7.7	8.1	17.5	15.6	15.6	35.6	35.6	35.6	35.6	35.6	35.6	35.6	35.6		
.....	5.8	7.7	8.7	14.4	11.3	11.3	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7		
.....	3.0	3.3	3.4	6.8	4.1	4.1	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7		

with caution because of the small number of sample returns on which it is based.



Table 7.2 — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income

Size of adjusted gross income	All returns (number)		Total tax liability		Total income tax		Income tax after credits		Minimum tax		Alternative minimum tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>All returns, total</b>	10	2	1	1	1	1	1	1	1	1	1	1
No adjusted gross income	35	78	5.4	16.8	6.2	59.6	44.6	2	4.4	24.3	4.5	7.7
\$1,000 under \$1,000	23	119	38.5	87.0	89.3	99.9	99.9	12.4	70.4	76.8	8.8	48.4
\$1,000 under \$2,000	19	69	8.9	12.3	15.7	12.6	15.4	78.5	71.1	70.7	71.1	70.7
\$2,000 under \$3,000	19	61	8.7	11.0	13.7	11.8	11.6	64.1	64.1	64.4	64.4	64.4
\$3,000 under \$4,000	20	2.5	3.3	3.8	3.8	3.8	3.8	87.0	87.0	87.0	87.0	87.0
\$4,000 under \$5,000	20	2.8	2.7	2.8	2.8	2.8	2.8	87.5	87.5	87.5	87.5	87.5
\$5,000 under \$6,000	20	2.6	2.6	2.6	2.6	2.6	2.6	83.4	83.4	83.4	83.4	83.4
\$6,000 under \$7,000	20	2.3	2.3	2.3	2.3	2.3	2.3	82.8	82.8	82.8	82.8	82.8
\$7,000 under \$8,000	20	2.2	2.2	2.2	2.2	2.2	2.2	80.5	80.5	80.5	80.5	80.5
\$8,000 under \$9,000	20	2.2	2.4	2.2	2.2	2.2	2.2	82.8	82.8	82.8	82.8	82.8
\$9,000 under \$10,000	21	11.0	2.1	2.1	2.1	2.1	2.1	82.8	82.8	82.8	82.8	82.8
\$10,000 under \$11,000	17	1.8	1.8	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$11,000 under \$12,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$12,000 under \$13,000	18	1.8	2.1	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$13,000 under \$14,000	18	1.8	2.1	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$14,000 under \$15,000	20	2.0	2.2	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$15,000 under \$16,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$16,000 under \$17,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$17,000 under \$18,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$18,000 under \$19,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$19,000 under \$20,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$20,000 under \$25,000	20	2.0	2.1	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$25,000 under \$30,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$30,000 under \$40,000	13	1.3	1.4	1.3	1.3	1.3	1.3	82.8	82.8	82.8	82.8	82.8
\$40,000 under \$50,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$50,000 under \$75,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$75,000 under \$100,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$100,000 under \$200,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$200,000 under \$500,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$500,000 under \$1,000,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$1,000,000 or more	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
<b>Taxable returns, total</b>	18	168	6.1	16.8	6.2	56.6	44.6	2	4.4	24.3	4.5	7.7
No adjusted gross income	97	97	85.2	87.0	85.8	99.9	99.9	12.4	70.4	76.8	8.8	48.4
\$1,000 under \$2,000	125	125	18.3	12.5	13.7	11.8	11.6	64.1	64.1	64.4	64.4	64.4
\$2,000 under \$3,000	115	115	13.4	11.5	13.7	11.8	11.6	87.0	87.0	87.0	87.0	87.0
\$3,000 under \$4,000	30	30	3.9	3.0	3.9	3.0	3.0	87.5	87.5	87.5	87.5	87.5
\$4,000 under \$5,000	26	26	2.8	2.6	2.8	2.6	2.6	83.4	83.4	83.4	83.4	83.4
\$5,000 under \$6,000	25	25	2.6	2.5	2.6	2.5	2.5	82.8	82.8	82.8	82.8	82.8
\$6,000 under \$7,000	23	23	2.3	2.3	2.3	2.3	2.3	80.5	80.5	80.5	80.5	80.5
\$7,000 under \$8,000	23	23	2.3	2.3	2.3	2.3	2.3	82.8	82.8	82.8	82.8	82.8
\$8,000 under \$9,000	22	22	2.2	2.2	2.2	2.2	2.2	82.8	82.8	82.8	82.8	82.8
\$9,000 under \$10,000	22	22	2.2	2.2	2.2	2.2	2.2	82.8	82.8	82.8	82.8	82.8
\$10,000 under \$11,000	18	1.8	1.8	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$11,000 under \$12,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$12,000 under \$13,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$13,000 under \$14,000	20	2.0	2.2	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$14,000 under \$15,000	19	1.9	2.0	1.9	1.9	1.9	1.9	82.8	82.8	82.8	82.8	82.8
\$15,000 under \$16,000	19	1.9	2.0	1.9	1.9	1.9	1.9	82.8	82.8	82.8	82.8	82.8
\$16,000 under \$17,000	18	1.8	2.0	1.8	1.8	1.8	1.8	82.8	82.8	82.8	82.8	82.8
\$17,000 under \$18,000	20	2.0	2.0	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$18,000 under \$19,000	20	2.0	2.2	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$19,000 under \$20,000	20	2.0	2.2	2.0	2.0	2.0	2.0	82.8	82.8	82.8	82.8	82.8
\$20,000 under \$25,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$25,000 under \$30,000	13	1.3	1.4	1.3	1.3	1.3	1.3	82.8	82.8	82.8	82.8	82.8
\$30,000 under \$40,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$40,000 under \$50,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$50,000 under \$75,000	15	1.5	1.6	1.5	1.5	1.5	1.5	82.8	82.8	82.8	82.8	82.8
\$75,000 under \$100,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$100,000 under \$200,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$200,000 under \$500,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$500,000 under \$1,000,000	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
\$1,000,000 or more	10	1.0	1.0	1.0	1.0	1.0	1.0	82.8	82.8	82.8	82.8	82.8
<b>Total nontaxable returns</b>	6	2.6	2.6	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
All returns, summary	6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Under \$5,000	10	10	10	10	10	10	10	10	10	10	10	10
\$5,000 under \$15,000	7	7	7	7	7	7	7	7	7	7	7	7
\$15,000 under \$20,000	2	2	2	2	2	2	2	2	2	2	2	2
\$20,000 or more	1	1	1	1	1	1	1	1	1	1	1	1

Footnote(s) at end of table



Individual Returns/1979 • Sources, Sample and Limitations

Table 7.2 — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Taxpayments											
	Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total.....	1	1	1	1	1	1	1	1	1	1	1	1
No adjusted gross income.....	46	50	61	70	80	82	82	82	173	139	22	27
Under \$1,000.....	21	51	25	27	191	338	241	241	83	74.2	251	9.7
\$1,000 under \$2,000.....	21	28	21	21	138	219	74.5	51.9	83.6	83.6	252	32.4
\$2,000 under \$3,000.....	21	24	21	25	125	184	56.4	43.5	72.8	72.8	219	18.9
\$3,000 under \$4,000.....	22	25	22	22	103	124	35.7	41.8	93.4	93.4	203	30.2
\$4,000 under \$5,000.....	23	26	23	27	88	104	31.0	63.7	83.3	83.3	225	27.5
\$5,000 under \$6,000.....	22	24	23	27	73	88	28.9	28.3	—	—	189	22.7
\$6,000 under \$7,000.....	21	23	21	24	68	71	43.7	37.1	87.1	87.1	179	25.1
\$7,000 under \$8,000.....	21	23	22	24	69	71	30.3	30.3	87.2	87.2	208	21.5
\$8,000 under \$9,000.....	21	23	23	25	64	64	30.6	30.6	84.2	84.2	158	18.2
\$9,000 under \$10,000.....	22	24	23	25	62	62	32.8	32.8	84.0	84.0	211	20.6
\$10,000 under \$11,000.....	18	20	19	21	58	61	22.5	24.4	79.8	79.8	166	21.9
\$11,000 under \$12,000.....	19	20	20	21	58	61	27.6	27.6	74.3	74.3	237	27.4
\$12,000 under \$13,000.....	19	20	20	22	58	64	18.3	20.9	63.3	63.3	193	21.4
\$13,000 under \$14,000.....	20	21	21	22	63	67	20.9	23.5	49.6	49.6	203	22.9
\$14,000 under \$15,000.....	20	22	21	22	65	65	30.5	37.4	55.6	55.6	166	19.5
\$15,000 under \$16,000.....	19	20	20	21	60	69	37.8	37.8	72.2	72.2	164	20.6
\$16,000 under \$17,000.....	19	21	20	22	62	62	25.7	26.9	46.9	46.9	154	18.8
\$17,000 under \$18,000.....	20	21	21	22	61	61	26.9	31.2	34.6	34.6	181	19.2
\$18,000 under \$19,000.....	20	21	20	22	61	61	27.2	27.2	38.0	38.0	167	22.8
\$19,000 under \$20,000.....	20	22	21	23	64	64	27.7	32.5	30.1	30.1	186	26.3
\$20,000 under \$25,000.....	7	7	7	8	29	29	11.8	15.2	7.5	7.5	81	10.6
\$25,000 under \$30,000.....	10	10	10	11	31	31	9.6	16.3	5.2	5.2	65	11.4
\$30,000 under \$40,000.....	15	15	15	16	36	36	7.7	16.3	3.6	3.6	68	10.0
\$40,000 under \$50,000.....	13	14	14	15	28	28	8.7	25.9	5.4	5.4	68	12.4
\$50,000 under \$75,000.....	15	17	16	18	23	23	4.2	5.1	3.2	3.2	52	10.1
\$75,000 under \$100,000.....	15	17	16	18	23	23	2.8	7.3	2.5	2.5	47	16.5
\$100,000 under \$200,000.....	5	5	5	5	11	11	2.2	2.9	1.9	1.9	38	8.7
\$200,000 under \$500,000.....	0	0	0	0	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0
Taxable returns, total.....	2	2	2	2	2	2	2	2	2	2	2	2
No adjusted gross income.....	204	66	150	109	23	11.7	3.1	3.1	2.1	2.2	3.3	3.9
Under \$1,000.....	888	703	845	832	832	832	832	832	832	832	832	832
\$1,000 under \$2,000.....	438	438	438	438	438	438	438	438	438	438	438	438
\$2,000 under \$3,000.....	161	203	181	248	317	317	317	317	317	317	317	317
\$3,000 under \$4,000.....	32	31	31	35	126	148	148	148	148	148	148	148
\$4,000 under \$5,000.....	28	31	28	29	102	102	102	102	102	102	102	102
\$5,000 under \$6,000.....	28	28	28	27	88	88	88	88	88	88	88	88
\$6,000 under \$7,000.....	25	25	25	27	72	72	72	72	72	72	72	72
\$7,000 under \$8,000.....	24	25	24	24	68	68	68	68	68	68	68	68
\$8,000 under \$9,000.....	22	24	24	25	66	66	66	66	66	66	66	66
\$9,000 under \$10,000.....	22	24	24	24	66	66	66	66	66	66	66	66
\$10,000 under \$11,000.....	18	20	18	19	58	58	58	58	58	58	58	58
\$11,000 under \$12,000.....	18	20	18	20	58	58	58	58	58	58	58	58
\$12,000 under \$13,000.....	18	21	18	20	59	59	59	59	59	59	59	59
\$13,000 under \$14,000.....	20	21	21	21	64	64	64	64	64	64	64	64
\$14,000 under \$15,000.....	20	22	21	23	66	66	66	66	66	66	66	66
\$15,000 under \$16,000.....	18	20	20	21	61	61	61	61	61	61	61	61
\$16,000 under \$17,000.....	18	20	20	22	63	63	63	63	63	63	63	63
\$17,000 under \$18,000.....	20	21	21	22	62	62	62	62	62	62	62	62
\$18,000 under \$19,000.....	20	21	21	22	65	65	65	65	65	65	65	65
\$19,000 under \$20,000.....	20	22	21	23	65	65	65	65	65	65	65	65
\$20,000 under \$25,000.....	7	7	7	8	30	30	30	30	30	30	30	30
\$25,000 under \$30,000.....	10	10	10	11	33	33	33	33	33	33	33	33
\$30,000 under \$40,000.....	5	5	5	6	16	16	16	16	16	16	16	16
\$40,000 under \$50,000.....	13	14	14	15	28	28	28	28	28	28	28	28
\$50,000 under \$75,000.....	15	17	16	18	23	23	23	23	23	23	23	23
\$75,000 under \$100,000.....	5	5	5	5	11	11	11	11	11	11	11	11
\$100,000 under \$200,000.....	0	0	0	0	0	0	0	0	0	0	0	0
\$200,000 under \$500,000.....	0	0	0	0	0	0	0	0	0	0	0	0
\$500,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0
Total non-taxable returns.....	8	8	8	8	8	8	8	8	8	8	8	8
All returns, summary.....	7	7	7	7	7	7	7	7	7	7	7	7
Under \$5,000.....	3	3	3	3	3	3	3	3	3	3	3	3
\$5,000 under \$10,000.....	7	7	7	7	7	7	7	7	7	7	7	7
\$10,000 under \$20,000.....	3	3	3	3	3	3	3	3	3	3	3	3
\$20,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1

Footnote(s) at end of table.

Table 7.2 — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Taxpayments—Continued				Refundable credits				Advanced earned income credit payments				
	Credit from regulated investment companies		Other taxpayments		Total		Earned income credit, refundable portion		Business energy investment credit, refundable portion		Number of returns		Amount
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	
All returns, total.....	17.8	44.8	14.6	40.1	1.7	2.0	1.7	2.0	27.5	25.0	25.8	33.7	
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	
\$1 under \$1,000	90.7	69.8	48.8	60.9	11.4	18.9	11.4	18.9	53.8	78.8	—	—	
\$1,000 under \$2,000	—	—	62.6	50.9	9.1	10.4	9.1	10.4	—	—	—	—	
\$2,000 under \$3,000	—	—	95.1	85.1	6.2	6.8	6.2	6.8	—	—	—	—	
\$3,000 under \$4,000	94.8	97.6	93.4	88.4	5.0	6.0	5.0	6.0	70.5	70.5	—	—	
\$4,000 under \$5,000	—	—	93.7	88.4	4.8	5.4	4.8	5.4	—	—	99.7	98.7	
\$5,000 under \$6,000	—	—	37.5	56.6	4.9	5.4	4.9	5.4	70.6	70.6	—	—	
\$6,000 under \$7,000	—	—	22.0	37.9	4.5	5.0	4.5	5.0	—	—	98.9	98.9	
\$7,000 under \$8,000	98.4	99.4	72.3	72.3	4.5	5.0	4.5	5.0	—	—	—	—	
\$8,000 under \$9,000	98.8	72.7	57.2	83.9	5.1	5.8	5.1	5.8	—	—	—	—	
\$9,000 under \$10,000	—	—	51.3	73.7	7.4	8.6	7.4	8.6	—	—	—	—	
\$10,000 under \$11,000	98.3	98.3	55.8	77.4	12.6	15.4	12.6	15.4	—	—	—	—	
\$11,000 under \$12,000	98.0	68.1	—	—	98.2	98.2	—	—	98.2	98.2	—	—	
\$12,000 under \$13,000	—	—	98.3	98.3	98.4	98.4	—	—	98.4	98.4	—	—	
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$14,000 under \$15,000	98.9	98.9	—	—	—	—	—	—	—	—	—	—	
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$17,000 under \$18,000	82.2	97.9	98.3	98.3	92.5	92.5	—	—	92.5	92.5	—	—	
\$18,000 under \$19,000	94.3	94.3	—	—	—	—	—	—	—	—	—	—	
\$19,000 under \$20,000	98.5	98.5	—	—	—	—	—	—	—	—	—	—	
\$20,000 under \$25,000	87.4	96.2	—	—	91.4	98.5	—	—	91.4	98.5	—	—	
\$25,000 under \$30,000	78.9	63.5	—	—	99.0	99.0	—	—	99.0	99.0	—	—	
\$30,000 under \$40,000	48.0	60.6	—	—	92.2	92.2	—	—	92.2	92.2	—	—	
\$40,000 under \$50,000	55.7	42.0	—	—	80.1	83.5	—	—	80.1	83.5	—	—	
\$50,000 under \$75,000	21.5	47.8	98.4	98.4	41.1	44.7	41.1	44.7	41.1	44.7	—	—	
\$75,000 under \$100,000	31.9	50.1	—	—	71.7	50.9	—	—	71.7	50.9	—	—	
\$100,000 under \$200,000	16.1	43.6	78.9	66.6	34.7	53.1	34.7	53.1	34.7	53.1	—	—	
\$200,000 under \$500,000	9.4	20.2	44.1	48.7	30.1	57.7	30.1	57.7	30.1	57.7	—	—	
\$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	—	—	
\$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	—	—	
Taxable returns, total	16.1	44.8	32.0	64.0	29.7	28.2	29.7	28.2	29.7	28.2	37.8	47.8	
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000	98.6	98.6	—	—	70.5	70.5	—	—	70.5	70.5	—	—	
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$6,000 under \$7,000	98.4	98.4	—	—	—	—	—	—	—	—	—	—	
\$7,000 under \$8,000	98.9	98.9	—	—	—	—	—	—	—	—	—	—	
\$8,000 under \$9,000	98.3	63.2	55.8	64.8	—	—	—	—	—	—	—	—	
\$9,000 under \$10,000	98.3	66.1	—	—	98.2	98.2	—	—	98.2	98.2	—	—	
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$17,000 under \$18,000	82.2	97.9	98.3	98.3	92.5	92.5	—	—	92.5	92.5	—	—	
\$18,000 under \$19,000	94.3	94.3	—	—	—	—	—	—	—	—	—	—	
\$19,000 under \$20,000	98.3	98.3	—	—	—	—	—	—	—	—	—	—	
\$20,000 under \$25,000	87.4	96.2	—	—	91.4	98.5	—	—	91.4	98.5	—	—	
\$25,000 under \$30,000	78.9	63.5	—	—	99.0	99.0	—	—	99.0	99.0	—	—	
\$30,000 under \$40,000	48.0	60.6	—	—	92.2	92.2	—	—	92.2	92.2	—	—	
\$40,000 under \$50,000	55.7	42.0	—	—	80.1	83.5	—	—	80.1	83.5	—	—	
\$50,000 under \$75,000	21.5	47.8	98.4	98.4	41.1	44.7	41.1	44.7	41.1	44.7	—	—	
\$75,000 under \$100,000	31.9	50.1	—	—	71.7	50.9	—	—	71.7	50.9	—	—	
\$100,000 under \$200,000	16.1	43.6	78.9	66.6	34.7	53.1	34.7	53.1	34.7	53.1	—	—	
\$200,000 under \$500,000	9.4	20.2	44.1	48.7	30.1	57.7	30.1	57.7	30.1	57.7	—	—	
\$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	—	—	
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	—	—	
Total non-taxable returns	72.8	81.2	16.3	26.8	1.7	2.0	1.7	2.0	63.0	64.4	35.2	42.7	
All returns, summary	—	—	—	—	—	—	—	—	—	—	—	—	
Under \$5,000	98.1	92.0	21.0	31.7	2.6	3.1	2.6	3.1	42.3	54.2	98.7	98.7	
\$5,000 under \$10,000	81.9	88.6	22.5	43.9	2.4	2.8	2.4	2.8	—	—	28.8	36.5	
\$10,000 under \$15,000	77.3	55.2	98.3	98.3	70.0	78.2	70.0	78.2	70.0	78.2	70.5	70.5	
\$15,000 under \$20,000	70.8	90.7	70.4	95.0	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5	
\$20,000 or more	17.3	48.7	45.3	71.6	28.5	28.5	28.5	28.5	28.5	28.5	50.3	61.1	

Footnote(s) at end of table.

Table 7.2 — Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Total				Overpayment				Tax due at time of filing				Balance due after remittance											
	Number of returns (49)		Amount (50)		Number of returns (51)		Amount (52)		Number of returns (53)		Amount (54)		Number of returns (55)		Amount (56)		Number of returns (57)		Amount (58)		Number of returns (59)		Amount (60)	
<b>All returns, total</b> .....	2	4	2	4	2	4	2	4	2	4	2	4	2	4	2	4	2	4	2	4	2	4	2	4
No adjusted gross income.....	48	56	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
\$1,000 under \$1,000.....	25	48	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$1,000 under \$2,000.....	20	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$2,000 under \$3,000.....	21	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$3,000 under \$4,000.....	22	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$4,000 under \$5,000.....	23	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$5,000 under \$6,000.....	22	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$6,000 under \$7,000.....	21	26	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$7,000 under \$8,000.....	22	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$8,000 under \$9,000.....	23	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$9,000 under \$10,000.....	24	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$10,000 under \$11,000.....	20	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$11,000 under \$12,000.....	21	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$12,000 under \$13,000.....	21	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$13,000 under \$14,000.....	22	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$14,000 under \$15,000.....	23	30	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$15,000 under \$16,000.....	23	30	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$16,000 under \$17,000.....	22	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$17,000 under \$18,000.....	22	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$18,000 under \$19,000.....	23	30	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$19,000 under \$20,000.....	24	31	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$20,000 under \$25,000.....	8	13	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	12	17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$40,000.....	6	10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$50,000.....	13	22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	9	15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000.....	14	23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	15	26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$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
<b>Taxable returns, total</b> .....	3	4	3	4	3	4	3	4	3	4	3	4	3	4	3	4	3	4	3	4	3	4	3	4
No adjusted gross income.....	18	21	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$1,000 under \$2,000.....	67	65	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
\$2,000 under \$3,000.....	73	75	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
\$3,000 under \$4,000.....	20	25	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$4,000 under \$5,000.....	33	35	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$5,000 under \$6,000.....	29	32	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$6,000 under \$7,000.....	28	31	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$7,000 under \$8,000.....	26	31	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$8,000 under \$9,000.....	25	30	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$9,000 under \$10,000.....	25	29	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
\$10,000 under \$11,000.....	21	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$11,000 under \$12,000.....	21	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$12,000 under \$13,000.....	22	27	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$13,000 under \$14,000.....	23	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$14,000 under \$15,000.....	23	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$15,000 under \$16,000.....	22	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$16,000 under \$17,000.....	22	28	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$17,000 under \$18,000.....	23	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$18,000 under \$19,000.....	23	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$19,000 under \$20,000.....	24	30	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$20,000 under \$25,000.....	9	13	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	12	17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$40,000.....	6	10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$50,000.....	13	22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	9	15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000.....	14	23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	15	26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$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
<b>Total nontaxable returns</b> .....	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12
All returns, summary.....	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12
Under \$5,000.....	8	11	8	11	8	11	8	11	8	11	8	11	8	11	8	11	8	11	8	11	8	11	8	11
\$5,000 under \$10,000.....	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
\$10,000 under \$15,000.....	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
\$15,000 under \$20,000.....	5</																							

Table 7.3 — Coefficient of Variation for Sources of Income and Tax Items, by State

States	Number of returns		Adjusted gross income less deficit		Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
United States, total	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Alabama	5	8	8	10	20	67	117	527	191	137	38	137	527	191	137	38
Alaska	28	16	30	17	14	27	27	21	21	84	249	84	249	84	249	84
Arizona	6	12	12	13	13	61	168	310	211	100	532	100	532	100	532	100
Arkansas	2	3	4	4	4	59	89	89	89	338	138	338	138	338	138	338
California	2	3	4	4	4	23	88	263	263	35	138	35	138	35	138	35
Colorado	5	8	10	11	13	62	139	696	696	86	409	86	409	86	409	86
Connecticut	12	11	15	14	26	58	113	2897	2897	121	277	121	277	121	277	121
Delaware	14	18	23	23	22	58	1098	1098	1098	149	436	149	436	149	436	149
District of Columbia	22	23	25	29	44	81	164	164	164	87	286	87	286	87	286	87
Florida	5	8	9	9	8	38	155	1,163.8	1,163.8	75	286	75	286	75	286	75
Georgia	6	9	8	10	14	55	147	334	334	115	337	115	337	115	337	115
Hawaii	15	13	18	17	13	41	268	834	834	85	354	85	354	85	354	85
Idaho	10	12	15	17	17	44	100	588.2	588.2	116	552	116	552	116	552	116
Illinois	3	4	4	6	6	18	66	224	224	66	224	66	224	66	224	66
Indiana	4	6	7	8	12	22	98	125.9	125.9	130	215	130	215	130	215	130
Iowa	4	8	12	15	16	55	85	175	175	103	175	103	175	103	175	103
Kansas	7	10	13	11	13	70	83	186	186	105	175	105	175	105	175	105
Kentucky	5	8	8	11	12	58	78	145.5	145.5	118	151	118	151	118	151	118
Louisiana	16	18	21	20	19	58	178	211.4	211.4	138	212	138	212	138	212	138
Maine	18	17	21	20	13	43	222	42.3	42.3	155	289	155	289	155	289	155
Maryland	9	8	11	12	15	65	201	314.0	314.0	111	206	111	206	111	206	111
Massachusetts	6	6	9	9	13	43	53	516.0	516.0	113	224	113	224	113	224	113
Michigan	2	4	4	5	6	17	44	64.2	64.2	83	192	83	192	83	192	83
Minnesota	4	4	7	10	11	60	93	399	399	104	342	104	342	104	342	104
Mississippi	4	6	7	8	12	15	54	97.9	97.9	124	184	124	184	124	184	124
Missouri	3	7	8	9	11	54	79	484	484	105	336	105	336	105	336	105
Montana	11	14	17	21	19	46	99	758	758	108	306	108	306	108	306	108
Nebraska	7	11	14	15	15	53	79	186	186	115	351	115	351	115	351	115
Nevada	16	14	18	19	20	53	253	253	253	112	186.8	112	186.8	112	186.8	112
New Hampshire	22	20	25	24	25	51	328	115.6	115.6	164	392	164	392	164	392	164
New Jersey	6	8	8	8	11	40	331	111.2	111.2	84	235	84	235	84	235	84
New Mexico	12	13	14	18	15	54	123	93.4	93.4	111	287	111	287	111	287	111
New York	4	4	5	5	17	28	98.8	98.8	98.8	60	127	60	127	60	127	60
North Carolina	5	7	7	9	11	48	123	1,009.8	1,009.8	110	202	110	202	110	202	110
North Dakota	20	20	29	31	25	80	74	262	262	168	235	168	235	168	235	168
Ohio	3	4	5	6	9	35	108	145.2	145.2	81	212	81	212	81	212	81
Oklahoma	7	6	12	13	13	61	86	680	680	114	307	114	307	114	307	114
Oregon	11	10	16	16	16	54	131	621	621	91	307	91	307	91	307	91
Pennsylvania	2	4	5	6	6	30	130	839	839	81	144	81	144	81	144	81
Rhode Island	20	21	22	23	33	52	373	76.2	76.2	174	458	174	458	174	458	174
South Carolina	7	10	8	9	12	49	179	401.7	401.7	148	241	148	241	148	241	148
South Dakota	16	20	27	30	19	52	74	251	251	142	287	142	287	142	287	142
Tennessee	3	10	11	13	16	55	99	551.2	551.2	116	364	116	364	116	364	116
Texas	3	4	5	6	7	32	58	4270	4270	55	128	55	128	55	128	55
Utah	8	8	8	8	12	36	137	116.0	116.0	80	620	80	620	80	620	80
Vermont	29	29	33	34	28	60	173	71.4	71.4	141	343	141	343	141	343	141
Virginia	4	6	8	10	11	58	135	811	811	100	327	100	327	100	327	100
Washington	5	5	9	10	11	52	161	148.6	148.6	91	340	91	340	91	340	91
West Virginia	8	10	12	13	22	63	238	161.7	161.7	162	248	162	248	162	248	162
Wisconsin	3	6	8	10	10	63	224	107	107	112	262	112	262	112	262	112
Wyoming	14	16	16	19	11	55	107	37.8	37.8	101	1040	101	1040	101	1040	101
APO/FPO	77	80	78	78	52	135	703	703	703	331	1147	331	1147	331	1147	331
Puerto Rico	60	69	69	69	62	83	632	632	632	612	612	612	612	612	612	612
U.S. citizens abroad <sup>a</sup>	39	40	54	43	172	823	532	548	548	303	1572	303	1572	303	1572	303

Footnote(s) at end of table

Individual Returns/1979 • Sources, Sample and Limitations

Table 7.3 — Coefficient of Variation for Sources of Income and Tax Items, by State — Continued

States	Domestic and foreign dividends received		Interest received		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income			
	Total		Amount		Amount		Amount		Amount		Amount			
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
United States, total	7	1.1	9	1.1	3	8	10	17.2	3.2	4.1	3.1	4.1	1.2	1.5
Alabama	6.9	9.3	8.3	9.6	3.1	7.0	9.2	56.8	29.6	33.2	27.6	27.6	10.4	11.8
Alaska	7.5	22.3	10.5	23.9	4.5	9.7	9.0	18.5	48.3	81.3	19.0	81.3	13.5	18.1
Arizona	5.6	7.4	6.7	7.5	3.8	5.1	7.3	84.0	22.7	8.9	27.2	27.2	8.5	8.5
Arkansas	8.4	12.7	10.0	13.0	3.6	7.2	8.7	24.1	20.2	22.2	28.4	28.4	10.5	12.3
California	2.2	3.4	2.7	3.5	2.3	3.5	2.7	13.0	10.4	14.6	7.3	12.0	3.7	4.5
Colorado	5.7	7.9	6.9	8.2	2.7	5.8	6.6	268.7	19.4	27.9	30.2	24.7	8.9	10.6
Connecticut	4.8	7.1	5.1	7.3	2.3	6.1	17.1	108.7	47.3	17.1	19.9	26.1	9.2	11.5
Delaware	6.3	6.7	5.7	6.8	4.6	9.4	13.0	165.7	44.5	48.8	14.6	14.6	10.4	12.3
District of Columbia	7.3	6.7	7.5	6.8	5.9	11.9	11.4	45.8	31.5	25.2	25.2	20.8	10.0	12.2
Florida	3.5	4.7	4.0	4.8	1.7	3.7	5.6	299.8	20.7	13.1	15.0	15.0	4.5	6.5
Georgia	6.0	9.4	7.3	9.7	3.0	7.1	9.3	78.0	33.0	57.3	23.2	32.4	9.4	11.6
Hawaii	6.0	9.8	7.8	10.3	3.1	5.0	7.6	55.0	41.3	23.5	23.9	19.9	9.3	10.7
Idaho	8.2	12.3	9.5	12.8	3.5	7.8	7.8	79.9	39.2	77.1	35.7	41.0	11.5	14.3
Illinois	3.0	4.9	3.7	5.1	1.4	3.3	4.3	45.9	17.5	25.9	14.6	15.1	5.8	7.5
Indiana	5.1	7.6	6.4	7.9	2.1	5.8	5.8	21.3	30.1	53.2	24.3	33.2	8.3	10.9
Iowa	5.1	7.8	6.5	8.2	2.0	5.4	6.5	14.0	38.7	70.5	24.2	26.0	10.4	13.7
Kansas	6.2	7.5	7.9	8.6	2.7	6.7	7.0	22.4	13.9	19.2	23.8	26.0	10.6	13.8
Kentucky	6.7	8.4	7.5	8.6	3.0	6.5	7.7	34.9	23.2	38.1	26.8	57.3	10.9	12.4
Louisiana	7.5	8.4	8.1	8.7	3.3	6.8	8.5	30.8	13.8	17.4	41.8	51.3	11.6	14.4
Maine	6.7	10.9	8.0	11.2	2.4	5.9	10.1	138.9	59.0	82.0	26.0	34.2	10.2	12.1
Maryland	4.9	7.4	5.9	7.7	2.4	5.8	8.4	122.6	35.3	193.0	18.4	21.5	7.7	9.6
Massachusetts	4.5	6.6	6.6	6.8	1.8	4.8	6.7	62.3	32.8	34.6	15.7	17.8	8.0	10.3
Michigan	3.5	6.1	4.2	6.3	1.6	4.2	5.8	86.9	27.1	26.7	19.2	26.5	6.4	8.4
Minnesota	5.2	8.4	6.8	8.7	2.6	5.4	7.5	43.8	68.0	88.0	25.5	35.2	12.1	12.1
Mississippi	7.5	11.7	9.2	12.0	3.9	7.6	9.3	23.7	18.7	20.6	32.8	34.2	12.9	14.5
Missouri	5.5	8.6	6.9	8.9	2.3	5.8	7.7	96.1	21.6	30.8	23.3	35.3	8.4	11.4
Montana	6.7	10.3	8.2	10.7	4.0	7.0	7.7	22.4	26.7	26.7	15.7	18.0	11.5	15.6
Nebraska	6.8	10.6	8.7	11.0	2.9	7.7	7.7	16.7	29.4	31.7	15.9	17.8	22.5	22.5
Nevada	8.5	10.1	10.7	10.4	5.0	6.7	8.5	37.1	37.9	49.4	26.6	26.6	10.9	12.3
New Hampshire	6.9	10.5	8.7	10.8	3.7	7.3	9.7	32.5	36.2	36.2	28.3	27.6	11.3	12.6
New Jersey	3.4	5.4	4.0	5.6	1.6	3.8	6.0	81.9	31.2	75.9	20.6	25.1	6.5	8.2
New Mexico	6.4	10.1	8.0	10.6	3.9	6.5	7.3	11.1	17.5	20.3	26.6	27.1	11.1	11.8
New York	2.5	3.2	2.9	3.3	1.1	2.7	4.3	34.3	62.2	11.8	11.8	11.8	4.4	5.6
North Carolina	5.3	8.2	6.5	9.6	2.7	5.7	7.3	17.9	63.9	57.5	25.1	386.9	10.2	12.4
North Dakota	8.2	15.3	10.5	16.2	3.8	8.0	6.3	13.4	33.4	32.9	32.9	32.9	16.6	21.2
Ohio	3.2	4.8	4.0	4.9	1.5	3.9	5.3	1,869.5	17.2	38.6	16.7	26.1	5.6	7.4
Oklahoma	7.0	8.1	8.4	8.4	3.2	6.2	7.0	81.5	9.3	10.9	23.9	23.9	10.1	11.8
Oregon	6.3	10.2	7.8	10.8	2.6	6.1	6.8	83.8	31.2	31.5	27.2	162.9	9.5	11.8
Pennsylvania	6.6	9.9	7.9	10.2	4.0	7.9	8.8	743.8	22.0	41.3	19.6	16.9	4.9	6.5
Rhode Island	6.6	9.9	7.9	10.2	4.0	7.9	8.8	49.6	55.6	68.0	28.9	30.3	10.7	13.9
South Carolina	7.6	10.9	9.4	11.2	3.5	7.6	9.5	33.4	50.5	90.3	33.8	46.7	13.7	14.5
South Dakota	6.6	11.7	10.8	12.4	3.8	8.6	8.8	18.9	49.8	55.6	43.0	46.5	18.1	23.2
Tennessee	6.6	10.0	8.1	10.3	3.0	6.5	8.4	26.4	35.7	41.3	28.0	46.5	13.5	13.5
Texas	5.4	4.2	4.3	4.4	1.7	3.6	4.2	20.3	7.1	6.5	12.8	12.3	5.7	6.9
Utah	6.5	8.6	8.9	8.9	3.2	6.3	7.4	125.6	24.4	28.1	25.2	51.0	9.1	12.1
Vermont	9.1	11.6	11.5	12.0	5.1	7.1	9.4	221.8	37.6	48.3	24.6	31.8	11.6	14.5
Virginia	4.7	8.5	5.8	8.9	2.3	6.0	7.0	71.2	33.1	50.1	22.5	51.3	6.9	8.4
Washington	5.7	9.4	8.8	9.7	2.1	5.0	6.5	1,075.2	30.7	39.5	22.8	38.0	8.1	10.3
West Virginia	7.7	9.4	8.4	9.8	3.5	7.0	10.2	28.1	24.8	41.6	56.0	45.3	11.0	13.9
Wisconsin	5.2	7.9	6.4	8.4	1.9	5.8	7.1	326.2	39.2	36.8	22.9	30.0	8.8	12.3
Wyoming	9.2	10.9	11.9	11.0	4.5	6.9	6.9	48.4	16.6	20.3	30.0	78.4	13.5	16.5
APD/PFO	30.3	30.3	32.6	38.5	15.1	26.2	31.8	104	—	—	—	—	—	—
Puerto Rico	52.6	52.6	73.9	59.5	43.9	104	115	—	—	—	—	—	—	—
U.S. citizens abroad <sup>a</sup>	13.5	13.2	14.3	13.4	7.6	13.6	12.4	37.3	68.3	68.3	17.0	28.7	23.9	27.9

Footnote(s) at end of table

**Table 7.3 — Coefficient of Variation for Sources of Income and Tax Items, by State — Continued**  
 [Coefficient of variation for number of returns and amounts (percent)]

States	Small Business Corporation net profit less loss		State income tax refunds		Unemployment compensation		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	2,9	8,7	7		1,4	2,4	2,6	3,4
Alabama	25,7	145,7	4,5		10,2	14,7	22,7	90,3
Alaska	21,9	176,0	4,8		12,1	10,1	9,1	11,4
Arizona	22,0	55,3	5,5		15,5	22,2	24,4	27,3
Arkansas	19,6	33,4	7,7		13,8	50,9	31,0	27,1
California	11,8	74,2	1,8		4,6	8,8	7,8	9,5
Colorado	19,7	40,7	3,4		15,0	20,6	24,0	28,5
Connecticut	21,3	55,8	12,9		10,8	33,2	21,7	24,7
Delaware	34,9	31,7	8,4		18,4	19,8	37,2	29,2
District of Columbia	35,5	98,2	7,6		35,1	43,0	51,1	37,8
Florida	10,8	18,2	14,3		10,0	14,1	24,6	32,9
Georgia	23,0	49,6	5,6		9,4	12,8	20,4	22,3
Hawaii	25,2	45,6	5,0		17,5	26,2	16,1	27,0
Idaho	18,4	45,8	8,3		14,5	21,2	20,2	23,8
Illinois	13,1	30,6	4,0		6,2	4,5	4,9	5,2
Indiana	13,1	29,4	7,2		8,0	14,1	15,8	23,7
Iowa	17,1	35,0	4,3		13,1	16,8	23,4	26,1
Kansas	23,1	48,2	5,8		15,0	18,4	23,8	26,5
Kentucky	19,0	169,2	4,2		9,8	13,5	18,0	22,5
Louisiana	22,3	43,8	10,8		13,5	16,4	27,0	33,3
Maine	26,1	99,0	8,0		15,2	20,1	41,0	31,4
Maryland	22,7	91,4	4,4		12,3	18,1	19,4	26,5
Massachusetts	25,2	1,327,6	5,2		9,8	13,4	19,8	24,2
Michigan	19,6	40,1	3,2		5,2	7,7	7,8	10,2
Minnesota	17,1	25,5	3,5		11,1	14,7	19,7	23,8
Mississippi	19,8	27,7	7,5		15,0	38,8	41,4	48,8
Missouri	18,2	63,2	6,1		8,9	12,3	16,0	24,8
Montana	16,7	73,4	6,2		16,2	17,5	23,3	30,7
Nebraska	21,9	82,1	8,8		20,2	22,3	41,8	56,9
Nevada	22,7	589,3	19,8		21,2	26,4	21,9	34,8
New Hampshire	24,0	102,4	14,0		16,5	22,9	24,8	33,9
New Jersey	14,7	31,1	3,8		6,7	8,6	11,6	14,0
New Mexico	26,1	39,9	6,5		22,2	34,8	41,4	48,0
New York	10,7	58,5	2,1		4,8	6,5	8,9	11,4
North Carolina	23,4	1,158,5	4,8		11,8	17,3	28,0	41,3
North Dakota	22,3	36,4	11,0		18,1	22,0	34,4	37,5
Ohio	17,8	39,2	5,5		5,7	10,4	10,3	14,0
Oklahoma	17,8	28,5	6,8		7,0	20,2	37,0	43,8
Oregon	21,5	57,6	4,0		15,2	20,2	22,0	21,5
Pennsylvania	17,5	80,1	12,7		4,8	7,1	9,9	13,1
Rhode Island	32,7	48,5	6,3		14,2	19,8	23,1	38,5
South Carolina	28,3	134,4	5,9		14,6	19,9	34,5	38,7
South Dakota	23,3	34,8	65,3		25,0	31,2	48,8	64,0
Tennessee	24,0	42,2	30,1		8,9	12,6	22,2	26,5
Texas	12,4	95,7	19,3		9,8	23,8	16,5	23,0
Utah	17,4	113,7	4,3		16,4	21,3	21,5	26,7
Vermont	23,0	346,6	8,8		24,1	20,6	34,5	37,5
Virginia	21,5	85,1	4,1		12,8	24,2	26,8	36,5
Washington	19,0	63,2	17,2		20,6	12,8	16,0	17,7
West Virginia	34,4	38,6	10,7		9,8	13,6	16,0	21,5
Wisconsin	23,1	108,3	3,7		8,6	12,7	16,2	24,6
Wyoming	35,1	60,9	22,3		18,0	19,7	33,3	38,6
AP/D/FO	—	—	98,2		98,8	97,8	98,8	—
Puerto Rico	61,2	81,2	70,7		64,9	77,9	64,9	—
U.S. citizens abroad <sup>a</sup>	71,6	83,1	34,5		77,3	—	—	—

Footnote(s) at end of table



Individual Returns/1979 • Sources, Sample and Limitations

Table 7.3 — Coefficient of Variation for Sources of Income and Tax Items, by State — Continued

States	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
United States, total	2	2	4	3	1	1	2	1	2	1	2	1
Alabama	1.6	1.6	2.9	2.7	1.1	1.1	1.7	1.7	1.8	1.1	1.7	1.1
Alaska	3.4	3.4	2.9	2.5	3.4	1.7	3.3	3.3	1.7	1.7	3.4	1.7
Arizona	1.9	1.9	2.4	2.3	1.4	1.4	2.0	2.0	2.0	1.1	2.0	1.1
Arkansas	2.0	2.0	4.3	3.7	1.6	1.3	2.4	1.5	2.5	1.5	2.4	1.5
California	.7	.7	1.0	.9	.4	.3	.6	.4	.8	.4	.6	.4
Colorado	1.5	1.5	2.3	2.0	1.0	1.0	1.1	1.1	1.8	1.1	1.7	1.1
Connecticut	1.9	1.9	3.7	3.0	1.4	1.1	1.7	1.3	1.7	1.3	1.7	1.3
Delaware	2.7	2.7	4.6	3.5	2.4	1.8	3.1	2.0	3.2	2.0	3.2	2.0
District of Columbia	4.2	4.2	4.3	4.6	2.6	2.5	3.6	2.5	3.7	2.5	3.7	2.5
Florida	1.1	1.1	2.6	2.3	1.1	1.1	1.1	.8	1.1	.8	1.1	.8
Georgia	1.4	1.4	2.9	2.5	1.4	1.4	1.4	1.2	1.5	1.2	1.5	1.2
Hawaii	2.0	2.0	3.0	2.7	2.0	1.4	2.7	1.5	2.8	1.5	2.8	1.5
Idaho	2.3	2.2	3.6	3.2	1.7	1.3	2.5	1.6	2.6	1.6	2.5	1.5
Illinois	.9	.9	1.8	1.6	.5	.4	.8	.6	.6	.6	.8	.6
Indiana	1.3	1.3	3.3	3.0	.8	.6	1.1	.9	1.2	.9	1.2	.9
Iowa	1.4	1.4	3.1	3.0	1.1	1.0	1.5	1.5	1.7	1.2	1.5	1.1
Kentucky	1.7	1.7	3.4	3.0	1.2	1.0	1.8	1.2	1.9	1.2	1.8	1.2
Kansas	1.5	1.5	3.0	2.8	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Louisiana	1.7	1.7	4.1	4.1	1.0	1.0	1.6	1.6	1.7	1.7	1.7	1.7
Maine	2.4	2.4	5.0	5.0	2.1	1.8	3.0	2.0	3.1	2.1	3.0	2.0
Maine	2.4	2.4	5.0	5.0	2.1	1.8	3.0	2.0	3.1	2.1	3.0	2.0
Maryland	1.9	1.9	2.3	2.1	1.1	1.1	1.5	1.5	1.5	1.1	1.5	1.1
Massachusetts	1.3	1.3	2.4	2.1	.8	.8	1.3	.9	1.3	.9	1.3	.9
Michigan	1.0	1.0	1.7	1.5	.6	.5	.8	.8	.6	.6	.8	.6
Minnesota	1.4	1.4	2.5	2.1	1.4	.8	1.4	1.0	1.5	1.1	1.4	1.1
Mississippi	2.1	2.1	3.6	3.7	1.4	1.2	2.2	2.2	2.3	2.3	2.3	2.3
Missouri	1.4	1.4	3.4	3.2	.8	.8	1.3	1.3	1.4	1.0	1.3	1.0
Montana	2.6	2.6	3.9	3.9	1.6	1.4	2.1	2.1	2.1	1.5	2.1	1.5
Nebraska	1.7	1.7	4.0	3.5	1.1	1.1	1.5	1.5	1.5	1.5	1.5	1.5
Nevada	2.6	2.6	3.9	4.1	2.1	1.5	3.1	3.1	3.2	2.3	3.1	2.2
New Hampshire	2.8	2.8	4.7	4.6	2.6	2.1	4.6	3.1	3.1	2.3	3.1	2.2
New Jersey	1.2	1.2	2.2	1.9	.7	.7	1.0	1.0	1.1	.8	1.0	.8
New Mexico	2.5	2.5	3.8	3.8	2.0	1.5	2.7	1.5	2.9	1.5	2.9	1.5
New York	1.8	1.8	1.3	1.0	.5	.4	.7	.5	.7	.5	.7	.5
North Carolina	1.4	1.4	2.7	2.7	.8	.8	1.4	1.4	1.4	1.1	1.4	1.1
North Dakota	2.7	2.7	5.5	5.1	2.5	1.9	3.3	3.3	3.6	2.3	3.3	2.2
Ohio	.9	.9	2.2	2.0	.5	.5	.8	.8	.8	.6	.8	.6
Oklahoma	1.5	1.5	3.3	3.1	1.1	1.1	1.7	1.7	1.7	1.2	1.7	1.1
Oregon	1.8	1.8	2.8	2.6	1.1	1.1	1.9	1.9	2.0	1.3	1.9	1.2
Pennsylvania	.9	.9	2.1	1.8	.5	.5	.8	.8	.8	.6	.8	.6
Rhode Island	2.6	2.6	4.5	4.0	2.4	2.2	3.2	2.4	3.2	2.4	3.2	2.3
South Carolina	1.8	1.8	3.4	3.1	1.1	1.3	1.9	1.9	2.0	1.3	1.9	1.3
South Dakota	2.2	2.2	7.0	6.4	2.2	2.2	2.7	2.7	2.7	2.0	2.7	2.0
Tennessee	1.7	1.7	4.1	3.6	1.2	1.1	1.8	1.8	1.7	1.7	1.7	1.7
Texas	.9	.9	2.1	1.9	.4	.4	.8	.8	.8	.8	.8	.8
Texas	1.6	1.6	2.2	2.0	1.5	1.5	2.3	2.3	2.4	1.2	2.3	1.2
Utah	3.1	3.1	5.2	5.1	3.4	3.2	4.7	4.7	4.8	3.3	4.7	3.2
Vermont	1.3	1.3	2.3	2.3	.7	.7	1.2	1.2	1.3	.9	1.2	.9
Virginia	1.4	1.4	3.1	3.1	.7	.7	1.3	1.3	1.3	1.0	1.3	1.0
Washington	1.4	1.4	5.8	5.6	1.5	1.1	2.1	2.1	2.2	1.3	2.1	1.3
West Virginia	1.3	1.3	2.5	2.4	.7	.7	1.3	1.3	1.4	1.0	1.3	1.0
Wisconsin	1.3	1.3	2.5	2.4	.7	.7	1.3	1.3	1.4	1.0	1.3	1.0
Wyoming	2.0	2.0	4.0	3.8	2.2	1.7	3.0	3.0	3.1	1.7	3.0	1.6
PR/PO	8.8	8.8	31.9	32.3	8.8	7.8	10.4	10.4	8.5	10.4	8.5	10.4
Puerto Rico	10.1	10.1	48.8	36.1	15.1	9.8	18.3	18.3	28.4	15.1	28.4	15.1
U.S. citizens abroad <sup>1</sup>	5.6	5.6	14.5	16.2	4.1	5.0	6.0	6.0	7.7	4.1	7.3	6.1

<sup>1</sup>Estimates should be used with caution because of the small number of sample returns on which it is based.

<sup>2</sup>Returns filed from Army Post Office and Fleet Post Office addresses.

<sup>3</sup>Returns filed by U.S. citizens living in the U.S. possessions or abroad.

1979

FEDERAL TAX FORMS

(ELEMENT REFERENCE NUMBERS)

ELEMENT NUMBERS

Element Number presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout (PP--). An example of this is line 8 on the Form 1040 which has an element number of E1.

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Income	8 Wages salaries, tips, etc.-----	8	E1
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On the Core Record Layout it would appear as 1 in the left corner of the Salaries and Wages block. See example below.

—Core Record Layout—

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Salaries and	Interest	Dividends
Wages	Received	Before
		Exclusion
1	2	3

---

Another example in relation to the above chart, Line 10(a) Dividends on the Form 1040 (see below) has an element number of E3. This element number is cross referenced to the Dividends Before Exclusion block on the Core Record Layout, which also contains the number 3 in the lower left corner of the block.

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Income	10a Dividends (attached Schedule B if over \$400)-E3
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Form

1040A

Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

1979

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

Presidential  
Election  
Campaign Fund



Do you want \$1 to go to this fund? . . . . .

Yes



No

Note: Checking "Yes" will  
not increase your tax or  
reduce your refund.

Form **1040** Department of the Treasury—Internal Revenue Service **1979** U.S. Individual Income Tax Return

For Privacy Act Notice, see page 3 of Instructions For the year January 1–December 31, 1979, or other tax year beginning 1979, ending 19

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

**Presidential Election Campaign Fund**

Do you want \$1 to go to this fund? . . . . .  Yes  No

If joint return, does your spouse want \$1 to go to this fund? . . . . .  Yes  No

Note: Checking "Yes" will not increase your tax or reduce your refund.

**Filing Status**

Check only one box.

1  Single

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

3  Married filing separate return. Enter spouse's social security number above and full name here

4  Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name

5  Qualifying widow(er) with dependent child (Year spouse died  $\blacktriangleright$  19 ). (See page 7 of Instructions.)

**Exemptions**

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

6a  Yourself  65 or over  Blind

b  Spouse  65 or over  Blind

c First names of your dependent children who lived with you

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

7 Total number of exemptions claimed

**Income**

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

Please attach check or money order here.

8 Wages, salaries, tips, etc.	8	E 1
9 Interest income (attach Schedule B if over \$400)	9	E 2
10a Dividends (attach Schedule B if over \$400)	10a	E 3
10b Exclusion	10b	E 4
c Subtract line 10b from line 10a		
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions)	11	E 5
12 Alimony received	12	E 6
13 Business income or (loss) (attach Schedule C)	13	E 7
14 Capital gain or (loss) (attach Schedule D)	14	
15 Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions)	15	E 9
16 Supplemental gains or (losses) (attach Form 4797)	16	E 13
17 Fully taxable pensions and annuities not reported on Schedule E	17	E 14
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	E 15
19 Farm income or (loss) (attach Schedule F)	19	E 8
20a Unemployment compensation. Total amount received	20a	E 29
b Taxable part, if any, from worksheet on page 10 of Instructions	20b	E 30
21 Other income (state nature and source—see page 10 of Instructions)	21	E 31
22 Total income. Add amounts in column for lines 8 through 21	22	

**Adjustments to Income**

23 Moving expense (attach Form 3903 or 3903F)	23	E 32
24 Employee business expenses (attach Form 2106)	24	E 38
25 Payments to an IRA (see page 11 of Instructions)	25	E 33
26 Payments to a Keogh (H.R. 10) retirement plan	26	E 34
27 Interest penalty on early withdrawal of savings	27	E 35
28 Alimony paid (see page 11 of Instructions)	28	E 36
29 Disability income exclusion (attach Form 2440)	29	E 37
30 Total adjustments. Add lines 23 through 29	30	E 40

**Adjusted Gross Income**

31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions

31 E 41

<b>Tax Computation</b> (See instructions on page 12)	32	Amount from line 31 (adjusted gross income)	32	E 42	
	33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the instructions. Also see page 12 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	E 66	
	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: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4726 to figure your tax. Otherwise, you MUST use the Tax Tables to find your tax.	34	E 67	
	35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC	35	E 74	
	36	Additional taxes. (See page 12 of instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36		
	37	Total. Add lines 35 and 36	37	E 75	
	<b>Credits</b>	38	Credit for contributions to candidates for public office	38	E 76
		39	Credit for the elderly (attach Schedules R&RP)	39	E 77
		40	Credit for child and dependent care expenses (attach Form 2441)	40	E 78
		41	Investment credit (attach Form 3468)	41	E 79
42		Foreign tax credit (attach Form 1116)	42	E 81	
43		Work incentive (WIN) credit (attach Form 4874)	43	E 82	
44		Jobs credit (attach Form 5884)	44	E 83	
45		Residential energy credits (attach Form 5695)	45	E 84	
46	Total credits. Add lines 38 through 45	46			
<b>Other Taxes</b> (Including Advance EIC Payments)	47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47		
	48	Self-employment tax (attach Schedule SE)	48	E 88	
	49a	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/>	49a	E 92	
	49b	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	49b	E 93	
	50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	E 89	
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	E 90	
	51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	E 91	
	52	Tax on an IRA (attach Form 5329)	52	E 94	
	53	Advance earned income credit payments received (from Form W-2)	53	E 107	
	54	Total. Add lines 47 through 53	54	E 95	
<b>Payments</b> Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	E 98	
	56	1979 estimated tax payments and credit from 1978 return	56	E 99	
	57	Earned income credit. If line 32 is under \$10,000, see page 2 of instructions	57	E 113	
	58	Amount paid with Form 4868	58	E 100	
	59	Excess FICA and RRTA tax withheld (two or more employers)	59	E 101	
	60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	60	E 102	
	61	Regulated Investment Company credit (attach Form 2439)	61	E 103	
62	Total. Add lines 55 through 61	62	E 105		
<b>Refund or Balance Due</b>	63	If line 62 is larger than line 54, enter amount OVERPAID	63	E 104	
	64	Amount of line 63 to be REFUNDED TO YOU	64	E 108	
	65	Amount of line 63 to be credited on 1980 estimated tax	65	E 109	
	66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 15 of instructions.)	66	E 108	

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.

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

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

1979

(Form 1040)

Department of the Treasury  
Internal Revenue Service

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

08

Name(s) as shown on Form 1040

Your social security number

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

<b>Medical and Dental Expenses</b> (not paid or reimbursed by insurance or otherwise) (See page 10 of Instructions.)		<b>Contributions</b> (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.) ▶	E 42	21 a Cash contributions for which you have receipts, canceled checks, or other written evidence . . . . .	E 57
2 Medicine and drugs . . . . .	E 43	b Other cash contributions (show to whom you gave and how much you gave) ▶	E 57
3 Enter 1% of Form 1040, line 31 . . . . .			
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .	E 44		
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .	E 45		
6 Other medical and dental expenses:		22 Other than cash (see page 17 of instructions for required statement) . . . . .	E 58
a Doctors, dentists, nurses, etc. . . . .		23 Carryover from prior years . . . . .	E 59
b Hospitals . . . . .		24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . ▶	E 60
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶			
		<b>Casualty or Theft Loss(es)</b> (See page 18 of Instructions.)	
		25 Loss before insurance reimbursement . . . . .	
		26 Insurance reimbursement . . . . .	
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .	
		28 Enter \$100 or amount from line 27, whichever is smaller . . . . .	
		29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . ▶	E 61
7 Total (add lines 4 through 6c) . . . . .	E 46	<b>Miscellaneous Deductions</b> (See page 18 of Instructions.)	
8 Enter 3% of Form 1040, line 31 . . . . .		30 Union dues . . . . .	E 62
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .	E 47	31 Other (itemize) ▶	
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . . . ▶	E 48		
<b>Taxes</b> (See page 16 of Instructions.)			
Note: Gasoline taxes are no longer deductible.			
11 State and local income . . . . .	E 49	32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	E 63
12 Real estate . . . . .	E 50	<b>Summary of Itemized Deductions</b> (See page 18 of Instructions.) <b>A</b>	
13 General sales (see sales tax tables) . . . . .	E 51	33 Total medical and dental—from line 10 . . . . .	
14 Personal property . . . . .	E 52	34 Total taxes—from line 16 . . . . .	
15 Other (itemize) ▶		35 Total interest—from line 20 . . . . .	
16 Total taxes (add lines 11 through 15). Enter here and on line 34 . . . . . ▶	E 53		

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 and Part III. Please see page 9 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.

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

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

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?

B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.

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 and Part III. Please see page 9 of the instructions. Write (H), (W), or (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 19 of the instructions.

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

4 Total of line 3 . . . . .

5 Capital gain distributions. Enter here and on the appropriate line(s) on Schedule D. See Note, below . . . . .

6 Nontaxable distributions . . . . .

7 Total (add lines 5 and 6) . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . .

Note: If your capital gain distributions for the year do not include any gains before Nov. 1, 1978, and you do not need Schedule D to report any gains or losses, do not file that schedule. Instead, enter the taxable part of your capital gain distributions on Form 1040, line 15.

E114
E115
E116
B





Part III Summary of Parts I and II

21	Combine lines 8 and 20, and enter the net gain or (loss) here . . . . .	21		
	Note: Do not complete line 22 if lines 20 and 21 show a gain, and there is a net gain on line 7 or 19. Instead, complete Part IV.			
22	If line 21 shows a gain—			
	a Enter 60% of line 20 or 60% of line 21, whichever is smaller. Enter zero if there is a loss or no entry on line 20 * <i>long term capital gains exclusion</i>	22a		
	b Subtract line 22a from line 21. Enter here and on Form 1040, line 14 . . . . .	22b		
23	If line 21 shows a loss—			
	a Enter one of the following amounts:			
	(i) If line 8 is zero or a net gain, enter 50% of line 21,			
	(ii) If line 20 is zero or a net gain, enter line 21; or,			
	(iii) If line 8 and line 20 are net losses, enter amount on line 8 added to 50% of the amount on line 20 . . . . .	23a		
	b Enter here and enter as a loss on Form 1040, line 14, the smallest of:			
	(i) The amount on line 23a,			
	(ii) \$3,000 (\$1,500 if married and filing a separate return); or,			
	(iii) Taxable income, as adjusted . . . . .	23b		
	Note: If the loss on line 23a is more than the loss shown on line 23b, complete Part V to determine post-1969 capital loss carryovers from 1979 to 1980.			

Part IV Computation of Capital Gain Deduction for Sales or Exchanges Before 11/1/78

24	Enter the smaller of line 20 or line 21 (or Form 4798, lines 8 and 9) . . . . .	24		
25	If line 18 (or Form 4798, line 5) is a gain, combine lines 6 and 18 (or Form 4798, lines 1 and 5), and enter here. If this line or line 18 (or Form 4798, line 5) shows a loss or zero, skip to line 29 and enter zero on line 27 . . . . .	25		
26	Enter smaller of line 18 (or Form 4798, line 5) or line 25 . . . . .	26		
27	Enter smaller of line 24 or line 26 . . . . .	27		
28	Enter 60% of amount on line 27 . . . . .	28		
29	Subtract line 27 from line 24 . . . . .	29		
30	Enter 50% of amount on line 29 . . . . .	30		
31	Add line 28 and line 30. This is your capital gain deduction * . . . . .	31		
32	Subtract line 31 from line 21 (or Form 4798, line 9). Enter here and on Form 1040, line 14 . . . . .	32		

Part V Computation of Post-1969 Capital Loss Carryovers from 1979 to 1980 (Complete this part if the loss on line 23a is more than the loss shown on line 23b)

Section A.—Short-term Capital Loss Carryover

33	Enter loss shown on line 8; if none, enter zero and skip lines 34 through 38—then go to line 39 . . . . .	33		
34	Enter gain shown on line 20. If that line is blank or shows a loss, enter zero . . . . .	34		
35	Reduce any loss on line 33 to the extent of any gain on line 34 . . . . .	35		
36	Enter amount shown on line 23b . . . . .	36		
37	Enter smaller of line 35 or 36 . . . . .	37		
38	Subtract line 37 from line 35 . . . . .	38		
	Note: The amount on line 38 is the part of your short-term capital loss carryover from 1979 to 1980 that is from years beginning after 1969.			

Section B.—Long-term Capital Loss Carryover

39	Subtract line 37 from line 36 (Note: If you skipped lines 34 through 38, enter amount from line 23b) . . . . .	39		
40	Enter loss from line 20; if none, enter zero and skip lines 41 through 44 . . . . .	40		
41	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero . . . . .	41		
42	Reduce any loss on line 40 to the extent of any gain on line 41 . . . . .	42		

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income Schedule**

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

**1979**  
13

Name(s) as shown on Form 1040

Your social security number

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1a Did you and your employer contribute to the pension or annuity?  Yes  No  
 b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment?  Yes  No  
 c If "Yes," show: Your contribution ▶ \$..... d Contribution received in prior years ▶ 1d  
 2 Amount received this year . . . . . 2 **E 16**  
 3 Amount on line 2 that is not taxable . . . . . 3  
 4 Taxable part (subtract line 3 from line 2). Enter here and include in line 18 below . . . . . 4 **E 17**

**Part II Rent and Royalty Income or Loss.** If you need more space, attach a separate sheet.  
 5a Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see Instructions)?  Yes  No  
 b 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 tax year?  Yes  No  
 6a Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see Instructions)?  Yes  No  
 b Amortizable basis (see Instructions) ▶ **E 18, E 19**

(a) Property code (describe in Part V)	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain in Part VI) or depletion (attach computation)	(e) Other expenses (explain in Part VII)	(f) Loss	(g) Income
Property A.						
Property B.						
Property C.						
Property D.						
7 Property E. Amounts from Form 4835 . . . . .						
8 Totals . . . . .					( <del> </del> )	<b>E 17</b>
9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below . . . . .						9

*E18 = rent  
E19 = royalty*

	(a) Name	(b) Employer identification number	(c) Loss	(d) Income
<b>Part III Income or Losses from—</b> Partnerships				
	10 Add amounts in columns (c) and (d) and enter here . . . . .		10 ( <b>E 21</b> )	<b>E 20</b>
11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss) . . . . .		11		
12 Additional first-year depreciation . . . . .		12 ( )		
13 Total partnership income or (loss). Combine lines 11 and 12. Enter here and include in line 18 below . . . . .		13	<b>E 22</b>	
Estates or Trusts				
	14 Add amounts in columns (c) and (d) and enter here . . . . .		14 ( <b>E 24</b> )	<b>E 23</b>
15 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 14. Enter here and include in line 18 below . . . . .		15	<b>E 25</b>	
Small Business Corporations				
	16 Add amounts in columns (c) and (d) and enter here . . . . .		16 ( <b>E 27</b> )	<b>E 26</b>
17 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 16. Enter here and include in line 18 below . . . . .		17	<b>E 28</b>	

*E 21 = Partnership*

**Part IV**  
 18 TOTAL income or (loss). Combine lines 4, 9, 13, 15, and 17. Enter here and on Form 1040, line 18. ▶ 18  
 19 Enter your share of gross farming and fishing income applicable to Parts II and III. 19

**E**



# Schedules R & RP—Credit for the Elderly

(Form 1040)

Department of the Treasury

▶ See Instructions for Schedules R and RP.

1979

Name(s) as shown on Form 1040

Your social security number

**Please Note:** IRS will figure your Credit for the Elderly and compute your tax. Please see "IRS Will Figure Your Tax and Some of Your Credits" on page 4 of the Form 1040 instructions and complete the applicable lines of Form 1040 and Schedule R or RP.

## Should You Use Schedule R or RP?

If you are:	And were:	Use Schedule:
Single	▶ 65 or over . . . . .	R
	▶ under 65 and had income from a public retirement system . . . . .	RP
Married, filing separate return <sup>1</sup>	▶ 65 or over (unless joining in the election to use Schedule RP with your spouse who is under 65 and had income from a public retirement system) . . . . .	R
	▶ under 65 and had income from a public retirement system (unless your spouse is 65 or over and does not join in the election to use Schedule RP) . . . . .	RP
Married, filing joint return	▶ both 65 or over . . . . .	R
	▶ one 65 or over, and one under 65 with no income or income other than from a public retirement system . . . . .	R
	▶ both under 65 and one or both had income from a public retirement system . . . . .	RP
	▶ one 65 or over, and one under 65 with income from a public retirement system . . . . .	R or RP

<sup>1</sup> You can take the credit on a separate return ONLY if you and your spouse lived apart for the whole year.

<sup>2</sup> Figure your credit on both schedules to see which gives you more credit.

### **Schedule R** Credit for the Elderly—For People 65 or Over

If you received nontaxable pensions (social security, etc.) of \$1,875 or more, or your adjusted gross income (Form 1040, line 32) was \$8,750 or more, you may not be able to take the credit for the elderly. Before you start to fill out the schedule, please see the table on page 24 of the instructions

- Filing Status and Age (check only one box)
- A  Single, 65 or over
  - B  Married filing joint return, only one spouse 65 or over
  - C  Married filing joint return, both 65 or over
  - D  Married filing separate return, 65 or over, and did not live with spouse at any time in 1979

**R**

1 Enter:	{ \$2,500 if you checked box A or B . . . . . \$3,750 if you checked box C . . . . . \$1,875 if you checked box D . . . . . }			1	E 117
2 a	Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero . . . . .	2a	E 118		
b	Enter amount from Form 1040, line 32 . . . . .	2b			
c	Enter: { \$7,500 if you checked box A . . . . . \$10,000 if you checked box B or C . . . . . \$5,000 if you checked box D . . . . . }	2c			
d	Subtract line 2c from 2b. If line 2c is more than line 2b, enter zero . . . . .	2d			
e	Enter one-half (1/2) of line 2d . . . . .	2e	E 119		
3	Add lines 2a and 2e. (If line 3 is more than line 1, you cannot take the credit; do not complete this schedule. If line 3 is less than line 1, go on.) . . . . .			3	
4	Subtract line 3 from line 1 . . . . .			4	E 112

Name(s) as shown on Form 1040

Your social security number

**Schedule RP Credit for the Elderly—For People Under 65 Who Had Pension or Annuity Income from a Public Retirement System**

19

If you received nontaxable pensions (social security, etc.) of \$1,875 or more, or your earned income (salaries, wages, etc.) was \$2,775 or more, you may not be able to take the credit for the elderly. Before you start to fill out the schedule, please see the table on page 24 of the instructions.

Name(s) of public retirement system(s)

- Filing Status and Age**  
(check only one box)
- A  Single, under 65
  - B  Married filing joint return, one spouse is under 65, and that person had income from a public retirement system. (If you checked this box and had community property income, see Community Property Income on page 25 of the instructions.)
  - C  Married filing joint return, both under 65. (If you checked this box and had community property income, see Community Property Income on page 25 of the instructions.)
  - D  Married filing separate return, under 65, and did not live with your spouse at any time in 1979.
  - E  Married filing separate return, 65 or over, did not live with your spouse at any time in 1979, and you are joining with your spouse in electing to use Schedule RP.

**RP**

**Column (b)—**Fill out column (b) whether you file a separate or joint return.  
**Column (a)—**Fill out column (a) if you file a joint return. Use it only to show amounts for:

- The wife, if both of you were under 65, or
- The spouse who was 65 or over.

	(a)	(b)
1 Enter: $\left\{ \begin{array}{l} \$2,500 \text{ if you checked box A.} \\ \$3,750 \text{ if you checked box B or C. Allocate this amount between you and your spouse, but do not enter more than } \$2,500 \text{ for either of you. It will generally be to your benefit to allocate the greater amount to the spouse with more retirement income.} \\ \$1,875 \text{ if you checked box D or box E.} \end{array} \right.$		E 117
2 Enter:		
a Amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero.	E 118	
b Earned income such as wages, salaries, fees, etc. you received (does not apply to people 72 or over). (See page 12 of instructions for definition of earned income.):		
(i) If you are under 62, enter earned income that is over \$900		
(ii) If you are 62 or over but under 72, enter an amount that you will figure as follows:		
If earned income is \$1,200 or less, enter zero.		
If earned income is over \$1,200 but not over \$1,700, enter one-half of the amount over \$1,200.		
If earned income is over \$1,700, enter the amount over \$1,450.		
3 Add lines 2a and 2b.		
4 Subtract line 3 from line 1. (If the result for either column is more than zero, go on. If the result for either column is zero or less, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit.)		
5 Retirement income:		
a If under 65— Enter only income from pensions and annuities under public retirement systems (e.g. Federal, State Governments, etc.) that you received as a result of your services or services of your spouse that you reported as income. Do not enter social security, railroad retirement or certain other payments reported on line 2a.		
b If 65 or over— Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts you received from individual retirement arrangements and individual retirement annuities that you reported as income, and gross rents from: Schedule E, Part II, column (b), line 8. Also include your share of gross rents from partnerships and your share of taxable rents from estates and trusts.		
6 Enter amount from line 4 or line 5, whichever is less.		
7 Add amounts in columns (a) and (b) of line 6. Enter total here.		E 122
8 Multiply line 7 by 15% (.15).		
9 Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)		
10 Enter the amount from line 8 or line 9, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.		

**Computation of Social Security Self-Employment Tax**

▶ See instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

**1979**  
14

Name of self-employed person (as shown on social security card)	Social security number of self-employed person ▶	
---	--	--

**Part I Computation of Net Earnings from FARM Self-employment**

<b>Regular Method</b>			
1 Net profit or (loss) from:			
a Schedule F (Form 1040) . . . . .	1a		
b Farm partnerships . . . . .	1b		
2 Net earnings from farm self-employment (add lines 1a and 1b) . . . . .	2		
<b>Farm Optional Method</b>			
3 If gross profits from farming are:			
a Not more than \$2,400, enter two-thirds of the gross profits . . . . .	3		
b More than \$2,400 and the net farm profit is less than \$1,600 . . . . .			
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**

**SE**

<b>Regular Method</b>			
5 Net profit or (loss) from:			
a Schedule C (Form 1040) . . . . .	5a		
b Partnerships, joint ventures, etc. (other than farming) . . . . .	5b		
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line . . . . .	5c		
d Service with a foreign government or international organization . . . . .	5d		
e Other (specify) ▶ . . . . .	5e		
6 Total (add lines 5a through 5e) . . . . .	6		
7 Enter adjustments if any (attach statement, see page 29 of instructions) . . . . .	7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . . .	8		
Note: 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.			
<b>Nonfarm Optional Method</b>			
9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . . . . .	9a	\$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . . .	9b		
c Balance (subtract line 9b from line 9a) . . . . .	9c		
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller . . . . .	10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . . . . .	11		

**Part III Computation of Social Security Self-employment Tax**

12 Net earnings or (loss):			
a From farming (from line 4) . . . . .	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .	12b		
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule) . . . . .	13	E 150	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1979 is . . . . .	14	\$22,900	00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation . . . . .	15a		
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . . .	15b		
c Add lines 15a and 15b . . . . .	15c		
16 Balance (subtract line 15c from line 14) . . . . .	16		
17 Self-employment income—line 13 or 16, whichever is smaller . . . . .	17		
18 Self-employment tax. (If line 17 is \$22,900, enter \$1,854.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . . .	18		

**SCHEDULE TC  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax Computation Schedule**

▶ Attach to Form 1040.

**1979**

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

shown in the Tax Table for your filing status.

• You figure your tax using Schedule C (Income Averaging) or Form 4726 (Minimum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . . . . .	1	
2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	E 68
3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	E 71
4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z. <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 25 . . . . .	4	

**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 parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).**

**Note:** If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just 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 12 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 1979, 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 1979, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . . .	1	
2 If you checked Form 1040, Filing Status Box: 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700 . . . . .	2	
3 Enter the amount from Schedule A, line 39 . . . . .	3	
<b>Caution:</b> If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.		
4 Subtract line 3 from line 2 . . . . .	4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5	

The example below may help you to complete Part II.

**Example—**Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross in-

come is \$2,300. He must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A.

1 Adjusted gross income . . . . .	\$4,000
2 Zero bracket amount for a single individual . . . . .	\$2,300
3 Earned income . . . . .	1,500

**TC**



**Disability Income Exclusion**  
(Applies Only to Disabled Retirees Under Age 65)  
▶ Attach to Form 1040. ▶ See Instructions on back.

**1979**  
20

Name(s) as shown on Form 1040

Social security number

**See Instruction B for Income Limits on Exclusion**

Date you retired (if after December 31, 1976, also enter this date in the space after box (2) on physician's statement below).	Employer's name (also give pay-er's name, if other than employer)
Yourselves	
Spouse	

**Note: To take the disability income exclusion, you must complete lines 1 through 9.**

Joint return filers use column (a) for wife and column (b) for husband. All other filers use column (b) only.

	(a)	(b)
<b>1</b> Enter total disability pay you got during 1979 . . . . .		<b>E 123</b>
<b>2 (i)</b> Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Enter total . . . . .		
<b>(ii)</b> If you received disability payments of less than \$100 for any week, enter the total amount you received for all such weeks . . . . .		
<b>(iii)</b> If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period (see Instruction D) . . . . .		
<b>(iv)</b> Add lines (i), (ii), and (iii). Enter total . . . . .		<b>E 124</b>
<b>3</b> Add amounts on line 2(iv). Enter total . . . . .		
<b>4</b> Enter total income from Form 1040, line 22 . . . . .		
<b>5</b> Add amounts on Form 1040, lines 23 through 28. Enter total . . . . .		
<b>6</b> Subtract line 5 from line 4 . . . . .		
<b>7</b> Amount used to figure any exclusion decrease (see Instruction B) . . . . .	\$15,000.00	
<b>8</b> Subtract line 7 from line 6 (if line 7 is more than line 6, enter \$0) . . . . .		<b>E 125</b>
<b>9</b> Subtract line 8 from line 3. This is your disability income exclusion. Enter here and on Form 1040, line 29 . . . . .		
<b>10</b> If you filed a physician's statement for this disability in an earlier year, please check this box. (You do not have to file another statement.) . . . . .		<input type="checkbox"/>

Form **2440** (1979)

**Physician's Statement of Permanent and Total Disability**

▶ Please complete and return to taxpayer.

Name of disabled taxpayer	Social security number
---------------------------	------------------------

I certify that the taxpayer named above was (check only one box—please see instructions below):

- (1)  Permanently and totally disabled on January 1, 1976, or January 1, 1977.
- (2)  Permanently and totally disabled on the date he or she retired. Date retired ▶

Physician's name	
Physician's address	
Physician's signature	Date

**Instructions for Statement**

**Taxpayer**

Please enter your name and social security number. If you retired after December 31, 1976, enter your retirement date in the space after box (2).

**Physician**

Box (1) applies to taxpayers who retired before January 1, 1977.  
Box (2) applies to taxpayers who retired after December 31, 1976.

**What is Permanent and Total Disability?**

A person is permanently and totally disabled when—

• He or she is unable to engage in any substantial gainful activity because of a physical or mental condition; and

• A physician determines that the disability (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

# Deduction from, or Exclusion of, Income Earned Abroad

1979

31

▶ See separate instructions. ▶ Attach to Form 1040.  
 For the year January 1-December 31, 1979, or other tax year  
 beginning ..... 1979, ending ..... 19 .....

**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) <input type="checkbox"/> A foreign entity <input type="checkbox"/> A U.S. company <input type="checkbox"/> A foreign affiliate of a U.S. company <input type="checkbox"/> Self <input type="checkbox"/> Other (specify) ▶		
Give the latest year for which you filed a U.S. income tax return ▶		Service Center where filed ▶
Enter earlier years you claimed deduction from, or exclusion of, income earned abroad under section 911 or 913 ▶		
Check the status under which you claim deduction from, or exclusion of, income earned from services abroad		<input type="checkbox"/> Bona fide residence. <input type="checkbox"/> Physical presence. <span style="float: right;">Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No</span>

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 deduction or exclusion.

**Part I To be Completed for Bona Fide Residence Only (See Instruction 8)**

- 1 List the countries where you have lived and the dates of residence during your 1978 and 1979 tax years .....  
 ..... Bona fide residence began (date) ..... ended (date) .....
- 2 Kind of living quarters in foreign country ▶  Purchased house  Rented house or apartment  Rented room  Quarters furnished by employer
- 3 Did any of your family live with you abroad during any part of the tax year? . . . . .  Yes  No  
 If "Yes," who and for what period? ▶ .....
- 4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? . . . . .  Yes  No  
 (b) Are you required to pay income tax to the country you claim bona fide residence in? . . . . .  Yes  No  
*If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See Instruction 8(c).)*
- 5 Complete the following for days present in the U.S. or its possessions during the tax year:

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

<sup>1</sup> Do not include this income in Part III. Report on Form 1040.

- 6 (a) State any contractual terms or other conditions relating to the length of your employment abroad .....
- (b) State the type of visa you entered the foreign country under .....
- (c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? . .  Yes  No  
 If "Yes," attach explanation.
- (d) Did you maintain a home in the U.S. while residing abroad? . . . . .  Yes  No  
 If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants .....

**Part II To be Completed for Physical Presence Only (See Instruction 9)**

- 7 The 18-month period that the test of physical presence in foreign countries is based on is from ..... through .....
- 8 Enter your principal country of employment during your tax year ▶ .....
- 9 Enter all travel abroad during the 18-month period that the test is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of 18-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date arrived	Date departed	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) <sup>2</sup>

<sup>2</sup> Do not include this income in Part III. Report on Form 1040.

Part III To be Completed by All Taxpayers

10 Enter below all, including noncash remuneration, income from sources outside the United States earned during 1979. (See Instructions 7, 10(b), 10(c), and 10(d).) Is part of the income (such as bonuses) for services performed in 1979, but received in another tax year? . . . . .  Yes  No
If "Yes," see Instructions 10(a) and 10(e).

Report all income received during 1979 on your Form 1040 regardless of when the services were performed. 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.

Table with columns: Earned Income for Personal Services Rendered in Foreign Countries During 1979, Exchange rates used, Amount (In U.S. dollars). Rows include: 11 Total wages, salaries, bonuses, commissions, etc., earned this year; 12 Pensions and annuities; 13 Allowable share of income for personal services rendered this year; 14 Noncash remuneration; 15 Other foreign earned income; 16 Allowances, reimbursements, or expenses paid on your behalf; 17 Total earned income from foreign sources; 18 (a) Value of meals and lodging included; (b) Net earned income from foreign sources; 19 Did you maintain a separate foreign residence; 20 List your tax home(s); 21 Did you live in a camp located in a hardship area.

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

**Qualified Schooling Expense (See Instruction 12)**

22 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
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

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

**Qualified Home Leave Transportation Expense (See Instruction 13)**

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

**Qualified Hardship Area Amount (See Instruction 14)**

25 Name of hardship area ..... Date tax home was established ..... ended .....

26 Maximum amount . . . . . \$ 5,000.00

27 Number of days that you qualified during the tax year . . . . . %

28 Percentage applicable (divide the number of days on line 27 by 365) . . . . . %

29 Allowable amount (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) . . . . .

31 Figure your base housing amount as follows. Enter:

(a) Earned income from all sources (see Instruction 16) . . . . .



# Computation of Investment Credit

▶ Attach to your tax return.

Name \_\_\_\_\_

Identifying number as shown on page 1 of your tax return \_\_\_\_\_

Check the applicable box(es) below to elect the provisions of the specified code section(s):

- A The corporation elects the basic or basic and matching ESOP percentage under section 48(n)(1) . . . . .
- B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) . . . . .
- C I elect to increase my qualified investment under section 46(d) by all qualified progress expenditures made in the tax year and all subsequent years . . . . .

1 Use the format below to list your qualified investment in new or used property acquired or constructed and placed in service during the tax year. Also list (a) qualified progress expenditures made during the tax year and certain prior tax years and (b) qualified rehabilitation expenditures for the year. See the instructions for line 1(a) through 1(j).

If you are claiming 100% investment credit on certain ships, check this block . See instruction K for details.

Note: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis (See instruction G)	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New property	(a)	3 or more but less than 5		33 $\frac{1}{3}$	
	(b)	5 or more but less than 7		66 $\frac{2}{3}$	
	(c)	7 or more		100	
Commuter highway vehicle	(d)	3 or more		100	
Qualified progress expenditures	1974 through 1978	(e)	7 or more	20	
	1979	(f)	7 or more	100	
Used property (See instructions for dollar limits)	(g)	3 or more but less than 5		33 $\frac{1}{3}$	
	(h)	5 or more but less than 7		66 $\frac{2}{3}$	
	(i)	7 or more		100	
Commuter highway vehicle	(j)	3 or more		100	

- 2 Qualified investment—Add lines 1(a) through (j) (see instruction M for special limits) . . . . .
- 3 10% of line 2 . . . . .
- 4 7% (4% for public utility property) of certain property (see instruction Q) . . . . .
- 5 Corporations electing the basic or basic and matching ESOP percentage for contributions to ESOPs—  
 Check election box A above (see instruction I and instruction for line 5)
  - (a) Basic 1% credit—Enter 1% of line 2 . . . . .
  - (b) Matching credit (not more than 0.5%)—Enter allowable percentage times adjusted line 2 (attach schedule) . . . . .
- 6 Patron's regular investment credit—Enter credit allocated from cooperative . . . . .
- 7 Total—Add lines 3 through 6 . . . . .
- 8 Carryover of unused credit(s) . . . . .
- 9 Carryback of unused credit(s) . . . . .
- 10 Tentative regular investment credit—Add lines 7, 8, and 9 . . . . .

**Tax Liability Limitations**

- 11 (a) Individuals—Enter amount from Form 1040, line 37, page 2 . . . . .
- (b) Estates and trusts—Enter amount from Form 1041, line 27, page 1 . . . . .
- (c) Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3 . . . . .
- 12 (a) Credit for the elderly (Individuals only) . . . . .
- (b) Foreign tax credit . . . . .
- (c) Tax on lump-sum distribution from Form 4972 or Form 5544 . . . . .
- (d) Possessions corporation tax credit (corporations only) . . . . .
- (e) Section 72(m)(5) penalty tax (individuals only) . . . . .
- 13 Total—Add lines 12(a) through (e) . . . . .
- 14 Subtract line 13 from line 11 . . . . .
- 15 (a) Enter smaller of line 14 or \$25,000. See instruction M for special limits. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 15) . . . . .
- (b) If line 14 is more than line 15(a) and you are a 1979 calendar year taxpayer, enter 60% of the excess (if your tax year ends in 1980, enter 70% of the excess). (Public utilities, railroads, and airlines, see instruction J.) . . . . .
- 16 Regular investment credit limitation—Add lines 15(a) and (b) . . . . .

(Continue computation on back.)

17 Allowed regular investment credit—Enter smaller of line 10 or line 16 . . . . .

Note: If line 10 exceeds line 16, the excess is an unused regular investment credit. See instruction F.

18 Nonrefundable business energy investment credit limitation—Subtract line 17 from line 14 . . . . .

19 Enter nonrefundable business energy investment credit from line 8 of Schedule B (Form 3468) . . . . .

20 Allowed nonrefundable business energy investment credit—Enter smaller of line 18 or line 19 . . . . .  
 Note: If line 19 exceeds line 18, the excess is an unused nonrefundable business energy investment credit. See instruction F.

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21 Total allowed regular investment credit and nonrefundable business energy investment credit—Add lines 17 and 20. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the appropriate line on other returns . . . . .

**Schedule A** If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.

Name (Partnership, estate, trust, etc.)	Address	Property			Life years
		Progress expenditures	New	Used	
		\$	\$	\$	

(If property is disposed of prior to the life years used in figuring the investment credit, see instruction E.)

# Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Social security or employer identification number

Type of Business Use	Gasoline, Diesel Fuel and Special Motor Fuels			Lubricating Oil		
	Number of Gallons Used	Rate of Tax	Multiply Column (A) by Column (B)	Number of Gallons Used	Rate of Tax	Multiply Column (D) by Column (E)
	(A)	(B)	(C)	(D)	(E)	(F)
<b>1 Nonhighway:</b>						
a Farm (for farming purposes)		.02	\$			
		.04			.06	\$
b Commercial fishing vessel (See instructions C.4. and D.2.(c)):						
(i) Gasoline		.02				
(ii) Diesel fuel or special fuels		.04			.06	
c Other (specify)		.02			.06	
		.04			.06	
<b>2 Intercity, local, and school buses (See instruction C.3.)</b>		.02			.06	
		.04			.06	
<b>3 Aircraft</b>		.02			.06	
		.04			.06	
<b>4 Totals</b>			\$			

Type of Business Use	Aviation Fuels			
	Fuels Other Than Gasoline (Example, Jet Fuel) Number of Gallons Used (A)	Gasoline Number of Gallons Used (B)	Rate of Tax (C)	Multiply Column (A) or (B) by Column (C) (D)
<b>5 a Farm (for farming purposes) (Aerial applicators see instruction C.1.)</b>			.07	\$
			.04	
			.07	
<b>b Aviation (applies only to commercial use as defined in instruction D.2.(d))</b>			.04	
			.07	
<b>6 Total</b>				\$
<b>7 Total income tax credit claimed. (Add line 4, columns (C) and (F) and line 6, column (D).) (See instruction B.)</b>				\$

\* Tax Rate (per gallon used)

Type of Use	Gasoline (Nonaviation Use)	Diesel Fuel and Special Motor Fuel	Aviation Fuel Gasoline
Farm (farming purposes)	4¢	2¢ or 4¢ whichever paid	4¢ or 7¢ whichever paid
Other	2¢	2¢ or 4¢ whichever paid	
Aviation (applies only to commercial use as defined in instruction D.2.(d))			4¢ or 7¢ whichever paid

**Instructions**

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

After December 31, 1978, gasoline, special fuels, and lubricating oil used for non-business, off-highway purposes (such as lawnmowers, snowmobiles, etc.) are not eligible for credit or refund.

Form 843 for Quarterly Tax Refund.—You may want to file a claim for a tax refund instead of a credit. To do so you must be able to claim at

File for any of the first three quarters of your tax year before the end of the next quarter. Show separate computations for a claim on gasoline, special fuels, and lubricating oils. Don't include gasoline or special fuels used on a farm for farming purposes. You may claim a credit only, not a refund, for tax paid on such fuel.

You may use Form 4136 as a worksheet to show your computations, and attach it to your Form 843.

Don't include on Form 4136 the credit you claim on Form 843 for any of the first three quarters of your tax year.

These include gasoline, special fuels, and lubricating oil as defined in instructions C, D, and E.

An individual, estate, trust, or corporation may file this form, but a partnership may not. However, when a partnership files Form 1065, U.S. Partnership Return of Income, it must include a statement showing:

- How many gallons of the fuels are allocated to each partner.
- The types of use, as shown in this form.

**B. Year to Include the Credit Resulting from Business Use of Fuel or Oil.**—When you claim a credit or refund, you must include it in your year of claim.





# Maximum Tax on Personal Service Income

▶ See instructions on back.  
 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:  
 \$41,500 or less, and on Form 1040, you checked box 1,  
 \$60,000 or less, and on Form 1040, you checked box 2 or box 5,  
 \$44,700 or less, and on Form 1040, you checked box 4,  
 \$28,300 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.

Personal Service Income		Deductions Against Personal Service Income	
1 Total personal service income	<b>E131</b>	2 Total deductions against personal service income	
3 Personal service net income—Subtract total of line 2 from total of line 1			<b>E132</b>
4 Enter your adjusted gross income			
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers			
6 Enter your taxable income			
7 Multiply the amount on line 6 by the percentage on line 5			
8 Enter the total of your 1979 tax preference items			<b>E133</b>
9 Personal service taxable income. Subtract line 8 from line 7			
10 If: on Form 1040, you checked box 1, enter \$41,500	}		
on Form 1040, you checked box 2 or box 5, enter \$60,000			
on Form 1040, you checked box 4, enter \$44,700			
you are filing Form 1041, enter \$28,300			
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form			
12 Enter 50% of line 11			
13 Tax on amount on line 6*		13	
14 Tax on amount on line 9*		14	
15 Subtract line 14 from line 13			
16 If the amount on line 10 is: \$41,500, enter \$13,392	}		
\$60,000, enter \$19,678			
\$44,700, enter \$13,961			
\$28,300, enter \$9,839			
17 Add lines 12, 15, and 16. This is your maximum tax			

\*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

**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 1979.)  
 Attach to Form 1040.

**1979**

Name(s) as shown on Form 1040

Your social security number

**Part I Capital Gains and Losses**

**Section A.—Summary of Capital Gains and Losses**

Short term	1 Amount from your 1978 Schedule D (Form 1040), Part I, line 6	1		
	2 Amount from your 1979 Schedule D (Form 1040), Part I, line 7	2		
	3 Pre-1970 short-term capital loss carryover to 1979 from your 1978 Form 4798, Part II, line 17	3	(	)
4 Net short-term gain or (loss), combine lines 1, 2 and 3				4
Long term	5 Amount from your 1979 Schedule D (Form 1040), Part II, line 18	5		
	6 Amount from your 1979 Schedule D (Form 1040), Part II, line 19	6		
	7 Pre-1970 long-term capital loss carryover to 1979 from your 1978 Form 4798, Part II, line 23	7	(	)
	8 Net long-term gain or (loss), combine lines 5, 6 and 7	8		
9 Combine lines 4 and 8 and enter the net gain or (loss) here				9
Note: Do not complete line 10 if lines 8 and 9 show a gain, and there is a net gain on line 2 or 6. Instead, complete Schedule D (Form 1040), Part IV.				
10 If line 9 shows a gain—				
a Enter 60% of line 8 or 60% of line 9, whichever is smaller. Enter zero if there is a loss or no entry on line 8				10a
b Subtract line 10a from line 9. Enter here and on Form 1040, line 14				10b
11 If line 9 shows a loss—if losses are shown on both lines 7 and 8, omit line 11 and go to line 12. Otherwise, enter one of the following amounts:				
a If line 4 is zero or a net gain, enter 50% of line 9;				
b If line 8 is zero or a net gain, enter amount from line 9; or				
c If line 4 and line 8 are net losses, enter amount from line 4 added to 50% of amount from line 8				11
Note: If there is an entry on line 11, skip lines 12 through 28 and go to line 29.				
12 Enter loss from line 4; if line 4 is zero or a gain, enter zero				12
13 Enter loss from line 8				13
14 Enter gain, if any, from line 4; if line 4 is zero or a loss, enter zero				14
15 Reduce loss on line 13 by any gain on line 14				15
16 Combine amounts on 1979 Schedule D (Form 1040), lines 4, 7, 16 and 19, and if gain, enter gain. If zero or a loss, enter zero				16
Note: If the entry on line 16 is zero, skip lines 17 through 23 and enter on line 24 the loss shown on line 7.				
17 Combine amounts on 1979 Schedule D (Form 1040), lines 16 and 19, and if a gain, enter gain. If zero or a loss, enter zero				17
18 Enter line 16 or line 17, whichever is smaller				18
19 Subtract line 18 from line 16				19
20 Enter loss from line 3; if line 3 is blank, enter zero				20
21 Reduce gain on line 19 by loss on line 20 (see Instruction B)				21
22 Enter loss from line 7				22
23 Add the gain(s) on line(s) 18 and 21				23
24 Reduce the loss on line 22 by any gain on line 23 (see Instruction C)				24
25 Enter line 24 or line 15, whichever is smaller (if line 24 is zero, enter zero)				25
26 Subtract amount on line 25 from the loss on line 15				26
27 Enter 50% of the amount on line 26				27
28 Add lines 12, 25 and 27				28
29 Enter the amount from line 11 or line 28, whichever applies				29
30 Enter here and enter as a (loss) on Form 1040, line 14, the smallest of:				
a Amount on line 29				
b \$3,000 (Married taxpayers filing separate returns see Instruction D); or				
c Taxable income, as adjusted (see page 21 in instructions for Schedule D (Form 1040))				30 ( )

# Energy Credits

**1979**  
29

▶ Attach to Form 1040. ▶ See instructions on back.

Name(s) as shown on Form 1040C

Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

**Part I** Fill in your energy conservation costs (but do not include repair or maintenance costs). If you have an unused energy credit carryover from the previous tax year and no energy savings costs this year, skip to Part III, line 20.

Was your principal residence substantially completed before April 20, 1977? . . . . .  Yes  No  
If you checked "No," do not fill in Part I.

<b>1 Energy Conservation Items:</b>			
a	Insulation . . . . .	1a	E134
b	Storm (or thermal) windows or doors . . . . .	1b	E135
c	Caulking or weatherstripping . . . . .	1c	E136
d	Other Items (list here) _____		
	_____		
	_____		
	_____		
	_____		
	_____		
	_____		
2	Total (add lines 1a through 1d) . . . . .	1d	
3	Maximum amount . . . . .	2	E137
4	Enter the total energy conservation costs for this residence from your 1978 Form 5695, line 2 . . . . .	3	\$2,000 00
5	Subtract line 4 from line 3 . . . . .	4	E138
6	Enter the amount on line 2 or line 5, whichever is less . . . . .	5	
		6	
7	Enter 15% of line 6 . . . . .	7	E139

**Part II** Fill in your renewable energy source costs (but do not include repair or maintenance costs). If you have an unused energy credit carryover from the previous year and no energy savings costs this year, skip to Part III, line 20.

<b>8 Renewable Energy Source Items:</b>			
a	Solar . . . . .	8a	E140
b	Geothermal . . . . .	8b	E141
c	Wind . . . . .	8c	
9	Total (add lines 8a through 8c) . . . . .	9	E142
10	Maximum amount . . . . .	10	\$10,000 00
11	Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 . . . . .	11	E143
12	Subtract line 11 from line 10 . . . . .	12	
13	Enter amount on line 9 or line 12, whichever is less . . . . .	13	
14	Enter 20% of line 13 . . . . .	14	
15	Subtract amount on line 11 from \$2,000. If zero or less, enter zero . . . . .	15	
16	Enter amount on line 13 or line 15, whichever is less . . . . .	16	
17	Enter 10% of line 16 . . . . .	17	
18	Add lines 14 and 17 . . . . .	18	E144

**Part III** Fill in this part to figure the limitation

19	Add line 7 and line 18. If less than \$10, enter zero . . . . .	19	
20	Enter your unused energy credit carryover from the previous tax year . . . . .	20	E145
21	Add lines 19 and 20 . . . . .	21	
22	Enter the amount of tax shown on Form 1040, line 37 . . . . .	22	
23	Add lines 38 through 44 from Form 1040 and enter the total . . . . .	23	
24	Subtract line 23 from line 22. If zero or less, enter zero . . . . .	24	
25	Residential energy credit. Enter the amount on line 21 or line 24, whichever is less. Also, enter this amount on Form 1040, line 45 . . . . .	25	