

General Description Booklet  
for  
1982 INDIVIDUAL TAX MODEL FILE

Compiled by Michael Strudler under  
the direction of Peter Sailer,  
Chief, Special Projects Section  
Individual Statistics Branch  
Statistics of Income Division

## TABLE OF CONTENTS

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

## INTRODUCTION

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

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

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

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

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

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

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

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

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

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

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

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

Please refer to the sections of this booklet titled "Individual Tax Model Sample Description" for a more detailed discussion of the Tax Model file.

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

**RECORD LAYOUT**  
**(CODE AND AMOUNT ELEMENT DEFINITIONS)**



29	E370	30	E380	31	E400	32	E390	33	E430	34	E440	35	E450
STATUTORY ADJUSTMENTS													
DISABILITY INCOME EXCLUSION		EXCESS FOREIGN LIVING EXPENSES		HOUSING DEDUCTION		OTHER		EXCESS ITEMIZED DEDUCTIONS (+/-) (UNUSED ZBA)		CHARITABLE CONTRIBUTIONS FOR NON-ITEMIZERS		TAX TABLE INCOME BEFORE EXEMPTIONS	
36	E460	37	E470	38	E490	39	E500	40	E510	41	E520	42	E590
TAXABLE INCOME NEW CONCEPT (WITH ZBA)													
EXEMPTION AMOUNT		ZERO BRACKET AMOUNT (ZBA)		TAXABLE INCOME OLD CONCEPT (WITHOUT ZBA)		TAXABLE INCOME NEW CONCEPT (WITH ZBA)		TAX GENERATED		COMPUTED REGULAR TAX		INCOME TAX BEFORE CREDITS (SOI)	
43	E600	44	E610	45	E620	46	E720	47	E730	48	E740	49	E750
CREDITS													
INCOME SUBJECT TO TAX (OLD CONCEPT)		INCOME SUBJECT TO TAX (NEW CONCEPT)		MARGINAL TAX BASE		ELDERLY		FOREIGN TAX		INVESTMENT		POLITICAL CONTRIBUTIONS	
50	E760	51	E770	52	E780	53	E790	54	E1580	55	E800	56	E810
CREDITS													
CHILD CARE		JOBS		RESIDENTIAL ENERGY		RESEARCH AND EXPERIMENTATION		EIC USED TO OFFSET INCOME TAX BEFORE CREDITS		OTHER		TOTAL (SOI)	
57	E1030	58	E870	59	E880	60	E900	61	E910	62	E940	63	E970
ADDITIONAL TAXES FOR TAX PREFERENCES													
RESERVED		TOTAL INCOME TAX		INCOME TAX AFTER CREDITS (SOI)		MINIMUM TAX (SOI)		ALTERNATIVE MINIMUM TAX (SOI)		SELF-EMPLOYMENT TAX		TAX FROM RECURRING PRIOR YEAR INVESTMENT CREDIT	
	D		D		D		D		D		E115C		E118

CORE RECORD LAYOUT

Second title	1982 INDIVIDUAL (TAX MODEL) FILE	DATE	Sheet 3 of 5 sheets
64	E980	E990	70
65	E1170	E1070	69
66	E1170	E1090	68
67	E1170	E1070	67
68	E1170	E1070	66
69	E1170	E1070	65
70	E1170	E1070	64
71	E1190	E1140	E127
72	E1140	E1140	E1570
73	E1200	E1200	E126
74	E1190	E1200	E124
75	E1190	E1200	E1550
76	E1190	E1200	E1560
77	E1190	E1200	E126
78	E1590	E1600	E128
79	E1600	E1600	E129
80	E1620	E1620	E133
81	E1620	E1620	E134
82	E1620	E1620	E1700
83	E1620	E1620	E1710
84	E1620	E1620	C
85	E1730	E1740	E137
86	E1740	E1740	C
87	E1750	E1750	D
88	E1760	E1760	E159
89	E1770	E1770	E141
90	E1780	E1780	E136
91	E1830	E1830	E136
92	E1840	E1850	C
93	E1850	E1850	E138
94	E1860	E1860	C
95	E1870	E1870	E139
96	E1880	E1880	C
97	E1890	E1890	E140
98	E1920	E1920	E148
99	E1920	E1920	E148
100	E1920	E1920	E148
101	E1920	E1920	E148
102	E1920	E1920	E148
103	E1920	E1920	E148
104	E1920	E1920	E148
105	E1920	E1920	E148
106	E1920	E1920	E148
107	E1920	E1920	E148
108	E1920	E1920	E148
109	E1920	E1920	E148
110	E1920	E1920	E148
111	E1920	E1920	E148
112	E1920	E1920	E148
113	E1920	E1920	E148
114	E1920	E1920	E148
115	E1920	E1920	E148
116	E1920	E1920	E148
117	E1920	E1920	E148
118	E1920	E1920	E148
119	E1920	E1920	E148
120	E1920	E1920	E148
121	E1920	E1920	E148
122	E1920	E1920	E148
123	E1920	E1920	E148
124	E1920	E1920	E148
125	E1920	E1920	E148
126	E1920	E1920	E148
127	E1920	E1920	E148
128	E1920	E1920	E148
129	E1920	E1920	E148
130	E1920	E1920	E148
131	E1920	E1920	E148
132	E1920	E1920	E148
133	E1920	E1920	E148
134	E1920	E1920	E148
135	E1920	E1920	E148
136	E1920	E1920	E148
137	E1920	E1920	E148
138	E1920	E1920	E148
139	E1920	E1920	E148
140	E1920	E1920	E148
141	E1920	E1920	E148
142	E1920	E1920	E148
143	E1920	E1920	E148
144	E1920	E1920	E148
145	E1920	E1920	E148
146	E1920	E1920	E148
147	E1920	E1920	E148
148	E1920	E1920	E148
149	E1920	E1920	E148
150	E1920	E1920	E148
151	E1920	E1920	E148
152	E1920	E1920	E148
153	E1920	E1920	E148
154	E1920	E1920	E148
155	E1920	E1920	E148
156	E1920	E1920	E148
157	E1920	E1920	E148
158	E1920	E1920	E148
159	E1920	E1920	E148
160	E1920	E1920	E148
161	E1920	E1920	E148
162	E1920	E1920	E148
163	E1920	E1920	E148
164	E1920	E1920	E148
165	E1920	E1920	E148
166	E1920	E1920	E148
167	E1920	E1920	E148
168	E1920	E1920	E148
169	E1920	E1920	E148
170	E1920	E1920	E148
171	E1920	E1920	E148
172	E1920	E1920	E148
173	E1920	E1920	E148
174	E1920	E1920	E148
175	E1920	E1920	E148
176	E1920	E1920	E148
177	E1920	E1920	E148
178	E1920	E1920	E148
179	E1920	E1920	E148
180	E1920	E1920	E148
181	E1920	E1920	E148
182	E1920	E1920	E148
183	E1920	E1920	E148
184	E1920	E1920	E148
185	E1920	E1920	E148
186	E1920	E1920	E148
187	E1920	E1920	E148
188	E1920	E1920	E148
189	E1920	E1920	E148
190	E1920	E1920	E148
191	E1920	E1920	E148
192	E1920	E1920	E148
193	E1920	E1920	E148
194	E1920	E1920	E148
195	E1920	E1920	E148
196	E1920	E1920	E148
197	E1920	E1920	E148
198	E1920	E1920	E148
199	E1920	E1920	E148
200	E1920	E1920	E148

\* Averaged over 10 returns  
 \*\* Combination of motor vehicles and general sales; total averaged over 10 returns.







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

SIZE OF ADJUSTED GROSS INCOME	ALIMONY RECEIVED		ALIMONY PAID		STATE AND LOCAL INCOME TAX	
	(F8) NUMBER	AMOUNT	(F27) NUMBER	AMOUNT	(F92) NUMBER	AMOUNT
TOTAL	310,617	2,070,447	582,477	3,033,922	27,260,428	44,253,006
UNDER \$5,000	33,737	96,104	29,569	200,531	220,089	57,239
\$5,000 UNDER \$10,000	77,511	268,687	26,501	95,913	995,878	271,042
\$10,000 UNDER \$15,000	58,976	292,333	73,103	147,063	2,077,309	879,910
\$15,000 UNDER \$20,000	32,261	278,394	45,188	146,411	2,582,070	1,687,402
\$20,000 UNDER \$25,000	45,705	194,463	53,284	139,703	3,539,361	3,144,658
\$25,000 UNDER \$30,000	20,943	213,373	71,327	213,465	4,053,561	4,570,463
\$30,000 UNDER \$40,000	17,739	281,306	20,276	336,760	6,640,784	9,658,519
\$40,000 UNDER \$50,000	3,264	17,275	55,201	268,389	3,577,320	6,818,903
\$50,000 UNDER \$75,000	7,249	121,577	78,611	569,667	2,394,079	6,965,558
\$75,000 UNDER \$100,000	3,791	240,859	31,578	289,228	568,297	2,716,036
\$100,000 UNDER \$200,000	2,007	40,149	28,204	496,965	463,458	3,602,527
\$200,000 UNDER \$500,000	344	20,183	7,134	153,463	114,504	2,020,968
\$500,000 UNDER \$1,000,000	37	2,633	1,363	40,750	16,899	747,494
\$1,000,000 OR MORE	33	911	608	25,614	6,819	1,112,287

TAXES PAID DEDUCTION

REAL ESTATE	GENERAL SALES AND		MOTOR VEHICLES		PERSONAL PROPERTY	
	(F93) NUMBER	AMOUNT	(F94) NUMBER	AMOUNT	(F96) NUMBER	AMOUNT
TOTAL	27,874,227	7,544,276	31,929,539	14,287,570	8,559,935	1,227,922
UNDER \$5,000	237,250	210,569	459,818	73,012	60,107	4,968
\$5,000 UNDER \$10,000	1,113,431	650,634	1,522,332	315,202	339,958	32,313
\$10,000 UNDER \$15,000	2,133,064	1,577,602	3,572,471	652,412	571,151	59,463
\$15,000 UNDER \$20,000	2,647,645	1,870,468	3,057,559	941,163	728,657	71,512
\$20,000 UNDER \$25,000	3,320,603	2,432,265	4,011,791	1,425,753	949,747	103,868
\$25,000 UNDER \$30,000	3,933,812	3,000,316	4,557,323	1,651,169	1,180,736	127,191
\$30,000 UNDER \$40,000	3,227,735	3,197,435	7,442,253	3,211,550	2,056,197	255,487
\$40,000 UNDER \$50,000	5,255,182	4,210,911	11,022,831	2,239,149	1,245,378	208,114
\$50,000 UNDER \$75,000	2,840,553	3,720,501	2,100,133	1,809,607	929,845	192,691
\$75,000 UNDER \$100,000	37,500	1,174,846	601,320	562,674	234,131	50,251
\$100,000 UNDER \$200,000	11,335	1,224,551	342,733	550,450	201,952	72,771
\$200,000 UNDER \$500,000	1,200	453,715	125,190	1,233,643	49,312	30,032
\$500,000 UNDER \$1,000,000	1,000	11,128	19,333	41,577	7,530	9,214
\$1,000,000 OR MORE	7,782	76,354	3,043	31,700	3,164	9,647

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

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

AGIR1 Adjusted Gross Income Range B:

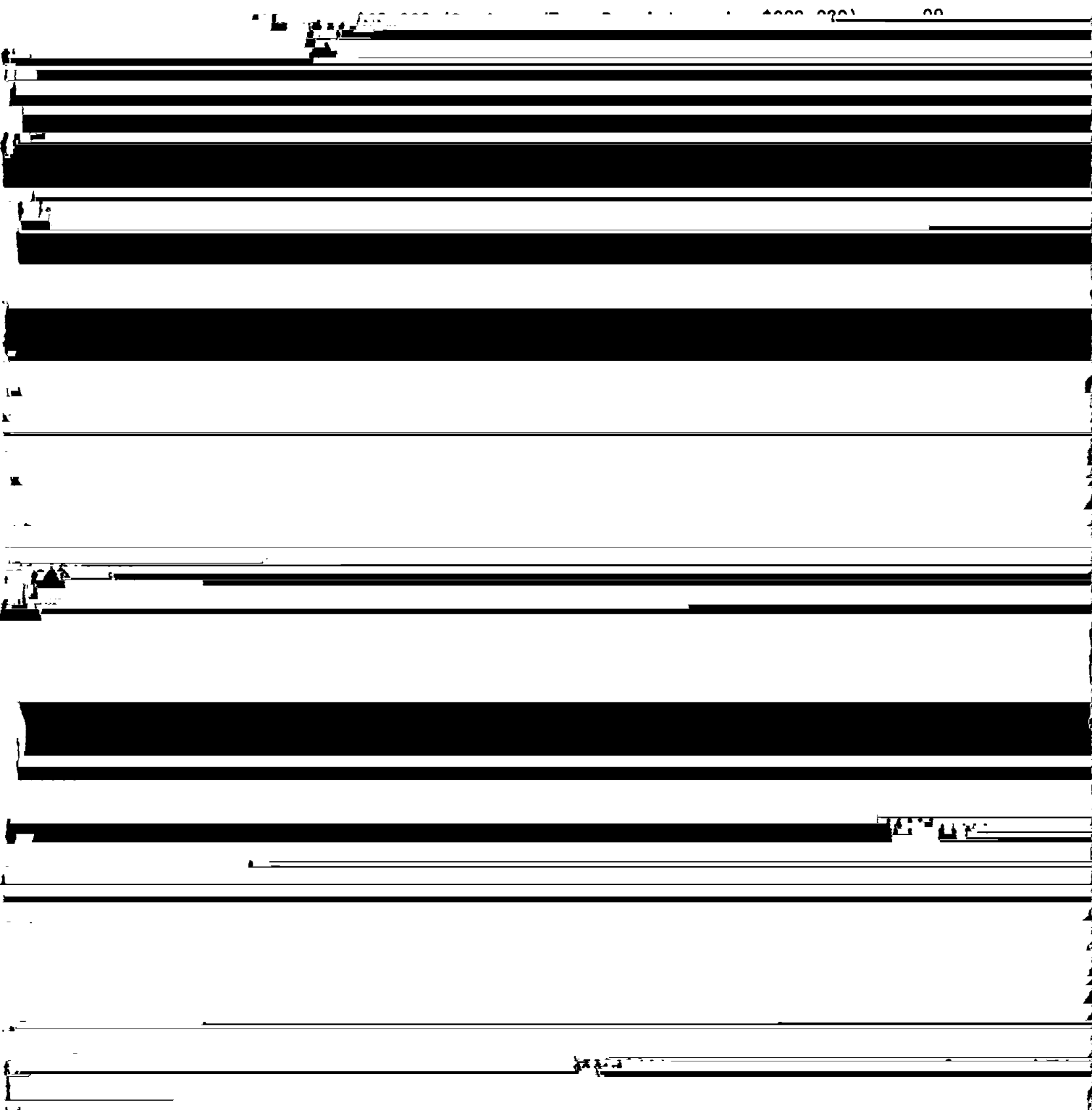
	NO ADJUSTED GROSS INCOME.....	00
\$	1 under \$ 1,000.....	01
\$	1,000 under \$ 2,000.....	02
\$	2,000 under \$ 3,000.....	03
\$	3,000 under \$ 4,000.....	04
\$	4,000 under \$ 5,000.....	05
\$	5,000 under \$ 6,000.....	06
\$	6,000 under \$ 7,000.....	07
\$	7,000 under \$ 8,000.....	08
\$	8,000 under \$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

BANK Foreign Bank Accounts; Schedule B:

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

Sample Codes:

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



Group 1 (Continued)

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

Group 3

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

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

ELECT President Elect Campaign Fund:

- (A) No boxes checked.....00
- (B) One "yes" box checked.....01
- (C) Two "yes" boxes checked.....02
- (D) Only "no" boxes checked.....08

FDED Form of Deduction Code:

- (A) Itemized deduction.....1
- (B) Zero bracket amount (STANDARD).....2
- (C) Neither.....3

FLPD Filing Period: (Accounting Period)

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

F2119 Sale or Exchange of Principal Residence:

- (A) No form attached.....0
- (B) Form present.....1

F2441 Child Care Credit:

- (A) No Form 2441 attached.....0
- (B) One qualifying individual.....1
- (C) Two or more qualifying individuals.....2

F5695 Form 5695 (Residential Energy Credit):

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

IRA IRA/Self Employment Pension (SEP) Code

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

MARS Marital Status:

- (A) Single.....1
- (B) Married filing joint.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

PREP Tax Preparer

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

PSV Primary Stratifying Variable

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

SCHCF Schedule C or F Indicator:

- (A) Neither Schedule C or F present.....0
- (B) Schedule C present only.....1
- (C) Schedule F present only.....2
- (D) Schedule C and F present  
Schedule C Gross Receipts Larger.....3
- (E) Schedule C and F present  
Schedule F Gross Receipts Larger.....4



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

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

SPECTX Special Tax Computation:  
 (A) No entry.....0  
 (B) Form 4970 tax used.....1  
 (C) Form 4972 tax used.....2  
 (D) Form 5544 tax used.....3  
 (E) Form 5405 tax used.....4  
 (F) Section 72(m)(5) penalty tax used.....5  
 (G) Any combination of Form 4972 and other taxes.....6  
 (H) Any combination of taxes excluding Form 4972.....7

STATE

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	AP0/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	CP:IO
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

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

TOTXSZ Size of Total Income Tax

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

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

82

**TXNT Taxable/Nontaxable Returns:**

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

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

**TXST TAX STATUS:**

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

**XFPT Primary Taxpayer Exemption:**

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

XFST Secondary Taxpayer Exemption:

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

XOCAH Exemptions for Children Living at Home:

Actual number entered.....0-99

XOCAWH Exemptions for Children Living Away from Home:

Actual number entered.....0-99

XOODEP Exemptions of Other Dependents:

Actual number claimed.....0-99

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

Actual number entered.....0-9

XOTHER -- Exemptions Other than Age or Blind

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

XTOT Total Exemptions:

Actual number punched.....01-99

## EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

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

<u>Element Number</u>	<u>Definition</u>
10	<b>Net Capital Gain Less Loss</b> This is a computed amount arrived at by combining the Net Capital Gain (Loss) from the Schedule D with the Capital Gain Distribution reported on the Form 1040 (E11).
37	<b>Zero Bracket Amount</b> This amount was limited to the smaller of the statutory limit or Taxable Income (E39).
38	<b>Taxable Income, Old Concept</b> This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1977. See (E39).
39	<b>Taxable Income, New Concept</b> This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (Equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).
41	<b>Computed Regular Tax</b> This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.

Element  
Number

Definition

- 43      Income Subject to Tax (Old Concept)  
Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.
- 44      Income Subject to Tax (New Concept)  
For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.
- 45      Marginal Tax Base  
This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
- 54      Earned Income Credit Used to Offset Income Tax Before Credits  
This amount was computed based on the lesser of: Earned Income Credit (E75) or Income Tax Before Credits minus all credits except the Earned Income Credit.
- 56      Total Tax Credits  
Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
- 58      Total Income Tax  
Element (59) plus element (60) plus element (61).
- 59      Income Tax After Credits  
Income Tax after Credits from Form 1040 or 1040A minus the amount of

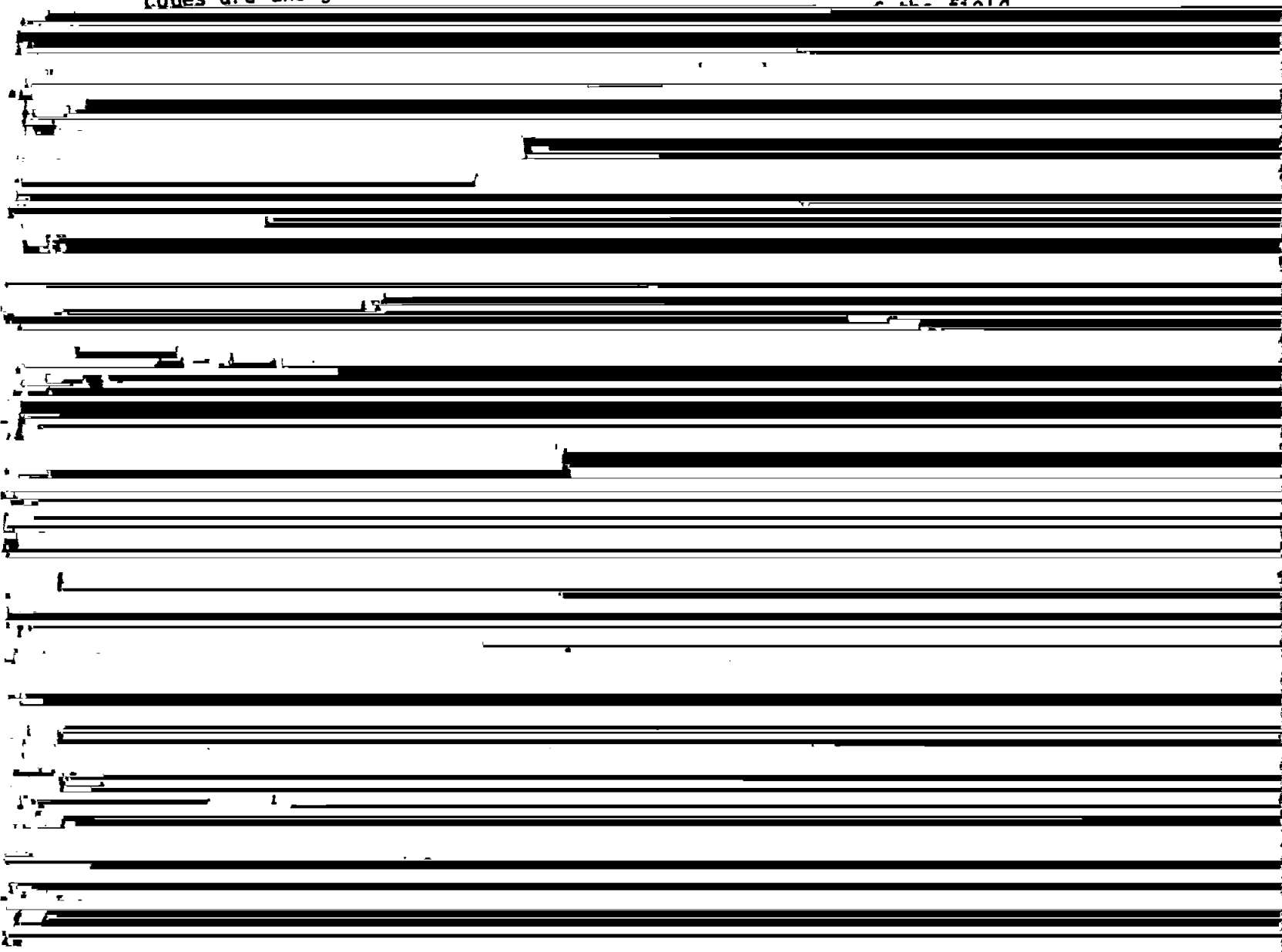
- 66      Total Tax Payments  
Total payments from 1040 or 1040A minus the total Earned Income Credit.
- 76      Earned Income Credit (Salaries and Wages)  
The total amount of salaries and wages which have been revised in computing the Earned Income Credit on returns with an Earned Income Credit.
- 77      Earned Income Credit (Earned Income)

TECHNICAL DESCRIPTION  
OF THE FILE

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

Tape characters are recorded in <sup>EBCDIC</sup> ~~Interchange~~ on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are unsigned. The data fields are signed positive or negative,





## INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

### Sources of the Data

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

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

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

All returns processed during 1983 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

### Sample Criteria and Selection

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

## Method of Estimation

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

## Sampling Variability

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

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

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

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

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

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

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

## Processing and Management of the Sample

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

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

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

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

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

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

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

**RELIABILITY TABLES**

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

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

Size of adjusted gross income	Interest received											
	Salaries and wages		Total		Gross		Exclusion		Taxable portion			
	Number of returns (1)	Adjusted gross income less deficit (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	6,04	0.21	0.23	6.30	0.85	1.30	2.40	2.85	2.40	2.82	6.64	26.23
No adjusted gross income	3.99	2.12	5.96	7.09	4.32	5.64	22.46	24.61	22.46	24.68	56.44	70.57
\$1 under \$5,000	1.38	1.62	1.56	2.03	2.97	4.75	21.93	33.33	21.93	28.03	64.81	85.68
\$5,000 under \$10,000	1.38	1.41	1.59	1.68	2.30	3.89	14.74	17.35	14.74	17.49	46.96	59.91
\$10,000 under \$15,000	1.55	1.56	1.73	1.79	2.36	4.35	12.60	21.13	12.60	15.14	41.29	52.25
\$15,000 under \$20,000	1.66	1.66	2.01	2.06	2.53	5.24	11.68	14.55	11.68	14.44	31.01	40.06
\$20,000 under \$25,000	1.55	1.55	1.65	1.71	2.08	4.85	9.03	11.25	9.03	10.68	26.14	34.51
\$25,000 under \$30,000	1.71	1.71	1.86	1.85	2.10	5.18	8.20	9.77	8.20	9.75	25.10	34.51
\$30,000 under \$40,000	1.42	1.43	1.46	1.54	1.70	4.48	5.77	6.87	5.77	6.84	18.89	26.30
\$40,000 under \$50,000	2.14	2.12	2.24	2.26	2.32	5.63	6.12	7.28	6.12	7.06	17.05	23.07
\$50,000 under \$75,000	1.02	1.04	1.17	1.26	1.15	3.53	3.47	4.09	3.47	3.97	9.78	13.52
\$75,000 under \$100,000	2.87	2.83	3.19	3.37	2.95	6.08	5.88	6.31	5.88	6.31	15.51	21.00
\$100,000 under \$200,000	1.13	1.15	1.38	1.65	1.19	3.19	3.25	3.97	3.25	3.49	8.03	11.00
\$200,000 under \$500,000	1.05	1.10	1.32	1.73	1.08	2.88	2.88	3.44	2.88	3.03	6.89	9.02
\$500,000 under \$1,000,000	0.90	0.92	1.14	1.72	0.91	1.87	1.66	2.31	1.66	1.74	3.41	4.50
\$1,000,000 or more	0.57	0.57	0.70	1.00	0.68	1.66	2.43	2.89	2.43	2.65	6.89	9.02
Taxable returns, total	12.97	0.23	0.38	0.33	0.60	1.37	2.43	2.89	2.43	2.89	39.40	50.51
No adjusted gross income	3.16	3.23	3.54	3.67	4.83	7.88	51.26	82.18	51.26	82.00	99.99	126.85
\$1 under \$5,000	1.63	1.69	1.86	1.96	2.69	4.49	17.48	21.04	17.48	21.04	55.47	70.26
\$5,000 under \$10,000	1.59	1.60	1.77	1.83	2.45	4.51	12.77	21.59	12.77	19.50	42.62	54.08
\$10,000 under \$15,000	1.86	1.86	2.03	2.08	2.58	5.35	11.77	14.73	11.77	14.63	31.16	40.08
\$15,000 under \$20,000	1.58	1.57	1.67	1.72	2.10	4.93	9.13	11.35	9.13	10.78	26.29	34.51
\$20,000 under \$25,000	1.72	1.72	1.80	1.86	2.11	5.23	8.21	9.80	8.21	9.78	25.10	34.51
\$25,000 under \$30,000	1.44	1.44	1.49	1.54	1.70	4.52	5.77	6.87	5.77	6.85	18.89	26.30
\$30,000 under \$40,000	2.15	2.13	2.24	2.27	2.33	5.68	6.14	7.30	6.14	7.09	17.05	23.07
\$40,000 under \$50,000	1.03	1.04	1.17	1.29	1.16	3.55	3.47	4.10	3.47	3.98	9.78	13.52
\$50,000 under \$75,000	2.87	2.84	3.19	3.38	2.96	6.10	5.88	6.31	5.88	6.31	15.51	21.00
\$75,000 under \$100,000	1.14	1.16	1.38	1.65	1.19	3.17	3.25	3.97	3.25	3.49	8.03	11.00
\$100,000 under \$200,000	1.05	1.10	1.32	1.73	1.08	2.64	2.88	3.44	2.88	3.03	6.89	9.02
\$200,000 under \$500,000	0.90	0.92	1.14	1.72	0.91	1.97	1.66	2.31	1.66	1.74	3.41	4.50
\$500,000 under \$1,000,000	0.57	0.57	0.70	1.00	0.68	1.66	2.43	2.89	2.43	2.65	6.89	9.02
\$1,000,000 or more	1.28	2.75	1.50	2.04	2.28	3.87	15.14	17.27	15.14	17.52	52.56	70.57
Montable returns, total	12.97	0.23	0.38	0.33	0.60	1.37	2.43	2.89	2.43	2.89	39.40	50.51

Footnote(s) at end of table

Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income - Continued

Size of adjusted gross income in thousands of dollars and amount (percent)	Total		Domestic and foreign dividends received		Dividends in adjusted gross income		State income tax refunds		Business or profession		Net loss		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)
0-25,000	1.18	1.76	1.27	1.36	1.30	1.30	1.32	1.53	13.58	0.57	1.06	1.11	1.69
25,000-50,000	7.97	5.74	6.63	11.72	10.20	5.76	14.81	10.51	40.19	7.77	7.59	4.10	3.77
50,000-100,000	6.25	9.92	6.99	7.61	6.96	10.48	15.35	18.56	48.46	2.65	3.72	5.33	8.36
100,000-200,000	4.76	7.86	5.14	5.72	5.42	9.64	9.64	13.66	31.23	2.41	3.18	4.70	7.80
200,000-300,000	4.95	8.56	5.38	5.99	5.56	9.99	7.00	8.21	29.83	2.61	3.47	4.16	6.61
300,000-400,000	4.80	9.40	5.25	6.04	5.56	8.78	6.12	8.00	41.95	2.85	3.99	4.27	6.70
400,000-500,000	4.06	8.95	4.40	5.00	4.88	9.38	4.09	5.35	32.59	2.74	4.07	3.91	6.40
500,000-750,000	3.98	8.77	4.27	4.87	4.73	8.30	3.76	4.84	41.97	3.04	4.68	4.24	7.02
750,000-1,000,000	3.02	7.61	3.23	3.66	3.62	6.03	2.89	4.01	44.73	2.43	3.88	3.54	5.47
1,000,000-2,000,000	3.51	8.68	3.75	4.12	4.08	9.03	3.73	4.58	72.22	3.45	4.89	4.22	5.95
2,000,000-3,000,000	1.79	4.75	1.94	2.17	2.10	4.86	2.46	3.76	41.98	2.40	3.59	3.74	5.85
3,000,000-4,000,000	3.46	7.96	3.68	3.92	3.69	8.08	3.33	7.08	83.95	4.34	5.38	6.55	7.59
4,000,000-5,000,000	1.48	4.01	1.65	1.75	1.60	4.05	2.77	4.35	37.98	2.68	3.84	4.05	4.50
5,000,000-7,500,000	1.22	3.15	1.31	1.40	1.27	3.16	2.62	5.49	68.35	2.72	1.75	2.84	2.61
7,500,000-10,000,000	0.98	2.25	1.03	1.10	1.00	2.25	2.05	3.81	48.87	1.53	0.56	2.01	1.45
10,000,000-15,000,000	0.60	0.81	0.62	0.66	0.61	0.81	1.18	1.55	19.59	1.32	0.18	1.60	0.54
15,000,000-20,000,000	1.22	1.81	1.32	1.46	1.44	1.85	1.35	1.57	14.54	0.77	1.18	1.31	1.80
20,000,000-25,000,000	13.14	10.61	13.48	13.60	13.91	10.62	25.45	17.72	0.00	35.13	7.94	19.73	9.05
25,000,000-30,000,000	10.08	14.74	11.05	11.81	10.97	15.32	35.32	36.69	51.86	7.47	8.66	15.80	24.25
30,000,000-40,000,000	5.58	8.04	5.99	6.66	6.31	9.44	19.04	18.84	33.61	3.60	4.61	6.85	11.44
40,000,000-50,000,000	5.20	10.15	5.67	6.34	5.81	10.58	7.82	9.42	29.83	2.89	3.86	4.57	7.63
50,000,000-75,000,000	4.80	8.63	5.37	6.17	5.66	10.02	6.31	8.36	46.15	2.95	4.16	4.48	6.84
75,000,000-100,000,000	4.11	9.13	4.45	5.06	4.95	9.58	4.13	5.43	34.31	2.82	4.21	3.97	6.57
100,000,000-150,000,000	4.01	8.84	4.30	4.86	4.76	9.29	3.78	4.89	41.97	3.08	4.79	4.28	7.12
150,000,000-200,000,000	3.03	7.67	3.24	3.80	3.64	8.11	2.90	4.04	44.73	2.46	3.96	3.58	5.64
200,000,000-300,000,000	3.53	8.74	3.77	4.15	4.11	9.10	3.75	4.63	72.22	3.48	4.98	4.29	5.92
300,000,000-400,000,000	1.90	4.76	1.94	2.16	2.11	4.90	2.47	3.78	41.88	2.42	3.72	3.78	5.81
400,000,000-500,000,000	3.47	7.98	3.68	3.94	3.70	8.10	5.34	7.11	83.95	4.35	5.40	6.58	7.65
500,000,000-750,000,000	1.48	4.03	1.63	1.75	1.60	4.08	3.70	4.36	37.71	2.68	3.85	4.06	4.25
750,000,000-1,000,000,000	1.22	3.16	1.31	1.41	1.27	3.17	2.62	5.80	68.35	2.13	1.75	2.84	2.63
1,000,000,000-1,500,000,000	0.86	2.25	1.03	1.10	1.00	2.25	2.05	3.81	49.87	1.53	0.56	2.01	1.46
1,500,000,000-2,000,000,000	0.60	0.81	0.62	0.66	0.61	0.81	1.18	1.55	19.59	1.32	0.18	1.61	0.54
All total	4.67	7.74	5.71	5.71	5.42	8.04	6.68	7.07	36.59	1.82	2.90	2.85	3.20

1 of table

Individual Returns/1982

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

Adjusted gross income (for number of returns and amount (percent))	Firm										Sales of capital assets reported on Schedule D									
	Net profit		Net loss		Capital gain distributions reported on Form 1040		Current year gains less losses		Post-1969 short-term capital loss carryover		Returns with short-term capital gains or losses		Net short-term gain after carryover		Net short-term loss after carryover					
	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)						
0	1.71	2.68	1.07	1.68	4.84	11.48	2.87	24.12	6.03	14.96	4.00	4.86	3.34	8.56						
0	10.91	13.54	3.20	3.42	31.96	53.46	14.51	27.07	19.44	15.62	23.93	11.29	13.43	11.51						
0	5.89	15.13	4.61	7.28	26.55	31.72	19.74	70.65	25.78	41.96	27.86	41.56	24.50	35.71						
0	4.16	5.81	4.34	6.77	17.07	26.90	15.87	56.27	42.38	42.81	22.94	28.97	20.67	30.82						
0	5.81	6.40	4.04	6.06	18.58	42.87	14.28	59.20	27.68	44.98	21.64	32.38	16.97	33.52						
0	5.73	7.44	4.23	6.35	16.93	28.52	12.01	44.94	24.68	29.90	19.00	22.81	14.14	21.18						
0	5.44	7.69	4.08	6.88	14.87	43.48	10.88	76.38	27.32	77.78	15.86	21.97	14.12	60.58						
0	6.20	8.49	4.64	7.14	13.39	26.82	10.32	71.82	29.34	33.90	15.97	21.16	9.20	22.52						
0	6.04	8.55	4.02	6.14	10.84	21.47	7.44	48.94	17.47	36.53	10.81	21.48	9.61	13.48						
0	8.29	11.39	5.30	8.58	14.28	46.03	7.66	99.99	17.49	21.66	10.81	21.48	9.61	13.48						
0	7.46	10.62	5.38	7.85	8.41	22.06	4.25	62.75	9.64	24.94	8.23	12.33	5.46	16.90						
0	11.22	16.02	8.80	10.16	16.54	44.91	5.72	50.88	13.61	41.11	8.96	16.41	7.07	25.89						
0	9.69	15.38	5.33	6.40	10.93	46.09	3.08	118.42	7.03	12.35	4.88	9.32	3.91	8.55						
0	11.12	22.47	4.78	5.67	12.54	55.86	2.22	59.10	5.40	15.73	3.57	6.22	2.96	9.08						
0	7.58	16.27	3.57	4.68	15.08	55.86	1.52	18.97	4.13	8.19	2.46	5.29	2.14	4.86						
0	4.21	8.54	2.06	1.38	14.32	89.12	0.80	3.74	2.36	5.09	1.19	1.65	2.77	2.77						
0	2.20	3.22	1.41	1.99	4.98	11.85	2.79	34.28	6.48	16.83	4.16	5.16	3.52	9.68						
0	26.91	25.01	24.35	15.05	87.22	0.11	16.18	37.16	30.71	37.92	24.45	8.79	19.32	20.44						
0	17.03	18.82	19.10	31.07	49.30	64.17	35.36	348.05	66.11	74.08	44.68	54.30	42.03	42.03						
0	6.46	8.77	6.48	9.73	19.21	30.85	21.15	75.72	80.26	73.50	29.98	39.09	28.28	45.84						
0	7.38	7.90	4.54	6.54	18.21	44.32	16.12	98.38	32.70	40.29	23.68	36.31	19.65	26.68						
0	6.52	8.94	4.48	6.79	16.96	28.97	12.64	47.84	25.83	32.76	19.94	25.21	14.91	23.19						
0	5.84	8.60	4.19	6.67	15.14	44.68	11.12	75.76	28.27	78.27	16.48	23.71	14.35	61.38						
0	6.31	9.19	4.69	7.23	13.39	26.82	10.51	72.10	31.75	40.29	16.30	33.95	13.27	27.92						
0	6.08	8.53	4.05	6.16	10.69	21.48	7.51	58.31	17.74	32.84	11.02	21.17	9.32	23.54						
0	8.44	11.65	5.57	8.64	14.29	46.03	7.73	920.44	17.69	22.84	6.24	12.39	5.54	17.17						
0	7.56	10.84	5.41	7.89	8.43	22.06	4.28	67.24	9.82	25.27	6.24	12.39	5.54	17.17						
0	11.35	16.28	8.86	10.39	16.54	44.91	5.73	50.87	13.74	41.47	8.97	16.48	7.10	26.04						
0	9.97	15.59	5.36	6.45	10.93	46.09	3.07	117.19	7.04	12.42	4.89	9.36	3.91	8.59						
0	11.14	22.52	4.79	5.70	12.58	52.16	2.22	53.52	5.42	15.80	3.58	6.24	2.96	9.20						
0	7.61	16.31	3.57	4.68	15.08	58.86	0.86	18.45	4.13	8.21	2.46	5.31	2.41	4.93						
0	4.21	8.54	2.06	1.38	14.32	89.12	0.80	3.77	5.11	1.19	1.66	1.25	2.77	2.77						
0	3.22	5.13	2.17	2.84	20.82	21.23	9.47	26.17	14.96	22.00	14.45	13.61	10.76	14.99						

abc:

Individual Returns/1982

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

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

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

Footnotes at end of table





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

Size of adjusted gross income	Pensions and annuities — Continued				Rent				Royalty				
	Partially included in adjusted gross income		Not included in adjusted gross income		Net income		Net loss		Net income		Net loss		
	Number of returns (68)	Amount received (69)	Amount included in adjusted gross income (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)
<b>All returns, total</b>	<b>5,96</b>	<b>8,60</b>	<b>8,60</b>	<b>6,63</b>	<b>14,36</b>	<b>2,71</b>	<b>3,48</b>	<b>2,28</b>	<b>2,52</b>	<b>4,92</b>	<b>4,65</b>	<b>18,88</b>	<b>9,39</b>
No adjusted gross income	32 51	38 74	39 19	36 97	40 66	6 69	8 58	10 95	9 10	19 04	9 15	48 87	7 37
\$1 under \$5,000	28 20	36 60	49 72	24 29	29 05	11 62	13 73	12 32	17 49	24 62	31 33	70 67	70 67
\$5,000 under \$10,000	19 45	34 05	27 61	21 34	24 80	9 69	12 57	9 84	11 77	21 31	33 23	72 88	65 26
\$10,000 under \$15,000	19 20	22 16	23 72	25 49	36 10	9 69	12 54	9 36	11 99	18 22	23 33	52 17	59 15
\$15,000 under \$20,000	17 51	29 46	27 20	23 88	44 54	9 69	15 68	8 86	12 33	20 64	25 14	85 61	88 52
\$20,000 under \$25,000	15 61	19 89	22 34	21 45	31 99	8 91	14 39	7 20	9 90	17 19	33 82	70 30	24 13
\$25,000 under \$30,000	18 59	26 65	27 42	18 09	38 88	8 86	16 60	7 22	9 62	19 38	29 54	70 34	81 87
\$30,000 under \$40,000	15 70	20 32	21 57	16 98	26 39	7 68	13 86	5 66	6 86	14 32	27 74	80 73	56 56
\$40,000 under \$50,000	20 50	31 78	39 71	16 59	22 73	8 52	15 16	6 12	6 57	15 13	31 68	57 61	52 03
\$50,000 under \$75,000	10 95	16 32	18 28	12 97	18 13	5 35	9 68	4 16	5 65	8 58	13 98	31 69	33 37
\$75,000 under \$100,000	20 28	27 74	30 27	23 53	77 38	7 56	12 13	5 94	6 32	11 91	16 94	32 76	33 99
\$100,000 under \$200,000	12 47	29 24	24 46	14 66	34 53	3 88	7 45	3 48	4 30	5 76	10 15	17 72	22 20
\$200,000 under \$500,000	11 40	26 14	31 77	14 73	41 16	3 15	6 32	3 15	4 11	4 16	7 23	13 75	17 58
\$500,000 under \$1,000,000	8 95	19 20	21 54	10 65	33 91	2 47	5 71	2 48	4 11	2 77	5 33	10 09	14 83
\$1,000,000 or more	5 02	4 84	6 30	6 36	12 30	1 49	2 30	1 42	1 30	1 50	2 24	5 12	5 90
<b>Taxable returns, total</b>	<b>6,26</b>	<b>8,84</b>	<b>8,87</b>	<b>7,08</b>	<b>18,05</b>	<b>2,96</b>	<b>3,78</b>	<b>2,45</b>	<b>2,59</b>	<b>5,31</b>	<b>4,94</b>	<b>19,94</b>	<b>12,11</b>
No adjusted gross income	35 18	35 76	46 91	68 75	90 20	26 25	15 03	17 07	13 73	18 98	6 72	32 93	13 62
\$1 under \$5,000	0 00	0 00	0 00	99 83	99 83	28 15	35 48	33 32	50 26	72 89	46 28	70 67	70 67
\$5,000 under \$10,000	23 06	27 75	29 43	30 80	46 10	12 04	16 23	13 63	18 78	30 60	48 00	60 47	66 12
\$10,000 under \$15,000	21 12	24 55	26 48	25 94	36 85	9 66	13 64	10 41	13 35	19 92	27 03	61 02	66 84
\$15,000 under \$20,000	17 62	29 56	27 23	24 28	46 06	10 12	16 65	9 41	13 14	22 57	28 60	85 61	88 52
\$20,000 under \$25,000	15 61	19 69	22 34	22 16	33 76	9 23	15 79	7 38	9 80	17 58	38 17	70 30	24 13
\$25,000 under \$30,000	18 59	26 65	27 42	18 09	38 88	8 94	16 82	7 34	10 09	14 78	30 04	70 34	81 87
\$30,000 under \$40,000	15 75	20 58	21 91	17 06	26 61	7 76	14 15	5 75	7 02	14 78	28 12	80 28	61 10
\$40,000 under \$50,000	20 88	31 83	39 75	16 59	22 73	6 59	15 64	6 18	6 66	15 38	32 51	58 55	52 22
\$50,000 under \$75,000	10 99	16 61	18 43	12 97	18 13	5 39	9 68	4 18	5 71	8 61	14 00	32 89	34 94
\$75,000 under \$100,000	20 34	27 79	30 34	23 71	77 49	7 57	12 15	5 96	6 99	11 93	16 95	33 73	33 99
\$100,000 under \$200,000	12 47	29 24	24 46	14 66	34 53	3 89	7 45	3 50	4 41	5 76	10 15	17 78	22 46
\$200,000 under \$500,000	11 42	26 20	31 84	14 73	41 16	3 15	6 32	3 16	4 32	4 16	7 23	13 77	17 69
\$500,000 under \$1,000,000	8 95	19 20	21 54	10 66	33 91	2 47	5 71	2 48	4 12	2 78	5 33	10 09	14 83
\$1,000,000 or more	5 02	4 84	6 30	6 36	12 30	1 49	2 30	1 42	1 30	1 51	2 24	5 12	5 90
<b>Non-taxable returns, total</b>	<b>18,72</b>	<b>31,42</b>	<b>28,22</b>	<b>17,60</b>	<b>20,10</b>	<b>6,81</b>	<b>8,66</b>	<b>6,34</b>	<b>7,10</b>	<b>13,11</b>	<b>11,33</b>	<b>36,90</b>	<b>12,42</b>

(Footnotes) at end of table

Size of Income and Adjustments by Size of Adjusted Gross Income -- Continued

Amount (82)	Total income		Total loss		Partnership Expense deduction		Net profit		Net loss		Estate or trust Total income	
	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)
18.17	3.02	2.73	2.58	1.70	11.24	13.85	3.35	3.12	2.83	1.85	5.81	6.82
101.07	14.90	8.61	11.14	4.31	38.72	52.43	20.16	17.96	11.53	4.55	34.84	15.01
999.88	16.84	17.87	19.27	20.98	64.78	77.94	18.07	18.02	19.86	22.60	21.52	33.29
36.15	14.43	17.84	18.24	21.59	66.75	87.21	14.83	18.09	17.37	20.60	21.55	31.84
37.17	14.77	19.26	14.25	15.71	49.12	44.23	15.95	21.01	14.95	15.88	22.53	27.11
54.88	13.90	20.72	13.52	17.49	57.89	68.82	14.75	20.66	14.95	16.33	26.08	34.47
43.06	12.43	18.39	11.56	14.40	45.13	61.18	13.88	20.32	12.38	14.86	22.13	31.73
50.42	11.82	22.54	11.81	13.90	78.01	84.53	13.90	24.20	12.28	14.63	25.40	32.42
45.18	9.31	14.42	7.85	8.60	31.18	40.75	10.48	15.69	8.35	9.18	17.10	22.30
60.45	9.16	16.25	7.64	8.58	29.95	33.82	10.37	18.26	8.24	9.04	17.34	29.89
44.36	4.82	8.56	4.23	5.08	19.48	28.68	5.78	9.52	4.61	5.49	9.07	15.55
188.88	5.98	9.01	5.04	5.04	19.67	25.97	7.31	10.28	5.65	5.59	13.13	25.77
52.38	2.77	4.93	2.46	2.81	10.70	15.20	3.55	5.28	2.92	3.18	11.99	11.99
59.28	1.83	3.16	1.43	1.94	8.37	12.88	2.88	4.91	2.34	2.39	4.60	8.65
149.74	1.83	3.16	1.43	1.94	8.37	12.88	2.88	4.91	2.34	2.39	4.60	8.65
132.31	0.95	1.07	0.82	0.54	2.92	5.38	1.35	1.22	0.96	0.59	1.68	2.80
17.88	3.15	2.88	2.75	1.88	10.88	15.10	3.72	3.27	3.04	1.81	6.08	6.04
10.25	16.55	6.13	12.70	5.35	19.21	28.78	27.19	11.17	13.18	5.72	12.49	8.83
90.08	61.23	48.88	62.35	38.84	97.26	98.78	62.45	59.45	62.35	40.64	32.35	40.16
58.93	21.74	27.08	23.07	24.37	70.53	82.77	21.99	27.97	25.33	28.47	26.35	39.94
34.25	17.03	22.59	17.08	20.80	74.60	71.67	18.05	24.34	17.96	20.49	23.77	28.19
56.11	14.97	23.57	15.04	21.29	66.61	76.72	15.68	23.16	16.67	17.00	27.07	36.82
43.06	13.17	19.49	12.27	16.26	45.20	61.21	14.40	21.31	13.11	16.81	22.83	32.24
49.78	12.42	25.17	12.51	15.84	77.11	84.77	14.41	28.61	12.93	16.71	23.56	32.86
44.41	9.52	14.94	8.06	9.18	33.90	44.10	10.58	16.03	8.40	9.80	17.32	23.13
60.45	9.33	16.67	7.81	9.01	30.31	38.63	10.52	18.38	8.40	9.53	17.57	31.80
44.36	4.85	6.67	4.28	5.25	19.71	28.71	5.80	9.62	4.67	5.67	9.11	15.58
123.48	5.99	9.01	5.06	5.07	19.70	25.98	7.34	10.32	5.67	5.63	13.13	25.77
52.57	2.77	4.94	2.47	2.82	10.70	15.21	3.55	5.59	2.93	3.20	6.58	12.07
59.29	2.13	4.16	1.94	2.12	5.68	13.01	2.89	4.92	2.34	2.40	4.60	8.67
149.74	1.63	3.16	1.43	1.85	5.68	8.93	2.25	3.76	1.73	1.84	2.96	6.14
132.31	0.95	1.07	0.82	0.55	2.92	5.38	1.35	1.23	0.96	0.59	1.68	2.80
131.35	8.95	8.18	7.37	4.89	33.26	33.28	10.48	10.39	7.84	4.86	19.84	21.55





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

Size of adjusted gross income	Statutory adjustment — Continued													
	Employee business expenses		Payments to a self-employed retirement plan		Payments to a self-employed retirement (Keogh) plan		Alimony paid		Deduction for working married couple		Disability income exclusion			
	Number of returns (126)	Amount (126)	Number of returns (127)	Amount (126)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
All returns, total.....	1,88	2,66	1,27	1,28	3,40	2,88	5,40	10,88	6,44	5,74	0,93	1,05	13,17	14,47
No adjusted gross income	23,60	27,24	23,63	32,02	43,18	40,76	20,15	25,97	24,65	30,41	19,20	22,85	87,44	83,59
\$1 under \$5,000.....	14,62	17,62	17,57	21,75	38,42	37,30	23,27	34,16	42,43	57,88	13,96	21,64	26,38	26,92
\$5,000 under \$10,000.....	9,20	12,58	9,46	10,74	25,86	29,66	18,12	25,51	34,35	38,82	6,45	9,00	19,70	21,26
\$10,000 under \$15,000.....	7,96	10,50	7,17	7,60	22,83	21,20	16,56	31,84	25,15	29,40	4,68	5,59	27,48	30,28
\$15,000 under \$20,000.....	6,58	9,51	5,82	6,13	15,23	15,54	11,78	41,88	26,13	34,89	3,95	4,65	77,02	58,39
\$20,000 under \$25,000.....	5,49	8,84	4,71	5,10	13,19	17,84	16,90	32,47	23,13	23,63	2,99	3,50	85,63	91,73
\$25,000 under \$30,000.....	5,52	8,52	4,28	4,68	16,95	24,27	24,44	20,21	20,21	23,12	2,86	3,36	0,00	0,00
\$30,000 under \$40,000.....	4,36	6,70	3,10	3,40	10,30	11,04	12,68	33,20	18,26	21,53	2,09	2,44	0,00	0,00
\$40,000 under \$50,000.....	4,96	6,37	3,33	3,42	10,72	10,09	15,32	26,03	18,42	18,03	2,82	3,14	0,00	0,00
\$50,000 under \$75,000.....	3,58	6,09	1,83	2,01	5,78	6,51	11,15	31,92	9,76	11,89	1,82	2,23	0,00	0,00
\$75,000 under \$100,000.....	6,32	7,83	3,63	3,80	7,40	7,06	23,92	36,23	13,64	13,69	4,63	5,97	0,00	0,00
\$100,000 under \$200,000.....	3,82	5,86	1,76	1,92	4,68	5,10	12,15	19,51	7,71	8,45	2,98	4,01	0,00	0,00
\$200,000 under \$500,000.....	4,34	7,14	1,74	1,96	4,18	4,75	12,82	14,03	6,87	9,12	2,98	4,01	0,00	0,00
\$500,000 under \$1,000,000.....	4,58	5,64	1,65	1,84	3,30	3,62	10,50	47,53	4,83	6,18	2,67	3,54	0,00	0,00
\$1,000,000 or more.....	2,81	3,65	1,18	1,41	2,38	2,56	6,70	15,35	2,83	3,10	1,84	2,37	0,00	0,00
Taxable returns, total.....	1,93	2,71	1,28	1,28	3,40	2,82	5,68	11,83	6,68	5,60	0,94	1,06	17,76	20,52
No adjusted gross income	25,55	35,98	28,64	36,45	18,92	12,90	21,57	27,18	26,94	24,10	37,38	37,77	0,00	0,00
\$1 under \$5,000.....	28,45	33,61	33,71	45,34	99,93	99,93	38,89	59,72	97,11	77,85	83,18	91,96	99,83	99,83
\$5,000 under \$10,000.....	11,25	14,78	11,27	12,30	28,32	35,24	21,85	29,42	38,88	46,83	9,54	11,58	24,99	27,13
\$10,000 under \$15,000.....	8,42	11,13	7,44	7,93	30,14	24,44	14,15	32,68	25,36	30,32	4,89	5,84	27,61	30,50
\$15,000 under \$20,000.....	6,65	9,70	5,93	6,25	18,38	16,63	18,15	43,15	26,96	36,19	4,01	4,70	88,31	75,53
\$20,000 under \$25,000.....	5,53	8,81	4,73	5,12	13,88	18,27	16,90	32,47	23,63	24,74	3,01	3,52	85,63	91,73
\$25,000 under \$30,000.....	5,55	8,64	4,30	4,71	17,16	24,59	15,73	24,45	20,71	23,76	2,87	3,37	0,00	0,00
\$30,000 under \$40,000.....	4,38	6,68	3,10	3,40	10,52	11,31	12,68	33,20	18,45	22,55	2,09	2,44	0,00	0,00
\$40,000 under \$50,000.....	5,00	6,41	3,34	3,43	10,83	10,16	15,41	27,02	18,52	18,35	2,82	3,15	0,00	0,00
\$50,000 under \$75,000.....	3,59	6,15	1,84	2,01	5,81	6,53	11,15	31,92	9,81	11,99	1,82	2,23	0,00	0,00
\$75,000 under \$100,000.....	6,33	7,84	3,63	3,81	7,40	7,06	23,92	36,23	13,66	13,73	4,70	5,94	0,00	0,00
\$100,000 under \$200,000.....	3,93	5,87	1,76	1,92	4,69	5,10	12,17	19,52	7,72	8,46	2,99	4,01	0,00	0,00
\$200,000 under \$500,000.....	4,56	7,15	1,74	1,96	4,19	4,75	12,84	14,36	6,92	9,15	2,98	4,01	0,00	0,00
\$500,000 under \$1,000,000.....	4,56	5,65	1,65	1,84	3,31	3,62	10,50	47,53	4,84	6,18	2,67	3,54	0,00	0,00
\$1,000,000 or more.....	2,81	3,65	1,18	1,41	2,38	2,56	6,70	15,35	2,84	3,11	1,84	2,37	0,00	0,00
Non-taxable returns, total.....	8,92	11,52	9,22	10,55	20,68	17,22	17,65	23,41	25,46	30,09	5,87	7,08	19,67	20,44

Footnote(s) at end of table

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

Size of adjusted gross income	Statutory adjustments — Continued				Exemption amount (145)	Contribution deduction for nonrecipients (146)		Employer-remitted deductions (148)		Unused zero bracket amount (150)		Taxable income (153)	
	Housing deduction (136)		Earnings earned income exclusion (142)			Number of returns (143)	Amount (144)	Number of returns (147)	Amount (149)	Number of returns (151)	Amount (152)	Number of returns (154)	Amount (155)
	Number of returns	Amount	Number of returns	Amount									
<b>All returns, total</b>	56,05	54,07	17,59	52,02	9,34	10,48	1,28	1,33	0,65	7,42	9,18	0,16	0,24
No adjusted gross income	0,00	0,00	0,00	0,00	49,57	33,08	0,00	0,00	0,00	20,80	23,89	0,00	0,00
\$1 under \$5,000	0,00	0,00	60,61	75,14	33,87	45,65	4,67	4,94	9,68	8,66	9,17	1,69	2,08
\$5,000 under \$10,000	0,00	0,00	78,70	99,66	16,33	25,04	2,98	3,08	4,95	18,35	19,36	1,40	1,53
\$10,000 under \$15,000	0,00	0,00	82,06	75,97	23,01	25,49	3,18	3,24	3,72	35,34	35,79	1,85	1,63
\$15,000 under \$20,000	0,00	0,00	82,06	78,52	26,96	25,62	3,61	3,70	3,34	99,93	99,93	1,86	1,92
\$20,000 under \$25,000	0,00	0,00	58,54	65,67	23,64	24,30	3,67	3,78	2,40	70,70	84,99	1,55	1,60
\$25,000 under \$30,000	0,00	0,00	70,55	70,89	21,79	21,79	4,44	4,51	2,28	0,00	0,00	1,71	1,75
\$30,000 under \$40,000	0,00	0,00	49,82	69,23	27,48	35,73	4,94	5,01	1,68	99,99	99,99	1,42	1,46
\$40,000 under \$50,000	77,64	77,64	43,59	44,65	30,94	33,89	9,06	9,15	2,28	0,00	0,00	2,14	2,16
\$50,000 under \$75,000	79,96	80,09	31,83	73,95	32,78	40,25	8,79	8,87	1,10	99,51	99,51	1,03	1,07
\$75,000 under \$100,000	93,20	93,45	41,40	66,01	49,24	81,25	19,68	20,07	2,93	0,00	0,00	2,89	2,93
\$100,000 under \$200,000	0,00	0,00	32,06	48,94	26,88	43,26	14,74	14,87	1,17	0,00	0,00	1,14	1,23
\$200,000 under \$500,000	99,58	94,48	48,91	50,28	26,14	22,64	19,77	19,85	1,07	99,07	99,07	1,06	1,17
\$500,000 under \$1,000,000	35,32	5,17	43,12	23,48	13,85	23,44	20,33	20,31	0,91	0,00	0,00	0,90	0,98
\$1,000,000 or more	0,00	0,00	35,41	0,19	15,57	29,65	14,55	14,43	0,57	0,00	0,00	0,57	0,37
<b>Taxable returns, total</b>	54,42	54,65	18,93	34,29	10,36	10,04	1,38	1,42	0,66	7,85	7,96	0,31	0,25
No adjusted gross income	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	52,06	26,04	0,00	0,00
\$1 under \$5,000	0,00	0,00	0,00	0,00	88,31	73,65	7,55	7,97	31,62	31,34	9,42	3,17	3,24
\$5,000 under \$10,000	0,00	0,00	99,85	99,85	23,11	36,95	3,30	3,44	7,27	8,85	18,35	1,65	1,72
\$10,000 under \$15,000	0,00	0,00	82,06	75,97	25,02	26,50	3,22	3,32	4,08	5,36	35,34	1,59	1,65
\$15,000 under \$20,000	0,00	0,00	82,06	78,52	29,44	25,94	3,63	3,72	3,45	4,20	99,93	1,86	1,93
\$20,000 under \$25,000	0,00	0,00	82,06	70,73	23,64	24,30	3,69	3,80	2,44	3,24	84,99	1,57	1,61
\$25,000 under \$30,000	0,00	0,00	70,55	70,89	23,64	27,92	4,45	4,53	2,29	2,97	0,00	1,72	1,76
\$30,000 under \$40,000	0,00	0,00	49,82	69,27	27,80	36,08	9,11	9,21	2,29	2,66	99,99	1,43	1,46
\$40,000 under \$50,000	77,64	77,64	43,59	44,65	30,94	33,89	9,11	9,21	2,29	2,66	0,00	2,15	2,16
\$50,000 under \$75,000	79,96	80,09	31,83	73,95	32,79	40,25	8,83	8,92	1,10	99,51	99,51	1,03	1,08
\$75,000 under \$100,000	93,20	93,45	43,56	66,17	49,24	81,25	19,68	20,07	2,94	3,46	0,00	2,88	2,93
\$100,000 under \$200,000	0,00	0,00	32,09	48,96	26,88	43,26	15,00	15,07	1,18	0,00	0,00	1,14	1,23
\$200,000 under \$500,000	97,27	98,64	49,96	52,78	26,21	22,64	20,08	20,14	1,07	99,07	99,07	1,06	1,17
\$500,000 under \$1,000,000	35,32	5,17	43,12	23,48	13,85	23,44	14,55	14,43	0,91	0,00	0,00	0,90	0,98
\$1,000,000 or more	0,00	0,00	35,41	0,19	15,57	29,65	14,55	14,43	0,57	0,00	0,00	0,57	0,37
<b>Non-taxable returns, total</b>	0,00	0,00	44,04	92,64	21,66	23,11	4,43	4,59	3,96	5,36	23,67	1,65	2,19

( ) Less than 0.05 percent

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

Size of adjusted gross income	All returns (number)		Total tax liability		Total income tax		Income tax before credits		Tax credits			Income tax after credits			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)		(11)	(12)	(13)
									Number of returns	Amount	Number of returns	Amount			
<b>All returns, total</b> .....	0.04	0.30	0.30	0.31	0.31	0.24	0.30	1.12	1.84	7.08	8.66	0.31	0.31	0.31	0.31
No adjusted gross income	3.59	7.95	6.01	12.97	5.93	72.15	48.53	82.48	64.01	0.00	0.00	72.60	44.59	72.60	44.59
\$1 under \$5,000	1.38	2.93	4.48	3.16	5.83	3.06	5.70	10.88	14.65	99.83	99.83	3.16	5.91	3.16	5.91
\$5,000 under \$10,000	1.38	1.60	1.87	1.65	1.86	1.85	3.35	3.35	4.24	51.75	60.35	1.65	1.98	1.65	1.98
\$10,000 under \$15,000	1.53	1.57	1.75	1.58	1.81	1.78	4.37	4.37	5.53	48.78	48.78	1.58	1.81	1.58	1.81
\$15,000 under \$20,000	1.66	1.87	2.00	1.88	2.06	1.87	2.03	4.26	5.40	32.26	38.68	1.88	2.06	1.88	2.06
\$20,000 under \$25,000	1.55	1.56	1.68	1.59	1.72	1.55	1.68	3.41	5.78	30.08	48.60	1.57	1.72	1.57	1.72
\$25,000 under \$30,000	1.71	1.72	1.82	1.72	1.84	1.71	1.84	3.64	5.53	27.38	48.22	1.72	1.85	1.72	1.85
\$30,000 under \$40,000	1.42	1.43	1.51	1.43	1.53	1.42	1.52	2.77	5.47	24.23	53.74	1.43	1.53	1.43	1.53
\$40,000 under \$50,000	2.14	2.15	2.19	2.15	2.22	2.15	2.26	3.49	7.17	21.93	32.04	2.15	2.22	2.15	2.22
\$50,000 under \$75,000	1.02	1.03	1.15	1.03	1.16	1.03	1.15	2.04	5.50	10.62	21.98	1.03	1.17	1.03	1.17
\$75,000 under \$100,000	2.87	2.87	2.98	2.87	3.03	2.88	3.00	3.73	7.54	14.25	28.44	2.89	3.05	2.89	3.05
\$100,000 under \$200,000	1.13	1.13	1.21	1.14	1.31	1.14	1.29	1.71	5.48	7.39	17.21	1.32	1.44	1.32	1.44
\$200,000 under \$500,000	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.34	4.94	18.77	1.06	1.24	1.06	1.24
\$500,000 under \$1,000,000	0.90	0.90	0.98	0.90	0.98	0.90	0.98	1.08	3.76	3.26	12.62	0.90	1.01	0.90	1.01
\$1,000,000 or more	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.96	1.55	2.40	0.57	0.37	0.57	0.37
<b>Taxable returns, total</b> .....	0.31	0.31	0.30	0.31	0.31	0.31	0.30	1.18	1.57	7.18	8.39	0.31	0.31	0.31	0.31
No adjusted gross income	12.97	5.80	5.80	12.97	5.93	72.43	46.75	82.86	65.05	0.00	0.00	72.60	44.59	72.60	44.59
\$1 under \$5,000	3.16	3.16	5.46	3.16	5.83	3.16	5.86	19.10	30.98	0.00	0.00	3.16	5.91	3.16	5.91
\$5,000 under \$10,000	1.65	1.65	1.92	1.65	1.85	1.65	1.93	4.60	6.02	67.07	84.38	1.65	1.85	1.65	1.85
\$10,000 under \$15,000	1.58	1.58	1.77	1.58	1.81	1.58	1.79	4.83	6.86	40.67	51.51	1.58	1.81	1.58	1.81
\$15,000 under \$20,000	1.88	1.88	2.01	1.88	2.06	1.88	2.04	4.44	6.24	34.93	48.68	1.88	2.06	1.88	2.06
\$20,000 under \$25,000	1.56	1.56	1.68	1.56	1.72	1.57	1.70	3.50	4.79	36.97	54.50	1.57	1.72	1.57	1.72
\$25,000 under \$30,000	1.72	1.72	1.82	1.72	1.84	1.72	1.83	3.68	5.30	28.35	52.41	1.72	1.85	1.72	1.85
\$30,000 under \$40,000	1.43	1.43	1.51	1.43	1.53	1.43	1.52	2.80	4.52	25.33	45.88	1.43	1.53	1.43	1.53
\$40,000 under \$50,000	2.15	2.15	2.18	2.15	2.22	2.15	2.20	3.51	5.97	10.87	22.57	2.15	2.22	2.15	2.22
\$50,000 under \$75,000	1.03	1.03	1.15	1.03	1.16	1.03	1.15	2.05	5.09	10.87	22.57	1.03	1.17	1.03	1.17
\$75,000 under \$100,000	2.87	2.87	2.99	2.87	3.03	2.88	3.00	3.74	7.73	14.30	29.44	2.89	3.05	2.89	3.05
\$100,000 under \$200,000	1.14	1.14	1.30	1.14	1.31	1.14	1.28	1.72	5.36	7.48	18.36	1.14	1.24	1.14	1.24
\$200,000 under \$500,000	1.05	1.05	1.21	1.05	1.22	1.06	1.21	1.40	5.32	4.99	21.46	1.06	1.24	1.06	1.24
\$500,000 under \$1,000,000	0.90	0.90	0.98	0.90	0.98	0.90	0.98	1.08	3.81	3.27	13.48	0.90	1.01	0.90	1.01
\$1,000,000 or more	0.57	0.57	0.36	0.57	0.36	0.57	0.37	0.62	0.99	1.55	2.70	0.57	0.37	0.57	0.37
<b>Non-taxable returns, total</b> .....	1.28	2.58	3.38	0.00	0.00	3.88	6.54	3.88	6.54	26.24	25.03	0.00	0.00	0.00	0.00

Footnotes) at end of table.



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

Size of adjusted gross income	Minimum tax		Alternative minimum tax		Total		All other taxes		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on self-employment	
	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Tax from recouping prior-year investment credit returns		Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)
							Number of returns (20)	Amount (21)						
<b>All returns, total</b>	4,800	4,320	6,100	3,540	53,700	73,070	3,320	4,510	14,590	20,850	0,950	1,260	14,670	22,570
No adjusted gross income	15,660	13,270	19,140	6,340	0,000	0,000	13,360	18,980	39,900	57,100	5,750	9,910	56,940	95,390
\$1 under \$5,000	73,710	71,700	43,410	31,670	99,830	98,830	14,480	26,140	42,830	47,510	3,480	3,750	41,980	52,760
\$5,000 under \$10,000	54,400	64,170	48,720	44,680	0,000	0,000	18,500	34,530	40,820	63,540	3,020	3,460	48,580	52,840
\$10,000 under \$15,000	53,380	38,580	29,040	25,370	99,930	99,930	12,070	23,310	43,240	42,310	3,290	4,370	40,000	62,560
\$15,000 under \$20,000	40,780	43,690	31,060	34,330	0,000	0,000	13,180	17,350	48,680	43,100	3,220	4,030	33,250	47,280
\$20,000 under \$25,000	35,120	64,040	24,140	24,020	0,000	0,000	11,460	16,510	51,790	47,240	3,050	4,190	32,410	39,850
\$25,000 under \$30,000	38,920	39,690	33,130	33,160	0,000	0,000	13,430	17,070	35,310	45,530	3,730	5,190	46,870	53,920
\$30,000 under \$40,000	25,820	24,230	16,730	23,360	0,000	0,000	11,140	14,290	37,700	35,200	3,140	4,170	35,910	48,010
\$40,000 under \$50,000	26,730	23,230	25,760	26,200	99,850	99,850	10,290	17,130	34,640	50,850	4,650	5,480	43,110	73,120
\$50,000 under \$75,000	11,150	14,470	15,620	18,280	0,000	0,000	8,120	11,410	36,460	50,940	3,030	3,710	40,980	76,940
\$75,000 under \$100,000	11,380	10,620	15,840	22,750	99,550	99,550	9,930	17,170	41,910	79,840	4,830	5,500	75,810	98,560
\$100,000 under \$200,000	6,190	6,250	8,290	10,540	84,760	84,760	4,750	14,300	57,580	84,290	3,150	3,750	64,970	( )
\$200,000 under \$500,000	4,770	4,140	5,740	5,620	43,270	43,270	3,330	9,670	37,080	17,930	2,930	3,480	50,450	( )
\$500,000 under \$1,000,000	3,240	3,650	3,560	3,610	65,440	91,970	2,140	5,460	19,730	52,150	2,380	2,770	0,000	0,000
\$1,000,000 or more	1,810	0,740	1,690	0,970	70,770	( )	1,070	2,160	16,690	10,520	1,450	1,630	0,000	0,000
<b>Taxable returns, total</b>	4,800	4,320	6,100	3,540	61,860	74,880	3,780	4,620	17,050	24,430	1,130	1,450	16,620	27,180
No adjusted gross income	15,660	13,270	19,140	6,340	0,000	0,000	22,200	12,250	50,900	43,150	32,660	23,680	70,770	0,000
\$1 under \$5,000	73,710	71,700	43,410	31,670	0,000	0,000	63,180	68,430	0,000	0,000	8,990	9,160	94,680	85,480
\$5,000 under \$10,000	54,400	64,170	48,720	44,680	0,000	0,000	35,530	49,820	99,930	99,930	4,470	5,000	70,630	91,540
\$10,000 under \$15,000	53,380	38,580	29,040	25,370	99,930	99,930	17,040	30,580	55,110	55,370	3,770	4,920	41,010	77,650
\$15,000 under \$20,000	40,780	43,690	31,060	34,330	0,000	0,000	15,950	21,180	50,670	46,390	3,420	4,360	33,250	47,280
\$20,000 under \$25,000	35,120	64,040	24,140	24,020	0,000	0,000	12,470	19,220	51,790	47,240	3,170	4,440	33,860	39,930
\$25,000 under \$30,000	38,920	39,690	33,130	33,160	0,000	0,000	14,230	17,910	35,310	45,530	3,830	5,410	46,870	53,920
\$30,000 under \$40,000	25,820	24,230	16,730	23,360	0,000	0,000	11,330	14,970	41,300	40,200	3,180	4,270	37,550	48,070
\$40,000 under \$50,000	26,730	23,230	25,760	26,200	99,850	99,850	10,610	14,190	34,640	50,850	4,710	5,560	43,110	73,120
\$50,000 under \$75,000	11,150	14,470	15,620	18,280	0,000	0,000	8,270	11,700	38,460	50,940	3,050	3,740	42,020	79,790
\$75,000 under \$100,000	11,380	10,620	15,840	22,750	99,550	99,550	9,950	17,030	41,910	79,840	4,840	5,520	98,960	99,600
\$100,000 under \$200,000	6,190	6,250	8,290	10,540	84,760	84,760	4,760	14,320	57,580	84,290	3,160	3,760	64,970	( )
\$200,000 under \$500,000	4,770	4,140	5,740	5,620	55,570	91,970	3,330	9,810	37,940	14,140	2,980	3,480	50,450	( )
\$500,000 under \$1,000,000	3,240	3,650	3,560	3,610	65,440	91,970	2,150	5,660	18,730	52,150	2,380	2,770	0,000	0,000
\$1,000,000 or more	1,810	0,740	1,690	0,970	70,770	( )	1,070	2,160	16,690	10,520	1,460	1,630	0,000	0,000
<b>Non-taxable returns, total</b>	0,000	0,000	0,000	0,000	99,480	99,480	7,160	11,330	25,240	31,090	2,220	2,880	31,190	39,640

Footnote(s) at end of table

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

Size of adjusted gross income	Earned income credit used to offset all other taxes		Taxpayments										
	Number of returns (28)	Amount (29)	Number of returns without tax liability (30)	Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld	
				Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
<b>All returns, total</b> .....	3.35	3.88	1.38	0.18	0.28	0.25	0.36	1.52	1.23	4.81	1.98	4.47	4.85
No adjusted gross income	6.90	10.35	4.07	4.78	5.98	6.88	0.51	10.34	7.83	28.77	6.73	33.01	28.48
\$1 under \$5,000	5.83	8.22	1.75	1.81	2.25	1.65	2.28	8.29	10.79	28.32	24.35	75.08	89.55
\$5,000 under \$10,000	4.97	3.65	3.54	1.55	2.03	1.65	1.92	4.57	11.84	26.28	25.70	76.48	72.76
\$10,000 under \$15,000	0.00	0.00	10.70	1.61	1.77	1.75	1.92	4.57	4.89	21.95	19.34	87.54	94.83
\$15,000 under \$20,000	0.00	0.00	17.69	1.88	2.00	2.01	2.15	4.86	5.47	22.45	25.87	50.26	43.75
\$20,000 under \$25,000	0.00	0.00	20.30	1.57	1.68	1.66	1.81	4.68	5.28	17.46	16.46	39.16	34.81
\$25,000 under \$30,000	0.00	0.00	28.70	1.72	1.83	1.80	1.83	5.25	6.27	21.32	24.11	31.14	39.11
\$30,000 under \$40,000	0.00	0.00	27.27	1.43	1.51	1.48	1.58	4.37	5.28	15.39	16.86	11.05	21.11
\$40,000 under \$50,000	0.00	0.00	34.64	2.15	2.19	2.25	2.33	5.20	6.25	13.94	14.64	9.57	11.03
\$50,000 under \$75,000	0.00	0.00	25.36	1.04	1.16	1.19	1.36	2.76	3.98	9.27	12.96	6.34	8.94
\$75,000 under \$100,000	0.00	0.00	52.95	2.88	3.00	3.28	3.62	4.30	4.99	10.98	13.44	10.40	13.83
\$100,000 under \$200,000	0.00	0.00	37.87	1.14	1.35	1.47	1.87	2.10	2.72	5.31	6.78	5.60	7.82
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	1.06	1.44	2.00	1.65	2.23	3.71	4.38	4.38	7.86
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.90	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09
\$1,000,000 or more	0.00	0.00	0.00	0.57	0.46	0.79	1.19	0.70	0.69	1.16	0.72	1.74	2.27
<b>Taxable returns, total</b> .....	50.97	51.61	0.00	0.34	0.30	0.38	0.38	1.60	1.25	5.14	2.00	4.55	4.95
No adjusted gross income	82.43	76.30	0.00	14.73	6.57	19.41	13.86	20.63	11.79	22.45	4.26	35.39	27.09
\$1 under \$5,000	82.76	78.98	0.00	3.60	4.00	3.72	4.16	14.51	14.07	50.98	40.40	43.27	56.18
\$5,000 under \$10,000	99.81	99.81	0.00	1.81	2.30	1.92	2.15	5.96	14.70	36.31	34.75	92.86	94.95
\$10,000 under \$15,000	0.00	0.00	0.00	1.65	1.81	1.78	1.99	4.75	5.16	25.30	23.74	93.11	98.54
\$15,000 under \$20,000	0.00	0.00	0.00	1.91	2.02	2.02	2.17	5.09	5.63	25.27	30.89	57.19	70.11
\$20,000 under \$25,000	0.00	0.00	0.00	1.58	1.70	1.67	1.82	4.74	5.36	18.84	18.57	45.64	38.90
\$25,000 under \$30,000	0.00	0.00	0.00	1.73	1.84	1.80	1.93	5.31	6.33	21.69	24.63	36.32	45.03
\$30,000 under \$40,000	0.00	0.00	0.00	1.44	1.52	1.50	1.60	4.41	5.32	15.78	17.43	11.07	21.25
\$40,000 under \$50,000	0.00	0.00	0.00	2.16	2.19	2.25	2.33	5.23	6.27	14.07	14.76	9.62	11.11
\$50,000 under \$75,000	0.00	0.00	0.00	1.04	1.17	1.19	1.36	2.77	3.39	9.34	13.04	6.38	9.01
\$75,000 under \$100,000	0.00	0.00	0.00	2.90	3.01	3.28	3.63	4.31	4.99	11.04	13.51	10.42	13.85
\$100,000 under \$200,000	0.00	0.00	0.00	1.15	1.35	1.47	1.87	2.10	2.72	5.32	6.79	5.61	7.03
\$200,000 under \$500,000	0.00	0.00	0.00	1.06	1.31	1.44	2.00	1.65	2.23	2.79	4.36	4.36	7.57
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.90	1.14	1.28	2.00	1.22	1.71	2.39	2.79	3.22	5.09
\$1,000,000 or more	0.00	0.00	0.00	0.57	0.46	0.79	1.19	0.70	0.69	1.16	0.72	1.74	2.27
<b>Non-taxable returns, total</b> .....	3.36	3.88	1.39	1.52	2.48	1.61	2.72	5.04	6.70	13.50	13.11	23.89	24.54

Footnotes at end of table

Individual Returns/1982

Type	Total overpayment		Tax due at time of filing	
	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)
	8.36	0.34	1.12	1.00
	0.00	4.71	9.48	10.40
	6.48	1.61	2.98	8.39
	0.00	1.66	3.32	3.93
	0.00	1.83	2.52	4.29
	0.00	2.18	2.69	4.80
	0.00	1.86	2.44	4.79
	0.00	2.06	2.67	5.29
	0.00	1.73	2.35	4.43
	0.00	2.63	3.17	4.04
	99.85	1.62	2.44	3.79
	0.00	4.95	4.30	5.64
	0.00	2.32	2.02	3.17
	0.00	2.35	3.43	2.68
	0.00	2.00	1.95	1.98
	0.00	1.13	2.23	0.65
	99.85	0.50	0.74	1.11
	0.00	18.18	10.03	11.71
	0.00	3.78	6.10	12.64
	0.00	1.98	3.64	4.29
	0.00	1.88	2.37	4.47
	0.00	2.21	2.72	4.94
	0.00	1.88	2.45	4.88
	0.00	2.07	2.68	5.34
	0.00	1.73	3.31	4.45
	0.00	2.64	4.05	5.60
	99.85	1.63	2.46	3.79
	0.00	4.10	4.89	5.64
	0.00	2.32	3.29	3.17
	0.00	2.36	3.44	2.68
	0.00	2.01	3.53	1.98
	0.00	1.14	2.23	0.65
	86.48	1.51	2.38	4.51

1982

FEDERAL TAX FORMS  
(ELEMENT REFERENCE NUMBERS)



**1040 U.S. Individual Income Tax Return**



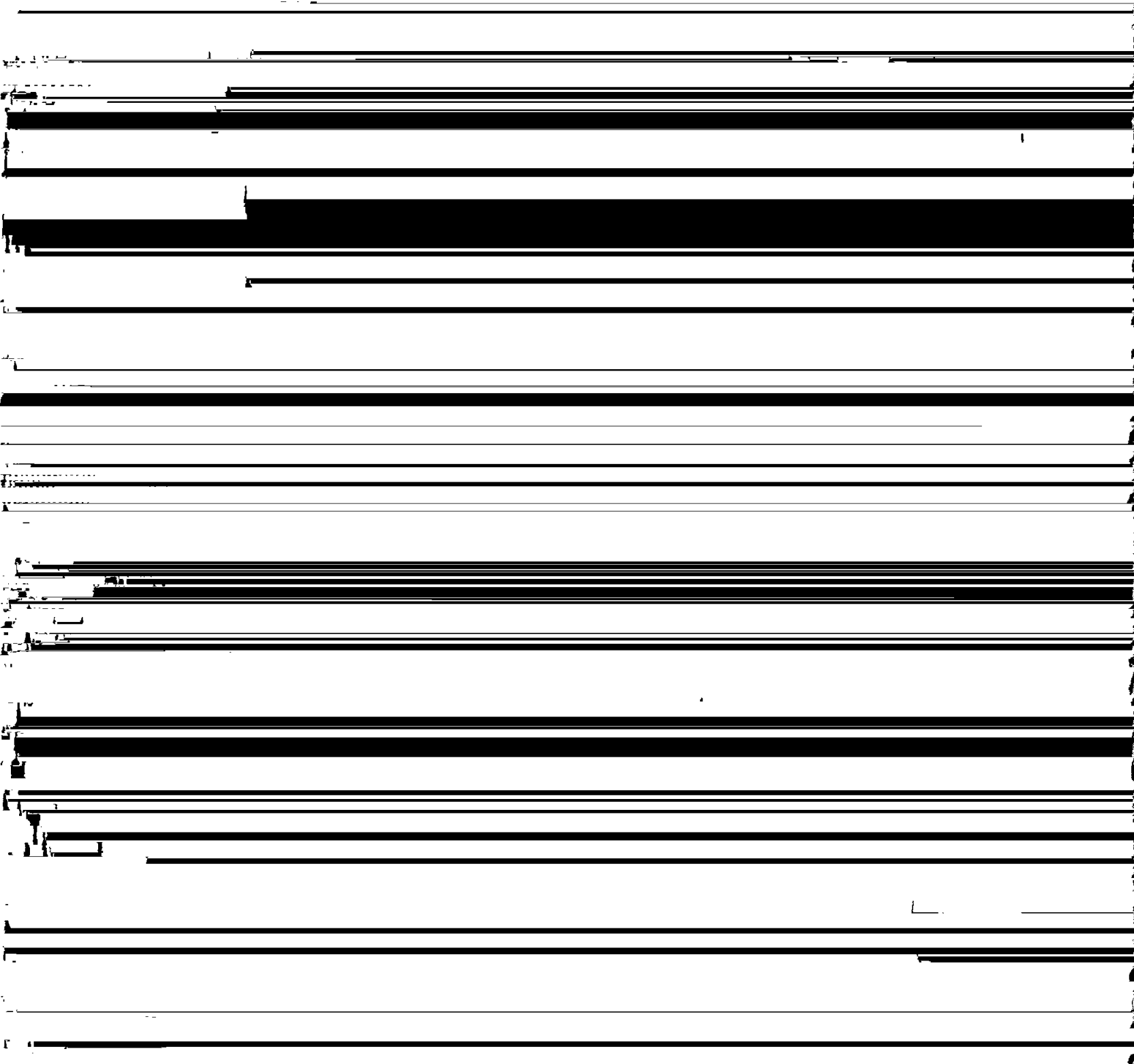
(X)

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

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 ▶	Do you want \$1 to go to this fund? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$1 to go to this fund? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

Filing Status Check only one box.	<input type="checkbox"/> 1	Single	For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
	<input type="checkbox"/> 2	Married filing joint return (even if only one had income)	
	<input type="checkbox"/> 3	Married filing separate return. Enter spouse's social security no. above and full name here ▶	
	<input type="checkbox"/> 4	Head of household (with qualifying person). (See page 6 of Instructions.) If the qualifying person is your un-	



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

<b>Credits</b> (See Instructions on page 13)	41	Credit for the elderly (attach Schedules R&RP)	41	46
	42	Foreign tax credit (attach Form 1116)	42	47
	43	Investment credit (attach Form 3468)	43	48
	44	Partial credit for political contributions	44	49
	45	Credit for child and dependent care expenses (attach Form 2441)	45	50
	46	Jobs credit (attach Form 5884)	46	51
	47	Residential energy credit (attach Form 5695)	47	52
	48	Other credits—see page 14 ▶ 53	48	55
	49	Total credits. Add lines 41 through 48 . . . . .	49	56*
	50	Balance. Subtract line 49 from line 40 and enter difference (but not less than zero) . ▶	50	

<b>Other Taxes</b> (Including Advance EIC Payments)	51	Self-employment tax (attach Schedule SE)	51	62
	52	Minimum tax (attach Form 4625)	52	60*
	53	Alternative minimum tax (attach Form 6251)	53	61*
	54	Tax from recapture of investment credit (attach Form 4255)	54	63
	55	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	55	64
	56	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	56	64
	57	Tax on an IRA (attach Form 5329)	57	65
	58	Advance earned income credit (EIC) payments received (from Form W-2)	58	
06	59 Total tax. Add lines 50 through 58 . . . . .	59	59*	

<b>Payments</b> Attach Forms W-2, W-2G, and W-2P to front.	60	Total Federal income tax withheld	60	67
	61	1982 estimated tax payments and amount applied from 1981 return . . . . .	61	68
	62	Earned income credit. If line 33 is under \$10,000, see page 15 of Instructions . . . . .	62	75*
	63	Amount paid with Form 4868	63	69
	64	Excess FICA and RRTA tax withheld (two or more employers)	64	70
	65	Credit for Federal tax on special fuels and oils (attach Form 4136)	65	71
	66	Regulated Investment Company credit (attach Form 2439)	66	72
	67	Total. Add lines 60 through 66 . . . . .	67	66*

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

**Please Sign Here**

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

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's signature (if filing jointly, BOTH must sign)

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's social security no. \_\_\_\_\_

Firm's name (or yours, if self-employed) and address ▶ \_\_\_\_\_ E.I. No. \_\_\_\_\_

ZIP code ▶ \_\_\_\_\_

\* Adjusted to take into account EIC.

**Step 1 Name and address**  
 Your first name and initial (if joint return, also give spouse's name and initial) \_\_\_\_\_ Last name \_\_\_\_\_ Your social security no. \_\_\_\_\_  
 Present home address \_\_\_\_\_ Spouse's social security no. \_\_\_\_\_  
 City, town or post office, State, and ZIP code \_\_\_\_\_ Your occupation \_\_\_\_\_  
 Spouse's occupation \_\_\_\_\_

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

**Step 2 Filing status and exemptions**  
 1  Single (See if you can use Form 1040EZ.)  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's social security no. above and full name here. \_\_\_\_\_  
 4  Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here. \_\_\_\_\_  
 Always check the exemption box labeled Yourself. Check other boxes if they apply.  
 5a  Yourself  65 or over  Blind  
 b  Spouse  65 or over  Blind  
 c First names of your dependent children who lived with you \_\_\_\_\_  
 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?  
 e Total number of exemptions claimed. \_\_\_\_\_

**Step 3 Adjusted gross income**  
 6 Wages, salaries, tips, etc. (Attach Forms W-2). \_\_\_\_\_ 6 2  
 7 Interest income (Complete page 2 if over \$400 or you have any All-Savers interest). \_\_\_\_\_ 7 3  
 8a Dividends \_\_\_\_\_ (Complete page 2 if over \$400) 8b Exclusion \_\_\_\_\_ Subtract line 8b from 8a  
 8c \_\_\_\_\_ 8c 6  
 9a Unemployment compensation (insurance). Total from Form(s) 1099-UC \_\_\_\_\_ 18  
 9b Taxable amount, if any, from worksheet on page 16 of Instructions. \_\_\_\_\_ 9b 19  
 10 Add lines 6, 7, 8c, and 9b. This is your total income. \_\_\_\_\_ 10  
 11 Deduction for a married couple when both work. Complete the worksheet on page 17. \_\_\_\_\_ 11 28  
 12 Subtract line 11 from line 10. This is your adjusted gross income. \_\_\_\_\_ 12 1

**Step 4 Taxable income**  
 13 Allowable part of your charitable contributions. Complete the worksheet on page 18. \_\_\_\_\_ 13 34  
 14 Subtract line 13 from line 12. \_\_\_\_\_ 14 35  
 15 Multiply \$1,000 by the total number of exemptions claimed in box 5e. \_\_\_\_\_ 15 36  
 16 Subtract line 15 from line 14. This is your taxable income. \_\_\_\_\_ 16

**Step 5 Tax, credits, and payments**  
 17a Partial credit for political contributions. See page 19. \_\_\_\_\_ 17a 49  
 b Total Federal income tax withheld, from W-2 form(s). (If line 6 is more than \$32,400, see page 19.) \_\_\_\_\_ 17b 70  
 Stop Here and Sign Below if You Want IRS to Figure Your Tax  
 c Earned income credit, from worksheet on page 21. \_\_\_\_\_ 17c 75\*  
 18 Add lines 17a, b, and c. These are your total credits and payments. \_\_\_\_\_ 18 56\*  
 19a Find tax on amount on line 16. Use tax table, pages 26-31. \_\_\_\_\_ 19a 40  
 b Advance EIC payment (from W-2 form(s)). \_\_\_\_\_ 19b 80\*  
 20 Add lines 19a and 19b. This is your total tax. \_\_\_\_\_ 20

**Step 6 Refund or amount you owe**  
 21 If line 18 is larger than line 20, subtract line 20 from line 18. Enter the amount to be refunded to you. \_\_\_\_\_ 21 73(-)  
 22 If line 20 is larger than line 18, subtract line 18 from line 20. Enter the amount you owe. Attach payment for full amount payable to "Internal Revenue Service." \_\_\_\_\_ 22 73(+)

**Step 7 Sign your return**  
 I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return and attachments are correct and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature (If filing jointly, BOTH must sign) \_\_\_\_\_  
 Paid preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's social security no. \_\_\_\_\_  
 Firm's name (or yours, if self-employed) \_\_\_\_\_ E.I. no. \_\_\_\_\_  
 Address and Zip code \_\_\_\_\_

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

\* Adjusted the take into account EIC.



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

**Name and address**

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

Name (first, initial, last)

Social security number

Present home address

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

**Presidential Election Campaign Fund**

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

**Report your**

<b>1</b> Wages, salaries, and tips. Attach your W-2 form(s).	1	2	.
<b>2</b> Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ.	2	3	.
<b>3</b> Add line 1 and line 2. This is your adjusted gross income.	3	1	.
<b>4</b> Allowable part of your charitable contributions. Complete the worksheet on page T8. Do not write more than \$25.	4	34	.
<b>5</b> Subtract line 4 from line 3.	5	35	.
<b>6</b> Amount of your personal exemption.	6	1,000	.00
<b>7</b> Subtract line 6 from line 5. This is your taxable income.	7		.
<b>8</b> Enter your Federal income tax withheld. This is shown on your W-2 form(s).	8	67	.
<b>9</b> Use the tax table on pages 26-31 to find the tax on your taxable income on line 7.	9	40	.

**Amount you owe**

<b>10</b> If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund.	10	73	(-)
<b>11</b> If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount payable to "Internal Revenue Service."	11	73	(+)

**Sign your return**

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

Your signature

Date

**X**

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



**Part I**

If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received interest as a beneficiary, please see page 20.



**Part III Summary of Parts I and II**

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

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

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

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

**Section A.—Short-term Capital Loss Carryover**

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

**Section B.—Long-term Capital Loss Carryover**

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

**SCHEDULE E**

**Form 1040**

Department of the Treasury  
Internal Revenue Service (X)

Name(s) as shown on Form 1040

**Supplemental Income Schedule**

(From rents and royalties, partnerships, estates and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

**1982**

15

Your social security number

**Part I Rent and Royalty Income or Loss**

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see Instructions)? . . . . .  Yes  No
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? . . . . .  Yes  No

**Description of Properties**

Property A (Show kind and location) \_\_\_\_\_

Property B (Show kind and location) \_\_\_\_\_

Property C (Show kind and location) \_\_\_\_\_

**Rental and Royalty Income**

3 a Rents received . . . . .

b Royalties received . . . . .

	Properties			Totals (Add columns A, B, and C)
	A	B	C	
3 a Rents received . . . . .				3
b Royalties received . . . . .				

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

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

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and write here . . . . .		26 ( 126 )	125
27 Combine amounts in columns (c) and (d), line 26, and write net income or (loss) . . . . .			27	
28 Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately) . . . . .			28 ( 127 )	
29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write here and include in line 37 below . . . . .			29	
Estates or Trusts				
	30 Add amounts in columns (c) and (d) and write here . . . . .		30 ( 129 )	128
31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Write here and include in line 37 below . . . . .			31	
Small Business Corporations				
	32 Add amounts in columns (c) and (d) and write here . . . . .		32 ( 131 )	130
33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below . . . . .			33	

**Part III** Windfall Profit Tax Summary

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

**Part IV** Summary

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

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

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

**Deduction for a Married Couple**  
**When Both Work**

▶ Attach to Form 1040. ▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Names as shown on Form 1040

Your social security number

**Purpose.**—Use this schedule to claim a deduction if:

- you are married filing a joint return, both you and your spouse have Qualified Earned Income, and
- you do not exclude income earned abroad or in U.S. possessions or claim the foreign housing deduction.

Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It so includes income earned from self-

employment. It does not include items such as interest, dividends, pensions, annuities, non-taxable income, distributions from an IRA, or deferred compensation.

**Caution:** Do not consider community property laws in figuring your earned income.

**Adjustments.**—Your earned income must be reduced by certain deductions that apply to it to figure Qualified Earned Income. Enter in the proper column of line 4 below, the amounts from Form 1040:

- line 24—Employee Business Expenses,
- line 25—Payments to an IRA,

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

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

Wages, salaries, tips, etc., from line 7 of Form 1040. (Do not include any amount your spouse pays you.)

Net profit or (loss) from self-employment (from Schedule C or F (Form 1040), Form 1065 (Schedule K-1), and any other taxable self-employment income)

Combine lines 1 and 2. This is your total earned income

Adjustments from Form 1040, lines 24, 25, 26, and any repayment of Sub-pay written in on line 31 (see instructions above)

Subtract line 4 from line 3. This is your Qualified Earned Income

Write in the amount from line 5(a) or 5(b), whichever is smaller, BUT DO NOT WRITE MORE THAN \$30,000

Multiply line 6 by 5% (.05)

Write in the answer here and on Form 1040, line 29

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

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

**Deduction for a Married Couple**  
**When Both Work**

▶ Attach to Form 1040. ▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Names as shown on Form 1040

Your social security number

**Purpose.**—Use this schedule to claim a deduction if:

- you are married filing a joint return, both you and your spouse have Qualified Earned Income, and
- you do not exclude income earned abroad or in U.S. possessions or claim the foreign housing deduction.

Generally, earned income is income you receive for services you provide such as wages, salaries, tips, and commissions. It so includes income earned from self-

employment. It does not include items such as interest, dividends, pensions, annuities, non-taxable income, distributions from an IRA, or deferred compensation.

**Caution:** Do not consider community property laws in figuring your earned income.

**Adjustments.**—Your earned income must be reduced by certain deductions that apply to it to figure Qualified Earned Income. Enter in the proper column of line 4 below, the amounts from Form 1040:

- line 24—Employee Business Expenses,
- line 25—Payments to an IRA,

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

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

Wages, salaries, tips, etc., from line 7 of Form 1040. (Do not include any amount your spouse pays you.)

Net profit or (loss) from self-employment (from Schedule C or F (Form 1040), Form 1065 (Schedule K-1), and any other taxable self-employment income)

Combine lines 1 and 2. This is your total earned income

Adjustments from Form 1040, lines 24, 25, 26, and any repayment of Sub-pay written in on line 31 (see instructions above)

Subtract line 4 from line 3. This is your Qualified Earned Income

Write in the amount from line 5(a) or 5(b), whichever is smaller, BUT DO NOT WRITE MORE THAN \$30,000

Multiply line 6 by 5% (.05)

Write in the answer here and on Form 1040, line 29

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



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

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

(a) Name of qualifying person	(b) Date of birth	(c) Relationship	(d) During 1982, the person lived with you for:	
			Months	Days
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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

(a) Name and address (if more space is needed, attach schedule)	(b) Social security number, if applicable	(c) Relationship, if any	(d) Period of care		(e) Amount of 1982 expenses (include those not paid during the year)
			From Month—Day	To Month—Day	
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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

<b>3</b> Add the amounts in column 2(e) . . . . .	<b>3</b>	134	
<b>4</b> Enter \$2,400 (\$4,800 if you listed two or more names in line 1) or amount on line 3, whichever is less . . . . .	<b>4</b>		
<b>5</b> Earned income (wages, salaries, tips, etc.). See the instructions for line 5. An entry MUST be made on this line.			
<b>(a)</b> If unmarried at end of 1982, enter your earned income . . . . .	<b>5</b>	136	
<b>(b)</b> If married at end of 1982, enter:			
<b>(1)</b> Your earned income . . . \$ _____ Enter the lesser			
<b>(2)</b> Your spouse's earned income \$ _____ of b(1) or b(2) . . .			
<b>6</b> Enter the amount on line 4 or line 5, whichever is less . . . . .	<b>6</b>		
<b>7</b> Amount on line 6 paid during 1982. An entry MUST be made on this line . . . . .	<b>7</b>		
<b>8</b> Multiply line 7 by percentage listed for your adjusted gross income in instructions for line 8 . . . . .	<b>8</b>		
<b>9</b> Multiply child and dependent care expenses for 1981 paid in 1982 by 20 percent (.20) and enter the result here. See instructions for line 9 . . . . .	<b>9</b>	137	
<b>10</b> Add amounts on lines 8 and 9 . . . . .	<b>10</b>		
<b>11</b> Limitation:			
<b>a</b> Enter tax from Form 1040, line 40 . . . . .	<b>11a</b>		
<b>b</b> Enter total of lines 41 through 44 of Form 1040. See instructions for line 11 . . . . .	<b>11b</b>		
<b>c</b> Subtract line 11b from line 11a (if line 11b is more than line 11a, enter zero) . . . . .	<b>11c</b>		
<b>12</b> Credit for child and dependent care expenses. Enter the smaller of line 10 or line 11c here and on Form 1040, line 45 . . . . .	<b>12</b>		
<b>13</b> If payments listed on line 2 were made to an individual, complete the following:			
<b>(a)</b> If you paid \$50 or more in a calendar quarter to an individual, were the services performed in your home? . . . . .			Yes No
<b>(b)</b> If "Yes," have you filed appropriate wage tax returns on wages for services in your home (see instructions for line 13)? . . . . .			
<b>(c)</b> If answer to (b) is "Yes," enter your employer identification number . . . . .			

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**General Instructions**

**Definitions**

- A qualifying person can be:**
- Any person under age 15 whom you list as a dependent. (If you are divorced, legally separated, or separated under a written agreement, please see the Child Custody Test in the instructions.)
  - Your spouse who is mentally or physically not able to care for himself or herself.

governess, maid, cleaning person, babysitter, etc. The services must have been needed to care for the qualifying person as well as run the home. For example, if you paid for the services of a maid or a cook, the services must have also been for the benefit of the qualifying person.

**Care of the Qualifying Person.**—Care includes cost of services for the well-being

Name(s) as shown on Form 1040

Your social security number

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

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

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

For Paperwork Reduction Act Notice, see back of form.

# Residential Energy Credit

Form **5695**  
Department of the Treasury  
Internal Revenue Service (X)

▶ Attach to Form 1040. ▶ See instructions on back.  
For Paperwork Reduction Act Notice, see instructions on back.

Name(s) as shown on Form 1040

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.

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 24.

### Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).

1 Was your principal residence substantially completed before April 20, 1977?  Yes  No  
Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.

2 a	Insulation	
2 b	Storm (or thermal) windows or doors	
2 c	Caulking or weatherstripping	
2 d	A replacement burner for your existing furnace that reduces fuel use	
2 e	A device for modifying flue openings to make a heating system more efficient	
2 f	An electrical or mechanical furnace ignition system that replaces a gas pilot light	
2 g	A thermostat with an automatic setback	
2 h	A meter that shows the cost of energy used	
3	Total (add lines 2a through 2h)	143
4	Enter the part of expenditures made from nontaxable government grants and subsidized financing	145
5	Subtract line 4 from line 3	
6	Maximum amount of cost on which credit can be figured	\$2,000 00
7	Enter the total energy conservation costs for this residence. Add line 2 of your 1978, 1979, and 1980 Forms 5695 and line 3 of your 1981 Form 5695	144
8	Subtract line 7 from line 6	
9	Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 4 of this form and the amount on line 4 of your 1981 Form 5695	
10	Subtract line 9 from line 8. If zero or less, do not complete the rest of this part	
11	Enter the amount on line 5 or line 10, whichever is less	
12	Enter 15% of line 11 here and include in amount on line 23 below	146

### Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).

13 a	Solar	13 b	Geothermal	13 c	Wind	Total	13d	147	
14	Enter the part of expenditures made from nontaxable government grants and subsidized financing						14	149	
15	Subtract line 14 from line 13						15		
16	Maximum amount of cost on which the credit can be figured						16	\$10,000 00	
17	Enter the total renewable energy source costs for this residence. Add line 5 of your 1978 Form 5695, line 9 of your 1979 and 1980 Forms 5695, and line 13d of your 1981 Form 5695						17	148	
18	Subtract line 17 from line 16						18		
19	Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 14 of this form and the amount on line 14 of your 1981 Form 5695						19		
20	Subtract line 19 from line 18. If zero or less, do not complete the rest of this part						20		
21	Enter the amount on line 15 or line 20, whichever is less						21		
22	Enter 40% of line 21 here and include in amount on line 23 below						22		

### Part III Fill in this part to figure the limitation.

23	Add lines 12 and 22. If less than \$10, enter zero	
----	--	--

Caution—Do not make an entry on this line

