

General Description Booklet
for
1980 INDIVIDUAL TAX MODEL FILE

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INTRODUCTION

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The Internal Revenue Service 1980 Tax Model File (171,508 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 93,902,469 Form 1040 and Form 1040A Federal Individual Income Tax Returns filed for Tax Year 1980. 171,683 94,154,94

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

The Individual Tax Model File is designed for making national level estimates. The 1980 tax model file can be purchased through the Internal Revenue Service's, 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

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

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

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

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

RECORD LAYOUT

(CODE AND AMOUNT ELEMENT DEFINITIONS)

Record Description for 1980 Individual Tax Model File

1		2		3		4		5		6		7		8		9		10												
Salary and Wages		Interest Received		Dividends Before Exclusion		Dividends In AGI		State Income Tax Refund		Alimony Received		Business Net Profit/Loss		Farm Net Profit/Loss		Capital Gain Distributions		Combined Net Capital Gain/Loss												
Schedule E											11		12		13		14		15		16		17		18		19		20	
Schedule E - Continued											21		22		23		24		25		26		27		28		29		30	
Other Income/Loss											31		32		33		34		35		36		37		38		39		40	
Adjusted Gross Income (AGI)/Deficit											41		42		43		44		45		46		47		48		49		50	
Itemized Deductions - Continued											51		52		53		54		55		56		57		58		59		60	

Continued on next page

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Itemized Deductions—Continued										Taxable Income		
Net Casualty and Theft Loss	Miscellaneous			Total	Zero Bracket Amount	Excess Itemized Deductions ZBA	Tax Table Income	Exemption Amount	New Concept	Old Concept		
	Union Dues	Total	Total									
61	62	63	64	65	66	67	68	69	70			
Income Subject to Tax					Credits							
Old Concept	Old Concept	Computed Regular Tax	Tax Generated	Income Tax before Credits	Political Contributions	Charity	Child Care	Investment	Share of Income Business			
71	72	73	74	75	76	77	78	79	80			
Credits—Continued												
Foreign Tax	VIM	JOBS	Residential Energy	EIC Used to Offset Tax before Credits	Total	Income Tax After Credits	Self-Employment Tax	Tax from Prior Year Investment Credit	Social Security Tax on Tips			
81	82	83	84	85	86	87	88	89	90			
Tax on IRA							Taxpayments					
Minimum Tax	Alternative Minimum Tax	EIC Used to Offset All Other Taxes	Total Tax Liability	Total Income Tax	Revenue Sharing Tax Liability	Withholding	Estimated Payments	Payments with 408a				
91	92	93	94	95	96	97	98	99	100			
Taxpayments—Continued												
Excess FICA	Credit for Tax on Gas	Regulated Investment Company	Total	Business Energy Investment Credit (Refundable Portion)	EIC Refundable Portion	Advance EIC	Balance Due Total Overpayment	Overpayment Credited to 1981 Tax	Tax Paid With Return			
101	102	103	104	105	106	107	108	109	110			
Earned Income Credit (EIC)			Schedule B			Schedule R/RP						
Salaries and Wages	Earned Income	Total EIC	Total Dividends and Distributions	Capital Gain	Nonexempt	Base Amount	Tax Exempt Income Deduction	AGI Phaseout (Sch. R)	Earned Income Phaseout (Sch. RP)			
111	112	113	114	115	116	117	118	119	120			
Schedule R/RP—Continued		Disability Income Exclusion			Income Earned Abroad			Minimum Tax				
Retirement Income Limitation (Sch. RP)	Adjusted Base Amount	Total Payments	Maximum Qualified for Exclusion	AGI Phaseout	Total	Exempt Amount	Excluded Amount	Total Preferences	Computed Tax Preference Income			
121	122	123	124	125	126	127	128	129	130			
Maximum Tax		Energy Credit										
Personal Service Income		1980 Total Preferences	Conservation Expenditures					Energy Conservation Credit	Renewable Energy Expenditures			
Total	Net		Insulation	Storm Window	Caulking	Total Current Year	Total Prior Year			Solar Property		
131	132	133	134	135	136	137	138	139	140			
Energy Credit—Continued			Alternative Minimum Tax			Ordinary Taxable Income Lower Base	Marginal Tax Rate	Self-Employment Income				
Renewable Energy Expenditures—Continued			Renewable Energy Source Credit	Unused Energy Credit Carryover	Adjusted Taxable Deductions				Capital Gain Deduction			
Geothermal Property	Total Current Year	Total Prior Year	141	142	143	144	145	146	147	148	149	150
Selection Amount	Zero	Zero	Zero	Zero	Sample Count (E981)	Population Count (E982)	Return Sequence Number	Weight				
	151	152	153	154	155	156		157	158	Decimal	Integer	
									159	160		

AGIRB Adjusted Gross Income Range B:

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

BANK Foreign Bank Accounts:

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

CSAMP Sample Codes:

Description of sample strata

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

Example of Sample Code Assignment

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

Business (Schedules C and F, or C only, total) 20-29

Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax 20

Larger of adjusted gross income or largest specific income item	and	Business and Farm receipts	
Under \$10,000	Under \$20,000		21
\$10,000 under \$15,000	Under \$50,000		
Under \$10,000	\$20,000 under \$50,000		22
\$15,000 under \$20,000	Under \$100,000		
Under \$15,000	\$50,000 under \$100,000		23
\$20,000 under \$30,000	Under \$250,000		
Under \$20,000	\$100,000 under \$250,000		24

\$50,000 under \$100,000	Under \$750,000		
Under \$50,000	\$500,000 under \$750,000		26
\$100,000 under \$200,000	Under \$1,000,000		
Under \$100,000	\$750,000 under \$1,000,000		27
**\$200,000 under \$500,000	Under \$5,000,000		
Under \$200,000	\$1,000,000 under \$5,000,000		28
\$500,000 or more	Any amount		
Under \$500,000			

CYCLE Cycle Code.....00-56

DEPING Dependent with Unearned Income:

- (A) Box not checked.....0
- (B) Box checked.....1
- (C) No box on form.....2

FDED Form of Deduction Code:

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

FLPD Filing Period: (Acct. Period)

- (A) FLPDIX - (Taxpayer's Tax Year Ended).....66-81
- (B) FLPDMO - (Taxpayer's Calendar or Fiscal Year Ending Month).01-12

F-5695 Form 5695 (Residential energy credit):

- (A) No form attached.....0
- (B) Number of principal residences occupied,.....2

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

SCHCF	Schedule C or F Indicator:	
	(A) Neither Schedule C or F present.....	0
	(B) Schedule C present only.....	1
	(C) Schedule F present only.....	2
	(D) Schedule C and F present.....	3
	(Schedule C Gross Receipts larger)	
	(E) Schedule C and F present.....	4
	(Schedule F Gross Receipts larger)	
SCHRRP	Credit for the Elderly:	
	(A) No entry or indeterminable entry.....	0
	(B) Schedule R filed with MARS/AGEX:	
	(a) Box A or no box checked.....	1
	(b) Box B checked.....	2
	(c) Box C checked.....	3
	(d) Box D checked.....	4
	(C) Schedule RP filed with MARS/AGEX:	
	(a) Box A or no box checked.....	5
	(b) Box B checked.....	6
	(c) Box C checked.....	7
	(d) Box D checked.....	8
	(e) Box E checked.....	9
SELD	Select Code by District.....	00-99
SELI	Selection Item (Punched Code).....	0-9
SEX	Sex of Taxpayer:	
	(A) Nonjoint return of male taxpayer.....	1
	(B) Nonjoint return of female taxpayer.....	2
	(C) Joint return/male primary taxpayer.....	3
	(D) Joint return/female primary taxpayer.....	4
SPECTX	Special Tax Computation:	
	(A) No entry.....	0
	(B) Form 4970 tax used.....	1
	(C) Form 4972 tax used.....	2
	(D) Form 5544 tax used.....	3
	(E) Form 5405 tax used.....	4
	(F) Section 72(m)(5) penalty tax used.....	5
	(G) Any combination of Form 4972 and other taxes.....	6
	(H) Any combination of taxes excluding Form 4972.....	7

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

Note: Service men and women filing from APO and FPO addresses were assigned the State code (5, 33, or 48) associated with their APO/FPO addresses.

IFORM	Corrected Form of Return:	
	(A) 1040 Return.....	0
	(B) 1040A Return.....	1
TXILR	Ordinary Taxable Income Lower Rate.....	14-70
TXNT	Taxable or Nontaxable Returns:	
	Taxable Returns.....	1
	Nontaxable Returns.....	2
TXRT	Marginal Tax Rate.....	14-70
TXST	Tax Status:	
	(A) No Tax	0
	(B) Regular Tax.....	1
	(C) Non-compute - Regular Tax.....	2
	(D) Non-compute nontaxable.....	3
	(E) Income Averaging (SCH. G).....	4
	(F) Maximum Tax (regular).....	5
	(G) Maximum Tax (alternative).....	6
	(H) Alternative.....	7

NOTE: TXST 6 or 7 appear on prior year returns only.

XFPT	Primary Taxpayer Exemption:	
	(A) Regular.....	1
	(B) Regular and Age.....	2
	(C) Regular, Age, and Blind.....	3
	(D) Regular Blind.....	4

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

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1980 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1980 FORMS" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
10	Combined Net Capital Gain (Loss) - This is a computed amount arrived at by combining the Net Capital Gains (Loss) from the Schedule D with the Capital Gain Distribution reported on the Form 1040 (E9).
11	Combined Excluded Net Capital Gain or Loss - This is a computed amount arrived at by combining the Long-term Capital Gains exclusion from the Schedule D and that portion of the Capital Gains Distribution excluded prior to making an entry on Form 1040, (E9) (arrived at by multiplying the reported amount by a factor of 1.5).
12	Combined Long-Term Capital Gain Included in AGI - This is a computed amount arrived at by combining Long-term Capital Gains in excess of the Short-Term Capital Losses minus the Capital Gain exclusion plus the Capital Gain Distribution reported on Form 1040 (E9).
65	Zero Bracket Amount - This amount was limited to the smaller of the statutory limit or taxable income (E59)
69	Taxable Income, New Concept: This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).

<u>Element Number</u>	<u>Definition</u>
70	Taxable Income, Old Concept: This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1978. See (E69).
71	Income Subject to Tax (New Concept) - For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backward from the tax figure.
72	Income Subject to Tax (Old Concept) - Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.
73	Computed Regular Tax: This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.
85	Earned Income Credit Used to Offset Tax Before Credits - This amount was computed based on the lesser of: Earned Income (E112) or Income Tax Before Credits minus all credits except the Earned Income Credit.
86	Total Tax Credits: Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset income tax before credits.
87	Income Tax After Credits: Tax after credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
95	Total Tax Liability: Total tax from Form 1040 or 1040A minus Earned Income Credit used to offset income tax before credits minus the Earned Income Credit used to offset all other taxes.
96	Total Income Tax: Element (87) plus element (92) + plus element (93).

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

TECHNICAL DESCRIPTION
OF THE FILES

TECHNICAL DESCRIPTION OF THE FILES

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

Tape characters are recorded in American National Standard Code for Information Interchange (ASCII) on standard 2,400 foot, 1/2 inch, nine-track tape, at a density of 1600 bytes per inch (BPI) in the phase encoding (PE) mode. In this mode, a 1-bit and an 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

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

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

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

Handwritten notes and calculations:

$9(9) = 81$

$7(14) = 98$

2400

13

The UNIVAC Standard volume label (VOLI) is used to identify the tape

~~to~~

except that in place of data set name, UNIVAC uses a qualifier and a filename. The volume label is followed by a data set label (HDR1). The HDR1 label contains such information such as "HDR1", qualifier and filename, expiration date and block count.

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

The HDR2 label is followed by a tape mark, the data set or part of the

Sample Criteria and Selection

Form 1040 and 1040A returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1981 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the ending digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The sample for all States were formed on the basis of the combined total number of Forms 1040 and 1040A. The States were then divided into 5 different groups according to population. For each State Group the sample was designed to select a minimum number of 1,700 returns per State. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group, the sample was allocated so that the estimates in the high income classes would be more reliable. A return was assigned to one of the sample strata when the reported amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of a sample stratum. See the Record Layout Section (CSAMP) for a detail description and an example of sample code assignments.

Method of Estimation

Sampling weights were obtained by dividing the 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.

Sampling Variability

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 I, 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".

Response and Other Measures

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

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated the allowance of reasonable tolerances in the statistical processing of the data. See Statistics of Income--1980, Individual Income Tax Returns for a more complete description of the sample and the various processing operations.

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

SOURCES OF THE DATA

The data in the 1980 Individual Tax Model file was compiled from a stratified simple random sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during Calendar Year 1981 and processed in the service centers of the Internal Revenue Service. The total sample of 171,683 returns was selected from a population of 94,154,944 returns. *Some were prior years*

The records in this file are intended to represent all returns filed for Income Year 1980. While the overwhelming majority of returns processed during 1981 were for Calendar Year 1980, a few of them were for non-calendar years ending during 1980 and 1981, and some were returns for prior years. Returns for recent prior years were used for the 1980 statistics in place of 1980 returns processed for revenue purposes after December 31, 1980.

All returns processed during 1981 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.

* New in 1980 - [unclear] non [unclear]
Pete Sailer - [unclear]
202 376-0001

STATE TAX MODEL SAMPLE DESCRIPTION

All records with adjusted gross income (AGI) of less than \$200,000 have been provided with a state code. Returns with (AGI) of \$200,000 or more were not state coded to prevent unauthorized disclosure of tax return information with respect to a given geographic area. However, these returns were included in the computation of the reliability table. The sample of 141,958 returns in this file are used to represent 93,785,219 of the 93,902,469 individual income tax returns with state codes filed for tax year 1980. Table K of this booklet presents coefficients of variation by size of adjusted gross income on all returns filed for each State.

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

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

To the extent that such an address was located in a State that was different from the taxpayer's State of residence, the accuracy of the data was affected. See Statistics of Income--1980, Individual Income Tax Returns for a more complete description of the sample and the various processing operations.

RELIABILITY TABLES

1980 INDIVIDUAL TAX MODEL FILE SAMPLE SIZE AND POPULATION BY STATE

STATE	ALL RETURNS	SAMPLE SIZE	POPULATION
	WITH STATE CODES		WITH STATE CODES
U.S. TOTAL	171,500	101,950	93,709,217
ALABAMA	2,290	2,014	1,396,001
ALASKA	2,094	2,750	103,072
ARIZONA	3,412	2,990	1,112,170
ARKANSAS	2,119	1,900	811,048
CALIFORNIA	16,596	12,973	10,331,002
COLORADO	2,608	2,233	1,295,161
CONNECTICUT	2,363	1,622	1,434,923
DELAWARE	1,566	1,255	253,449
DISTRICT OF COLUMBIA	2,162	1,569	306,795
FLORIDA	6,003	4,951	4,151,279
GEORGIA	2,456	2,154	2,129,010
HAWAII	2,070	2,522	423,027
IDAHO	2,673	2,400	350,710
ILLINOIS	6,523	5,275	4,027,154
INDIANA	2,594	2,209	2,200,619
IOVA	2,099	1,911	1,100,461
KANSAS	2,132	1,608	994,637
KENTUCKY	2,196	1,905	1,304,647
LOUISIANA	2,164	1,705	1,573,005
MARYLAND	2,697	2,510	460,751
MASSACHUSETTS	2,611	2,182	1,873,526
MICHIGAN	2,929	2,392	2,535,394
MINNESOTA	4,205	3,482	3,661,401
MISSISSIPPI	2,093	1,759	1,736,390
MISSOURI	2,165	1,956	660,052

1980 INDIVIDUAL TAX MODEL FILE: SAMPLE SIZE AND POPULATION BY STATE

STATE	SAMPLE SIZE		POPULATION	
	ALL RETURNS	WITH STATE CODES	ALL RETURNS	WITH STATE CODES
MISSOURI	2,406	2,025	1,976,109	1,974,340
MONTANA	2,924	2,355	331,423	331,252
NEBRASKA	2,121	1,905	661,985	661,840
NEVADA	3,290	2,907	393,931	393,224
NEW HAMPSHIRE	2,403	2,142	412,402	412,180
NEW JERSEY	4,304	3,668	3,354,753	3,349,940
NEW MEXICO	3,272	2,906	518,221	517,651
NEW YORK	10,529	7,267	7,137,005	7,143,736
NORTH CAROLINA	2,322	2,063	2,339,966	2,337,654
NORTH CAROLINA	1,934	1,707	270,773	270,626
OHIO	5,071	4,217	4,461,348	4,477,166
OKLAHOMA	2,760	2,243	1,186,369	1,184,441
OREGON	2,030	1,796	1,120,676	1,127,723
PENNSYLVANIA	9,562	4,493	4,644,637	4,639,497
PUERTO RICO	2,260	1,089	406,989	404,614
SOUTH CAROLINA	1,623	1,461	1,183,782	1,183,110
SOUTH CAROLINA	2,067	1,968	277,999	277,679
TENNESSEE	2,005	1,704	1,761,757	1,760,153
TEXAS	10,421	7,861	5,044,966	5,033,617
UTAH	3,844	3,442	530,149	536,743
VERMONT	1,900	1,713	210,066	209,979
VIRGINIA	2,075	2,150	2,227,154	2,223,329
WASHINGTON	2,313	2,024	1,789,302	1,787,737
WEST VIRGINIA	1,546	1,375	674,367	673,682
WISCONSIN	2,163	1,911	1,968,908	1,967,360
WYOMING	2,777	2,435	210,414	210,067
WYOMING	-	-	-	-
PORTO RICO	56	51	43,374	43,365
U.S. CITY ABROAD	904	747	243,200	241,710

Table 1—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income

Size of adjusted gross income	Adjusted gross income less income tax deficit		Salaries and wages		Interest received		Annuity received		Div. & income from stocks		Pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	10	15	17	80	24	80	69	128	128	128	128	128
No adjusted gross income	34	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1 under \$1,000	24	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1,000 under \$2,000	27	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$2,000 under \$3,000	28	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$3,000 under \$4,000	28	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$4,000 under \$5,000	28	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$5,000 under \$6,000	27	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$6,000 under \$7,000	26	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$7,000 under \$8,000	25	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$8,000 under \$9,000	24	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$9,000 under \$10,000	23	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$10,000 under \$11,000	22	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$11,000 under \$12,000	21	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$12,000 under \$13,000	20	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$13,000 under \$14,000	19	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$14,000 under \$15,000	18	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$15,000 under \$16,000	17	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$16,000 under \$17,000	16	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$17,000 under \$18,000	15	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$18,000 under \$19,000	14	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$19,000 under \$20,000	13	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$20,000 under \$25,000	12	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$25,000 under \$30,000	11	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$30,000 under \$35,000	10	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$35,000 under \$40,000	9	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$40,000 under \$45,000	8	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$45,000 under \$50,000	7	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$50,000 under \$75,000	6	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$75,000 under \$100,000	5	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$100,000 under \$150,000	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$150,000 under \$200,000	3	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$200,000 under \$500,000	2	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$500,000 under \$1,000,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1,000,000 or more	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
Taxable returns, total	10	15	17	80	24	80	69	128	128	128	128	128
No adjusted gross income	12	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1 under \$1,000	11	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1,000 under \$2,000	10	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$2,000 under \$3,000	9	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$3,000 under \$4,000	8	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$4,000 under \$5,000	7	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$5,000 under \$6,000	6	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$6,000 under \$7,000	5	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$7,000 under \$8,000	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$8,000 under \$9,000	3	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$9,000 under \$10,000	2	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$10,000 under \$11,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$11,000 under \$12,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$12,000 under \$13,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$13,000 under \$14,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$14,000 under \$15,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$15,000 under \$16,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$16,000 under \$17,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$17,000 under \$18,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$18,000 under \$19,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$19,000 under \$20,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$20,000 under \$25,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$25,000 under \$30,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$30,000 under \$35,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$35,000 under \$40,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$40,000 under \$45,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$45,000 under \$50,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$50,000 under \$75,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$75,000 under \$100,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$100,000 under \$150,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$150,000 under \$200,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$200,000 under \$500,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$500,000 under \$1,000,000	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
\$1,000,000 or more	1	1.34	4	1.34	4	1.34	4	1.34	4	1.34	4	1.34
Total non-taxable returns	88	1.34	77	1.18	1.40	2.83	18.30	34.64	6.45	6.45	3.77	6.13
All returns, summary	188	1.34	157	1.24	1.82	3.57	24.64	10.64	10.64	10.64	10.64	10.64
Under \$5,000	185	1.34	154	1.24	1.82	3.57	24.64	10.64	10.64	10.64	10.64	10.64
\$5,000 under \$10,000	51	1.34	43	1.24	1.82	3.57	24.64	10.64	10.64	10.64	10.64	10.64
\$10,000 under \$50,000	81	1.34	69	1.24	1.82	3.57	24.64	10.64	10.64	10.64	10.64	10.64
\$50,000 or more	22	1.34	18	1.24	1.82	3.57	24.64	10.64	10.64	10.64	10.64	10.64

Footnotes at end of table

Individual Returns/1960

Table 1—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjt. (Gross Income—Continued)

Size of adjusted gross income (label for number of returns and amount received)	Fully taxable			Partially taxable			Nontaxable			Dividends and other distributions received			Nontaxable distributions			
	Number of returns (15)	Amount (16)	Coefficient of variation (17)	Number of returns (18)	Amount received (19)	Coefficient of variation (20)	Taxable portion (21)	Number of returns (22)	Amount (23)	Coefficient of variation (24)	Number of returns (25)	Amount (26)	Coefficient of variation (27)	Number of returns (28)	Amount (29)	Coefficient of variation (30)
All returns, total	1,37	1,78	1.81	64	4.43	7.17	6.48	6,47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
No adjusted gross income	18,00	20.47	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$1,000 under \$1,000	24,50	18.22	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$1,000 under \$2,000	17,61	28.22	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$2,000 under \$3,000	15,81	18.22	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$3,000 under \$4,000	10,78	11.44	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$4,000 under \$5,000	8,06	8.31	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$5,000 under \$6,000	7,20	7.48	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$6,000 under \$7,000	6,81	7.08	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$7,000 under \$8,000	6,60	7.01	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$8,000 under \$9,000	6,40	7.07	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$9,000 under \$10,000	7,31	6.73	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$11,000 under \$12,000	7,65	7.80	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$12,000 under \$13,000	6,31	10.07	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$13,000 under \$14,000	6,36	8.90	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$14,000 under \$15,000	6,31	11.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$15,000 under \$16,000	7,60	8.64	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$16,000 under \$17,000	6,62	10.85	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$17,000 under \$18,000	6,75	10.60	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$18,000 under \$19,000	6,75	12.30	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$19,000 under \$20,000	6,66	11.86	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$20,000 under \$25,000	4,49	8.49	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$25,000 under \$30,000	6,12	6.77	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$30,000 under \$40,000	4,08	6.64	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$40,000 under \$50,000	6,52	6.60	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$50,000 under \$75,000	3,51	6.80	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$75,000 under \$100,000	7,05	6.60	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$100,000 under \$200,000	4,12	7.86	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$200,000 under \$500,000	3,36	7.86	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$500,000 under \$1,000,000	83	1,14	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
Taxable returns, total	1,40	1,85	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
No adjusted gross income	36,80	26.80	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$1,000 under \$1,000	70,80	70.80	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$2,000 under \$3,000	78,47	78.47	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$3,000 under \$4,000	42,60	42.60	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$4,000 under \$5,000	12,34	14.01	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$5,000 under \$6,000	8,76	11.37	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$6,000 under \$7,000	7,08	8.81	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$7,000 under \$8,000	7,08	6.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$8,000 under \$9,000	7,08	6.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$9,000 under \$10,000	7,08	6.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$10,000 under \$11,000	7,08	6.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$11,000 under \$12,000	7,08	6.34	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$12,000 under \$13,000	6,43	10.18	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$13,000 under \$14,000	6,43	8.08	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$14,000 under \$15,000	6,44	11.38	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$15,000 under \$16,000	7,89	8.18	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$16,000 under \$17,000	6,97	10.48	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$17,000 under \$18,000	6,75	10.31	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$18,000 under \$19,000	6,75	12.38	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$19,000 under \$20,000	6,66	11.68	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$20,000 under \$25,000	6,66	8.11	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$25,000 under \$30,000	4,40	4.46	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$30,000 under \$40,000	4,11	5.18	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$40,000 under \$50,000	6,52	6.60	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$50,000 under \$75,000	3,51	4.94	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$75,000 under \$100,000	7,08	7.08	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$100,000 under \$200,000	4,04	6.23	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$200,000 under \$500,000	4,12	7.08	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$500,000 under \$1,000,000	3,36	1,03	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
\$1,000,000 or more	83	1,15	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
Total nontaxable returns	4,10	6.36	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
All returns, summary	1,37	1,78	1.81	64	4.43	7.17	6.48	6.47	1,36	6.88	6.47	1,36	6.88	6,47	1,36	6.88
Total \$5,000	5,83	7.35	1.81	64	4.43	7.17	6.48	6.47	1,36							

Individual Returns/1980

Taxpayer	Returns with long term capital gains or losses		Amount	Number of returns	Amount	Percentage
	Long term capital gains	Post 1980 long term capital gains				
177	26.00	6.03	0.74			
180	14.72	26.97	26.21			
181	00.00	53.24	76.12			
182	00.00	26.97	74.72			
183	00.00	64.83	63.88			
184	00.00	58.18	68.08			
185	68.98	60.29	69.02			
186	72.32	48.98	64.64			
187	68.98	64.13	68.34			
188	00.00	45.83	64.48			
189	00.00	44.78	64.68			
190	68.98	38.23	63.71			
191	68.98	43.64	48.48			
192	68.98	48.88	61.83			
193	00.00	38.23	48.84			
194	00.00	35.20	60.88			
195	48.81	48.81	87.45			
196	77.84	61.48	79.22			
197	68.97	00.00	68.97			
198	00.00	20.48	48.84			
199	00.00	35.20	60.88			
200	00.00	20.48	48.84			
201	00.00	35.20	60.88			
202	00.00	20.48	48.84			
203	00.00	35.20	60.88			
204	00.00	20.48	48.84			
205	00.00	35.20	60.88			
206	00.00	20.48	48.84			
207	00.00	35.20	60.88			
208	00.00	20.48	48.84			
209	00.00	35.20	60.88			
210	00.00	20.48	48.84			
211	00.00	35.20	60.88			
212	00.00	20.48	48.84			
213	00.00	35.20	60.88			
214	00.00	20.48	48.84			
215	00.00	35.20	60.88			
216	00.00	20.48	48.84			
217	00.00	35.20	60.88			
218	00.00	20.48	48.84			
219	00.00	35.20	60.88			
220	00.00	20.48	48.84			
221	00.00	35.20	60.88			
222	00.00	20.48	48.84			
223	00.00	35.20	60.88			
224	00.00	20.48	48.84			
225	00.00	35.20	60.88			
226	00.00	20.48	48.84			
227	00.00	35.20	60.88			
228	00.00	20.48	48.84			
229	00.00	35.20	60.88			
230	00.00	20.48	48.84			
231	00.00	35.20	60.88			
232	00.00	20.48	48.84			
233	00.00	35.20	60.88			
234	00.00	20.48	48.84			
235	00.00	35.20	60.88			
236	00.00	20.48	48.84			
237	00.00	35.20	60.88			
238	00.00	20.48	48.84			
239	00.00	35.20	60.88			
240	00.00	20.48	48.84			
241	00.00	35.20	60.88			
242	00.00	20.48	48.84			
243	00.00	35.20	60.88			
244	00.00	20.48	48.84			
245	00.00	35.20	60.88			
246	00.00	20.48	48.84			
247	00.00	35.20	60.88			
248	00.00	20.48	48.84			
249	00.00	35.20	60.88			
250	00.00	20.48	48.84			
251	00.00	35.20	60.88			
252	00.00	20.48	48.84			
253	00.00	35.20	60.88			
254	00.00	20.48	48.84			
255	00.00	35.20	60.88			
256	00.00	20.48	48.84			
257	00.00	35.20	60.88			
258	00.00	20.48	48.84			
259	00.00	35.20	60.88			
260	00.00	20.48	48.84			
261	00.00	35.20	60.88			
262	00.00	20.48	48.84			
263	00.00	35.20	60.88			
264	00.00	20.48	48.84			
265	00.00	35.20	60.88			
266	00.00	20.48	48.84			
267	00.00	35.20	60.88			
268	00.00	20.48	48.84			
269	00.00	35.20	60.88			
270	00.00	20.48	48.84			
271	00.00	35.20	60.88			
272	00.00	20.48	48.84			
273	00.00	35.20	60.88			
274	00.00	20.48	48.84			
275	00.00	35.20	60.88			
276	00.00	20.48	48.84			
277	00.00	35.20	60.88			
278	00.00	20.48	48.84			
279	00.00	35.20	60.88			
280	00.00	20.48	48.84			
281	00.00	35.20	60.88			
282	00.00	20.48	48.84			
283	00.00	35.20	60.88			
284	00.00	20.48	48.84			
285	00.00	35.20	60.88			
286	00.00	20.48	48.84			
287	00.00	35.20	60.88			
288	00.00	20.48	48.84			
289	00.00	35.20	60.88			
290	00.00	20.48	48.84			
291	00.00	35.20	60.88			
292	00.00	20.48	48.84			
293	00.00	35.20	60.88			
294	00.00	20.48	48.84			
295	00.00	35.20	60.88			
296	00.00	20.48	48.84			
297	00.00	35.20	60.88			
298	00.00	20.48	48.84			
299	00.00	35.20	60.88			
300	00.00	20.48	48.84			

Table 1—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of property other than capital assets				Business and profession				Farm			
	Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	7,280	4,118	1,424	4,498	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780
No adjusted gross income	12,450	6,711	12,320	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044
\$1,000 under \$1,000	41,489	48,345	42,115	49,776	49,776	49,776	49,776	49,776	49,776	49,776	49,776	49,776
\$1,000 under \$2,000	51,880	61,841	58,181	68,832	68,832	68,832	68,832	68,832	68,832	68,832	68,832	68,832
\$2,000 under \$3,000	34,770	41,133	32,771	39,244	39,244	39,244	39,244	39,244	39,244	39,244	39,244	39,244
\$3,000 under \$4,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$4,000 under \$5,000	29,334	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$5,000 under \$6,000	29,770	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$6,000 under \$7,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$7,000 under \$8,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$8,000 under \$9,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$9,000 under \$10,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$10,000 under \$11,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$11,000 under \$12,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$12,000 under \$13,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$13,000 under \$14,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$14,000 under \$15,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$15,000 under \$16,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$16,000 under \$17,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$17,000 under \$18,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$18,000 under \$19,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$19,000 under \$20,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$20,000 under \$25,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$25,000 under \$30,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$30,000 under \$40,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$40,000 under \$50,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$50,000 under \$75,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$75,000 under \$100,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$100,000 under \$200,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$200,000 under \$500,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$500,000 under \$1,000,000	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
\$1,000,000 or more	29,445	35,026	28,111	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835	33,835
Taxable returns, total	3,868	10,572	3,013	27,043	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889
No adjusted gross income	18,550	44,077	18,550	44,077	44,077	44,077	44,077	44,077	44,077	44,077	44,077	44,077
\$1,000 under \$1,000	64,800	77,622	61,244	74,344	74,344	74,344	74,344	74,344	74,344	74,344	74,344	74,344
\$1,000 under \$2,000	68,832	81,775	65,770	80,166	80,166	80,166	80,166	80,166	80,166	80,166	80,166	80,166
\$2,000 under \$3,000	58,811	69,744	55,448	66,778	66,778	66,778	66,778	66,778	66,778	66,778	66,778	66,778
\$3,000 under \$4,000	52,770	61,811	50,114	58,144	58,144	58,144	58,144	58,144	58,144	58,144	58,144	58,144
\$4,000 under \$5,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$5,000 under \$6,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$6,000 under \$7,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$7,000 under \$8,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$8,000 under \$9,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$9,000 under \$10,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$10,000 under \$11,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$11,000 under \$12,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$12,000 under \$13,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$13,000 under \$14,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$14,000 under \$15,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$15,000 under \$16,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$16,000 under \$17,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$17,000 under \$18,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$18,000 under \$19,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$19,000 under \$20,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$20,000 under \$25,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$25,000 under \$30,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$30,000 under \$40,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$40,000 under \$50,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$50,000 under \$75,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$75,000 under \$100,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$100,000 under \$200,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$200,000 under \$500,000	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
\$500,000 or more	46,811	55,026	44,111	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444	51,444
Total non-taxable returns	7,280	7,869	7,280	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869
All returns, summary	10,168	9,077	10,168	10,646	10,646	10,646	10,646	10,646	10,646	10,646	10,646	10,646
Under \$1,000	16,600	18,066	16,600	18,066	18,066	18,066	18,066	18,066	18,066	18,066	18,066	18,066
\$1,000 under \$15,000	18,066	20,322	18,066	20,322	20,322	20,322	20,322	20,322	20,322	20,322	20,322	20,322
\$15,000 under \$50,000	20,322	22,777	20,322	22,777	22,777	22,777	22,777	22,777	22,777	22,777	22,777	22,777
\$50,000 or more	22,777	25,111	22,777	25,111	25,111	25,111	25,111	25,111	25,111	25,111	25,111	25,111
\$20,000 or more	25,111	27,444	25,111	27,444	27,444	27,444	27,444	27,444	27,444	27,444	27,444	27,444

Footnotes at end of table

Individual Returns/1960

Table I—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	Total income		Additional first-year depreciation		Net profit		Net loss		Total income		Total loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,877	\$77	1,837	\$13,980	2,386	\$2,386	2,386	\$18,367	2,877	\$77	1,837	\$13,980
No adjusted gross income	13,716	0.00	4,411	0.00	0.00	0.00	0.00	0.00	13,716	0.00	4,411	0.00
\$1 under \$1,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$1,000 under \$2,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$2,000 under \$3,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$3,000 under \$4,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$4,000 under \$5,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$5,000 under \$6,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$6,000 under \$7,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$7,000 under \$8,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$8,000 under \$9,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$9,000 under \$10,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$10,000 under \$12,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$12,000 under \$14,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$14,000 under \$16,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$16,000 under \$18,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$18,000 under \$20,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$20,000 under \$25,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$25,000 under \$30,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$30,000 under \$40,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$40,000 under \$50,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$50,000 under \$75,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$75,000 under \$100,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$100,000 under \$250,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$250,000 under \$500,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$500,000 under \$1,000,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$1,000,000 or more	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
Taxable returns, total	2,164	\$1,647	1,647	\$16,470	2,164	\$2,164	2,164	\$16,470	2,164	\$1,647	1,647	\$16,470
No adjusted gross income	10,500	0.00	3,500	0.00	0.00	0.00	0.00	0.00	10,500	0.00	3,500	0.00
\$1 under \$1,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$1,000 under \$2,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$2,000 under \$3,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$3,000 under \$4,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$4,000 under \$5,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$5,000 under \$6,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$6,000 under \$7,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$7,000 under \$8,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$8,000 under \$9,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$9,000 under \$10,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$10,000 under \$12,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$12,000 under \$14,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$14,000 under \$16,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$16,000 under \$18,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$18,000 under \$20,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$20,000 under \$25,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$25,000 under \$30,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$30,000 under \$40,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$40,000 under \$50,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$50,000 under \$75,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$75,000 under \$100,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$100,000 under \$250,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$250,000 under \$500,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$500,000 under \$1,000,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$1,000,000 or more	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
Total nontaxable returns	6,660	\$77	1,837	\$13,980	7,660	\$2,386	7,660	\$18,367	6,660	\$77	1,837	\$13,980
All returns, summary	10,200	\$1,647	3,500	\$16,470	11,200	\$2,386	11,200	\$18,367	10,200	\$1,647	3,500	\$16,470
Under \$5,000	10,200	10.00	3,500	10.00	11,200	10.00	11,200	10.00	10,200	10.00	3,500	10.00
\$5,000 under \$10,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$10,000 under \$15,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$15,000 under \$20,000	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000
\$20,000 or more	1,000	10.00	100	1,000	100	100	100	100	1,000	10.00	100	1,000

Footnotes at end of table

Individual Returns/1980

Table 1 Efficient Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Estate or trust—Continued		Net business corporation		Small business corporation		Net sole		Total		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,660	14,060	4,677	13,776	4,066	13,776	4,779	13,776	11,129	11,129	2,544	11,129
No adjusted gross income	28,720	15,523	30,772	13,122	14,776	13,122	30,772	13,122	18,664	13,122	6,641	13,122
\$1,000 under \$1,000	80,800	43,453	82,680	42,680	54,877	42,680	82,680	42,680	12,776	42,680	15,977	42,680
\$1,000 under \$2,000	87,773	46,444	89,773	45,444	50,477	45,444	89,773	45,444	12,776	45,444	15,977	45,444
\$2,000 under \$3,000	35,202	18,008	36,202	17,008	14,450	17,008	36,202	17,008	7,851	17,008	10,157	17,008
\$3,000 under \$4,000	22,120	11,111	23,120	10,111	9,450	10,111	23,120	10,111	5,202	10,111	7,909	10,111
\$4,000 under \$5,000	27,445	13,445	28,445	12,445	11,445	12,445	28,445	12,445	7,000	12,445	10,445	12,445
\$5,000 under \$6,000	30,000	15,000	31,000	14,000	12,000	14,000	31,000	14,000	8,000	14,000	11,000	14,000
\$6,000 under \$7,000	28,778	14,378	29,778	13,378	11,378	13,378	29,778	13,378	7,778	13,378	10,778	13,378
\$7,000 under \$8,000	34,000	17,000	35,000	16,000	13,000	16,000	35,000	16,000	9,000	16,000	12,000	16,000
\$8,000 under \$9,000	28,111	14,056	29,111	13,056	11,056	13,056	29,111	13,056	7,056	13,056	10,056	13,056
\$9,000 under \$10,000	34,000	17,000	35,000	16,000	13,000	16,000	35,000	16,000	9,000	16,000	12,000	16,000
\$10,000 under \$11,000	34,000	17,000	35,000	16,000	13,000	16,000	35,000	16,000	9,000	16,000	12,000	16,000
\$11,000 under \$12,000	30,000	15,000	31,000	14,000	11,000	14,000	31,000	14,000	8,000	14,000	11,000	14,000
\$12,000 under \$13,000	28,000	14,000	29,000	13,000	10,000	13,000	29,000	13,000	7,000	13,000	10,000	13,000
\$13,000 under \$14,000	25,000	12,500	26,000	11,500	9,000	11,500	26,000	11,500	6,500	11,500	9,500	11,500
\$14,000 under \$15,000	22,000	11,000	23,000	10,000	8,000	10,000	23,000	10,000	5,000	10,000	8,000	10,000
\$15,000 under \$16,000	18,000	9,000	19,000	8,000	6,000	8,000	19,000	8,000	4,000	8,000	7,000	8,000
\$16,000 under \$17,000	15,000	7,500	16,000	6,500	5,000	6,500	16,000	6,500	3,500	6,500	6,000	6,500
\$17,000 under \$18,000	12,000	6,000	13,000	5,000	4,000	5,000	13,000	5,000	3,000	5,000	5,000	5,000
\$18,000 under \$19,000	10,000	5,000	11,000	4,000	3,000	4,000	11,000	4,000	2,000	4,000	4,000	4,000
\$19,000 under \$20,000	8,000	4,000	9,000	3,000	2,000	3,000	9,000	3,000	1,000	3,000	3,000	3,000
\$20,000 under \$25,000	13,000	6,500	14,000	5,500	4,000	5,500	14,000	5,500	3,000	5,500	4,500	5,500
\$25,000 under \$30,000	10,000	5,000	11,000	4,000	3,000	4,000	11,000	4,000	2,000	4,000	3,000	4,000
\$30,000 under \$35,000	8,000	4,000	9,000	3,000	2,000	3,000	9,000	3,000	1,000	3,000	2,000	3,000
\$35,000 under \$40,000	6,000	3,000	7,000	2,000	1,000	2,000	7,000	2,000	1,000	2,000	1,000	2,000
\$40,000 under \$45,000	5,000	2,500	6,000	1,500	1,000	1,500	6,000	1,500	1,000	1,500	1,000	1,500
\$45,000 under \$50,000	4,000	2,000	5,000	1,000	800	1,000	5,000	1,000	800	1,000	800	1,000
\$50,000 under \$55,000	3,000	1,500	4,000	800	600	800	4,000	800	600	800	600	800
\$55,000 under \$60,000	2,000	1,000	3,000	500	400	500	3,000	500	400	500	400	500
\$60,000 under \$65,000	1,500	750	2,000	300	200	300	2,000	300	200	300	200	300
\$65,000 under \$70,000	1,000	500	1,500	200	100	200	1,500	200	100	200	100	200
\$70,000 under \$75,000	800	400	1,000	150	100	150	1,000	150	100	150	100	150
\$75,000 under \$80,000	600	300	800	100	80	100	800	100	80	100	80	100
\$80,000 under \$85,000	400	200	600	50	40	50	600	50	40	50	40	50
\$85,000 under \$90,000	300	150	400	20	15	20	400	20	15	20	15	20
\$90,000 under \$95,000	200	100	300	10	10	10	300	10	10	10	10	10
\$95,000 under \$100,000	150	75	200	5	5	5	200	5	5	5	5	5
\$100,000 or more	1,000	500	1,000	500	500	500	1,000	500	500	500	500	500
Total returns, total	3,711	14,211	4,727	13,927	4,116	13,927	4,827	13,927	11,279	11,279	2,548	11,279
No adjusted gross income	17,720	9,000	19,720	8,000	14,720	8,000	19,720	8,000	14,720	8,000	5,000	8,000
\$1,000 under \$2,000	50,000	26,000	52,000	24,000	18,000	24,000	52,000	24,000	18,000	24,000	6,000	24,000
\$2,000 under \$3,000	34,000	17,000	35,000	16,000	12,000	16,000	35,000	16,000	12,000	16,000	4,000	16,000
\$3,000 under \$4,000	13,000	6,500	14,000	5,500	4,000	5,500	14,000	5,500	4,000	5,500	3,000	5,500
\$4,000 under \$5,000	8,000	4,000	9,000	3,000	2,000	3,000	9,000	3,000	2,000	3,000	2,000	3,000
\$5,000 under \$6,000	6,000	3,000	7,000	2,000	1,500	2,000	7,000	2,000	1,500	2,000	1,500	2,000
\$6,000 under \$7,000	5,000	2,500	6,000	1,500	1,000	1,500	6,000	1,500	1,000	1,500	1,000	1,500
\$7,000 under \$8,000	4,000	2,000	5,000	1,000	800	1,000	5,000	1,000	800	1,000	800	1,000
\$8,000 under \$9,000	3,000	1,500	4,000	500	400	500	4,000	500	400	500	400	500
\$9,000 under \$10,000	2,000	1,000	3,000	200	150	200	3,000	200	150	200	150	200
\$10,000 under \$11,000	1,500	750	2,000	100	80	100	2,000	100	80	100	80	100
\$11,000 under \$12,000	1,000	500	1,500	50	40	50	1,500	50	40	50	40	50
\$12,000 under \$13,000	800	400	1,000	20	15	20	1,000	20	15	20	15	20
\$13,000 under \$14,000	600	300	800	10	10	10	800	10	10	10	10	10
\$14,000 under \$15,000	400	200	600	5	5	5	600	5	5	5	5	5
\$15,000 under \$16,000	300	150	400	2	2	2	400	2	2	2	2	2
\$16,000 under \$17,000	200	100	300	1	1	1	300	1	1	1	1	1
\$17,000 under \$18,000	150	75	200	0	0	0	200	0	0	0	0	0
\$18,000 under \$19,000	100	50	150	0	0	0	150	0	0	0	0	0
\$19,000 under \$20,000	80	40	100	0	0	0	100	0	0	0	0	0
\$20,000 or more	1,000	500	1,000	500	500	500	1,000	500	500	500	500	500
Total returns, total	3,711	14,211	4,727	13,927	4,116	13,927	4,827	13,927	11,279	11,279	2,548	11,279

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Individual Returns/1980

Adjusted Gross Income	Amount
1	6.17
2	21.77
3	60.62
4	29.81
5	23.11
6	66.44
7	11.82
8	49.76
9	43.16
10	18.26
11	14.71
12	53.44
13	27.12
14	16.22
15	16.62
16	28.17
17	14.62
18	28.42
19	12.22
20	16.31
21	24.22
22	28.21
23	17.16
24	13.67
25	6.42
26	6.22
27	6.12
28	7.42
29	6.61
30	22.66
31	2.67
32	22.22
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Individual Returns/1960

No. of Returns	Change in credits		Income tax after credits	
	Amount	(11)	Number of Returns	Amount
4,089	3,468	113	169	16
00	00		66	55
00	00		66	87
00	00		12	81
00	00		11	79
00	00		3	66
00	00		2	65
00	00		2	63
00	00		2	61
00	00		2	60
00	00		2	59
00	00		2	58
00	00		2	57
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00	00		2	0

Individual Returns/1980

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

Size of adjusted gross income	Minimum tax		Alternative minimum tax		Total		Tax (on or under) (four per cent)		All other taxes		Penalty for on individual retirement arrangements		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	6,000	3,119	6,832	3,333	776	1,888	3,177	4,689	11,833	68,223	18,223	11,833	68,223	78
No adjusted gross income	15,345	12,109	6,074	3,333	7,349	10,223	14,474	19,827	61,770	80,241	10,223	61,770	80,241	12,008
\$1,000 under \$1,000	68,651	41,077	60,778	58,488	14,833	14,833	48,474	68,511	84,821	84,821	14,833	84,821	14,833	14,833
\$1,000 under \$2,000	88,423	41,110	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$2,000 under \$3,000	70,311	34,055	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$3,000 under \$4,000	71,322	34,177	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$4,000 under \$5,000	68,558	34,066	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$5,000 under \$6,000	50,633	25,123	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$6,000 under \$7,000	45,555	28,779	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$7,000 under \$8,000	44,200	28,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$8,000 under \$9,000	45,448	27,422	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$9,000 under \$10,000	48,895	27,223	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$10,000 under \$11,000	48,897	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$11,000 under \$12,000	55,866	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$12,000 under \$13,000	74,688	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$13,000 under \$14,000	84,322	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$14,000 under \$15,000	88,511	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$15,000 under \$16,000	4,511	41,422	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$16,000 under \$17,000	65,477	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$17,000 under \$18,000	68,745	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$18,000 under \$19,000	32,255	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$19,000 under \$20,000	78,000	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$20,000 under \$25,000	28,144	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$25,000 under \$30,000	34,590	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$30,000 under \$40,000	18,119	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$40,000 under \$50,000	21,622	10,644	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$50,000 under \$75,000	8,689	8,112	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$75,000 under \$100,000	9,988	10,866	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$100,000 under \$200,000	4,877	5,723	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$200,000 under \$500,000	3,885	6,715	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$500,000 under \$1,000,000	28	38	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$1,000,000 or more	58	87	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
Taxable returns, total	8,000	3,119	8,832	3,333	8,000	1,888	3,177	4,689	11,833	68,223	18,223	11,833	68,223	78
No adjusted gross income	15,345	12,109	6,074	3,333	7,349	10,223	14,474	19,827	61,770	80,241	10,223	61,770	80,241	12,008
\$1,000 under \$1,000	68,651	41,077	60,778	58,488	14,833	14,833	48,474	68,511	84,821	84,821	14,833	84,821	14,833	14,833
\$1,000 under \$2,000	88,423	41,110	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$2,000 under \$3,000	70,311	34,055	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$3,000 under \$4,000	71,322	34,177	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$4,000 under \$5,000	68,558	34,066	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$5,000 under \$6,000	50,633	25,123	78,911	60,841	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$6,000 under \$7,000	45,555	28,779	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$7,000 under \$8,000	44,200	28,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$8,000 under \$9,000	45,448	27,422	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$9,000 under \$10,000	48,895	27,223	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$10,000 under \$11,000	48,897	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$11,000 under \$12,000	55,866	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$12,000 under \$13,000	74,688	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$13,000 under \$14,000	84,322	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$14,000 under \$15,000	88,511	23,322	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$15,000 under \$16,000	4,511	41,422	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$16,000 under \$17,000	65,477	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$17,000 under \$18,000	68,745	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$18,000 under \$19,000	32,255	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$19,000 under \$20,000	78,000	45,811	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$20,000 under \$25,000	28,144	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$25,000 under \$30,000	34,590	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$30,000 under \$40,000	18,119	27,617	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$40,000 under \$50,000	21,622	10,644	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$50,000 under \$75,000	8,689	8,112	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$75,000 under \$100,000	9,988	10,866	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$100,000 under \$200,000	4,877	5,723	83,544	65,855	16,450	16,450	48,511	68,511	84,821	84,821	16,450	84,821	16,450	16,450
\$200,000 under \$500,000	3,885	6,715	83,544	65,855	16,450	16,450	48,511	68,511	84,8					

Individual Returns/1980

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

Size of adjusted gross income	All other taxes		Continued		Earnings credits used to offset all other taxes		Number of returns with no tax liability	Total		Income tax with aid		Estimated tax payments		Payment with required for distribution of living trust			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	11,980	18,116	3,802	3,337	73	18	18	18	18	13	20	1,800	70	3,300	1,870		
No adjusted gross income	71,021	94,833	11,772	13,118	4,022	4,877	4,022	4,877	6,165	6,165	1,800	8,974	1,800	22,246	11,488		
\$1,000 under \$1,000	70,723	94,833	11,772	13,118	2,815	2,815	2,815	2,815	2,815	2,815	1,800	8,974	1,800	22,246	11,488		
\$2,000 under \$3,000	50,023	50,023	11,554	11,554	2,815	2,815	2,815	2,815	2,815	2,815	1,800	8,974	1,800	22,246	11,488		
\$4,000 under \$1,000	81,433	83,653	10,811	10,811	3,066	3,066	3,066	3,066	3,066	3,066	1,800	8,974	1,800	22,246	11,488		
\$4,000 under \$5,000	87,438	83,653	10,811	10,811	3,066	3,066	3,066	3,066	3,066	3,066	1,800	8,974	1,800	22,246	11,488		
\$5,000 under \$6,000	81,577	80,145	7,564	7,423	3,711	3,711	3,711	3,711	3,711	3,711	1,800	8,974	1,800	22,246	11,488		
\$6,000 under \$7,000	48,000	41,115	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	1,800	8,974	1,800	22,246	11,488		
\$7,000 under \$8,000	66,666	67,023	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	1,800	8,974	1,800	22,246	11,488		
\$8,000 under \$9,000	52,311	52,311	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	1,800	8,974	1,800	22,246	11,488		
\$9,000 under \$10,000	48,211	54,800	14,116	14,846	14,846	14,846	14,846	14,846	14,846	14,846	1,800	8,974	1,800	22,246	11,488		
\$10,000 under \$11,000	56,546	61,355	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	1,800	8,974	1,800	22,246	11,488		
\$11,000 under \$12,000	48,444	48,444	4,844	4,844	4,844	4,844	4,844	4,844	4,844	4,844	1,800	8,974	1,800	22,246	11,488		
\$12,000 under \$13,000	53,200	53,200	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320	1,800	8,974	1,800	22,246	11,488		
\$13,000 under \$14,000	53,844	57,255	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	1,800	8,974	1,800	22,246	11,488		
\$14,000 under \$15,000	56,866	62,255	6,255	6,255	6,255	6,255	6,255	6,255	6,255	6,255	1,800	8,974	1,800	22,246	11,488		
\$15,000 under \$16,000	63,371	62,371	6,337	6,337	6,337	6,337	6,337	6,337	6,337	6,337	1,800	8,974	1,800	22,246	11,488		
\$16,000 under \$17,000	63,711	68,711	6,371	6,371	6,371	6,371	6,371	6,371	6,371	6,371	1,800	8,974	1,800	22,246	11,488		
\$17,000 under \$18,000	64,700	78,700	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	1,800	8,974	1,800	22,246	11,488		
\$18,000 under \$19,000	64,005	62,668	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	1,800	8,974	1,800	22,246	11,488		
\$19,000 under \$20,000	65,116	66,623	6,511	6,511	6,511	6,511	6,511	6,511	6,511	6,511	1,800	8,974	1,800	22,246	11,488		
\$20,000 under \$25,000	41,114	49,114	4,114	4,114	4,114	4,114	4,114	4,114	4,114	4,114	1,800	8,974	1,800	22,246	11,488		
\$25,000 under \$30,000	25,550	40,023	2,550	4,023	2,550	2,550	2,550	2,550	2,550	2,550	1,800	8,974	1,800	22,246	11,488		
\$30,000 under \$40,000	38,448	48,848	3,844	4,848	3,844	3,844	3,844	3,844	3,844	3,844	1,800	8,974	1,800	22,246	11,488		
\$40,000 under \$50,000	75,822	74,548	7,582	7,548	7,582	7,582	7,582	7,582	7,582	7,582	1,800	8,974	1,800	22,246	11,488		
\$50,000 under \$75,000	49,889	118,511	4,988	11,851	4,988	4,988	4,988	4,988	4,988	4,988	1,800	8,974	1,800	22,246	11,488		
\$75,000 under \$100,000	84,589	72,922	8,458	7,292	8,458	8,458	8,458	8,458	8,458	8,458	1,800	8,974	1,800	22,246	11,488		
\$100,000 under \$200,000	33,633	75,778	3,363	7,577	3,363	3,363	3,363	3,363	3,363	3,363	1,800	8,974	1,800	22,246	11,488		
\$200,000 under \$1,000,000	36,846	67,188	3,684	6,718	3,684	3,684	3,684	3,684	3,684	3,684	1,800	8,974	1,800	22,246	11,488		
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Taxable returns, total	13,444	16,689	34,689	38,282	70	28	28	28	28	23	33	1,800	70	3,400	1,870		
No adjusted gross income	89,321	91,927	40,888	38,840	0	12,888	12,888	12,888	12,888	18,177	15,141	15,977	13,623	23,600	11,488		
\$1,000 under \$1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
\$2,000 under \$3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
\$3,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
\$4,000 under \$5,000	81,848	84,848	84,848	84,848	0	84,848	84,848	84,848	84,848	84,848	84,848	84,848	84,848	84,848	84,848		
\$5,000 under \$6,000	88,871	88,871	88,871	88,871	0	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871		
\$6,000 under \$7,000	85,811	81,811	85,811	81,811	0	85,811	85,811	85,811	85,811	85,811	85,811	85,811	85,811	85,811	85,811		
\$7,000 under \$8,000	88,871	70,488	88,871	70,488	0	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871	88,871		
\$8,000 under \$9,000	81,222	48,122	81,222	48,122	0	81,222	81,222	81,222	81,222	81,222	81,222	81,222	81,222	81,222	81,222		
\$9,000 under \$10,000	49,211	54,800	49,211	54,800	0	49,211	49,211	49,211	49,211	49,211	49,211	49,211	49,211	49,211	49,211		
\$10,000 under \$11,000	58,546	61,355	58,546	61,355	0	58,546	58,546	58,546	58,546	58,546	58,546	58,546	58,546	58,546	58,546		
\$11,000 under \$12,000	55,366	48,848	55,366	48,848	0	55,366	55,366	55,366	55,366	55,366	55,366	55,366	55,366	55,366	55,366		
\$12,000 under \$13,000	53,200	53,200	53,200	53,200	0	53,200	53,200	53,200	53,200	53,200	53,200	53,200	53,200	53,200	53,200		
\$13,000 under \$14,000	53,844	57,255	53,844	57,255	0	53,844	53,844	53,844	53,844	53,844	53,844	53,844	53,844	53,844	53,844		
\$14,000 under \$15,000	56,866	62,255	56,866	62,255	0	56,866	56,866	56,866	56,866	56,866	56,866	56,866	56,866	56,866	56,866		
\$15,000 under \$16,000	63,371	62,371	63,371	62,371	0	63,371	63,371	63,371	63,371	63,371	63,371	63,371	63,371	63,371	63,371		
\$16,000 under \$17,000	63,711	68,711	63,711	68,711	0	63,711	63,711	63,711	63,711	63,711	63,711	63,711	63,711	63,711	63,711		
\$17,000 under \$18,000	64,700	78,700	64,700	78,700	0	64,700	64,700	64,700	64,700	64,700	64,700	64,700	64,700	64,700	64,700		
\$18,000 under \$19,000	64,005	62,668	64,005	62,668	0	64,005	64,005	64,005	64,005	64,005	64,005	64,005	64,005	64,005	64,005		
\$19,000 under \$20,000	65,116	66,623	65,116	66,623	0	65,116	65,116	65,116	65,116	65,116	65,116	65,116	65,116	65,116	65,116		
\$20,000 under \$25,000	33,000	48,211	33,000	48,211	0	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000		
\$25,000 under \$30,000	25,550	40,023	25,550	40,023	0	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550		
\$30,000 under \$40,000	38,448	48,848	38,448	48,848	0	38,448	38,448	38,448	38,448	38,448	38,448	38,448	38,448	38,448	38,448		
\$40,000 under \$50,000	75,822	74,548	75,822	74,548	0	75,822	75,822	75,822	75,822	75,822	75,822	75,822	75,822	75,822	75,822		
\$50,000 under \$75,000	49,889	118,511	49,889	118,511	0	49,889	49,889	49,889	49,889	49,889	49,889	49,889	49,889	49,889	49,889		
\$75,000 under \$100,000	84,589	72,922	84,589	72,922	0	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589		
\$100,000 under \$200,000	33,633	75,778	33,633	75,778	0	33,633	33,633	33,633	33,633	33,633	33,633	33,633	33,633	33,633	33,633		
\$200,000 under \$500,000	36,846	67,188	36,846	67,188	0	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846		
\$500,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total non-taxable returns	28,877	87,844	3,892	3,337	73	70	70	70	70	63	1,800	8,974	1,800	22,246	11,488		
All returns, summary	35,177	76,101	4,723	5,132	67	70	70	70	70	77	1,800	8,974	1,800	22,246			

Individual Returns/1980

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

Size of adjusted gross income	Excess social security taxes		Credit for tax on certain gasoline		Taxpayers		Credit from regulated investment		Other tax payments		Earned income credit, refundable		Advance earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total:	2,711	3,116	1,131	4,119	17,843	14,136	17,877	26,894	17,877	1,791	1,791	1,791	1,791	1,791
No adjusted gross income	19,477	11,843	10,720	2,811	38,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$1,000 under \$1,000	7,877	3,833	26,371	12,559	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$1,000 under \$2,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$2,000 under \$4,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$4,000 under \$6,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$6,000 under \$8,000	7,711	3,457	19,600	7,899	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$8,000 under \$10,000	11,899	5,000	22,522	10,399	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$10,000 under \$11,000	8,595	3,833	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$11,000 under \$12,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$12,000 under \$14,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$14,000 under \$15,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$15,000 under \$16,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$16,000 under \$18,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$18,000 under \$20,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$20,000 under \$25,000	17,843	22,811	10,000	12,771	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$25,000 under \$30,000	4,899	2,281	13,171	5,822	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$30,000 under \$40,000	4,899	2,281	13,171	5,822	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$40,000 under \$50,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$50,000 under \$75,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$75,000 under \$100,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$100,000 under \$200,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$200,000 under \$500,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$500,000 under \$1,000,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$1,000,000 or more	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
Taxable returns, total:	2,723	3,127	1,131	4,119	17,843	14,136	17,877	26,894	17,877	1,791	1,791	1,791	1,791	1,791
No adjusted gross income	24,040	20,777	26,400	8,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
\$1,000 under \$1,000	7,877	3,833	26,371	12,559	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$2,000 under \$4,000	4,444	2,000	8,000	3,000	8,000	3,000	8,000	3,000	8,000	3,000	8,000	3,000	8,000	3,000
\$4,000 under \$6,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$6,000 under \$8,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$8,000 under \$10,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$10,000 under \$11,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$11,000 under \$12,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$12,000 under \$14,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$14,000 under \$15,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$15,000 under \$16,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$16,000 under \$18,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$18,000 under \$20,000	8,000	4,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	8,000
\$20,000 under \$25,000	17,843	22,811	10,000	12,771	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$25,000 under \$30,000	4,899	2,281	13,171	5,822	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$30,000 under \$40,000	4,899	2,281	13,171	5,822	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$40,000 under \$50,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$50,000 under \$75,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$75,000 under \$100,000	8,595	4,000	21,151	9,825	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$100,000 under \$200,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$200,000 under \$500,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$500,000 under \$1,000,000	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
\$1,000,000 or more	3,791	1,726	14,821	7,268	36,448	29,600	55,006	54,224	55,006	11,721	12,868	11,721	11,721	11,721
Total non-taxable returns:	26,333	17,774	6,346	1,100	73,800	46,770	19,723	19,844	19,723	1,791	1,791	1,791	1,791	1,791
All returns, summary:	19,480	11,433	7,533	5,219	92,243	61,500	37,596	46,738	37,596	13,512	14,665	13,512	13,512	13,512
\$5,000 under \$10,000	44,000	22,600	15,000	6,000	64,771	40,400	29,741	29,741	29,741	3,023	3,023	3,023	3,023	3,023
\$10,000 under \$15,000	54,100	28,000	18,000	7,000	77,000	48,000	35,000	35,000	35,000	3,500	3,500	3,500	3,500	3,500
\$15,000 under \$20,000	30,077	15,000	9,721	4,000	47,000	23,400	17,000	17,000	17,000	2,000	2,000	2,000	2,000	2,000
\$20,000 or more	2,213	1,100	1,278	500	17,441	8,900	8,300	8,300	8,300	1,000	1,000	1,000	1,000	1,000

Individual Returns/1960

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

Size of adjusted gross income	Total		Overpayment (Refunds)		Credited to 1961 estimated tax		Tax due at time of filing		Tax paid with return		Balance due after remittance	
	Number of returns (E-1)	Amount (E-2)	Number of returns (E-3)	Amount (E-4)	Number of returns (E-5)	Amount (E-6)	Number of returns (E-7)	Amount (E-8)	Number of returns (E-9)	Amount (E-10)	Number of returns (E-11)	Amount (E-12)
All returns, total	31	47	21	48	246	53	67	79	73	81	180	
No adjusted gross income	502	18	323	4	14,000	18.81	11,477	7,983	13,200	0.93	20,311	
\$1 under \$1,000	2,011	482	1,223	278	20,723	31.40	13,555	15,244	14,564	20.80	33,111	
\$1,000 under \$2,000	3,151	2,844	2,118	2,578	21,052	32.02	7,722	6,761	6,133	28.80	22,040	
\$2,000 under \$3,000	2,101	2,088	2,118	2,578	14,148	32.02	7,088	11,428	6,533	12,200	24,088	
\$3,000 under \$4,000	2,281	2,855	2,300	3,401	14,878	32.02	8,541	7,288	6,188	13,400	26,533	
\$4,000 under \$5,000	2,411	3,433	2,433	3,401	14,700	32.02	8,541	5,860	5,860	13,400	18,166	
\$5,000 under \$6,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	7,133	6,133	13,400	19,644	
\$6,000 under \$7,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$7,000 under \$8,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$8,000 under \$9,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$9,000 under \$10,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$10,000 under \$11,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$11,000 under \$12,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$12,000 under \$13,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$13,000 under \$14,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$14,000 under \$15,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$15,000 under \$16,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$16,000 under \$17,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$17,000 under \$18,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$18,000 under \$19,000	2,335	2,965	2,311	2,975	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$19,000 under \$20,000	2,411	2,844	2,411	2,844	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$20,000 under \$25,000	1,121	1,641	1,121	1,641	13,133	32.02	8,541	6,133	6,133	13,400	18,166	
\$25,000 under \$30,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$30,000 under \$35,000	1,101	1,641	1,101	1,641	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$35,000 under \$40,000	1,151	1,641	1,151	1,641	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$40,000 under \$45,000	1,151	1,641	1,151	1,641	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$45,000 under \$50,000	1,151	1,641	1,151	1,641	14,424	32.02	8,541	6,133	6,133	13,400	18,166	
\$50,000 under \$75,000	348	4,965	348	4,965	6,023	32.02	3,123	3,123	3,123	3,123	6,023	
\$75,000 under \$100,000	1,046	3,399	1,046	3,399	2,424	32.02	4,531	2,448	2,448	2,448	4,965	
\$100,000 under \$200,000	1,077	3,171	1,077	3,171	2,843	32.02	4,531	1,822	1,822	1,822	3,399	
\$200,000 under \$500,000	1,197	1,916	1,197	1,916	2,843	32.02	3,811	1,822	1,822	1,822	2,448	
\$500,000 under \$1,000,000	32	76	32	76	21	32.02	35	18	18	18	76	
\$1,000,000 or more	32	76	32	76	21	32.02	35	18	18	18	76	
Taxable returns, total	32	43	34	43	2,241	2.10	48	47	79	79	148	
No adjusted gross income	15,308	11,211	10,500	11,446	23,290	24.98	17,671	17,671	21,111	21,111	36,222	
\$1 under \$1,000	43,126	43,126	34,327	43,126	64,472	64.47	64,472	64,472	64,472	64,472	102,648	
\$1,000 under \$2,000	68,177	68,177	54,327	68,177	98,040	98.04	98,040	98,040	98,040	98,040	146,188	
\$2,000 under \$3,000	31,153	31,153	24,327	31,153	44,726	44.73	44,726	44,726	44,726	44,726	68,873	
\$3,000 under \$4,000	3,358	3,358	2,671	3,358	4,726	4.73	4,726	4,726	4,726	4,726	7,073	
\$4,000 under \$5,000	2,886	2,886	2,249	2,886	3,740	3.74	3,740	3,740	3,740	3,740	5,580	
\$5,000 under \$6,000	2,988	3,441	2,400	3,441	2,823	28.23	2,823	2,823	2,823	2,823	4,646	
\$6,000 under \$7,000	2,688	3,323	2,111	3,323	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$7,000 under \$8,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$8,000 under \$9,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$9,000 under \$10,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$10,000 under \$11,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$11,000 under \$12,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$12,000 under \$13,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$13,000 under \$14,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$14,000 under \$15,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$15,000 under \$16,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$16,000 under \$17,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$17,000 under \$18,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$18,000 under \$19,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$19,000 under \$20,000	2,448	3,271	1,881	3,271	2,424	24.24	2,424	2,424	2,424	2,424	3,846	
\$20,000 under \$25,000	1,121	1,641	1,121	1,641	13,133	32.02	8,541	6,133	6,133	6,133	13,400	
\$25,000 under \$30,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$30,000 under \$40,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$40,000 under \$50,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$50,000 under \$75,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$75,000 under \$100,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$100,000 under \$200,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$200,000 under \$500,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$500,000 under \$1,000,000	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
\$1,000,000 or more	1,046	1,641	1,046	1,641	14,424	32.02	8,541	6,133	6,133	6,133	13,400	
Total non-taxable returns	76	1,611	76	1,611	6,166	6.66	2,911	4,268	5,811	6,166	7,776	
All returns, summary	71	1,511	71	1,511	7,141	7.14	3,071	3,846	5,222	6,166	7,776	
\$5,000 under \$10,000	75	1,211	75	1,211	6,088	6.09	2,844	3,846	5,222	6,166	7,776	
\$10,000 under \$15,000	30	2,141	30	2,141	6,088	6.09	2,844	3,846	5,222	6,166	7,776	
\$15,000 under \$20,000	36	2,481	36	2,481	6,088	6.09	2,844	3,846	5,222	6,166	7,776	
\$20,000 or more	11	1,148	11	1,148	2,346	2.35	778	1,148	1,148	1,148	1,148	

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

State	Sole of property other than capital assets and farm loss loss		Domestic and foreign dividends received		Interest received		Rents and royalties		Royalties and income from trusts	
	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)
United States, total	2,000	163,770	81	1,200	130	1,330	34	296,371	1,144	2,063,771
Alabama	23 54	74 00	7 62	13 82	6 93	13 00	3 27	7 70	10 16	120 17
Alaska	11 80	104 34	6 26	15 42	6 29	18 00	4 60	6 16	6 54	14 34
Arizona	16 20	181 51	5 03	11 77	10 53	7 86	2 41	5 18	7 36	101 10
Arkansas	6 35	60 20	2 47	4 81	2 11	12 11	3 26	7 08	3 85	25 87
California	17 00	888 00	8 55	4 42	7 96	9 70	2 91	6 17	6 10	87 10
Colorado	37 61	105 30	10 22	7 31	7 22	9 08	2 22	6 42	6 40	27 38
Connecticut	27 83	38 00	6 34	7 31	7 22	9 08	2 22	6 42	6 40	27 38
Delaware	34 42	87 58	6 65	6 80	6 08	4 48	4 04	13 81	13 81	77 80
District of Columbia	14 40	150 72	3 77	5 14	4 37	6 24	1 84	10 48	14 44	27 60
Florida	24 09	135 11	11 82	11 82	8 27	12 28	3 10	6 62	6 17	149 03
Georgia	16 37	67 31	5 26	8 23	10 79	10 79	2 19	9 65	7 76	17 06
Idaho	15 25	67 50	4 15	6 58	10 43	10 43	2 90	7 89	6 23	141 26
Illinois	26 36	84 50	6 52	6 52	6 00	8 60	2 33	3 00	6 63	166 87
Indiana	13 70	49 20	6 33	10 20	7 64	10 20	3 36	7 20	6 80	48 74
Iowa	16 22	26 42	6 04	8 62	8 24	8 24	2 26	6 66	6 60	102 65
Kansas	17 17	68 64	7 41	8 15	8 64	8 64	2 95	6 40	6 40	26 23
Kentucky	26 20	80 91	6 26	8 11	6 80	8 11	1 81	6 08	6 08	28 76
Louisiana	16 36	41 36	5 81	6 46	7 50	7 50	3 23	6 84	6 41	24 63
Maine	28 45	132 50	5 20	8 24	6 65	13 85	3 06	7 24	6 41	28 14
Maryland	27 47	279 81	4 27	7 41	6 80	7 41	2 22	6 84	6 84	102 65
Massachusetts	19 60	48 86	6 84	6 16	7 50	7 50	2 95	6 40	6 40	26 23
Michigan	16 63	46 74	7 82	12 61	6 65	13 85	3 06	7 24	6 41	28 14
Minnesota	15 60	26 80	6 08	10 76	7 48	11 13	2 26	6 66	6 66	102 65
Mississippi	14 07	487 82	6 80	10 66	6 55	11 43	3 48	7 20	6 54	26 23
Missouri	12 66	26 80	6 78	10 45	6 72	10 80	2 76	7 30	7 30	22 66
Montana	17 26	124 12	7 25	7 07	6 60	7 70	3 15	6 41	6 41	28 14
Nebraska	13 70	152 86	6 06	16 36	7 56	10 53	3 43	6 11	6 11	28 63
Nevada	32 72	208 52	3 64	6 45	4 51	6 45	1 75	6 41	6 41	102 65
New Hampshire	14 83	52 22	6 13	8 22	6 31	8 22	1 52	6 40	6 40	26 23
New Jersey	19 36	28 83	2 68	4 16	3 34	4 80	1 66	6 16	6 16	16 76
New York	26 22	68 80	5 97	6 51	6 77	6 50	2 45	7 00	6 84	27 60
North Carolina	14 45	38 52	6 17	20 46	10 58	21 75	3 72	7 60	6 90	14 17
North Dakota	14 65	208 91	3 79	6 43	4 60	6 43	1 56	6 52	6 52	102 65
Ohio	14 00	25 74	7 74	7 53	6 22	7 48	2 66	7 16	7 16	26 23
Oklahoma	15 63	37 66	6 06	11 74	6 87	12 11	2 66	7 13	7 08	22 66
Pennsylvania	16 71	304 75	3 89	6 43	4 26	6 43	1 48	6 87	6 78	28 63
Rhode Island	20 37	211 46	6 00	6 23	7 31	6 23	3 33	6 36	6 36	28 63
South Carolina	23 72	64 70	6 49	6 41	10 46	6 41	3 72	6 71	6 71	113 72
South Dakota	12 29	53 84	7 77	13 81	6 62	13 77	3 60	6 61	6 61	17 76
Tennessee	22 36	81 86	7 56	12 36	6 27	12 77	3 25	7 26	7 26	22 66
Texas	15 03	21 03	3 72	4 79	4 46	4 62	1 81	4 66	4 66	28 63
Utah	16 37	211 46	6 00	6 23	7 31	6 23	3 33	6 36	6 36	28 63
Vermont	19 20	688 66	8 94	6 23	7 03	6 23	4 97	6 52	6 52	133 66
Virginia	22 37	88 71	5 31	10 32	6 40	10 32	2 48	6 76	6 76	26 23
Washington	16 01	65 84	6 07	11 37	7 66	11 78	3 36	6 47	7 60	40 84
West Virginia	16 56	168 56	7 63	12 84	6 13	13 33	3 36	6 37	6 50	31 87
Wisconsin	16 64	88 36	6 91	12 84	7 16	8 33	2 12	6 61	6 61	40 84
Wyoming	12 55	184 66	6 20	7 64	7 60	7 62	4 50	6 21	6 21	26 15
U.S. Districts	12 00	184 66	17 80	79 40	17 80	46 87	31 02	33 60	46 03	118 15
U.S. Territories	77 33	137 41	19 88	18 15	11 31	18 80	6 80	18 74	14 82	63 68

Footnotes at end of table

Table K - Efficient of Variation for Sources of Income and Tax Items, by State—Continued

State	Estate and bond and income tax loss		Persons and annuities in eligible gross income		Small Business Corporation and profit loss		State income tax rebates		Total		Unemployment compensation	
	Number of returns (24)	Amount (\$) (25)	Number of returns (27)	Amount (\$) (28)	Number of returns (29)	Amount (\$) (30)	Number of returns (31)	Amount (\$) (32)	Number of returns (33)	Amount (\$) (34)	Number of returns (35)	Amount (\$) (36)
United States, total	3,40	4,56	1,31	1,69	2,46	3,36	6,9	1,36	1,36	2,14	2,14	2,14
Alabama	24 00	28 48	12 41	14 50	27 76	32 30	5 13	6 01	6 01	15 31	20 06	21 47
Alaska	12 24	11 40	1 12	1 08	2 16	2 04	3 18	2 83	2 83	22 64	18 00	11 00
Arizona	21 48	21 48	1 12	1 08	2 16	2 04	3 18	2 83	2 83	22 64	18 00	11 00
Arkansas	2 84	2 84	1 12	1 08	2 16	2 04	3 18	2 83	2 83	22 64	18 00	11 00
California	18 56	18 56	3 06	3 03	13 06	13 06	2 17	2 87	2 87	19 10	22 70	11 00
Colorado	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Connecticut	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Delaware	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
District of Columbia	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Florida	14 05	21 06	4 74	6 08	13 16	16 04	10 40	10 50	10 50	16 84	20 77	34 36
Georgia	20 08	11 77	11 17	14 08	26 37	30 41	6 37	8 08	8 08	16 14	23 06	32 74
Hawaii	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Idaho	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Illinois	18 56	18 56	6 10	6 30	16 06	16 46	4 73	7 74	7 74	11 40	14 08	14 08
Indiana	20 08	20 08	6 10	6 30	16 06	16 46	4 73	7 74	7 74	11 40	14 08	14 08
Iowa	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Kansas	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Kentucky	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Louisiana	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Maine	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Maryland	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Massachusetts	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Michigan	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Minnesota	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Mississippi	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Missouri	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Montana	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Nebraska	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Nevada	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
New Hampshire	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
New Jersey	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
New Mexico	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
New York	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
North Carolina	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
North Dakota	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Ohio	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Oklahoma	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Oregon	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Pennsylvania	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Rhode Island	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
South Carolina	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
South Dakota	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Tennessee	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Texas	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Utah	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Vermont	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Virginia	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Washington	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
West Virginia	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Wisconsin	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Wyoming	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
Puerto Rico	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26
U.S. GUAM, VIRGIN ISLANDS	22 74	22 74	11 41	13 00	22 51	20 75	3 15	4 01	4 01	18 27	23 45	40 26

Footnotes at end of table

Individual Returns/1990

Line	Amount	(S)
1	100000	
2	100000	
3	100000	
4	100000	
5	100000	
6	100000	
7	100000	
8	100000	
9	100000	
10	100000	
11	100000	
12	100000	
13	100000	
14	100000	
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80	100000	
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84	100000	
85	100000	
86	100000	
87	100000	
88	100000	
89	100000	
90	100000	
91	100000	
92	100000	
93	100000	
94	100000	
95	100000	
96	100000	
97	100000	
98	100000	
99	100000	
100	100000	

1980

FEDERAL TAX FORMS

(ELEMENT REFERENCE NUMBERS)

ELEMENT NUMBERS

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

Income	8 Wages salaries, tips, etc.-----	8	E1
--------	-----------------------------------	---	----

On the Core Record Layout it would appear as 1 in the left corner of the Salaries and Wages block. See example below.

--Core Record Layout--

Salaries and Wages	Interest Received	Dividends Before Exclusion
1	2	3

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

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

Form

1040A

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

1980

Use IRS label. Other- wise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial)		Last name		Your social security number		
	Present home address (Number and street, including apartment number, or rural route)					Spouse's social security no.	
	City, town or post office, State and ZIP code					Your occupation ▶	
					Spouse's occupation ▶		
Presidential Election Campaign Fund Do you want \$1 to go to this fund?		<input checked="" type="checkbox"/> Yes		<input 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 checked="" type="checkbox"/> Yes		<input type="checkbox"/> No			
Requested by Census Bureau for Revenue Sharing A Where do you live (actual location of residence)? (See page 6 of instructions.) State _____ City, village, borough, etc. _____		B Do you live within the legal limits of a city, village, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No		C In what county do you live? _____		D In what township do you live? _____	
For Privacy Act Notice, see page 27 of instructions						For IRS use only _____	
Filing Status Check Only		1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> _____					

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1980**

For Privacy Act Notice, see Instructions For the year January 1–December 31, 1980, or other tax year beginning 1980, ending 19

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

Presidential Election Campaign Fund

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

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

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

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 2 of Instructions.)
State: _____ City, village, borough, etc. _____

B Do you live within the legal limits of a city, village, etc.? Yes No

C In what county do you live? _____

D In what township do you live? _____

Filing Status

Check only one box.

1 Single

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

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

4 Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name _____

5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19 _____). (See page 6 of Instructions.)

For IRS use only

Exemptions

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

6a Yourself . 65 or over Blind

b Spouse 65 or over Blind

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

Enter number of boxes checked on 6a and b ▶ _____

Enter number of children listed on 6c ▶ _____

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

7 Total number of exemptions claimed

Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8 Wages, salaries, tips, etc.	8	E 1
9 Interest income (attach Schedule B if over \$400)	9	E 2
10a Dividends (attach Schedule B if over \$400) <u>E 3</u>	10a	E 3
10b Exclusion	10b	
c Subtract line 10b from line 10a	10c	E 4
11 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)	11	E 5
12 Alimony received	12	E 6
13 Business income or (loss) (attach Schedule C)	13	E 7
14 Capital gain or (loss) (attach Schedule D)	14	
15 40% of capital gain distributions not reported on line 14 (See page 9 of Instructions)	15	E 9
16 Supplemental gains or (losses) (attach Form 4797)	16	E 13
17 Fully taxable pensions and annuities not reported on line 18	17	E 14
18 Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E)	18	E 15
19 Farm income or (loss) (attach Schedule F)	19	E 8
20a Unemployment compensation (insurance). Total received <u>E 29</u>	20a	E 29
b Taxable amount, if any, from worksheet on page 10 of Instructions	20b	E 30
21 Other income (state nature and source—see page 10 of Instructions) ▶	21	E 31
22 Total income. Add amounts in column for lines 8 through 21 ▶	22	

Adjustments to Income

(See instructions on page 10)

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

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions ▶

31 E 41

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

1980

Department of the Treasury
Internal Revenue Service

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

08

Name(s) as shown on Form 1040

Your social security number

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

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) (See page 16 of Instructions.)

1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	E 42
2 Medicine and drugs	E 43
3 Enter 1% of Form 1040, line 31	
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero	E 44
5 Balance of insurance premiums for medical care not entered on line 1	E 45
6 Other medical and dental expenses:	
a Doctors, dentists, nurses, etc.	
b Hospitals	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	
7 Total (add lines 4 through 6c)	E 46
8 Enter 3% of Form 1040, line 31	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	E 47
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . ▶	E 48

Taxes (See page 17 of Instructions.)

Note: Gasoline taxes are no longer deductible.

11 State and local income	E 49
12 Real estate	E 50
13 General sales (see sales tax tables)	E 51
14 Personal property	E 52
15 Other (itemize) ▶	
16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶	E 53

Interest Expense (See page 17 of Instructions.)

17 Home mortgage	E 54
18 Credit and charge cards	E 55
19 Other (itemize) ▶	
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶	E 56

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts or cancelled checks	E 57
b Other cash contributions (show to whom you gave and how much you gave) ▶	E 57
22 Other than cash (see page 17 of instructions for required statement)	E 58
23 Carryover from prior years	E 59
24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . ▶	E 60

Casualty or Theft Loss(es) (See page 18 of Instructions.)

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
28 Enter \$100 or amount from line 27, whichever is smaller	
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . ▶	E 61

Miscellaneous Deductions (See page 18 of Instructions.)

30 Union dues	E 62
31 Other (itemize) ▶	
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	E 63

Summary of Itemized Deductions (See page 19 of Instructions.)

33 Total medical and dental—from line 10	
34 Total taxes—from line 16	
35 Total interest—from line 20	
36 Total contributions—from line 24	
37 Total casualty or theft loss(es)—from line 29	
38 Total miscellaneous—from line 32	
39 Add lines 33 through 38	E 64
40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700	
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 19.) ▶	

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19	
20 If line 19 shows a gain—		
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18 If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.	20a	
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b	
21 If line 19 shows a loss—		
a 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	21a	
b Enter here and enter as a loss on Form 1040, line 14, the smallest of: (i) The amount on line 21a, (ii) \$3,000 (\$1,500 if married and filing a separate return); or, (iii) Taxable income, as adjusted	21b	
Notes: If the loss on line 21a is more than the loss shown on line 21b, complete Part IV as follows:		

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

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

1980

16

Name(s) as shown on Form 1040

Your social security number

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

1a Did you and your employer contribute to the pension or annuity? Yes No
 b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? Yes No
 c If "Yes," show: Your contribution ▶ \$ _____ d Contribution received in prior years ▶ _____

1d	
2	E 16
3	
4	E 17

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet.

5a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see instructions)? Yes No
 b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? Yes No
 6a Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see instructions)? Yes No
 b Amortizable basis (see instructions) ▶ E 18, E 19

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

Part III Income or Losses from—

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

Part IV

18 TOTAL income or (loss). Combine lines 4, 9, 13, 15, and 17. Enter here and on Form 1040, line 18. ▶ 18

19 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts II and III 19

Schedules R & RP—Credit for the Elderly (Form 1040)

Department of the Treasury
Internal Revenue Service

▶ See instructions for Schedules R and RP.
▶ Attach to Form 1040.

1980

22

Name(s) as shown on Form 1040

Your social security number

Please Note: IRS will figure your Credit for the Elderly and compute your tax. Please see "IRS Will Figure Your Tax and Some of Your Credits" on page 3 of the Form 1040 instructions and complete the applicable lines on Form 1040 and Schedule R or RP.

Should You Use Schedule R or RP?

If you are:	And were:	Use Schedule:
Single	▶ 65 or over	R
	▶ under 65 and had income from a public retirement system	RP
Married, filing separate return ¹	▶ 65 or over (unless joining in the election to use Schedule RP with your spouse who is under 65 and had income from a public retirement system)	R
	▶ under 65 and had income from a public retirement system (unless your spouse is 65 or over and does not join in the election to use Schedule RP)	RP
Married, filing joint return	▶ both 65 or over	R
	▶ one 65 or over, and one under 65 with no income or income other than from a public retirement system	R
	▶ both under 65 and one or both had income from a public retirement system	RP
	▶ one 65 or over, and one under 65 with income from a public retirement system	R or RP ²

¹ You can take the credit on a separate return ONLY if you and your spouse lived apart for the whole year. See "Purpose" in Schedules R&RP instructions for limitation.
² Figure your credit on both schedules to see which gives you more credit.

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

If you received nontaxable pensions (social security, etc.) of \$3,750 or more or your adjusted income (Form 1040, line 32) was \$17,500 or more, you cannot take the credit for the elderly. Do not file this schedule.

Filing Status and Age (check only one box)

A Single, 65 or over

B Married filing joint return, only one spouse 65 or over

C Married filing joint return, both 65 or over

D Married filing separate return, 65 or over, and did not live with spouse at any time in 1980

1 Enter:	{ \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D }	1	E 117
2 a	Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero	2a	E 118
b	Enter amount from Form 1040, line 32	2b	
c	Enter: { \$7,500 if you checked box A \$10,000 if you checked box B or C \$5,000 if you checked box D }	2c	
d	Subtract line 2c from 2b. If line 2c is more than line 2b, enter zero	2d	
e	Enter one-half (1/2) of line 2d	2e	E 119
3	Add lines 2a and 2e. (If line 3 is the same or more than line 1, you cannot take the credit; do not file this schedule. If line 3 is less than line 1, go on.)	3	
4	Subtract line 3 from line 1	4	E 112
5	Multiply line 4 by 15% (.15)	5	
6	Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)	6	
7	Enter the amount from line 5 or line 6, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39	7	

Name(s) as shown on Form 1040

Your social security number

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

22

If you are under 72 and received nontaxable pensions (social security, etc.) of \$2,500 or more or your earned income (salaries, wages, etc.) was \$3,950 or more, you cannot take the credit for the elderly. Do not file this schedule.

Name(s) of public retirement system(s)

Filing Status and Age (check only one box)

A Single, under 65

B Married filing joint return, one spouse is under 65, and that person had income from a public retirement system. (If you checked this box and had community property income, see Community Property Income on page 24 of the instructions.)

C Married filing joint return, both under 65. (If you checked this box and had community property income, see Community Property Income on page 24 of the instructions.)

D Married filing separate return, under 65, and did not live with your spouse at any time in 1980.

E Married filing separate return, 65 or over, did not live with your spouse at any time in 1980, and you are joining with your spouse in electing to use Schedule RP.

RP

1 Enter: $\left\{ \begin{array}{l} \$2,500 \text{ if you checked box A} \\ \$3,750 \text{ if you checked box B or C. Allocate this amount between you and your spouse, but do not enter more than } \$2,500 \text{ for either of you. It will generally be to your benefit to allocate the greater amount to the spouse with more retirement income.} \\ \$1,875 \text{ if you checked box D or box E} \end{array} \right.$

2 Enter:

a Amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero.

b Earned income such as wages, salaries, fees, etc. you received (does not apply to people 72 or over). (See page 24 of instructions for definition of earned income.):

(i) If you are under 62, enter earned income that is over \$900

(ii) If you are 62 or over but under 72, enter an amount that you will figure as follows:

If earned income is \$1,200 or less, enter zero.

If earned income is over \$1,200 but not over \$1,700, enter one-half of the amount over \$1,200.

If earned income is over \$1,700, enter the amount over \$1,450.

3 Add lines 2a and 2b

4 Subtract line 3 from line 1. (If the result for either column is more than zero, go on. If the result for either column is zero or less, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.)

5 Retirement income:

a If under 65—
Enter only income from pensions and annuities under public retirement systems (e.g. Federal, State Governments, etc.) that you received as a result of your services or services of your spouse that you reported as income. Do not enter social security, railroad retirement or certain other payments reported on line 2a.

b If 65 or over—
Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts you received from individual retirement arrangements and individual retirement annuities that you reported as income, and gross rents from: Schedule E, Part II, column (b), line 8. Also include your share of gross rents from partnerships and your share of taxable rents from estates and trusts.

6 Enter amount from line 4 or line 5, whichever is less.

7 Add amounts in columns (a) and (b) of line 6. Enter total here

8 Multiply line 7 by 15% (.15)

9 Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)

10 Enter the amount from line 8 or line 9, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

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

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

	(a)	(b)
1	E 117	
2a	E 118	
2b(i)	E 120	
2b(ii)		
3		
4		
5a	E 121	
5b		
6		
7	E 122	
8		
9		
10		

Computation of Social Security Self-Employment Tax

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

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

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method			
1 Net profit or (loss) from:			
a Schedule F (Form 1040)	1a		
b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and 1b)	2		
Farm Optional Method			
3 If gross profits from farming are:			
a Not more than \$2,400, enter two-thirds of the gross profits	3		
b More than \$2,400 and the net farm profit is less than \$1,600	3		
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method	4		

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

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

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss):			
a From farming (from line 4)	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b		
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule)	13	E 150	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1980 is	14	\$25,900	00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation	15a		
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b		
c Add lines 15a and 15b	15c		
16 Balance (subtract line 15c from line 14)	16		
17 Self-employment income—line 13 or 16, whichever is smaller	17		
18 Self-employment tax. (If line 17 is \$25,900, enter \$2,097.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48	18		

**SCHEDULE TC
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040

Your social security number

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

Use this part to figure your tax if:

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

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

• You had more exemptions than were

shown in the Tax Table for your filing status.

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

1 Enter the amount from Form 1040, line 34	1	
2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7	2	E 68
3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)	3	E 71
4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35	4	

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

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

You **MUST** itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).

Notes: If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

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

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

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

TC

The example below may help you to complete Part II.
Example—Walter Green, a single indi-

vidual, has an adjusted gross income of \$2,300. He must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is

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

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

Name(s) as shown on Form 1040	Social security number
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See Instruction B for Income Limits on Exclusion

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

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

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

	(a)	(b)
1 Enter total disability pay you got during 1980		E 123
2 (i) Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Enter total		
(ii) If you received disability payments of less than \$100 for any week, enter the total amount you received for all such weeks		
(iii) If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period (see Instruction D)		
(iv) Add lines (i), (ii), and (iii). Enter total		E 124
3 Add amounts on line 2(iv). Enter total		
4 Enter total income from Form 1040, line 22		
5 Add amounts on Form 1040, lines 23 through 28. Enter total		
6 Subtract line 5 from line 4		
7 Amount used to figure any exclusion decrease (see Instruction B)	\$15,000.00	
8 Subtract line 7 from line 6 (if line 7 is more than line 6, enter \$0)		E 125
9 Subtract line 8 from line 3. This is your disability income exclusion. Enter here and on Form 1040, line 29		
10 If you filed a physician's statement for this disability in an earlier year, please check this box. (You do not have to file another statement.)		<input type="checkbox"/>

Physician's Statement of Permanent and Total Disability

▶ Please complete and return to taxpayer.

Name of disabled taxpayer	Social security number
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I certify that the taxpayer named above was (check only one box—please see instructions below):

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

Physician's name _____

Physician's address _____

Physician's signature _____ Date _____

Instructions for Statement

Taxpayer

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

Physician

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

What is Permanent and Total Disability?
 A person is permanently and totally disabled when—

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

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

Deduction from, or Exclusion of, Income Earned Abroad

▶ See separate instructions. ▶ Attach to Form 1040.
 For the year January 1–December 31, 1980, or other tax year
 beginning _____, 1980, ending _____, 19____

1980
 36

This Form Is To Be Used Only by United States Citizens and Resident Aliens

Name of taxpayer		Social security number
Foreign address (including Country)		Your occupation
Name of employer ▶		
Employer's address		
<input type="checkbox"/> U.S. ▶ <input type="checkbox"/> Foreign ▶		
Employer is (check) any that apply } <input type="checkbox"/> A foreign entity <input type="checkbox"/> A U.S. company <input type="checkbox"/> A qualified charitable organization <input type="checkbox"/> A foreign affiliate of a U.S. company <input type="checkbox"/> Self <input type="checkbox"/> Other (specify) ▶		
Give the latest year for which you filed a U.S. income tax return ▶		Service Center where filed ▶
Enter earlier years you claimed deduction from or exclusion of income earned abroad under SECTION 911 or 913 ▶		
Check the status under which you claim deduction from, or exclusion of, income earned from services abroad } <input type="checkbox"/> Bona fide residence. <input type="checkbox"/> Physical presence.		Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Part I To Be Completed for Bona Fide Residence Only (See Instruction 9)

- 1 List the countries where you have lived and the dates of residence during your 1979 and 1980 tax years _____
 _____ Bona fide residence began (date) _____, ended (date) _____
- 2 Kind of living quarters in foreign country ▶ Purchased house Rented house or apartment Rented room Quarters furnished by employer
- 3 Did any of your family live with you abroad during any part of the tax year? Yes No
 If "Yes," who and for what period? ▶ _____
- 4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? Yes No
 (b) Are you required to pay income tax to the country you claim bona fide residence in? Yes No
 If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 9(c).)
- 5 Complete the following for days present in the U.S. or its possessions during the tax year:

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

¹ Do not include this income in Part III. Report on Form 1040.

- 6 (a) State any contractual terms or other conditions relating to the length of your employment abroad _____

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

Part II To Be Completed for Physical Presence Only (See Instruction 10)

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

Name of country (including U.S.)	Date arrived	Date departed	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹

¹ Do not include this income in Part III. Report on Form 1040.

Part III To Be Completed by All Taxpayers

10 Enter on lines 11 through 18 all income, including noncash income, from sources outside the United States earned during 1980. (See Instructions 7, 11(b), 11(c), and 11(d).) Is part of the income (such as bonuses) for services performed in 1980, but received in another tax year? Yes No
If "Yes," see Instructions 11(a) and 11(e).

Report all income received during 1980 on your Form 1040 regardless of when the services were performed. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

Earned Income for Personal Services Rendered in Foreign Countries During 1980

	Exchange rates used	Amount (in U.S. dollars)
11 Total wages, salaries, bonuses, commissions, etc., earned this year		
12 Pensions and annuities (see Instruction 11(d))		
13 Allowable share of income for personal services rendered this year (see Instructions 7 and 11(a)):		

To Be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses

Qualified Schooling Expense (See Instruction 13)

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

Table with 4 columns: Name of dependent child, Age, Address (including country) of school attended, Schooling expenses claimed

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

Qualified Home Leave Transportation Expense (See Instruction 14)

24 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse, and your dependents as a separate trip

Qualified Hardship Area Amount (See Instruction 15)

25 Name of hardship area, Date tax home was established ended, 26 Maximum amount \$ 5,000.00, 27 Number of days that you qualified during the tax year, 28 Percentage applicable, 29 Allowable amount

Qualified Housing Expenses (See Instruction 17)

30 Expenses paid or incurred for housing at your tax home during the year. (If you maintained a qualified second household, see Instruction 18 for additional information)

31 Figure your base housing amount as follows. Enter:

- (a) Housing income from all sources (see Instruction 17)
(b) Qualified schooling expenses (From line 23)
(c) Qualified home leave transportation expenses (from line 24)
(d) Qualified hardship area amount (from line 29)
(e) Qualified cost-of-living differential (from tables—see instruction 16)
(f) Housing expenses from line 30
(g) Total expenses (add lines 31(b) through 31(f))
(h) Subtract line 31(g) from line 31(a)
(i) Base housing amount: Enter 20% (1/5) of line 31(h)

32 Subtract line 31(i) from line 30. If less than zero, enter zero

33 If you maintained a qualified second household, enter housing income as modified by Instruction 18(b)(i). Otherwise, omit line 33 and enter zero on line 34(e)

34 Amount from line 31(g)

- (a) Housing expenses for qualified second household
(b) Add line 34 and line 34(a)
(c) Subtract line 34(b) from line 33. If less than zero, enter zero
(d) Base housing amount for second household; enter 20% (1/5) of line 34(c)
(e) Subtract line 34(d) from line 34(a)

35 Total qualified housing expenses. If you maintained a qualified second household and your tax home was in a hardship area, enter total of amounts on lines 30 and 34(e). Otherwise, enter the total of lines 32 and 34(e). Also enter on line 40

Summary of Excess Foreign Living Expenses

36 Qualified schooling expenses from line 23, 37 Qualified home leave transportation expenses from line 24, 38 Qualified hardship area amount from line 29, 39 Qualified cost-of-living differential from line 31(e), 40 Qualified housing expenses from line 35, 41 Total expenses (add lines 36 through 40)

42 Limitation:

- (a) Earned income from foreign sources (from Part III, line 18(b))
(b) Adjustments allocable to income from foreign sources (see Instruction 12(b))
(c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero

43 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 24, and label it as "Expense from Form 2555"

E39

Computation of Investment Credit

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Name

Identifying number as shown on page 1 of your tax return

Check the box(es) below that apply to you:

- A The corporation elects the basic or basic and matching employee plan percentage under section 48(n)(1)
B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 45(c)(6)
C I elect to increase my qualified investment by all qualified progress expenditures made this tax year and all later years
D I claim full credit on certain ships under section 48(g)(3).

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

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

Table with 5 columns: Type of property, Line, (1) Life years, (2) Cost or basis, (3) Applicable percentage, and Qualified investment (Column 2 x column 3).

2 Qualified investment—Add lines 1(a) through 1(i) (see General Instructions for special limits)

3 10% of line 2 (see instruction for line 3 for special limits)

4 Corporations electing the basic or basic and matching employee plan percentage for contributions to tax credit employee stock ownership plans—Check election box A above (see instruction or line 4).

- (a) Basic 1% credit—Enter 1% of line 2
(b) Matching credit (not more than 0.5%)—Enter allowable percentage times adjusted line 2 (attach schedule)

5 Regular investment credit from cooperative

6 Total—Add lines 3 through 5

7 Carryover of unused credit(s)

8 Carryback of unused credit(s)

9 Tentative regular investment credit—Add lines 6, 7, and 8

Tax Liability Limitations

- 10 (a) Individuals—Enter amount from Form 1040, line 37, page 2
(b) Estates and trusts—Enter amount from Form 1041, line 25, page 1
(c) Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3
(d) Others—Enter tax before credits from your return

- 11 (a) Credit for the elderly (Individuals only)
(b) Foreign tax credit
(c) Tax on lump-sum distribution from Form 4972 or Form 5544
(d) Possessions corporation tax credit (corporations only)
(e) Section 72(m)(5) penalty tax (individuals only)

12 Total—Add lines 11(a) through (e)

13 Subtract line 12 from line 10

- 14 (a) Enter smaller of line 13 or \$25,000. See instruction for line 14.
(b) If line 13 is more than line 14(a) and you are a 1980 calendar year taxpayer, enter 70% of the excess (if your tax year ends in 1981, enter 80% of the excess). (Railroads, and airlines see instruction for line 14.)

15 Regular investment credit limitation—Add lines 14(a) and (b)

16 Allowed regular investment credit—Enter the smaller of line 9 or line 15

17 Business energy investment credit limitation—subtract line 16 from line 13

18 Business energy investment credit (from line 11, Schedule B on page 2)

19 Allowed business energy investment credit—Enter smaller of line 17 or line 18

20 Total allowed regular and business energy investment credit—Add lines 16 and 19. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns

E 80

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

▶ Attach this form to your income tax return.

Name (as shown on your income tax return) _____ Social security or employer identification number _____

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

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

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

Instructions

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

At the time we printed this form, Congress was considering proposals that could change the credit computation for some of the items listed on the form. If the proposals become law and apply to 1980, they must be considered in figuring your credit for 1980. We will use news media and other means available to provide you with information and instructions on any changes.

New Law.—Line 3

Beginning January 1, 1979, a taxpayer who mixed alcohol with gasoline on which the 4-cents-a-gallon Federal excise tax has been imposed is eligible for a credit or refund of the gasoline tax. The alcohol must have been made from other than petroleum,

natural gas, or coal. The mixture must have included at least 10% of 190 proof alcohol and must have been sold or used in the taxpayer's trade or business.

Gasoline used in the mixture from January 1, 1979, through April 1, 1980, is considered sold or used on April 2, 1980, for purposes of claiming a refund or credit.

Form 843 for Quarterly Tax Refund.—You may want to file a claim for a tax refund instead of a credit. To do so you must be able to claim at least \$1,000 (\$200 for gasoline/alcohol mixture) a quarter for any fuel category or lubricating oil. Use Form 843, Claim, for filing. File for any of the first three quarters of your tax year before the end of the next quarter. Show separate computations for a claim on gasoline, special fuels, and lubricating oils. Don't include gasoline or special fuels used on a farm for farming purposes. You may claim a credit only, not a refund, for tax paid on such fuel.

You may use Form 4136 as a worksheet to show your computations, and attach it to your Form 843. Don't include on Form 4136 the credit you claim on Form 843 for any of the first three quarters of your tax year.

A. Purpose of Form 4136.—You must file this form if you claim credit for Federal excise tax on certain kinds of fuel. These include gasoline, special fuels, and lubricating oil as defined in instructions C, D, and E.

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

- How many gallons of the fuels are allocated to each partner.

(Continued on back)

Computation of Minimum Tax—Individuals

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

Name(s) as shown on Form 1040

Your social security number

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if you are married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from an earlier tax year until this year. If this is a short-period return, see instructions for line 7.

1 Tax preference items: (Note: Adjusted itemized deductions and capital gains are now tax preference items for the alternative minimum tax. See Form 6251.)			
(a) Accelerated depreciation on real property—			
(1) Certified historic structure rehabilitation (167(o) or amortization under 191)	1a(1)		
(2) Low-income rental housing (167(k))	1a(2)		
(3) Other real property	1a(3)		
(b) Accelerated depreciation on personal property subject to a lease	1b		
(c) Amortization of certified pollution control facilities	1c		
(d) Amortization of railroad rolling stock	1d		
(e) Amortization of on-the-job training facilities	1e		
(f) Amortization of child care facilities	1f		
(g) Reserves for losses on bad debts of financial institutions	1g		
(h) Stock options	1h		
(i) Depletion	1i		
(j) Intangible drilling costs	1j		
2 Total tax preference items. Add lines 1(a) through 1(j)	2	E129	
3 Amount from Form 1040, line 47*	3		
4 Tax from recomputing prior-year investment credit	4		
5 Tax on premature redemption of Individual Retirement Bond(s)	5		
6 Add lines 3 through 5	6		
7 Enter the larger of: (a) one-half of the amount on line 6, or (b) \$10,000 (\$5,000 if you are married filing separately)	7		
8 Subtract line 7 from line 2 (If line 7 is more than line 2, enter zero)	8		
9 Multiply amount on line 8 by 15%	9		
10 Enter any 1980 net operating loss carryover to 1981 (attach statement showing computation)	10		
11 Multiply amount on line 10 by 15%	11		
12 Deferred minimum tax. Enter the amount from line 9 or line 11, whichever is smaller	12		
13 Minimum tax. Subtract line 12 from line 9	13		
14 Enter minimum tax deferred from earlier year(s) until this year (attach statement showing computation)	14		
15 Total minimum tax. Add lines 13 and 14	15		
16 Excess tax credits. If Form 1040, line 47, is more than zero, this section will not apply; skip lines 16(a) through 17 and enter the amount from line 15 on line 18.			
(a) Credit for the elderly	16a		
(b) Credit for political contributions	16b		
(c) Credit for child care expenses	16c		
(d) Residential energy credits	16d		
17 Add lines 16(a) through 16(d)	17		
18 Subtract line 17 from line 15. If line 17 is more than line 15, enter zero. Enter here and on Form 1040, line 49a	18		

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

Maximum Tax on Personal Service Income

▶ See instructions on back.
 ▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)	Identifying number
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Do not complete this form if—(a) Taxable income or personal service taxable income is:
 \$41,500 or less, and on Form 1040, you checked box 1,
 \$60,000 or less, and on Form 1040, you checked box 2 or box 5,
 \$44,700 or less, and on Form 1040, you checked box 4,
 \$28,300 or less, and this is an Estate or Trust return (Form 1041);
 (b) You elected income averaging; or
 (c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income	
1 Total personal service income	1	2 Total deductions against personal service income	2
	E131		
3 Personal service net income—Subtract total of line 2 from total of line 1			3
			E132
4 Enter your adjusted gross income			4
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers			5
6 Enter your taxable income			6
7 Multiply the amount on line 6 by the percentage on line 5			7
8 Enter the total of your 1980 tax preference items other than capital gains			8
			E133
9 Personal service taxable income. Subtract line 8 from line 7			9
10 If: on Form 1040, you checked box 1, enter \$41,500			10
on Form 1040, you checked box 2 or box 5, enter \$60,000			
on Form 1040, you checked box 4, enter \$44,700			
you are filing Form 1041, enter \$28,300			
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form			11
12 Enter 50% of line 11			12
13 Tax on amount on line 6*	13		
14 Tax on amount on line 9*	14		
15 Subtract line 14 from line 13			15
16 If the amount on line 10 is: \$41,500, enter \$13,392			16
\$60,000, enter \$19,678			
\$44,700, enter \$13,961			
\$28,300, enter \$9,839			
17 Add lines 12, 15, and 16. This is your maximum tax			17

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

Carryover of Pre-1970 Capital Losses
 (Computations of Capital Loss Carryovers and Summary of Capital
 Gains and Losses if Pre-1970 Capital Losses are Carried to 1980.)
 ▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040

Your social security number

Instructions

A. Purpose of Form.—Use this form only if you have a pre-1970 capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17 or 23. If so, first fill in your 1980 Schedule D (Form 1040), lines 1 through 18 to report capital gains and losses for the current year and any post-1969 capital loss carryovers. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1980 to 1981.

B. Part I, Line 19 or 34.—If there are a gain and a loss on the lines mentioned in the instructions for Part I, line 19 or 34, enter the gain minus the amount of the loss. If the loss is more than the gain, enter zero. If there is a gain and no loss, enter the gain.

C. Part I, Line 22 or 37.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 22 or 37, enter the loss minus the amount of the gain. If the gain is more than the loss, enter zero. If there is a

turns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 14 through 22 of Part I (whether or not you have to complete lines 10 through 26), and ignore the note under line 14. Your limitation for line 28b is the sum of \$1,500 plus (1) the loss on line 22 of Part I (the long-term capital loss component), and (2) the loss on line 37 of Part I (the short-term capital loss com-

Part I Capital Gains and Losses
 Section A.—Summary of Capital Gains and Losses

Short-term	1 Amount from your 1980 Schedule D (Form 1040), Part I, line 7	1				
	2 Pre-1970 short-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17	2	()	
	3 Net short-term gain or (loss), combine lines 1 and 2					3
	4 Amount from your 1980 Schedule D (Form 1040), Part II, line 18	4				

Energy Credits

▶ Attach to Form 1040. ▶ 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.

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).
If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

- A. Answer the following question: Was your principal residence substantially completed before April 20, 1977? . . . Yes No
B. If you checked the "NO" box, you CANNOT claim an energy credit for conservation cost. Do NOT fill in lines 1 through 7 of this form.

1 Energy Conservation Items:			
a Insulation		1a	E 134
b Storm (or thermal) windows or doors		1b	E 135
c Caulking or weatherstripping		1c	E 136
d A furnace replacement burner that reduces the amount of fuel used		1d	
e A device for modifying flue openings to make a heating system more efficient		1e	
f An electrical or mechanical furnace ignition system that replaces a gas pilot light		1f	
g A thermostat with an automatic setback		1g	
h A meter that shows the cost of energy used		1h	
2 Total (add lines 1a through 1h)		2	E 137
3 Maximum amount		3	\$2,000 00
4 Enter the total energy conservation costs for this residence from your 1978 and 1979 Form 5695, line 2		4	E 138
5 Subtract line 4 from line 3 (if line 4 is more than line 3, do not complete any more of this part. You cannot claim any more energy conservation credit for this residence.)		5	
6 Enter the amount on line 2 or line 5, whichever is less		6	
7 Enter 15% of line 6 here and include in amount on line 15 below		7	E 139

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).
If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

8 Renewable Energy Source Items:			
a Solar		8a	E 140
b Geothermal		8b	E 141
c Wind		8c	
9 Total (add lines 8a through 8c)		9	E 142
10 Maximum amount		10	\$10,000 00
11 Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 and 1979 Form 5695, line 9		11	E 143
12 Subtract line 11 from line 10 (if line 11 is more than line 10, do not complete any more of this part. You cannot claim any more renewable energy source cost credit for this residence.)		12	
13 Enter amount on line 9 or line 12, whichever is less		13	
14 Enter 40% of line 13 here and include in amount on line 15 below		14	E 144

Part III Fill in this part to figure the limitation

15 Add line 7 and line 14. If less than \$10, enter zero	15	
16 Enter your energy credit carryover from a previous tax year	16	E 145
17 Add lines 15 and 16	17	
18 Enter the amount of tax shown on Form 1040, line 37	18	
19 Add lines 38 through 44 from Form 1040 and enter the total	19	
20 Subtract line 19 from line 18. If zero or less, enter zero	20	
21 Residential energy credit. Enter the amount on line 17 or line 20, whichever is less. Also, enter this amount on Form 1040, line 45	21	

Alternative Minimum Tax Computation

▶ See instructions on back
 ▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

Name(s) as shown on tax return

Identifying number

1 Adjusted gross income from Form 1040, line 32 or Form 1040NR, line 33 (estates and trusts—see instructions)				1
2 Deductions (applies to individuals only):				
a	Enter amount from Form 1040, line 33 or Form 1040NR, line 37	2a		
b	On your 1980 Form 1040, if you checked Filing Status box 2 or 3, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700	2b		
c	Multiply \$1,000 by the total number of exemptions on Form 1040, line 7	2c		
d	Add lines 2a through 2c (estates and trusts, enter zero)			2d
3 Subtract line 2d from line 1				3
4 Tax preference items:				
a	Adjusted itemized deductions	4a	E 146	
b	Capital gain deduction	4b	E 147	
c	Add lines 4a and 4b			4c
5 Alternative minimum taxable income (add lines 3 and 4c)				5
6 Enter \$20,000 (\$10,000 if married filing separately, or an estate or trust)				6
7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form				7
8 Enter the smaller of line 7 or \$40,000 (\$20,000 if married filing separately, or an estate or trust)		8		
9 Subtract line 8 from line 7		9		
10 Enter the smaller of line 9 or \$40,000 (\$20,000 if married filing separately, or an estate or trust)		10		
11 Subtract line 10 from line 9		11		
12 Enter 10% of line 8		12		
13 Enter 20% of line 10		13		
14 Enter 25% of line 11		14		
15 Add lines 12, 13 and 14				15
16 Amount from Form 1040, line 47* (estates and trusts—see instructions)		16		
17 Minimum tax from Form 1040, line 49a (estates and trusts—see instructions)		17		
18 Tax from recomputing prior-year investment credit (from Form 1040, line 50) (estates and trusts—see instructions)		18		
19 Add lines 16 through 18				19
20 Alternative minimum tax (subtract line 19 from line 15). If zero or less, do not complete the rest of this form; otherwise file this form with your tax return				20
21 Foreign tax credit (see instructions)				21
22 Subtract line 21 from line 20. Enter here and on Form 1040, line 49b (estates and trusts—see in-				