

General  
Description  
Booklet  
for  
1979  
Individual  
and  
State Tax  
Model File

Statistics of Income Division  
Department of the Treasury  
Internal Revenue Service

Publication 1023  
(Rev. 4-82)

436-8243

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## INTRODUCTION

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

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

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

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

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

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

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

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

RECORD LAYOUT

(CODE AND AMOUNT ELEMENT DEFINITIONS)



Continued from previous page

Itemized Deductions--Continued				Zero Bracket Amount	Excess Itemized Unused ZBA	Tax Table Income	Exemption Amount	Taxable Income	
Net Casualty and Theft Loss 61	Miscellaneous		Total					New Concept	Old Concept
	Union Dues 62	Total 63		Total 64					
61	62	63	64	65	66	67	68	69	70
Income Subject to Tax			Computed Regular Tax	Tax Generated	Income Tax Before Credits	Credits			
New Concept	Old Concept					Political Contributions	Elderly	Child Care	Investment
71	72	73	74	75	76	77	78	79	80
Credits--Continued						Income Tax After Credits	Self-Employment Tax	Tax From Prior Year Investment Credit	Social Security Tax on Tips
Foreign Tax	WIN	JOBS	Residential Energy	EIC Used to Offset Tax Before Credits	Total				
81	82	83	84	85	86	87	88	89	90
Tax on IRA	Minimum Tax	Alternative Minimum Tax	EIC Used to Offset All Other Taxes	Total Tax Liability	Total Income Tax	Revenue Sharing Tax Liability	Taxpayments		
91	92	93	94	95	96	97	98	99	100
Taxpayments--Continued				Business Energy Investment Credit (Refundable Portion)	EIC Refundable Portion	Advance EIC	Balance Due Total Overpayment	Overpayment Credited to 1980 Tax	Tax Paid With Return
Excess FICA	Credit for Tax on Gas	Regulated Investment Company	Total						
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	Distributions		Base Amount	Tax Exempt Income Deduction	AGI Phaseout (Sch. R)	Earned Income Phaseout (Sch. RP)
				Capital Gain	Nontaxable				
111	112	113	114	115	116	117	118	119	120
Schedule R/RP--Continued		Disability Income Exclusion			Income Earned Abroad			Minimum Tax	
Retirement Income Limitation (Sch. RP)	Adjusted Base Amount	Total Payments	Maximum Qualified for Exclusion	AGI Phaseout	Total	Exempt Amount	Excluded Amount	Total Preferences	Recomputed Tax Preference Income
121	122	123	124	125	126	127	128	129	130
Maximum Tax			Energy Credit						
Personal Service Income		1979 Total Preferences	Conservation Expenditures					Energy Conservation Credit	Renewable Energy Expenditures
Total	Net		Insulation	Storm Window	Caulking	Total Current Year	Total Prior Year		
131	132	133	134	135	136	137	138	139	140
Energy Credit--Continued				Alternative Minimum Tax			Ordinary Taxable Income Lower Base	Marginal Tax Base	Self-Employment Income
Renewable Energy Expenditures--Continued			Renewable Energy Source Credit	Unused Energy Credit Carryover	Adjusted Itemized Deductions	Capital Gain Deduction			
Geothermal Property	Total Current Year	Total Prior Year	144	145	146	147	148	149	150
141	142	143	144	145	146	147	148	149	150
Selection Amount	Zero	Zero	Zero	Zero	Zero	Zero	Return Sequence Number	Weight	
151	152	153	154	155	156	157	158	159	160

AGIRB

Adjusted Gross Income Range B:

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

BANK

Foreign Bank Accounts:

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



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

**Example of Sample Code Assignment**

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

CSAMP Sample Codes:

Description of sample strata

Non-business and farm (Schedule F only), total		09-19
Form 1040A returns with adjusted gross income under \$10,000		09
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax		10
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.

CYCLE Cycle Code.....00-56

DEPING Dependent with Unearned Income:

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

ELECT Presidential Election Fund:

- No Boxes checked.....0
- 1 "Yes" box checked.....1
- 2 "Yes" boxes checked.....2
- Only the "No" boxes checked.....8

FDED Form of Deduction Code:

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

FLPD Filing Period: (Acct. Period)

- (A) FLPDYR - (Taxpayer's Tax Year Ended).....60-81
- (B) FLPDMO - (Taxpayer's Calendar or Fiscal Year Ending Month).01-12

F-5695 Form 5695 (Residential energy credit):

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

MARS Martial Status

- (A) Single.....1
- (B) Married filing joint.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household and no name written on line 4.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6
- (G) Unmarried head of house and name written on line 4.....7

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SCHCF Schedule C or F Indicator:

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

SCHRRP Credit for the Elderly:

- (A) No entry or indeterminable entry.....0
- (B) Schedule R filed with MARS/AGE:
  - (a) Box A or no box checked.....1
  - (b) Box B checked.....2
  - (c) Box C checked.....3
  - (d) Box D checked.....4
- (C) Schedule RP filed with MARS/AGEX:
  - (a) Box A or no box checked.....5
  - (b) Box B checked.....6
  - (c) Box C checked.....7
  - (d) Box D checked.....8
  - (e) Box E checked.....9

SELD Select Code by District.....00-99

SELI Selection Item .....0-9

SEX Sex of Taxpayer:

- (A) Nonjoint return of male taxpayer.....1
- (B) Nonjoint return of female taxpayer.....2
- (C) Joint return/male primary taxpayer.....3
- (D) Joint return/female primary taxpayer.....4

SPECTX Special Tax Computation:

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

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

1979

TFORM Corrected Form of Return:  
 (A) 1040 Return.....0  
 (B) 1040A Return.....1

TXILR Ordinary Taxable Income Lower Rate.....14-70

TXNT Taxable or Nontaxable Returns:  
 Taxable Returns.....1  
 Nontaxable Returns.....2

TXRT Marginal Tax Rate.....14-70

TXST Tax Status:  
 (A) No Tax Computation.....0  
 (B) Normal Tax - regular.....1  
 (C) Non-compute - regular.....2  
 (D) Income Averaging (SCH. G).....3  
 (E) Alternative.....4  
 (F) Maximum Tax (regular).....5  
 (G) Maximum Tax (alternative).....6  
 (H) Partially Tax-exempt Income.....7  
 (I) Partially Tax-exempt (alternative).....8  
 (J) Non-compute nontaxable.....9

NOTE: TXST 4, 6, 7 or 8 appear on prior year returns only.

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

XFST Secondary Taxpayer Exemption:

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

XOCAH Exemptions for Children living at home:

Actual number entered.....0-99

XOCAWH Exemptions for Children living away from home:

Actual number entered.....0-99

XOODEP Other Exemptions:

Exemptions other than children  
or parents claimed.....0-99

XOPAH Exemptions for Parents living at home:

Actual number entered.....0-9

XOPAWH Exemptions for Parents living away from home:

Actual number entered.....0-9

XOTHER Exemptions Other Than Age or Blind.....1-6

XTOT Total Exemptions:

Actual number entered.....01-99

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

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

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



Element NumberDefinition

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

Element NumberDefinition

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

TECHNICAL DESCRIPTION  
OF THE FILES

## TECHNICAL DESCRIPTION OF THE FILES

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

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

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

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

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

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

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

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

A detailed layout and description of each type of label may be found in the UNIVAC publication - "SPERRY UNIVAC, Series 1100, COBOL (ASCII), Level 5R1, Supplementary Reference" (order number UP-8584 Rev. 1). Pages 3-31 through 3-52 of the UNIVAC publication describe in detail all possible UNIVAC Label formats.

A regular IBM user needs the following information:

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

An IBM (non-360) user would also need the tape density, block size and the recording mode.

### Sample Criteria and Selection

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

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

### Method of Estimation

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

### Sampling Variability

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

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

### Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions.

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

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



## INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

### SOURCES OF THE DATA

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

The records in this file are intended to represent all returns filed for Income Year 1979. While the overwhelming majority of returns processed during 1980 were for Calendar Year 1979, a few of them were for non-calendar years ending during 1979 and 1980, and some were returns for prior years. Returns for recent prior years were used for the 1979 statistics in place of 1979 returns processed for revenue purposes after December 31, 1980.

All returns processed during 1980 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

## STATE TAX MODEL SAMPLE DESCRIPTION

The 1979 State Tax Model File is based on the same Statistics of Income sample as the 1979 Individual Tax Model File. The individual records in the file have been sorted into 54 segments, one for each of the 50 States and the District of Columbia, as well as 3 segments for returns of U.S. citizens living abroad filed through the Office of International Operations. In addition to entering a STATE identifying code on each record, all records with adjusted gross income (AGI) of \$200,000 or more have been deleted from the file. This was done to prevent unauthorized disclosure of tax return information with respect to a given geographic area. However, these returns were included in the computation of the reliability table. The sample of 174,276 records in this file are used to represent 92,600,571 of the 92,694,302 individual income tax return records filed for Tax Year 1979. Table 7.3 of this booklet presents coefficients of variation by size of adjusted gross income on all returns filed for each State.

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

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

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

RELIABILITY TABLES

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

S T A T E S	S A M P L E S I Z E		P O P U L A T I O N	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
ALABAMA	2,703	2,423	1,372,550	1,371,688
ALASKA	3,373	3,265	188,339	188,221
ARIZONA	3,621	3,190	1,076,686	1,075,807
ARKANSAS	2,214	2,007	801,906	801,451
CALIFORNIA	20,203	16,312	10,069,500	10,056,333
COLORADO	3,087	2,730	1,261,473	1,260,270
CONNECTICUT	2,853	2,140	1,376,436	1,373,918
DELAWARE	1,800	1,541	248,170	247,901
D. C.	2,388	1,845	315,668	315,016
FLORIDA	6,895	5,294	3,800,884	3,895,335
GEORGIA	2,988	2,642	2,115,568	2,114,221
HAWAII	3,246	2,948	412,922	412,618
IDAHO	3,194	3,030	353,402	353,238
ILLINOIS	8,370	6,855	4,901,286	4,895,364
INDIANA	3,296	2,912	2,227,638	2,226,016
IOWA	2,825	2,587	1,202,827	1,202,090
KANSAS	2,523	2,209	993,238	992,236
KENTUCKY	2,726	2,427	1,309,862	1,308,911
LOUISIANA	2,476	2,017	1,826,193	1,824,514
MAINE	2,881	2,759	456,794	456,547
MARYLAND	3,034	2,640	1,821,650	1,820,123
MASSACHUSETTS	3,846	3,318	2,514,614	2,512,528
MICHIGAN	5,945	5,031	3,764,658	3,761,973
MINNESOTA	2,851	2,460	1,728,264	1,726,790
MISSISSIPPI	2,316	2,095	838,608	838,137
MISSOURI	3,021	2,601	1,970,530	1,969,018
MONTANA	2,978	2,838	332,263	332,123
NEBRASKA	2,375	2,157	562,771	562,331
NEVADA	3,412	2,862	789,073	788,517
NEW HAMPSHIRE	2,704	2,469	423,581	423,301

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

S T A T E S	S A M P L E S I Z E		P O P U L A T I O N	
	INDIVIDUAL TAX MODEL	STATE TAX MODEL	INDIVIDUAL TAX MODEL	STATE TAX MODEL
NEW JERSEY	5,377	4,412	3,152,364	3,149,065
NEW MEXICO	5,637	3,374	510,654	510,375
NEW YORK	12,852	9,647	7,147,126	7,136,611
NORTH CAROLINA	2,960	2,639	2,311,897	2,310,588
NORTH DAKOTA	2,152	2,049	273,563	273,468
OHIO	6,598	5,592	4,513,999	4,510,210
OKLAHOMA	2,943	2,544	1,148,877	1,147,647
OREGON	2,467	2,211	1,100,919	1,100,136
PENNSYLVANIA	7,115	5,157	4,817,969	4,814,231
RHODE ISLAND	2,329	2,067	401,459	401,163
SOUTH CAROLINA	1,977	1,798	1,167,227	1,166,661
SOUTH DAKOTA	2,461	2,346	285,962	285,847
TENNESSEE	2,644	2,346	1,753,231	1,752,017
TEXAS	11,246	8,778	5,596,618	5,587,967
UTAH	4,515	4,198	528,243	527,919
VERMONT	1,675	1,625	193,311	193,247
VIRGINIA	3,195	2,839	2,167,918	2,166,479
WASHINGTON	2,962	2,637	1,757,458	1,756,088
WEST VIRGINIA	1,610	1,625	667,001	666,627
WISCONSIN	2,762	2,461	1,968,083	1,966,786
WYOMING	2,932	2,698	205,402	205,168
APO/FPO	177	177	284,409	284,409
PUERTO RICO	37	34	32,638	32,630
U.S. CIV. ABROAD	590	418	150,220	149,604
U.S. TOTAL	285,536	174,276	92,694,302	92,600,571

Individual Returns/1979 • Sources, Sample and Limitations

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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Adjusted gross income less deficit		Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
	Number of returns (1)	(2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	In adjusted gross income Amount (14)
<b>All returns, total</b> .....	6	1.1	1	4	3	6	6	7	7	7	10	12	13	15
No. adjusted gross income.....	95	5.4	1	5	3	4	6	6	7	7	10	12	13	15
\$1,000 under \$2,000.....	23	2.5	2	5	5	4	6	6	7	7	10	12	13	15
\$2,000 under \$3,000.....	19	1.9	1	2	3	4	5	5	6	6	7	8	8	9
\$3,000 under \$4,000.....	19	1.9	1	2	3	4	5	5	6	6	7	8	8	9
\$4,000 under \$5,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$5,000 under \$6,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$6,000 under \$7,000.....	19	1.9	1	2	2	2	2	2	2	2	2	2	2	2
\$7,000 under \$8,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$8,000 under \$9,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$9,000 under \$10,000.....	21	2.1	2	2	2	2	2	2	2	2	2	2	2	2
\$10,000 under \$11,000.....	17	1.7	1	1	1	1	1	1	1	1	1	1	1	1
\$11,000 under \$12,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$12,000 under \$13,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$13,000 under \$14,000.....	19	1.9	1	1	1	1	1	1	1	1	1	1	1	1
\$14,000 under \$15,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$15,000 under \$16,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$16,000 under \$17,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$17,000 under \$18,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$18,000 under \$19,000.....	19	1.9	1	1	1	1	1	1	1	1	1	1	1	1
\$19,000 under \$20,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$20,000 under \$25,000.....	7	1.7	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	5	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$40,000.....	5	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$50,000.....	13	1.3	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	13	1.3	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	15	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$100,000 under \$200,000.....	13	1.3	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	5	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Taxable returns, total</b> .....	2	1.1	1	2	1	2	1	2	1	2	1	2	1	2
No. adjusted gross income.....	168	4.2	15	15	15	15	15	15	15	15	15	15	15	15
\$1,000 under \$2,000.....	82	8.2	8	8	8	8	8	8	8	8	8	8	8	8
\$2,000 under \$3,000.....	125	12.5	12	12	12	12	12	12	12	12	12	12	12	12
\$3,000 under \$4,000.....	115	11.5	11	11	11	11	11	11	11	11	11	11	11	11
\$4,000 under \$5,000.....	30	3.0	3	3	3	3	3	3	3	3	3	3	3	3
\$5,000 under \$6,000.....	25	2.5	2	2	2	2	2	2	2	2	2	2	2	2
\$6,000 under \$7,000.....	23	2.3	2	2	2	2	2	2	2	2	2	2	2	2
\$7,000 under \$8,000.....	23	2.3	2	2	2	2	2	2	2	2	2	2	2	2
\$8,000 under \$9,000.....	22	2.2	2	2	2	2	2	2	2	2	2	2	2	2
\$9,000 under \$10,000.....	22	2.2	2	2	2	2	2	2	2	2	2	2	2	2
\$10,000 under \$11,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$11,000 under \$12,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$12,000 under \$13,000.....	18	1.8	1	1	1	1	1	1	1	1	1	1	1	1
\$13,000 under \$14,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$14,000 under \$15,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$15,000 under \$16,000.....	19	1.9	1	1	1	1	1	1	1	1	1	1	1	1
\$16,000 under \$17,000.....	19	1.9	1	1	1	1	1	1	1	1	1	1	1	1
\$17,000 under \$18,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$18,000 under \$19,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$19,000 under \$20,000.....	20	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$20,000 under \$25,000.....	17	1.7	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	14	1.4	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$40,000.....	13	1.3	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$50,000.....	13	1.3	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	5	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	15	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$100,000 under \$200,000.....	5	1.5	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total nontaxable returns</b> .....	6	1.1	1	1	1	1	1	1	1	1	1	1	1	1
<b>All returns summary:</b>														
Under \$5,000.....	6	1.1	1	1	1	1	1	1	1	1	1	1	1	1
\$5,000 under \$10,000.....	7	1.7	1	1	1	1	1	1	1	1	1	1	1	1
\$10,000 under \$15,000.....	2	2.0	2	2	2	2	2	2	2	2	2	2	2	2
\$15,000 under \$20,000.....	3	3.0	3	3	3	3	3	3	3	3	3	3	3	3
\$20,000 or more.....	1	1.0	1	1	1	1	1	1	1	1	1	1	1	1

Footnote(s) at end of table.







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

Size of adjusted gross income	Sales of capital assets reported on Schedule D											
	Capital gain distributions reported on Form 1040		Returns with short-term capital gains or losses				Returns with long-term capital gains or losses				Post-1969 long-term capital gains or losses	
	Number of returns (44)	Amount (45)	Pre-1970 short-term capital loss carryover (46)	Amount (48)	Number of returns (50)	Amount (51)	Net short-term loss after carryover (52)	Amount (53)	Pre-1970 long-term capital loss carryover (54)	Amount (55)	Number of returns (56)	Amount (57)
<b>All returns, total</b>	3.2	14.0	4.6	9.9	2.5	3.4	2.2	6.7	18.4	32.6	3.9	6.9
No adjusted gross income	95.8	39.4	8.3	18.4	19.7	8.3	46.2	20.0	20.0	95.6	24.5	20.2
\$1 under \$1,000	99.3	65.0	21.3	23.3	63.3	8.3	48.0	41.8	41.8	97.9	55.0	70.2
\$1,000 under \$2,000	45.1	41.2	60.5	63.1	33.8	38.7	31.6	62.7	62.7	95.9	56.2	61.1
\$2,000 under \$3,000	28.5	50.8	41.8	48.9	31.1	37.1	31.6	40.6	40.6	98.7	41.9	41.9
\$3,000 under \$4,000	23.5	35.4	46.4	50.7	28.2	41.2	31.4	46.2	46.2	98.7	56.9	55.0
\$4,000 under \$5,000	22.3	48.7	46.5	46.6	38.9	53.9	50.1	46.2	46.2	99.7	43.8	43.8
\$5,000 under \$6,000	23.7	53.4	48.7	48.7	39.0	40.4	30.2	48.7	48.7	98.8	39.8	39.8
\$6,000 under \$7,000	23.9	38.8	46.2	46.2	28.4	34.2	30.8	48.7	48.7	98.8	38.8	38.8
\$7,000 under \$8,000	20.9	20.9	46.2	46.2	27.3	31.9	21.0	48.7	48.7	98.8	32.2	32.2
\$8,000 under \$9,000	25.4	48.0	41.9	48.0	34.0	37.7	34.7	48.7	48.7	98.3	58.3	46.1
\$9,000 under \$10,000	21.8	41.2	57.3	57.3	24.1	42.2	24.8	53.1	53.1	98.3	28.4	28.4
\$10,000 under \$11,000	21.6	51.1	49.7	49.7	27.2	52.0	21.0	48.0	48.0	98.5	48.0	48.0
\$11,000 under \$12,000	16.7	33.4	38.4	38.4	24.0	32.3	21.5	38.1	38.1	98.5	30.7	30.7
\$12,000 under \$13,000	24.7	38.6	40.8	40.8	21.8	28.8	24.7	38.1	38.1	98.5	50.6	45.7
\$13,000 under \$14,000	20.8	36.7	49.8	49.8	22.8	28.8	28.7	38.1	38.1	98.5	52.7	52.7
\$14,000 under \$15,000	20.8	36.7	49.8	49.8	22.8	28.8	28.7	38.1	38.1	98.5	52.7	52.7
\$15,000 under \$16,000	23.3	42.1	34.7	38.7	23.9	31.9	20.5	35.9	35.9	99.6	35.7	35.7
\$16,000 under \$17,000	20.5	79.8	40.4	40.4	35.5	49.7	31.9	31.9	31.9	97.8	44.9	44.9
\$17,000 under \$18,000	19.6	32.5	35.0	35.0	30.8	30.8	11.2	37.2	37.2	96.8	26.4	26.4
\$18,000 under \$19,000	21.8	30.8	35.7	35.7	35.7	35.7	11.2	37.2	37.2	96.8	30.0	30.0
\$19,000 under \$20,000	21.0	41.8	38.2	38.2	22.5	53.9	17.4	28.0	28.0	98.9	32.4	32.4
\$20,000 under \$25,000	9.9	51.4	19.1	22.4	9.9	6.4	6.3	20.8	20.8	98.8	14.5	14.5
\$25,000 under \$30,000	9.4	33.0	12.0	12.0	5.4	16.4	6.2	18.1	18.1	98.1	14.4	14.4
\$30,000 under \$40,000	6.4	64.0	12.6	12.6	5.4	10.2	5.0	15.5	15.5	98.5	23.1	23.1
\$40,000 under \$50,000	8.5	33.6	6.4	6.4	6.7	10.3	6.0	20.2	20.2	98.5	11.3	11.3
\$50,000 under \$75,000	5.9	30.5	6.4	6.4	3.1	7.3	2.9	24.2	24.2	98.5	48.0	48.0
\$75,000 under \$100,000	10.1	42.3	6.4	6.4	15.4	10.5	4.4	15.3	15.3	98.5	7.0	7.0
\$100,000 under \$200,000	2.9	28.8	4.0	4.0	2.3	10.5	1.6	19.9	19.9	98.5	3.3	3.3
\$200,000 under \$300,000	0.0	37.1	0.0	3.4	9.5	1.8	0.0	14.5	14.5	98.5	2.7	2.7
\$300,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.5	0.0	0.0
\$1,000,000 or more	3.3	14.7	4.8	4.8	2.5	3.6	2.3	6.7	6.7	98.5	3.9	3.9
<b>Taxable returns, total</b>	68.9	92.0	29.3	33.2	18.1	11.9	12.9	6.2	21.5	92.3	6.2	6.4
No adjusted gross income	70.5	62.6	0.0	0.0	57.6	62.0	94.0	84.0	84.0	98.5	98.3	98.3
\$1 under \$1,000	50.1	53.3	98.3	98.3	43.9	86.6	78.7	51.3	51.3	98.5	78.0	78.0
\$1,000 under \$2,000	50.0	69.3	80.3	80.3	37.5	66.6	45.7	62.7	62.7	98.5	70.5	70.5
\$2,000 under \$3,000	26.4	38.8	89.4	89.4	51.4	58.5	58.3	69.5	69.5	98.5	89.1	89.1
\$3,000 under \$4,000	27.7	40.8	89.4	89.4	37.7	51.6	43.8	62.5	62.5	98.5	89.1	89.1
\$4,000 under \$5,000	22.9	36.5	89.4	89.4	31.6	41.7	34.1	46.3	46.3	98.5	89.1	89.1
\$5,000 under \$6,000	27.2	48.1	47.8	47.8	39.9	43.0	27.7	38.1	38.1	98.5	47.4	47.4
\$6,000 under \$7,000	23.1	42.7	67.9	67.9	24.5	43.3	27.9	59.9	59.9	98.5	57.6	57.6
\$7,000 under \$8,000	21.6	51.5	94.7	94.7	29.6	59.9	22.6	62.5	62.5	98.5	46.0	46.0
\$8,000 under \$9,000	18.8	33.4	37.6	37.6	25.9	35.7	22.4	62.5	62.5	98.5	46.0	46.0
\$9,000 under \$10,000	24.9	41.5	43.5	43.5	23.2	28.8	23.5	62.5	62.5	98.5	46.0	46.0
\$10,000 under \$11,000	20.8	36.7	52.2	52.2	20.8	28.8	20.8	62.5	62.5	98.5	46.0	46.0
\$11,000 under \$12,000	23.7	42.2	40.3	40.3	26.0	33.6	22.1	62.5	62.5	98.5	46.0	46.0
\$12,000 under \$13,000	20.6	78.8	44.3	44.3	21.7	45.9	22.4	62.5	62.5	98.5	46.0	46.0
\$13,000 under \$14,000	18.2	32.6	39.5	39.5	20.9	24.9	17.4	62.5	62.5	98.5	46.0	46.0
\$14,000 under \$15,000	21.6	30.8	38.5	38.5	20.8	24.9	17.4	62.5	62.5	98.5	46.0	46.0
\$15,000 under \$16,000	21.0	41.8	38.0	38.0	24.1	55.6	17.9	62.5	62.5	98.5	46.0	46.0
\$16,000 under \$17,000	9.7	52.7	18.4	18.4	9.0	15.1	8.4	21.8	21.8	98.5	14.7	14.7
\$17,000 under \$18,000	9.4	33.0	19.4	19.4	9.3	16.6	8.3	21.8	21.8	98.5	14.8	14.8
\$18,000 under \$19,000	6.4	65.1	12.7	12.7	5.5	10.3	5.1	15.8	15.8	98.5	9.5	9.5
\$19,000 under \$20,000	5.5	30.5	6.4	6.4	3.1	7.3	2.9	25.6	25.6	98.5	5.0	5.0
\$20,000 under \$25,000	5.0	42.3	8.4	8.4	15.5	10.5	4.4	15.3	15.3	98.5	7.1	7.1
\$25,000 under \$50,000	18.3	28.6	4.0	4.0	2.3	10.5	1.9	19.1	19.1	98.5	3.3	3.3
\$50,000 under \$100,000	6.2	37.1	3.4	3.4	9.5	1.8	1.6	14.7	14.7	98.5	2.7	2.7
\$100,000 under \$200,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.5	0.0	0.0
\$200,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.5	0.0	0.0
\$1,000,000 or more	12.8	72.2	15.6	15.6	10.7	10.7	9.3	31.4	31.4	98.5	12.8	12.8
<b>Total nontaxable returns</b>	39.3	24.1	82.4	82.4	21.4	21.4	9.3	31.4	31.4	98.5	23.7	23.7
All returns, summary	14.3	24.1	18.5	28.3	13.2	13.2	12.3	38.4	38.4	98.5	16.7	16.7
\$5,000 under \$10,000	10.3	26.2	26.9	26.9	14.5	14.5	10.1	27.3	27.3	98.5	16.7	16.7
\$10,000 under \$15,000	9.5	18.3	68.0	68.0	10.7	18.4	10.0	68.7	68.7	98.5	13.1	13.1
\$15,000 under \$20,000	9.3	43.5	50.1	50.1	9.9	24.8	8.6	65.2	65.2	98.5	19.7	19.7
\$20,000 or more	3.7	18.3	36.9	36.9	8.3	4.8	2.4	23.4	23.4	98.5	3.9	3.9

Footnote(s) at end of table.



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

Size of adjusted gross income	Sales of property other than capital assets				Business and profession				Farm			
	Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)
<b>All returns, total</b>	2.7	3.6	3.8	4.9	4	6	1.4	2.6	3.0	2.4	2.6	5.3
No adjusted gross income	10.5	8.6	11.9	10.2	7.7	5.8	3.7	18.3	16.5	7.2	18.3	28.7
\$1,000 under \$5,000	38.9	42.4	38.2	31.0	6.9	12.8	10.2	20.2	28.1	25.7	20.2	21.8
\$5,000 under \$10,000	27.3	34.2	33.9	36.6	5.8	6.7	10.0	14.1	24.5	23.9	14.1	23.9
\$10,000 under \$25,000	28.4	42.7	27.5	37.5	4.9	6.2	8.7	15.1	19.0	21.3	15.1	25.4
\$25,000 under \$50,000	23.9	45.1	26.9	37.0	4.4	5.1	8.9	13.1	18.6	20.3	13.1	28.0
\$50,000 under \$100,000	26.8	46.1	26.9	37.0	4.4	4.7	8.9	13.7	18.6	19.7	13.7	20.6
\$100,000 under \$250,000	22.8	32.6	28.8	48.0	4.2	4.8	8.2	11.3	20.3	17.3	11.3	22.9
\$250,000 under \$500,000	25.3	35.2	30.8	38.1	4.2	4.8	8.4	11.5	17.8	17.8	11.5	18.3
\$500,000 under \$1,000,000	22.9	35.2	28.7	37.2	4.2	4.9	8.0	11.1	20.0	16.4	11.1	22.3
\$1,000,000 or more	21.8	25.5	24.7	36.8	4.2	4.2	9.0	10.3	18.3	16.0	10.3	19.6
\$10,000 under \$11,000	23.0	25.4	29.3	34.7	4.3	5.2	7.4	10.3	17.6	15.4	10.3	19.0
\$11,000 under \$12,000	19.2	35.8	23.7	28.5	3.9	4.9	7.4	10.2	18.0	14.3	10.2	19.1
\$12,000 under \$13,000	19.4	22.8	27.6	31.6	4.0	5.1	7.2	10.2	18.8	14.4	10.2	16.6
\$13,000 under \$14,000	18.2	28.1	24.0	34.4	4.1	5.3	7.0	11.3	19.3	14.4	11.3	25.9
\$14,000 under \$15,000	21.7	36.1	26.5	44.5	4.2	5.4	7.4	11.7	24.6	18.8	11.7	17.1
\$15,000 under \$16,000	17.6	32.0	25.2	34.1	4.2	5.6	6.5	9.7	18.5	15.6	9.7	17.3
\$16,000 under \$17,000	18.8	28.5	25.0	37.5	3.9	4.2	6.7	8.4	22.1	15.8	8.4	20.9
\$17,000 under \$18,000	18.0	28.6	25.8	45.6	3.8	4.2	6.5	10.1	17.4	15.0	10.1	18.2
\$18,000 under \$19,000	19.1	23.5	24.5	28.9	3.8	4.2	6.7	10.2	16.9	14.1	10.2	20.5
\$19,000 under \$20,000	21.2	45.9	23.0	44.9	4.0	5.5	6.7	10.3	19.3	15.0	10.3	18.5
\$20,000 under \$25,000	8.5	50.4	37.4	50.7	4.6	6.1	6.6	10.3	7.8	6.9	4.6	8.2
\$25,000 under \$30,000	6.8	15.7	13.7	17.7	2.6	2.9	2.8	5.2	9.0	8.3	2.6	10.6
\$30,000 under \$40,000	6.3	10.6	13.3	38.1	1.8	2.8	3.4	4.5	8.8	6.5	1.8	12.9
\$40,000 under \$50,000	8.4	16.7	13.0	10.5	1.8	2.5	2.4	4.5	11.6	6.5	1.8	8.0
\$50,000 under \$75,000	4.4	7.9	8.9	12.3	1.0	1.5	2.9	5.2	6.4	5.1	1.0	9.9
\$75,000 under \$100,000	7.1	12.5	10.1	18.4	2.4	2.9	4.7	6.6	8.5	12.7	2.4	5.7
\$100,000 under \$200,000	3.2	6.7	9.8	12.8	1.1	1.1	2.5	4.1	7.0	3.8	1.1	4.8
\$200,000 under \$500,000	3.0	7.5	3.6	7.7	2.0	3.1	3.1	4.7	7.1	3.3	2.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	3.1	4.2	4.5	6.1	1.5	1.5	1.1	4.0	3.1	2.8	1.5	3.1
<b>Taxable returns, total</b>	17.9	18.0	22.2	30.6	16.2	13.5	20.0	9.3	40.4	17.6	9.3	18.6
No adjusted gross income	8.3	13.8	8.2	11.3	8.1	8.2	8.1	8.2	8.2	8.2	8.2	8.2
\$1,000 under \$5,000	48.4	51.3	48.4	51.3	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6
\$5,000 under \$10,000	85.5	91.9	85.5	91.9	85.5	85.5	85.5	85.5	85.5	85.5	85.5	85.5
\$10,000 under \$25,000	79.4	84.7	79.4	84.7	79.4	79.4	79.4	79.4	79.4	79.4	79.4	79.4
\$25,000 under \$50,000	51.1	54.1	51.1	54.1	51.1	51.1	51.1	51.1	51.1	51.1	51.1	51.1
\$50,000 under \$100,000	50.9	54.4	50.9	54.4	50.9	50.9	50.9	50.9	50.9	50.9	50.9	50.9
\$100,000 under \$200,000	54.3	54.3	54.3	54.3	54.3	54.3	54.3	54.3	54.3	54.3	54.3	54.3
\$200,000 under \$500,000	30.8	39.6	30.8	39.6	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
\$500,000 under \$1,000,000	27.1	44.3	27.1	44.3	27.1	27.1	27.1	27.1	27.1	27.1	27.1	27.1
\$1,000,000 under \$11,000	23.5	26.0	23.5	26.0	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5
\$11,000 under \$12,000	23.0	28.6	23.0	28.6	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
\$12,000 under \$13,000	21.1	44.1	21.1	44.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1
\$13,000 under \$14,000	25.0	34.8	25.0	34.8	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
\$14,000 under \$15,000	18.2	24.4	18.2	24.4	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2
\$15,000 under \$16,000	18.7	34.2	18.7	34.2	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7
\$16,000 under \$17,000	21.3	27.6	21.3	27.6	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
\$17,000 under \$18,000	20.8	54.3	20.8	54.3	20.8	20.8	20.8	20.8	20.8	20.8	20.8	20.8
\$18,000 under \$19,000	22.5	59.0	22.5	59.0	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
\$19,000 under \$20,000	8.9	16.6	8.9	16.6	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9
\$20,000 under \$25,000	10.1	18.1	10.1	18.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1
\$25,000 under \$40,000	8.5	6.3	8.5	6.3	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
\$40,000 under \$50,000	8.5	16.9	8.5	16.9	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
\$50,000 under \$75,000	7.1	4.4	7.1	4.4	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
\$75,000 under \$100,000	3.2	7.1	3.2	7.1	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
\$100,000 under \$200,000	3.0	6.7	3.0	6.7	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
\$200,000 under \$500,000	0.0	7.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	5.8	7.1	7.1	8.2	1.4	1.4	2.3	2.8	4.9	4.8	1.4	4.4
<b>Total nontaxable returns</b>	8.3	8.5	9.4	9.6	1.9	2.4	2.7	2.9	7.4	5.7	2.9	4.8
All returns, unmay:	14.1	14.1	12.6	20.4	1.8	2.1	3.5	4.9	6.9	6.6	4.9	8.5
Under \$5,000	14.9	14.9	11.4	16.3	1.5	2.2	3.1	4.3	7.2	7.0	4.3	8.9
\$5,000 under \$10,000	8.3	16.4	11.7	18.6	1.3	2.2	2.8	3.8	7.4	6.6	3.8	6.9
\$10,000 under \$15,000	3.1	4.4	4.4	4.8	0.9	1.3	1.7	1.7	3.5	3.3	0.9	3.3
\$15,000 under \$20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$20,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Footnote(s) at left of table.







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

Coefficient of variation for number of returns and amounts (percent)	Statutory adjustments—Continued					Income earned abroad						
	Moving expenses		Forfeited interest penalty		Alimony paid		Deduction for expense of living abroad		Total		In adjusted gross income	
	Number of returns (128)	Amount (128)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)
<b>All returns, total</b>	2.4	2.7	2.9	5.8	3.8	7.4	7.8	4.9	3.0	5.6	3.2	63.9
No adjusted gross income	34.3	34.3	23.2	67.0	22.5	62.4	63.7	61.9	59.0	63.7	59.0	63.9
\$1 under \$1,000	63.4	63.4	44.4	44.4	94.5	97.9	97.9	66.0	66.0	97.9	66.0	97.9
\$1,000 under \$2,000	46.5	46.5	30.4	35.8	96.1	86.2	86.2	50.4	50.4	86.2	50.4	86.2
\$2,000 under \$3,000	37.7	37.7	34.8	44.1	97.0	87.9	87.9	56.1	56.1	87.9	56.1	87.9
\$3,000 under \$4,000	32.0	32.0	44.1	41.7	86.3	73.2	73.2	59.5	59.5	73.2	59.5	73.2
\$4,000 under \$5,000	23.3	23.3	24.1	36.4	45.6	73.3	73.3	72.0	72.0	73.3	72.0	73.3
\$5,000 under \$6,000	20.9	20.9	23.0	36.4	80.2	81.1	81.1	68.9	68.9	81.1	68.9	81.1
\$6,000 under \$7,000	18.4	18.4	21.7	27.1	83.9	91.1	91.1	79.3	79.3	91.1	79.3	91.1
\$7,000 under \$8,000	17.3	17.3	22.9	28.3	83.5	85.7	85.7	81.1	81.1	85.7	81.1	85.7
\$8,000 under \$9,000	15.0	15.0	20.1	32.2	84.0	87.6	87.6	86.5	86.5	87.6	86.5	87.6
\$9,000 under \$10,000	15.0	15.0	23.1	32.8	84.4	86.5	86.5	86.5	86.5	86.5	86.5	86.5
\$10,000 under \$11,000	12.8	12.8	21.5	40.4	86.0	89.0	89.0	89.0	89.0	89.0	89.0	89.0
\$11,000 under \$12,000	12.8	12.8	21.9	37.7	83.2	87.5	87.5	87.5	87.5	87.5	87.5	87.5
\$12,000 under \$13,000	13.1	13.1	19.2	36.8	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$13,000 under \$14,000	13.6	13.6	18.7	35.7	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$14,000 under \$15,000	12.8	12.8	16.1	27.7	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$15,000 under \$16,000	13.9	13.9	18.4	31.7	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$16,000 under \$17,000	11.5	11.5	15.9	34.2	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$17,000 under \$18,000	13.5	13.5	19.0	30.4	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$18,000 under \$19,000	12.8	12.8	20.0	28.0	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$19,000 under \$20,000	14.3	14.3	19.3	27.3	83.5	83.3	83.3	83.3	83.3	83.3	83.3	83.3
\$20,000 under \$25,000	6.4	6.4	8.8	16.7	11.1	13.0	13.0	13.0	13.0	13.0	13.0	13.0
\$25,000 under \$30,000	7.1	7.1	8.5	11.6	11.6	13.1	13.1	13.1	13.1	13.1	13.1	13.1
\$30,000 under \$40,000	5.8	5.8	7.2	9.9	10.2	11.0	11.0	11.0	11.0	11.0	11.0	11.0
\$40,000 under \$50,000	7.5	7.5	7.2	8.8	10.2	11.8	11.8	11.8	11.8	11.8	11.8	11.8
\$50,000 under \$75,000	4.9	4.9	6.3	16.9	8.6	9.1	9.1	14.4	14.4	9.1	14.4	14.4
\$75,000 under \$100,000	8.7	8.7	10.9	9.2	4.3	6.2	6.2	8.9	8.9	6.2	8.9	8.9
\$100,000 under \$200,000	7.4	7.4	10.4	11.4	3.6	5.0	5.0	5.6	5.6	5.6	5.6	5.6
\$200,000 under \$300,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$300,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	2.5	2.8	3.0	5.8	3.9	8.5	8.5	6.5	4.0	6.5	3.8	68.4
No adjusted gross income	82.6	82.6	33.5	56.8	23.8	74.7	74.7	74.7	74.7	74.7	74.7	74.7
\$1 under \$1,000	—	—	69.8	99.9	—	70.4	70.4	70.4	70.4	70.4	70.4	70.4
\$1,000 under \$2,000	—	—	99.9	99.9	—	99.9	99.9	99.9	99.9	99.9	99.9	99.9
\$2,000 under \$3,000	37.5	42.9	31.9	75.2	88.4	74.8	74.8	71.1	71.1	74.8	71.1	74.8
\$3,000 under \$4,000	21.6	31.9	28.5	48.1	78.7	41.2	41.2	41.2	41.2	41.2	41.2	41.2
\$4,000 under \$5,000	15.9	18.2	24.8	48.4	39.5	46.7	46.7	46.7	46.7	46.7	46.7	46.7
\$5,000 under \$6,000	15.6	22.6	23.4	35.3	37.5	35.6	35.6	35.6	35.6	35.6	35.6	35.6
\$6,000 under \$7,000	13.4	17.4	22.4	42.5	37.9	42.5	42.5	42.5	42.5	42.5	42.5	42.5
\$7,000 under \$8,000	15.7	19.3	21.9	33.4	30.4	33.4	33.4	33.4	33.4	33.4	33.4	33.4
\$8,000 under \$9,000	13.9	17.0	20.3	41.6	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4
\$9,000 under \$10,000	13.0	16.3	19.3	26.6	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2
\$10,000 under \$11,000	14.5	19.7	19.9	35.0	28.1	29.7	29.7	29.7	29.7	29.7	29.7	29.7
\$11,000 under \$12,000	11.8	16.2	20.7	34.3	28.1	32.6	32.6	32.6	32.6	32.6	32.6	32.6
\$12,000 under \$13,000	13.8	18.6	19.3	30.6	24.0	36.9	36.9	36.9	36.9	36.9	36.9	36.9
\$13,000 under \$14,000	12.9	16.6	20.0	29.0	22.8	32.0	32.0	32.0	32.0	32.0	32.0	32.0
\$14,000 under \$15,000	14.8	20.2	19.8	31.6	22.8	42.3	42.3	42.3	42.3	42.3	42.3	42.3
\$15,000 under \$16,000	6.9	8.8	9.0	16.9	11.1	13.0	13.0	13.0	13.0	13.0	13.0	13.0
\$16,000 under \$17,000	7.1	10.9	8.6	11.7	11.7	13.5	13.5	13.5	13.5	13.5	13.5	13.5
\$17,000 under \$18,000	5.7	7.3	5.9	14.0	8.0	23.8	23.8	23.8	23.8	23.8	23.8	23.8
\$18,000 under \$19,000	12.9	17.8	8.3	18.6	10.3	10.7	10.7	11.2	11.2	11.2	11.2	11.2
\$19,000 under \$20,000	5.0	6.8	4.8	13.0	5.7	12.9	12.9	14.5	14.5	14.5	14.5	14.5
\$20,000 under \$25,000	9.9	10.9	9.7	16.9	8.6	16.4	16.4	16.4	16.4	16.4	16.4	16.4
\$25,000 under \$30,000	6.5	8.1	4.8	12.2	5.3	8.7	8.7	8.7	8.7	8.7	8.7	8.7
\$30,000 under \$50,000	7.4	10.4	5.2	11.4	3.0	5.6	5.6	5.6	5.6	5.6	5.6	5.6
\$50,000 under \$100,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$100,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns</b>	9.5	11.5	10.2	21.2	17.5	21.1	21.1	18.7	22.0	18.7	15.2	14.6
All returns, summary	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	14.5	15.9	12.3	27.9	23.4	29.6	29.6	29.6	29.6	29.6	29.6	29.6
\$5,000 under \$10,000	10.7	14.3	10.2	18.4	18.9	40.2	40.2	40.2	40.2	40.2	40.2	40.2
\$10,000 under \$15,000	6.9	8.1	6.0	17.5	15.6	35.6	35.6	35.6	35.6	35.6	35.6	35.6
\$15,000 under \$20,000	5.9	7.7	4.4	14.4	11.3	15.6	15.6	15.6	15.6	15.6	15.6	15.6
\$20,000 or more	3.0	3.3	3.4	6.8	4.1	6.7	6.7	7.0	7.0	7.0	7.0	7.0

\*Estimate should be used with caution because of the small number of sample returns on which it is based.



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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	All returns (number)		Total tax liability		Total income tax		Income tax after credits		Minimum tax		Alternative minimum tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
All returns, total	168	168	168	168	168	168	168	168	168	168	168	168
No adjusted gross income	35	78	365	168	858	586	446	4.4	12.4	24.3	4.5	2.4
\$1 under \$1,000	23	119	69	870	858	999	989	12.4	70.4	76.9	24.3	7.7
\$1,000 under \$2,000	19	69	89	125	183	126	126	70.4	71.1	40.3	46.7	16.9
\$2,000 under \$3,000	19	61	89	137	137	137	137	71.1	77.5	40.3	46.7	16.9
\$3,000 under \$4,000	20	28	35	30	30	28	28	87.0	47.7	47.7	45.7	14.5
\$4,000 under \$5,000	20	25	29	29	29	25	25	30	57.2	80.9	77.6	17.6
\$5,000 under \$6,000	20	24	26	25	27	25	25	82.8	87.5	80.9	36.3	36.3
\$6,000 under \$7,000	19	23	26	23	27	25	25	83.4	58.9	85.9	78.9	78.9
\$7,000 under \$8,000	19	23	25	23	26	25	25	54.4	54.4	56.9	43.1	43.1
\$8,000 under \$9,000	20	22	25	22	25	22	22	60.5	78.3	88.3	68.3	68.3
\$9,000 under \$10,000	21	21	24	22	25	22	22	67.1	42.8	80.1	45.9	45.9
\$10,000 under \$11,000	17	18	18	18	20	18	18	57.7	51.9	56.3	60.0	60.0
\$11,000 under \$12,000	18	18	20	18	21	18	18	74.3	55.8	45.2	44.5	44.5
\$12,000 under \$13,000	18	18	20	19	21	19	19	97.9	97.9	52.4	45.4	45.4
\$13,000 under \$14,000	19	19	21	20	21	20	20	72.5	68.8	57.0	55.0	55.0
\$14,000 under \$15,000	20	20	22	20	22	20	20	63.3	58.3	73.4	50.2	50.2
\$15,000 under \$16,000	19	19	20	19	20	19	19	62.8	44.6	61.3	54.3	54.3
\$16,000 under \$17,000	19	19	20	19	20	19	19	80.5	62.4	37.9	44.3	44.3
\$17,000 under \$18,000	19	19	21	20	21	20	20	44.3	52.9	58.6	36.6	36.6
\$18,000 under \$19,000	19	19	20	20	21	20	20	57.1	49.0	46.2	40.4	40.4
\$19,000 under \$20,000	20	20	21	20	21	20	20	59.8	62.9	62.9	40.7	40.7
\$20,000 under \$25,000	7	7	7	7	7	7	7	48.4	43.1	63.1	40.7	40.7
\$25,000 under \$30,000	9	9	10	10	10	10	10	32.4	27.6	22.6	33.0	33.0
\$30,000 under \$40,000	5	5	5	5	5	5	5	23.0	23.0	19.3	21.1	21.1
\$40,000 under \$50,000	13	13	14	13	14	13	13	21.7	21.7	11.2	13.7	13.7
\$50,000 under \$75,000	5	5	5	5	5	5	5	11.2	8.1	14.2	18.9	18.9
\$75,000 under \$100,000	15	15	16	15	16	15	15	8.9	13.5	6.5	10.5	10.5
\$100,000 under \$200,000	3	3	3	3	3	3	3	3.9	3.9	4.1	5.1	5.1
\$200,000 under \$500,000	5	5	5	5	5	5	5	3.5	5.2	3.1	3.8	3.8
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0
Taxable returns, total	168	168	168	168	168	168	168	168	168	168	168	168
No adjusted gross income	35	78	365	168	858	586	446	4.4	12.4	24.3	4.5	2.4
\$1 under \$1,000	23	119	69	870	858	999	989	12.4	70.4	76.9	24.3	7.7
\$1,000 under \$2,000	19	69	89	125	183	126	126	70.4	71.1	40.3	46.7	16.9
\$2,000 under \$3,000	19	61	89	137	137	137	137	71.1	77.5	40.3	46.7	16.9
\$3,000 under \$4,000	20	28	35	30	30	28	28	87.0	47.7	47.7	45.7	14.5
\$4,000 under \$5,000	20	25	29	29	29	25	25	30	57.2	80.9	77.6	17.6
\$5,000 under \$6,000	20	24	26	25	27	25	25	82.8	87.5	80.9	36.3	36.3
\$6,000 under \$7,000	19	23	26	23	27	25	25	83.4	58.9	85.9	78.9	78.9
\$7,000 under \$8,000	19	23	25	23	26	25	25	54.4	54.4	56.9	43.1	43.1
\$8,000 under \$9,000	20	22	25	22	25	22	22	60.5	78.3	88.3	68.3	68.3
\$9,000 under \$10,000	21	21	24	22	25	22	22	67.1	42.8	80.1	45.9	45.9
\$10,000 under \$11,000	17	18	18	18	20	18	18	57.7	51.9	56.3	60.0	60.0
\$11,000 under \$12,000	18	18	20	18	21	18	18	74.3	55.8	45.2	44.5	44.5
\$12,000 under \$13,000	18	18	20	19	21	19	19	97.9	97.9	52.4	45.4	45.4
\$13,000 under \$14,000	19	19	21	20	21	20	20	72.5	68.8	57.0	55.0	55.0
\$14,000 under \$15,000	20	20	22	20	22	20	20	63.3	58.3	73.4	50.2	50.2
\$15,000 under \$16,000	19	19	20	19	20	19	19	62.8	44.6	61.3	54.3	54.3
\$16,000 under \$17,000	19	19	20	19	20	19	19	80.5	62.4	37.9	44.3	44.3
\$17,000 under \$18,000	19	19	21	20	21	20	20	44.3	52.9	58.6	36.6	36.6
\$18,000 under \$19,000	19	19	20	20	21	20	20	57.1	49.0	46.2	40.4	40.4
\$19,000 under \$20,000	20	20	21	20	21	20	20	59.8	62.9	62.9	40.7	40.7
\$20,000 under \$25,000	7	7	7	7	7	7	7	48.4	43.1	63.1	40.7	40.7
\$25,000 under \$30,000	9	9	10	10	10	10	10	32.4	27.6	22.6	33.0	33.0
\$30,000 under \$40,000	5	5	5	5	5	5	5	23.0	23.0	19.3	21.1	21.1
\$40,000 under \$50,000	13	13	14	13	14	13	13	21.7	21.7	11.2	13.7	13.7
\$50,000 under \$75,000	5	5	5	5	5	5	5	11.2	8.1	14.2	18.9	18.9
\$75,000 under \$100,000	15	15	16	15	16	15	15	8.9	13.5	6.5	10.5	10.5
\$100,000 under \$200,000	3	3	3	3	3	3	3	3.9	3.9	4.1	5.1	5.1
\$200,000 under \$500,000	5	5	5	5	5	5	5	3.5	5.2	3.1	3.8	3.8
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0
Total nontaxable returns	0	0	0	0	0	0	0	0	0	0	0	0
All returns, summary:	168	168	168	168	168	168	168	168	168	168	168	168
Under \$5,000	78	119	365	168	858	586	446	4.4	12.4	24.3	4.5	2.4
\$5,000 under \$15,000	119	69	89	125	183	126	126	70.4	71.1	40.3	46.7	16.9
\$15,000 under \$20,000	61	89	89	137	137	137	137	71.1	77.5	40.3	46.7	16.9
\$20,000 under \$25,000	28	35	35	30	30	28	28	87.0	47.7	47.7	45.7	14.5
\$25,000 or more	25	29	29	29	29	25	25	30	57.2	80.9	77.6	17.6

Footnote(s) at end of table.

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

Size of adjusted gross income	All other taxes													Number of returns with tax liability				
	Total			Tax from recomputing non-refugee investment credit			Penalty tax on individual retirement arrangements			Self-employment tax			Social security taxes on tip income			Earned income credit used to offset all other taxes		
	Number of returns (12)	Amount (13)	Coefficient of variation (14)	Number of returns (15)	Amount (16)	Coefficient of variation (17)	Number of returns (18)	Amount (19)	Coefficient of variation (20)	Number of returns (21)	Amount (22)	Coefficient of variation (23)	Number of returns (24)					
<b>All returns, total.....</b>	7																	
No adjusted gross income.....	6.9		13.1	4.2	12.8	18.7	7	1.8	11.4	14.2	2.7	3.1	7					
\$1 under \$1,000.....	6.4	21.1	42.5	33.4	61.6	30.4	7.6	9.9	89.3	97.6	11.6	12.8	3.9					
\$1,000 under \$2,000.....	6.6	6.3	38.0	51.9	98.7	98.7	10.7	22.9	99.3	17.6	17.6	22.7	2.3					
\$2,000 under \$3,000.....	5.8	6.5	33.0	33.1	99.3	99.3	8.6	8.6	97.6	13.6	13.6	14.2	2.0					
\$3,000 under \$4,000.....	5.0	5.7	29.3	46.8	97.6	97.6	5.1	5.4	99.5	11.6	11.6	11.9	2.0					
\$4,000 under \$5,000.....	4.8	6.3	37.2	53.6	99.6	99.6	4.7	5.0	94.0	9.2	9.2	9.5	2.9					
\$5,000 under \$6,000.....	4.8	5.1	24.8	33.5	98.9	98.9	4.8	5.1	92.1	7.9	7.9	8.4	3.5					
\$6,000 under \$7,000.....	4.7	5.2	29.3	33.4	98.1	98.1	4.8	5.2	94.9	7.3	7.3	8.0	3.8					
\$7,000 under \$8,000.....	4.7	5.2	32.6	30.7	96.7	96.7	4.7	5.2	93.0	7.4	7.4	8.0	3.8					
\$8,000 under \$9,000.....	4.8	5.2	24.6	28.4	99.2	99.2	4.8	5.2	94.5	7.2	7.2	7.9	4.5					
\$9,000 under \$10,000.....	5.0	6.0	22.7	28.7	99.2	99.2	5.0	6.0	97.6	8.2	8.2	10.0	6.5					
\$10,000 under \$11,000.....	4.8	5.2	20.3	32.9	97.2	97.2	4.6	5.3	94.4	6.0	6.0	13.7	10.4					
\$11,000 under \$12,000.....	4.8	5.3	22.3	27.4	98.2	98.2	4.6	5.3	98.9	4.9	4.9	—	11.7					
\$12,000 under \$13,000.....	4.8	5.8	20.9	24.1	96.1	96.1	4.6	5.3	97.6	5.7	5.7	—	14.5					
\$13,000 under \$14,000.....	4.8	5.5	22.2	31.8	98.1	98.1	4.8	5.5	97.6	7.0	7.0	—	16.2					
\$14,000 under \$15,000.....	4.8	6.0	21.4	38.1	98.1	98.1	4.8	6.0	99.5	6.0	6.0	—	19.1					
\$15,000 under \$16,000.....	4.5	5.9	19.2	33.5	97.0	97.0	4.6	5.6	97.6	5.6	5.6	—	22.9					
\$16,000 under \$17,000.....	4.7	6.5	20.8	34.9	99.4	99.4	4.4	5.5	97.6	5.5	5.5	—	23.0					
\$17,000 under \$18,000.....	4.5	7.3	20.3	57.4	97.4	97.4	4.7	5.9	97.6	5.9	5.9	—	24.7					
\$18,000 under \$19,000.....	4.8	5.9	17.7	58.9	97.7	97.7	4.5	5.7	98.2	5.7	5.7	—	24.1					
\$19,000 under \$20,000.....	2.1	2.7	23.5	31.7	97.9	97.9	4.8	5.9	97.0	6.3	6.3	—	24.1					
\$20,000 under \$25,000.....	2.1	2.7	8.7	12.2	32.2	32.2	2.1	2.7	33.3	4.8	4.8	—	32.6					
\$25,000 under \$30,000.....	2.6	3.2	8.1	12.7	31.4	31.4	2.1	2.7	33.3	4.8	4.8	—	19.7					
\$30,000 under \$40,000.....	1.6	2.3	7.6	13.1	38.6	38.6	1.8	2.8	40.5	3.2	3.2	—	18.7					
\$40,000 under \$50,000.....	2.6	3.2	7.6	19.5	36.0	36.0	2.8	3.2	48.7	4.1	4.1	—	22.9					
\$50,000 under \$75,000.....	1.3	1.6	3.8	14.4	90.0	90.0	2.6	2.9	71.1	2.9	2.9	—	30.1					
\$75,000 under \$100,000.....	2.5	2.9	5.5	11.8	23.0	23.0	1.4	1.8	42.3	1.8	1.8	—	37.4					
\$100,000 under \$200,000.....	1.3	1.8	1.8	11.8	55.7	55.7	2.6	2.9	59.4	2.9	2.9	—	17.4					
\$200,000 under \$500,000.....	1.3	2.4	1.8	27.2	48.1	48.1	1.4	1.6	63.6	1.6	1.6	—	39.0					
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	37.7	62.8	62.8	1.7	1.9	31.0	1.9	1.9	—	24.5					
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	—	0.0					
<b>Taxable returns, total.....</b>	7																	
No adjusted gross income.....	18.8	15.9	2.8	4.7	13.8	19.9	2.8	4.7	12.5	16.5	39.2	42.4	0.0					
\$1 under \$1,000.....	90.9	75.6	17.5	19.6	0.0	0.0	30.1	18.6	0.0	0.0	52.3	48.9	0.0					
\$1,000 under \$2,000.....	91.2	61.5	93.9	93.9	93.9	93.9	91.3	55.9	91.3	91.3	98.7	98.7	0.0					
\$2,000 under \$3,000.....	68.7	61.5	48.9	48.9	98.7	98.7	68.7	61.5	61.5	61.5	91.2	91.2	0.0					
\$3,000 under \$4,000.....	10.5	11.8	98.1	98.1	98.1	98.1	10.5	11.9	11.9	11.9	98.7	98.7	0.0					
\$4,000 under \$5,000.....	8.8	8.8	68.2	77.9	8.7	8.7	8.1	8.5	8.5	8.5	98.0	98.0	0.0					
\$5,000 under \$6,000.....	8.5	8.7	63.2	72.4	8.7	8.7	8.5	8.8	8.8	8.8	98.0	98.0	0.0					
\$6,000 under \$7,000.....	7.2	8.0	45.7	55.4	52.2	52.2	7.1	7.3	7.3	7.3	98.0	98.0	0.0					
\$7,000 under \$8,000.....	6.0	6.9	32.7	35.9	88.7	88.7	6.1	6.9	6.9	6.9	98.0	98.0	0.0					
\$8,000 under \$9,000.....	5.9	7.2	32.7	40.8	80.1	80.1	5.9	7.4	7.4	7.4	98.0	98.0	0.0					
\$9,000 under \$10,000.....	5.0	5.8	25.3	44.3	57.2	57.2	5.1	5.9	5.9	5.9	98.0	98.0	0.0					
\$10,000 under \$11,000.....	5.0	5.7	26.1	41.1	99.4	99.4	5.0	5.7	5.7	5.7	98.0	98.0	0.0					
\$11,000 under \$12,000.....	5.1	6.1	25.6	27.6	96.1	96.1	5.2	6.1	6.1	6.1	98.0	98.0	0.0					
\$12,000 under \$13,000.....	5.1	5.8	28.8	43.7	83.1	83.1	5.1	5.9	5.9	5.9	98.0	98.0	0.0					
\$13,000 under \$14,000.....	5.0	6.4	26.2	47.0	66.3	66.3	5.1	6.3	6.3	6.3	98.0	98.0	0.0					
\$14,000 under \$15,000.....	4.7	5.9	22.2	44.4	63.1	63.1	4.8	5.9	5.9	5.9	98.0	98.0	0.0					
\$15,000 under \$16,000.....	4.5	5.7	24.1	28.8	57.4	57.4	4.9	5.9	5.9	5.9	98.0	98.0	0.0					
\$16,000 under \$18,000.....	4.8	6.3	18.9	60.9	66.7	66.7	4.9	6.1	6.1	6.1	98.0	98.0	0.0					
\$17,000 under \$19,000.....	4.7	7.6	18.9	49.9	97.9	97.9	5.0	6.9	6.9	6.9	98.0	98.0	0.0					
\$19,000 under \$20,000.....	5.0	5.9	27.4	48.9	98.9	98.9	5.0	6.9	6.9	6.9	98.0	98.0	0.0					
\$20,000 under \$25,000.....	2.1	2.7	9.3	32.2	52.4	52.4	2.1	2.7	2.7	2.7	98.0	98.0	0.0					
\$25,000 under \$30,000.....	2.6	3.2	8.5	13.6	32.9	32.9	2.6	3.2	3.2	3.2	98.0	98.0	0.0					
\$30,000 under \$40,000.....	1.8	2.3	6.6	14.1	31.5	31.5	1.8	2.3	2.3	2.3	98.0	98.0	0.0					
\$40,000 under \$50,000.....	2.9	3.0	6.0	17.5	44.4	44.4	2.8	2.8	2.8	2.8	98.0	98.0	0.0					
\$50,000 under \$75,000.....	1.4	1.6	3.8	6.1	23.3	23.3	1.4	1.8	1.8	1.8	98.0	98.0	0.0					
\$75,000 under \$100,000.....	2.5	2.9	5.5	12.0	68.5	68.5	2.6	2.9	2.9	2.9	98.0	98.0	0.0					
\$100,000 under \$200,000.....	1.2	1.8	1.8	6.9	48.1	48.1	1.4	1.8	1.8	1.8	98.0	98.0	0.0					
\$200,000 under \$500,000.....	1.3	2.4	1.8	5.3	37.7	37.7	1.7	1.9	1.9	1.9	98.0	98.0	0.0					
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					
<b>Total nontaxable returns.....</b>	1.7	2.4	6.4	8.9	31.4	47.2	1.7	2.3	2.3	2.3	34.5	34.5	7					
All returns, summary:																		
Under \$5,000.....	2.3	3.2	10.3	14.1	45.2	45.2	2.4	2.9	2.9	2.9	48.8	48.8	8					
\$5,000 under \$10,000.....	2.0	2.4	12.0	14.9	56.4	56.4	2.0	2.4	2.4	2.4	58.1	58.1	2.0					
\$10,000 under \$15,000.....	1.8	2.4	9.9	14.3	37.4	37.4	1.8	2.4	2.4	2.4	42.2	42.2	2.0					
\$15,000 under \$20,000.....	1.9	2.6	9.0	23.8	38.3	38.3	1.9	2.4	2.4	2.4	42.2	42.2	2.0					
\$20,000 or more.....	1.0	1.0	2.8	4.2	15.1	24.3	0.9	1.0	1.0	1.0	20.2	20.2	11.2					

Footnote(e) at end of table.

Individual Returns/1979 • Sources, Sample and Limitations

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

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

Size of adjusted gross income	Total					Taxpayments					Credit for tax on alternative minimum income, less, paid off		
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	
<b>All returns, total</b>	1	1	1	1	1	1	1	1	1	1	1	1	
No adjusted gross income	46	50	61	70	80	82	83	168	21	173	21	27	
\$1 under \$1,000	25	31	25	41	191	338	745	519	837	139	91	97	
\$1,000 under \$2,000	21	28	21	27	138	219	425	425	836	742	251	252	
\$2,000 under \$3,000	21	24	21	25	135	184	357	416	834	834	228	264	
\$3,000 under \$4,000	22	25	22	26	103	100	310	387	637	0	173	189	
\$4,000 under \$5,000	23	26	23	27	88	100	387	382	633	56.6	221	302	
\$5,000 under \$6,000	22	24	23	25	73	81	289	293	633	0	205	275	
\$6,000 under \$7,000	21	23	21	24	68	71	437	371	976	976	189	227	
\$7,000 under \$8,000	21	23	22	24	64	69	437	371	822	872	208	251	
\$8,000 under \$9,000	21	23	22	25	61	64	306	370	811	811	208	215	
\$9,000 under \$10,000	22	24	23	25	62	71	326	329	847	0	158	182	
\$10,000 under \$11,000	18	20	19	21	56	61	225	244	796	55.8	206	211	
\$11,000 under \$12,000	19	20	20	21	58	61	276	244	733	745	186	237	
\$12,000 under \$13,000	19	20	20	22	58	64	276	210	733	745	186	237	
\$13,000 under \$14,000	20	21	21	22	60	64	262	203	498	478	203	229	
\$14,000 under \$15,000	20	21	21	23	63	69	305	374	558	60.8	166	219	
\$15,000 under \$16,000	19	20	20	21	60	68	257	379	722	61.7	164	206	
\$16,000 under \$17,000	19	21	20	22	62	71	246	269	489	58.7	164	188	
\$17,000 under \$18,000	20	21	21	22	61	71	262	312	452	58.7	161	188	
\$18,000 under \$19,000	20	21	20	22	64	75	272	272	380	39.6	167	228	
\$19,000 under \$20,000	20	22	21	23	64	77	277	320	341	39.6	166	263	
\$20,000 under \$25,000	7	7	7	8	28	34	118	152	75	10.4	81	106	
\$25,000 under \$30,000	10	10	10	11	33	39	116	163	52	6.5	82	114	
\$30,000 under \$40,000	5	5	5	6	21	27	36	50	36	8.2	69	100	
\$40,000 under \$50,000	13	14	14	16	26	33	67	259	54	7.1	124	161	
\$50,000 under \$75,000	5	5	5	7	12	16	42	42	32	8.2	52	101	
\$75,000 under \$100,000	15	17	18	21	22	26	60	73	56	7.2	91	165	
\$100,000 under \$200,000	4	4	4	5	9	12	27	35	25	8.1	81	165	
\$200,000 under \$500,000	5	6	6	7	10	11	22	28	18	3.6	87	165	
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Taxable returns, total</b>	2	4	2	2	9	9	31	18	21	22	33	39	
No adjusted gross income	68	68	150	109	234	117	98	83	356	20.5	40.4	35.5	
\$1 under \$1,000	88	70	85	93	88	82	64	64	88	88	88	88	
\$1,000 under \$2,000	48	51	43	45	29	29	18	18	29	29	29	29	
\$2,000 under \$3,000	16	16	16	16	16	16	16	16	16	16	16	16	
\$3,000 under \$4,000	32	31	28	28	126	148	148	500	528	81.1	598	598	
\$4,000 under \$5,000	28	31	28	29	88	102	380	421	463	86.3	430	430	
\$5,000 under \$6,000	25	26	25	27	71	78	278	363	421	94.0	430	430	
\$6,000 under \$7,000	23	25	23	25	68	76	278	363	421	84.7	395	453	
\$7,000 under \$8,000	22	24	22	24	66	76	278	363	421	81.1	319	319	
\$8,000 under \$10,000	18	20	18	21	58	63	251	281	386	84.7	325	303	
\$10,000 under \$11,000	18	20	18	21	58	63	251	281	386	84.7	325	303	
\$11,000 under \$12,000	18	20	18	21	58	63	251	281	386	84.7	325	303	
\$12,000 under \$13,000	19	21	19	22	60	69	282	334	420	78.0	268	320	
\$13,000 under \$14,000	20	22	21	23	66	77	307	375	482	74.9	274	320	
\$14,000 under \$15,000	21	22	21	23	68	79	310	375	482	74.9	274	320	
\$15,000 under \$16,000	19	20	20	21	61	69	253	283	360	81.1	251	259	
\$16,000 under \$17,000	19	21	21	22	63	73	253	283	360	81.1	251	259	
\$17,000 under \$18,000	20	21	21	22	62	72	253	283	360	81.1	251	259	
\$18,000 under \$19,000	20	21	21	22	65	75	305	280	423	460	183	265	
\$19,000 under \$20,000	20	22	21	23	65	78	287	327	407	454	204	266	
\$20,000 under \$25,000	7	7	7	8	33	35	120	155	165	35.0	21.4	226	
\$25,000 under \$30,000	10	10	10	11	33	40	117	164	164	10.6	89	120	
\$30,000 under \$40,000	5	5	5	6	21	27	77	96	96	6.5	95	119	
\$40,000 under \$50,000	13	14	14	16	28	33	77	77	96	5.0	70	102	
\$50,000 under \$75,000	5	5	5	7	12	16	42	43	51	7.1	94	125	
\$75,000 under \$100,000	15	17	18	21	22	26	60	73	32	5.3	105	169	
\$100,000 under \$200,000	4	4	4	5	9	12	27	32	25	7.2	92	169	
\$200,000 under \$500,000	5	6	6	7	10	11	22	28	19	3.2	47	87	
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total nontaxable returns</b>	8	13	8	13	34	42	106	145	178	14.9	4.6	54	
All returns, summary:	7	7	7	7	28	28	106	145	178	14.9	4.6	54	
Under \$5,000	7	7	7	7	28	28	106	145	178	14.9	4.6	54	
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0	
\$10,000 under \$15,000	3	3	3	4	11	11	44	44	55	6.6	8.3	102	
\$15,000 under \$20,000	3	3	3	4	11	11	44	44	55	6.6	8.3	102	
\$20,000 or more	1	1	1	2	10	10	33	33	42	5.3	6.6	83	

Footnote(s) at end of table.

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

Size of adjusted gross income	Taxpayments--Continued				Retundable credits				Advances earned			
	Credit from regulated investment companies		Other taxpayments		Total		Earned income credit, refundable portion		Business energy credit, refundable portion		Income credit payments	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>All returns, total</b>	17.6	44.4	14.6	40.1	1.7	2.6	1.7	2.0	27.5	25.0	25.9	33.7
No adjusted gross income	90.7	69.8	46.8	60.8	11.4	10.4	11.4	10.4	53.8	78.8	---	---
\$1,000 under \$1,000	---	---	52.6	55.9	7.2	7.2	7.2	6.4	70.5	---	---	---
\$1,000 under \$2,000	94.8	97.6	48.3	54.4	6.0	6.0	6.0	6.0	---	---	---	---
\$2,000 under \$3,000	---	---	53.4	68.6	5.4	6.0	5.4	5.4	70.6	---	98.7	98.7
\$3,000 under \$4,000	---	---	37.5	58.8	4.9	4.9	4.9	5.4	---	---	---	---
\$4,000 under \$5,000	---	---	32.0	47.9	4.5	5.0	4.5	5.0	---	---	---	---
\$5,000 under \$6,000	98.4	98.4	54.9	72.2	4.5	4.5	4.5	5.0	---	---	---	---
\$6,000 under \$7,000	98.6	72.7	57.2	83.9	5.1	5.8	5.1	5.8	---	---	---	---
\$7,000 under \$8,000	---	---	51.3	73.7	7.4	7.4	7.4	8.6	---	---	---	---
\$8,000 under \$9,000	98.3	98.3	55.8	77.4	12.6	15.4	12.6	15.4	---	---	---	---
\$9,000 under \$10,000	98.0	66.1	---	---	98.4	98.4	---	---	98.2	98.4	98.5	98.5
\$10,000 under \$11,000	---	---	98.9	98.3	---	---	---	---	---	---	---	---
\$11,000 under \$12,000	---	---	---	---	---	---	---	---	---	---	---	---
\$12,000 under \$13,000	---	---	---	---	---	---	---	---	---	---	---	---
\$13,000 under \$14,000	---	---	---	---	---	---	---	---	---	---	---	---
\$14,000 under \$15,000	---	---	98.9	98.9	92.5	92.5	---	---	92.5	---	---	---
\$15,000 under \$16,000	---	---	---	---	---	---	---	---	---	---	---	---
\$16,000 under \$17,000	82.2	97.9	94.3	94.3	---	---	---	---	---	---	---	---
\$17,000 under \$18,000	---	---	99.5	98.5	---	---	---	---	---	---	---	---
\$18,000 under \$19,000	---	---	---	---	---	---	---	---	---	---	---	---
\$19,000 under \$20,000	67.4	99.2	---	---	91.4	98.5	---	---	91.4	98.5	98.1	98.1
\$20,000 under \$25,000	76.9	63.5	---	---	98.0	98.0	---	---	98.0	98.0	98.0	98.0
\$25,000 under \$30,000	48.0	60.8	---	---	92.2	92.2	---	---	92.2	92.2	97.3	97.3
\$30,000 under \$40,000	55.7	42.0	---	---	60.1	63.5	---	---	60.1	63.5	---	---
\$40,000 under \$50,000	21.5	47.8	---	---	44.7	44.7	---	---	44.7	44.7	---	---
\$50,000 under \$75,000	31.9	50.1	---	---	71.7	60.9	---	---	71.7	60.9	---	---
\$75,000 under \$100,000	16.1	43.5	---	---	34.7	53.1	---	---	34.7	53.1	---	---
\$100,000 under \$200,000	8.4	20.2	---	---	30.1	57.7	---	---	30.1	57.7	---	---
\$200,000 under \$500,000	0.0	0.0	---	---	0.0	0.0	---	---	0.0	0.0	---	---
\$500,000 under \$1,000,000	0.0	0.0	---	---	0.0	0.0	---	---	0.0	0.0	---	---
\$1,000,000 or more	18.1	48.9	32.0	64.0	29.7	26.2	29.7	28.2	28.7	28.2	37.8	47.8
<b>Taxable returns, total</b>	---	---	---	---	---	---	---	---	---	---	---	---
No adjusted gross income	---	---	---	---	---	---	---	---	---	---	---	---
\$1,000 under \$1,000	---	---	---	---	---	---	---	---	---	---	---	---
\$1,000 under \$2,000	98.6	98.6	---	---	70.5	70.5	---	---	70.5	70.5	---	---
\$2,000 under \$3,000	---	---	---	---	---	---	---	---	---	---	---	---
\$3,000 under \$4,000	---	---	---	---	---	---	---	---	---	---	---	---
\$4,000 under \$5,000	---	---	---	---	---	---	---	---	---	---	---	---
\$5,000 under \$6,000	98.4	98.4	---	---	---	---	---	---	---	---	---	---
\$6,000 under \$7,000	98.9	98.9	---	---	---	---	---	---	---	---	---	---
\$7,000 under \$8,000	---	---	53.2	64.6	---	---	---	---	---	---	---	---
\$8,000 under \$9,000	98.3	98.3	55.8	77.4	---	---	---	---	---	---	---	---
\$9,000 under \$10,000	98.0	66.1	---	---	98.2	98.2	---	---	98.2	98.2	98.5	98.5
\$10,000 under \$11,000	---	---	---	---	---	---	---	---	---	---	---	---
\$11,000 under \$12,000	---	---	---	---	---	---	---	---	---	---	---	---
\$12,000 under \$13,000	---	---	---	---	---	---	---	---	---	---	---	---
\$13,000 under \$14,000	---	---	---	---	---	---	---	---	---	---	---	---
\$14,000 under \$15,000	---	---	---	---	---	---	---	---	---	---	---	---
\$15,000 under \$16,000	98.9	98.9	---	---	92.5	92.5	---	---	92.5	92.5	---	---
\$16,000 under \$17,000	---	---	---	---	---	---	---	---	---	---	---	---
\$17,000 under \$18,000	82.2	97.9	---	---	---	---	---	---	---	---	---	---
\$18,000 under \$19,000	94.3	94.3	---	---	---	---	---	---	---	---	---	---
\$19,000 under \$20,000	---	---	---	---	---	---	---	---	---	---	---	---
\$20,000 under \$25,000	67.4	99.2	---	---	91.4	98.5	---	---	91.4	98.5	98.1	98.1
\$25,000 under \$30,000	76.9	63.5	---	---	98.0	98.0	---	---	98.0	98.0	98.0	98.0
\$30,000 under \$40,000	48.0	60.8	---	---	92.2	92.2	---	---	92.2	92.2	97.3	97.3
\$40,000 under \$50,000	55.7	42.0	---	---	60.1	63.5	---	---	60.1	63.5	---	---
\$50,000 under \$75,000	21.5	47.8	---	---	44.7	44.7	---	---	44.7	44.7	---	---
\$75,000 under \$100,000	31.9	50.1	---	---	71.7	60.9	---	---	71.7	60.9	---	---
\$100,000 under \$200,000	16.1	43.5	---	---	34.7	53.1	---	---	34.7	53.1	---	---
\$200,000 under \$500,000	8.4	20.2	---	---	30.1	57.7	---	---	30.1	57.7	---	---
\$500,000 under \$1,000,000	0.0	0.0	---	---	0.0	0.0	---	---	0.0	0.0	---	---
\$1,000,000 or more	18.1	48.9	32.0	64.0	29.7	26.2	29.7	28.2	28.7	28.2	37.8	47.8
<b>Total nontaxable returns</b>	---	---	---	---	---	---	---	---	---	---	---	---
All returns, summary	72.8	81.2	16.3	28.9	1.7	1.7	1.7	2.0	83.0	84.4	85.2	84.7
Under \$5,000	98.1	92.0	21.0	31.7	3.1	2.6	3.1	3.1	42.3	54.2	54.2	54.2
\$5,000 under \$10,000	61.9	88.6	22.5	43.9	2.4	2.4	2.4	2.9	70.0	78.2	78.2	78.2
\$10,000 under \$15,000	77.3	55.2	98.3	88.3	70.0	70.0	70.0	70.0	92.5	92.5	92.5	92.5
\$15,000 under \$20,000	70.8	90.7	70.4	95.9	28.5	28.5	28.5	28.5	28.5	28.5	50.3	50.3
\$20,000 or more	17.3	48.7	46.3	71.6	---	---	---	---	---	---	---	---

Footnote(a) at end of table.



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

States	Adjusted gross income less deficit		Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total.....	0	1	1	7	1	7	17	18	14	38	9	11	22	125
Alabama.....	5	8	10	6	20	6	11	52	13	24	8	9	17	807
Alaska.....	28	16	30	17	10	7	27	21	8	144	7	2	126	137
Arizona.....	9	12	13	6	13	6	16	16	10	33	5	10	15	142
Arkansas.....	6	12	11	19	15	8	9	30	10	33	8	10	13	107
California.....	2	3	4	4	4	2	8	26	3	13	3	2	6	107
Colorado.....	5	9	10	11	12	6	13	68	8	40	7	7	14	105
Connecticut.....	12	11	15	4	2	5	61	28	12	27	6	28	28	97
Delaware.....	14	18	19	23	2	4	28	108	14	43	21	21	20	61
District of Columbia.....	22	23	25	28	4	9	57	163	7	28	4	4	12	108
Florida.....	5	9	10	10	10	3	15	33	11	32	7	7	18	40
Georgia.....	6	9	8	10	14	5	14	33	11	32	7	7	18	44
Hawaii.....	15	13	17	17	13	4	26	88	8	55	6	6	12	44
Idaho.....	10	12	15	17	9	4	10	11	11	55	4	4	12	209
Illinois.....	3	4	4	6	8	3	9	8	6	22	5	5	11	206
Indiana.....	4	6	7	8	12	7	13	12	13	15	6	6	15	122
Iowa.....	4	9	12	13	15	5	6	14	10	17	5	5	9	253
Kansas.....	7	10	13	15	13	6	8	18	10	17	6	6	12	31
Kentucky.....	5	8	9	9	11	7	7	7	7	15	7	7	14	37
Louisiana.....	9	8	10	11	16	1	16	17	13	18	9	9	11	87
Maine.....	18	17	21	21	20	3	22	42	15	29	8	8	15	26
Maryland.....	8	8	9	9	12	6	20	31	11	20	6	6	23	40
Massachusetts.....	8	7	9	9	13	4	11	16	11	22	4	4	18	102
Michigan.....	2	4	5	5	9	4	7	6	8	19	4	4	13	91
Minnesota.....	4	7	10	10	11	6	9	39	10	34	5	5	13	47
Mississippi.....	6	10	9	9	15	5	12	9	12	16	8	8	21	463
Missouri.....	3	7	9	9	11	5	9	46	10	33	5	5	12	41
Montana.....	11	14	17	17	9	4	9	46	10	33	5	5	12	112
Nebraska.....	7	11	15	15	15	5	9	75	10	30	6	6	11	20
Nevada.....	16	14	19	19	18	2	25	18	11	95	6	6	18	52
New Hampshire.....	22	20	25	24	20	5	32	115	16	168	7	7	19	480
New Jersey.....	8	8	8	8	11	4	33	112	8	84	5	5	23	88
New Mexico.....	12	13	14	15	15	4	12	12	11	27	6	6	14	112
New York.....	4	4	5	5	9	1	6	88	6	12	3	3	15	25
North Carolina.....	5	7	7	7	11	4	12	13	11	11	4	4	19	81
North Dakota.....	20	20	29	31	25	8	74	26	18	25	12	12	17	27
Ohio.....	3	4	5	5	6	3	10	14	8	14	4	4	13	144
Oklahoma.....	7	7	12	12	13	6	8	68	14	50	8	8	27	140
Oregon.....	11	10	16	16	18	3	13	82	11	30	6	6	12	27
Pennsylvania.....	2	4	4	4	6	3	13	30	9	44	4	4	14	38
Rhode Island.....	20	21	22	23	33	2	37	17	14	45	9	9	31	462
South Carolina.....	7	10	8	8	12	4	17	40	14	41	9	9	27	102
South Dakota.....	16	20	27	30	14	5	25	25	14	26	6	6	10	40
Tennessee.....	8	10	11	11	16	7	9	55	11	36	8	8	17	40
Texas.....	3	3	4	4	7	4	5	42	5	12	3	3	7	96
Utah.....	6	6	9	9	12	4	13	116	8	62	6	6	17	96
Vermont.....	29	29	33	34	28	8	17	71	14	34	9	9	19	109
Virginia.....	4	8	8	8	10	5	13	32	10	32	6	6	21	44
Washington.....	5	8	9	9	11	4	15	146	9	34	5	5	15	224
West Virginia.....	8	10	12	13	13	2	23	16	16	24	11	11	24	65
Wisconsin.....	3	3	4	4	10	6	10	22	11	26	6	6	13	29
Wyoming.....	14	16	16	16	11	5	19	37	10	104	6	6	12	38
ADDITIONAL STATES:	77	80	78	78	52	135	703	525	31	114	114	114	114	222
Puerto Rico.....	60	89	131	140	632	612	612	612	612	612	612	612	612	612
U.S. citizens abroad.....	39	40	54	54	43	52	52	52	30	157	17	17	68	222

Footnote(s) at end of table.

Individual Returns/1979 • Sources, Sample and Limitations

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

States	Domestic and foreign dividends received		Interest received		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income	
	Total		Total		Total		Total		Total		Total	
	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (27)	Amount (28)
United States, total	7	1.1	9	1.1	.8	1.0	3.2	4.1	3.1	4.1	1.2	1.5
Alabama	6.9	9.3	8.3	9.6	3.1	7.0	29.6	33.2	27.8	27.4	10.4	11.8
Alaska	7.5	22.3	10.5	23.9	4.5	9.7	48.3	81.1	33.6	81.1	13.5	18.1
Arizona	5.6	7.4	6.7	7.5	2.7	5.1	22.7	19.0	27.2	27.2	7.7	8.5
Arkansas	8.4	12.7	10.0	13.0	3.6	7.2	20.2	28.4	26.4	12.0	10.5	12.3
California	2.2	3.4	2.7	3.5	1.0	2.3	10.2	14.8	7.9	12.0	3.7	4.5
Colorado	5.7	7.9	6.9	8.2	2.7	5.8	26.8	27.9	30.2	24.7	8.9	10.6
Connecticut	4.9	6.1	5.7	7.2	2.3	6.1	17.1	17.1	19.9	19.9	9.2	11.5
Delaware	6.9	6.7	6.8	6.8	4.6	9.4	16.5	44.8	14.6	14.6	10.4	12.3
District of Columbia	7.3	6.7	7.5	6.8	5.9	11.4	31.5	20.8	25.2	20.8	10.0	12.2
Florida	3.5	4.7	4.0	4.8	1.7	3.7	29.8	23.1	13.1	15.0	4.5	5.5
Georgia	6.0	9.4	7.3	9.7	3.0	7.1	76.0	57.3	23.2	32.4	9.4	11.6
Hawaii	6.0	9.8	7.6	10.3	3.1	5.0	41.3	23.5	23.9	19.9	9.3	10.7
Idaho	8.2	12.3	9.5	12.8	3.5	7.6	79.9	77.1	39.2	41.0	11.5	14.3
Illinois	3.0	4.9	3.7	5.1	1.4	3.3	17.5	25.9	14.6	15.1	5.8	7.5
Indiana	5.1	7.6	6.4	7.9	2.1	5.8	21.3	53.2	24.3	33.2	8.3	10.9
Iowa	5.1	7.9	6.5	8.2	2.0	5.4	38.7	70.5	24.2	28.0	10.4	13.7
Kansas	6.2	7.5	7.9	7.8	2.7	7.0	19.2	23.8	20.0	20.0	10.6	13.8
Kentucky	6.1	8.4	7.5	8.6	3.0	6.5	34.9	38.1	26.8	57.3	10.9	12.4
Louisiana	7.5	8.4	8.1	8.7	3.3	8.5	30.8	17.4	41.6	51.5	11.6	14.4
Maine	6.7	10.9	8.0	11.2	4.1	9.0	138.9	82.0	26.0	34.2	12.1	12.1
Maryland	4.9	7.4	5.9	7.7	2.4	5.8	122.6	193.0	18.4	21.5	7.7	9.6
Massachusetts	4.5	6.6	5.4	6.8	1.8	4.8	62.3	15.7	32.8	17.8	6.0	10.3
Michigan	3.5	6.1	4.2	6.3	1.6	4.2	86.9	27.1	19.2	29.5	8.4	8.4
Minnesota	5.2	8.4	6.6	8.7	2.0	5.4	43.9	68.0	23.5	35.2	12.1	14.5
Mississippi	7.5	11.7	8.2	12.0	3.9	7.6	18.7	23.7	20.6	34.2	12.9	14.5
Missouri	5.5	8.6	6.9	8.9	2.3	5.8	21.6	36.1	23.3	35.3	8.4	11.4
Montana	6.7	10.3	8.2	10.7	4.0	7.7	22.4	25.7	26.7	31.7	11.5	15.6
Nebraska	6.8	10.6	8.7	11.0	2.9	7.7	16.7	26.2	29.4	29.0	10.9	12.3
Nevada	8.5	10.1	10.7	10.4	5.0	6.7	37.6	49.4	28.0	26.8	10.9	12.3
New Hampshire	6.9	10.5	8.7	10.8	3.7	7.3	32.5	36.2	28.3	27.8	11.3	12.6
New Jersey	3.4	5.4	4.0	5.6	1.6	3.8	81.9	75.9	20.6	25.1	6.5	8.2
New Mexico	3.4	5.4	4.0	5.6	1.6	3.8	81.9	75.9	20.6	25.1	6.5	8.2
New York	9.4	12.1	8.3	10.6	3.9	6.5	41.6	20.3	26.6	27.1	11.1	11.5
North Carolina	5.3	9.2	2.8	3.9	1.1	4.3	16.7	62.2	11.8	11.5	4.4	5.6
North Dakota	8.2	15.3	10.5	16.2	2.7	5.7	17.9	57.5	25.1	38.5	10.2	12.4
Ohio	3.2	4.8	4.0	4.9	1.5	3.9	189.5	13.4	32.8	53.5	16.6	21.2
Oklahoma	7.0	10.1	8.4	10.6	3.2	6.2	9.3	38.6	16.7	26.1	5.6	7.4
Oregon	6.3	10.2	7.8	10.6	2.6	6.1	83.6	31.5	27.2	23.3	10.1	11.8
Pennsylvania	3.1	4.7	3.8	4.9	1.4	3.8	742.8	41.3	14.1	162.9	9.5	11.8
Rhode Island	6.6	9.9	7.9	10.2	4.0	6.5	88.0	88.0	28.9	19.6	4.9	6.5
South Carolina	7.6	10.9	9.4	11.2	3.5	7.6	33.4	50.3	33.8	46.7	11.6	13.7
South Dakota	8.6	11.7	10.8	12.4	3.8	8.6	49.8	55.6	43.0	46.5	18.1	23.2
Tennessee	6.6	10.0	8.1	10.3	3.0	6.5	35.7	41.3	28.0	34.0	11.3	13.5
Texas	3.4	4.2	4.3	4.4	1.7	3.6	7.1	12.8	12.3	12.3	5.7	6.9
Utah	6.5	8.6	8.9	8.9	3.2	7.1	125.6	28.1	25.2	51.0	9.1	12.1
Vermont	9.1	11.6	11.5	12.0	5.1	7.1	22.8	49.3	24.8	31.8	11.6	14.5
Virginia	4.7	8.5	5.8	8.9	2.3	6.0	71.2	50.1	22.5	24.8	6.9	8.4
Washington	5.7	9.4	6.8	9.7	2.1	5.5	1,075.2	39.5	22.8	38.0	6.1	10.3
West Virginia	7.7	9.4	9.8	9.8	3.5	7.9	26.1	41.6	56.0	45.3	11.0	13.9
Wisconsin	5.2	7.9	6.4	8.2	1.9	5.8	326.2	36.6	30.0	30.0	8.6	12.3
Wyoming	9.2	10.9	11.9	11.0	4.5	7.6	46.4	20.3	30.0	78.4	13.5	16.5
APD/PFO	30.3	38.5	32.6	43.6	15.1	28.3	31.8	—	—	—	*40.1	*47.6
Puerto Rico	*52.6	*56.3	*73.9	*59.5	43.9	*10.4	—	—	—	—	*78.5	*19.3
U.S. citizens abroad <sup>2</sup>	13.5	13.2	14.3	13.4	7.6	13.6	37.3	66.8	17.0	28.7	23.9	27.9

Footnote(s) at end of table.

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

States	Small Business Corporation net profit less loss		State income tax refunds		Total		Unemployment compensation		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
United States, total	2.9	8.7	.7	1.0	1.4	2.4	2.6	3.4	2.6	3.4
Alabama	25.7	145.7	4.5	4.6	10.2	14.7	22.7	30.3	22.7	30.3
Alaska	21.9	178.0	4.1	4.6	12.1	10.1	9.1	11.4	11.4	11.4
Arizona	22.0	55.3	5.5	6.6	22.2	24.4	22.2	27.3	24.4	27.3
Arkansas	19.6	53.4	7.7	7.7	13.8	50.9	31.0	27.1	31.0	27.1
California	11.6	74.2	1.8	2.1	4.6	8.6	7.8	9.5	8.6	9.5
Colorado	19.7	40.7	3.4	3.7	15.0	20.8	24.0	28.5	24.0	28.5
Connecticut	21.3	55.8	12.9	12.4	10.9	33.2	21.7	26.7	21.7	26.7
Delaware	34.9	31.7	8.4	8.4	18.4	18.9	37.2	39.2	37.2	39.2
District of Columbia	35.3	99.2	7.9	7.2	43.0	43.0	51.1	37.8	51.1	37.8
Florida	10.8	18.2	14.3	25.0	10.0	14.1	24.9	32.9	14.1	24.9
Georgia	23.0	49.6	5.6	7.0	9.4	12.9	20.4	22.3	9.4	12.9
Hawaii	26.1	55.6	5.0	5.4	17.9	26.2	18.1	27.0	17.9	26.2
Idaho	18.4	45.6	6.3	7.7	14.2	20.2	20.2	23.8	14.2	20.2
Illinois	13.1	30.6	4.0	7.4	6.6	8.5	10.6	14.2	6.6	8.5
Indiana	13.1	29.4	7.2	15.7	9.6	14.1	15.8	23.7	9.6	14.1
Iowa	17.1	35.0	3.8	4.3	13.1	16.8	23.4	28.1	13.1	16.8
Kansas	23.1	482.4	5.9	6.1	15.0	19.4	23.8	26.5	15.0	19.4
Kentucky	18.0	189.2	4.2	4.6	9.8	13.5	17.0	22.5	9.8	13.5
Louisiana	22.3	43.8	10.8	10.5	32.5	16.4	27.0	33.3	10.8	10.5
Maine	26.1	99.0	8.0	9.8	15.2	20.1	41.0	31.4	15.2	20.1
Maryland	22.7	91.4	4.0	4.4	12.3	16.1	19.4	26.5	12.3	16.1
Massachusetts	25.2	1,327.6	5.2	6.1	13.4	13.4	19.8	24.2	5.2	6.1
Michigan	19.6	40.1	3.2	4.6	5.2	7.7	7.9	10.2	3.2	4.6
Minnesota	17.1	25.5	3.5	4.9	11.1	14.7	19.7	23.8	11.1	14.7
Mississippi	19.8	27.7	7.5	10.2	15.0	38.8	48.6	58.9	15.0	38.8
Missouri	18.2	63.2	6.1	6.6	8.8	12.3	18.0	24.6	6.1	6.6
Montana	18.7	72.1	6.2	6.6	16.2	17.5	23.3	30.7	6.2	6.6
Nebraska	21.3	52.1	6.8	6.7	20.2	22.3	41.9	58.9	6.8	6.7
Nevada	22.7	599.3	19.9	25.7	21.2	26.4	21.9	34.6	19.9	25.7
New Hampshire	24.0	102.4	14.0	16.8	15.5	22.9	24.8	33.9	14.0	16.8
New Jersey	14.7	31.1	3.8	5.5	6.7	8.6	11.6	14.0	3.8	5.5
New Mexico	14.7	38.9	6.5	8.4	22.2	34.9	41.4	49.0	6.5	8.4
New York	10.7	56.5	2.1	2.5	4.9	6.5	8.9	11.3	2.1	2.5
North Carolina	23.4	1,158.5	4.8	5.2	11.6	17.3	29.0	37.5	4.8	5.2
North Dakota	22.3	96.4	11.0	17.9	18.1	22.0	34.4	42.6	11.0	17.9
Ohio	17.9	38.2	5.5	7.1	5.7	10.4	10.3	14.0	5.5	7.1
Oklahoma	17.8	26.5	6.8	7.0	15.2	20.2	37.0	42.6	6.8	7.0
Oregon	21.5	57.6	4.0	4.5	10.1	13.6	22.0	21.5	4.0	4.5
Pennsylvania	17.5	80.1	12.7	17.5	14.2	4.8	9.9	13.1	12.7	17.5
Rhode Island	32.7	49.5	8.3	8.7	14.2	23.1	23.1	38.5	8.3	8.7
South Carolina	28.3	134.4	5.9	6.1	14.5	18.9	34.5	38.7	5.9	6.1
South Dakota	23.3	34.8	6.3	5.7	25.0	31.2	48.9	64.0	6.3	5.7
Tennessee	24.0	42.2	30.1	28.7	8.9	12.6	22.2	28.5	30.1	28.7
Texas	12.4	95.7	18.3	18.5	9.6	23.9	18.5	25.7	18.3	18.5
Utah	17.4	113.7	4.3	6.0	18.4	21.3	21.5	25.7	4.3	6.0
Vermont	23.0	346.6	8.8	11.9	24.1	20.6	34.5	37.5	8.8	11.9
Virginia	21.5	65.1	4.1	5.0	12.8	24.2	24.2	35.5	4.1	5.0
Washington	19.0	83.2	17.2	20.6	9.0	17.7	16.0	21.5	17.2	20.6
West Virginia	34.4	36.6	10.7	13.1	8.8	13.8	16.0	21.5	10.7	13.1
Wisconsin	23.1	106.3	3.7	5.3	8.9	12.7	18.2	24.6	3.7	5.3
Wyoming	35.1	60.9	23.3	23.5	18.0	18.7	33.3	38.6	23.3	23.5
APO/FPO	61.2	68.2	70.7	70.7	54.9	54.9	66.8	76.0	61.2	68.2
Puerto Rico	61.2	61.2	70.7	70.7	54.9	54.9	66.8	76.0	61.2	68.2
U.S. citizens abroad*	71.6	83.1	34.5	34.5	77.8	77.8	77.8	76.0	71.6	83.1

\*Footnote(s) at end of table.



Individual Returns/1979 • Sources, Sample and Limitations

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

States	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
United States, total	2	2	4	3	1	1	2	1	2	1	2	1
Alabama	1.6	1.6	2.9	2.7	1.1	1.1	1.7	1.7	1.8	1.1	1.7	1.1
Alaska	3.4	3.4	2.9	2.5	3.4	1.7	3.3	3.3	3.4	1.7	3.4	1.7
Arizona	1.9	1.9	2.4	2.1	1.4	1.1	2.0	2.0	2.0	1.1	2.0	1.1
Arkansas	2.0	2.0	4.3	3.7	1.6	1.3	2.4	2.4	2.5	1.5	2.4	1.5
California	7	7	9	9	3	4	6	6	6	4	6	4
Colorado	1.5	1.5	2.3	2.0	1.0	1.1	1.7	1.7	1.8	1.1	1.7	1.1
Connecticut	1.9	1.9	3.7	3.0	1.4	1.1	1.7	1.7	1.7	1.3	1.7	1.3
Delaware	2.7	2.7	4.6	3.5	2.6	1.9	3.1	3.1	3.2	2.0	3.2	2.0
District of Columbia	4.2	4.2	4.6	3.8	2.4	2.5	3.6	3.6	3.7	2.5	3.7	2.5
Florida	1.1	1.1	2.6	2.3	7	7	1.1	1.1	1.1	8	1.1	8
Georgia	1.4	1.4	2.9	2.5	1.0	1.0	1.4	1.4	1.5	1.2	1.5	1.2
Hawaii	2.0	2.0	3.0	2.7	2.0	1.4	2.8	2.8	2.8	1.5	2.8	1.5
Idaho	2.3	2.3	3.6	1.7	1.7	1.3	2.5	2.5	2.6	1.6	2.5	1.6
Illinois	9	9	1.8	1.6	5	4	8	8	8	6	8	6
Indiana	1.3	1.3	3.3	3.0	8	8	1.1	1.1	1.2	9	1.2	9
Iowa	1.4	1.4	3.1	3.0	1.0	1.1	1.5	1.5	1.7	1.2	1.5	1.2
Kansas	1.7	1.7	3.4	3.0	3.0	1.2	1.8	1.8	1.9	1.3	1.8	1.3
Kentucky	1.5	1.5	3.0	2.8	1.0	1.1	1.6	1.6	1.7	1.1	1.6	1.1
Louisiana	1.7	1.7	4.1	4.1	1.0	1.0	1.6	1.6	1.7	1.2	1.7	1.2
Maine	2.4	2.4	5.0	5.0	2.1	1.8	3.0	3.0	3.1	2.1	3.0	2.0
Maryland	1.6	1.6	2.3	2.1	1.1	1.1	1.5	1.5	1.5	1.1	1.5	1.1
Massachusetts	1.9	1.9	2.1	2.1	8	8	1.3	1.3	1.3	8	1.3	8
Michigan	1.0	1.0	1.7	1.5	8	8	1.3	1.3	1.3	8	1.3	8
Minnesota	1.4	1.4	2.5	2.1	8	8	1.4	1.4	1.5	8	1.4	8
Mississippi	2.1	2.1	3.6	3.7	1.4	1.2	2.2	2.2	2.3	1.4	2.3	1.3
Missouri	1.4	1.4	3.4	3.2	8	8	1.3	1.3	1.4	1.0	1.3	1.0
Montana	2.6	2.6	3.9	3.5	1.8	1.4	3.1	3.1	3.1	1.5	3.0	1.5
Nebraska	1.7	1.7	4.0	3.5	1.3	1.1	2.1	2.1	2.3	1.5	2.1	1.4
Nevada	2.6	2.6	3.9	8.1	2.1	1.5	3.1	3.1	3.2	1.5	3.1	1.5
New Hampshire	2.8	2.8	4.7	4.6	2.8	2.1	3.1	3.1	3.1	2.3	3.1	2.2
New Jersey	1.2	1.2	2.2	1.8	7	7	1.0	1.0	1.1	8	1.0	8
New Mexico	2.5	2.5	3.8	3.5	2.0	1.5	2.7	2.7	2.8	1.5	2.8	1.5
New York	8	8	1.3	1.0	5	4	7	7	7	1.1	7	1.1
North Carolina	1.4	1.4	2.9	2.7	8	8	1.4	1.4	1.5	1.1	1.4	1.0
North Dakota	2.7	2.7	5.5	5.1	2.5	1.9	3.3	3.3	3.6	2.3	3.3	2.2
Ohio	9	9	2.2	2.0	5	5	8	8	8	6	8	6
Oklahoma	1.5	1.5	3.3	3.1	1.1	1.0	1.7	1.7	1.8	1.2	1.7	1.1
Oregon	1.8	1.8	2.9	2.6	1.4	1.1	1.9	1.9	2.0	1.3	1.9	1.2
Pennsylvania	9	9	2.1	1.9	5	5	8	8	8	6	8	6
Rhode Island	2.6	2.6	4.5	4.0	2.4	2.2	3.2	3.2	3.2	2.4	3.2	2.3
South Carolina	1.8	1.8	3.4	3.1	1.3	1.1	1.9	1.9	2.0	1.3	1.9	1.3
South Dakota	2.2	2.2	7.0	6.4	2.2	2.0	3.6	3.6	4.1	2.5	3.6	2.2
Tennessee	1.7	1.7	4.1	3.6	1.2	1.1	1.6	1.6	1.7	1.3	1.7	1.3
Texas	9	9	2.1	1.9	5	4	8	8	9	6	8	5
Utah	1.6	1.6	2.2	2.0	1.5	1.1	2.3	2.3	2.4	1.2	2.3	1.2
Vermont	3.1	3.1	5.2	5.1	3.4	3.2	4.7	4.7	4.9	3.3	4.7	3.2
Virginia	1.3	1.3	3.1	2.9	8	8	1.2	1.2	1.3	10	1.2	10
Washington	1.9	1.9	3.1	2.8	7	7	1.2	1.2	1.3	10	1.2	10
West Virginia	1.6	1.6	5.8	5.6	1.5	1.1	1.9	1.9	2.2	1.3	1.9	1.3
Wisconsin	1.3	1.3	2.5	2.4	8	7	1.3	1.3	1.4	1.0	1.3	1.0
Wyoming	2.0	2.0	4.0	3.9	2.2	1.7	3.0	3.0	3.1	1.7	3.0	1.6
APD/PFO	8.8	8.8	31.9	32.3	7.8	8.2	8.3	8.3	8.5	10.4	8.5	10.4
Puerto Rico	10.1	10.1	48.8	38.1	15.1	16.9	16.9	16.9	28.4	15.1	28.4	15.1
U.S. citizens abroad?	5.6	5.6	14.5	16.2	5.0	5.0	6.0	6.0	7.7	6.1	7.3	6.1

\*Estimates should be used with caution because of the small number of sample returns on which it is based.  
 †Returns filed from Army Post Office and Post Post Office addresses.  
 ‡Returns filed by U.S. citizens living in the U.S. possessions or abroad.

1979

FEDERAL TAX FORMS

(ELEMENT REFERENCE NUMBERS)

ELEMENT NUMBERS

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

---

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

---

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

**Presidential Election Campaign Fund**

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

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

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

**Filing Status**

1  Single

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

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

4  Head of household. (See page 8 of Instructions.) If qualifying person is your unmarried child, enter child's name

For Privacy Act Notice, see page 14 of Instructions

**Exemptions**

5a  Yourself  65 or over  Blind

b  Spouse  65 or over  Blind

c First names of your dependent children who lived with you

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?

6 Total number of exemptions claimed

**7** Wages, salaries, tips, etc. (Attach Forms W-2. If you do not have a W-2, see page 10 of Instructions) **E1**

**8** Interest income (See pages 4 and 10 of Instructions) **E2**

**9a** Dividends **E3** (See pages 4 and 10 of Instructions) **9b** Exclusion Subtract line 9b from 9a **E4**

**10a** Unemployment compensation. Total amount received **E29**

**b** Taxable part, if any, from worksheet on page 11 of Instructions **E30**

**11** Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 2 of Instructions on "Earned Income Credit" **E41**

**12a** Credit for contributions to candidates for public office. (See page 11 of Instructions) **E76**

**IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.**

**b** Total Federal income tax withheld (If line 7 is more than \$22,900, see page 12 of Instructions) **E98**

**c** Earned income credit (from page 2 of Instructions)

**13** Total (add lines 12a, b, and c)

**14a** Tax on the amount on line 11. (See Instructions for line 14a on page 12; then find your tax in the Tax Tables on pages 15-26.) **E75**

**b** Advance earned income credit payments received (from Form W-2) **E74**

**14b** **E107**

**15** Total (add lines 14a and 14b)

**16** If line 13 is larger than line 15, enter amount to be REFUNDED TO YOU **E108**

**17** If line 15 is larger than line 13, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order **E108**

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

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

Preparer's signature and date \_\_\_\_\_ Check if self-employed  Preparer's social security no. \_\_\_\_\_

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

ZIP code \_\_\_\_\_

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

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

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

**Presidential Election Campaign Fund**

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

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

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

**Filing Status**

Check only one box.

1  Single

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

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

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

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

**Exemptions**

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

6a  Yourself  65 or over  Blind

b  Spouse  65 or over  Blind

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

d Other dependents:

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

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	E1
9 Interest income (attach Schedule B if over \$400) . . . . .	9	E2
10a Dividends (attach Schedule B if over \$400) E3 . . . . .	10a	E3
10b Exclusion . . . . .	10b	
c Subtract line 10b from line 10a . . . . .	10c	E4
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions) . . . . .	11	E5
12 Alimony received . . . . .	12	E6
13 Business income or (loss) (attach Schedule C) . . . . .	13	E7
14 Capital gain or (loss) (attach Schedule D) . . . . .	14	
15 Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions) . . . . .	15	E9
16 Supplemental gains or (losses) (attach Form 4797) . . . . .	16	E13
17 Fully taxable pensions and annuities not reported on Schedule E . . . . .	17	E14
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	18	E15
19 Farm income or (loss) (attach Schedule F) . . . . .	19	E8
20a Unemployment compensation. Total amount received E29 . . . . .	20a	E29
b Taxable part, if any, from worksheet on page 10 of Instructions . . . . .	20b	E30
21 Other income (state nature and source—see page 10 of Instructions) ▶ . . . . .	21	E31
22 Total income. Add amounts in column for lines 8 through 21 . . . . . ▶	22	

**Adjustments to Income**

23 Moving expense (attach Form 3903 or 3903F) . . . . .	23	E32
24 Employee business expenses (attach Form 2106) . . . . .	24	E38
25 Payments to an IRA (see page 11 of Instructions) . . . . .	25	E33
26 Payments to a Keogh (H.R. 10) retirement plan . . . . .	26	E34
27 Interest penalty on early withdrawal of savings . . . . .	27	E35
28 Alimony paid (see page 11 of Instructions) . . . . .	28	E36
29 Disability income exclusion (attach Form 2440) . . . . .	29	E37
30 Total adjustments. Add lines 23 through 29 . . . . . ▶	30	E40

**Adjusted Gross Income**

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

31 E41

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

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

Please Sign Here

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

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

(Form 1040)  
Department of the Treasury  
Internal Revenue Service

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

1979

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.)		Contributions (See page 17 of Instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	E 42 <i>insur</i>	21 a Cash contributions for which you have receipts, cancelled checks, or other written evidence . . . . .	E 57
2 Medicine and drugs . . . . .	E 43 <i>drugs</i>	b Other cash contributions (show to whom you gave and how much you gave) ▶	E 57
3 Enter 1% of Form 1040, line 31 . . . . .			
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .	E 44 <i>drugs</i>		
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .	E 45 <i>insur</i>		
6 Other medical and dental expenses:			
a Doctors, dentists, nurses, etc. . . . .	<i>data (49)</i>		
b Hospitals . . . . .		22 Other than cash (see page 17 of instructions for required statement) . . . . .	E 58
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		23 Carryover from prior years . . . . .	E 59
		24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . ▶	E 60 <i>cont</i>
		<b>Casualty or Theft Loss(es)</b> (See page 18 of Instructions.)	
		25 Loss before insurance reimbursement . . . . .	
		26 Insurance reimbursement . . . . .	
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .	
		28 Enter \$100 or amount from line 27, whichever is smaller . . . . .	
7 Total (add lines 4 through 6c) . . . . .	E 46 <i>med exp</i>	29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . ▶	E 61 <i>cond</i>
8 Enter 3% of Form 1040, line 31 . . . . .		<b>Miscellaneous Deductions</b> (See page 18 of Instructions.)	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .	E 47 <i>med</i>	30 Union dues . . . . .	E 62
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . . . ▶	E 48 <i>med d</i>	31 Other (itemize) ▶	
<b>Taxes</b> (See page 16 of Instructions.)			
Note: Gasoline taxes are no longer deductible.			
11 State and local income . . . . .	E 49 <i>state</i>	32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	E 63 <i>misc d</i>
12 Real estate . . . . .	E 50 <i>prop</i>	<b>Summary of Itemized Deductions</b> (See page 18 of Instructions.) <b>A</b>	
13 General sales (see sales tax tables) . . . . .	E 51 <i>state</i>	33 Total medical and dental—from line 10 . . . . .	
14 Personal property . . . . .	E 52 <i>prop</i>	34 Total taxes—from line 16 . . . . .	
15 Other (itemize) ▶		35 Total interest—from line 20 . . . . .	
		36 Total contributions—from line 24 . . . . .	
16 Total taxes (add lines 11 through 15). Enter here and on line 34 . . . . . ▶	E 53 <i>tax</i>	37 Total casualty or theft loss(es)—from line 29 . . . . .	
<b>Interest Expense</b> (See page 17 of Instructions.)		38 Total miscellaneous—from line 32 . . . . .	E 64
17 Home mortgage . . . . .	E 54 <i>mort</i>	39 Add lines 33 through 38 . . . . .	
18 Credit and charge cards . . . . .	E 55 <i>credit</i>	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 . . . . .	
19 Other (itemize) ▶		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 18.) . . . . . ▶	
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶	E 56 <i>int</i>		

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

Your social security number

Part I Interest Income

1 If you received more than \$400 in interest, complete Part I and Part III. Please see page 9 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Table with 2 columns: Name of payer, Amount. Includes line 2 Total interest income.

Part II Dividend Income

3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Table with 2 columns: Name of payer, Amount.

Part III Foreign Accounts and Foreign Trusts

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

- A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country... B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year...

Summary table with handwritten entries: 4 Total of line 3 (E114), 5 Capital gain distributions (E115), 6 Nontaxable distributions (E116), 7 Total (add lines 5 and 6), 8 Dividends before exclusion (subtract line 7 from line 4). Includes a box labeled B.

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



Name(s) as shown on Form 1040

Your social security number

Caution: Columns f and g are not the same as last year. Most other lines have also been changed.

**Part I Short-term Capital Gains and Losses—Assets Held One Year or Less**

**D**

a. Kind of property and description (Example: 100 shares 7% preferred of Z Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 20)	f. LOSS if column (e) is more than (d) subtract (d) from (e)	g. GAIN if column (d) is more than (e) subtract (e) from (d)
1						
2						
3						
4						
5						( )
6						
7						
8						

**Part II Long-term Capital Gains and Losses—Assets Held More Than One Year**

9						
10						
11						
12						
13						
14						
15						
16						
17						( )
18						E10-E9
19						
20						

Note: If you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.

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

21	Combine lines 8 and 20, and enter the net gain or (loss) here . . . . .	21		
	<b>Note:</b> Do not complete line 22 if lines 20 and 21 show a gain, and there is a net gain on line 7 or 19. Instead, complete Part IV.			
22	If line 21 shows a gain—	22a		
	a Enter 60% of line 20 or 60% of line 21, whichever is smaller. Enter zero if there is a loss or no entry on line 20. <i>long term capital gains exclusion</i>	22a	E11-1.5E9	
	b Subtract line 22a from line 21. Enter here and on Form 1040, line 14 . . . . .	22b		
23	If line 21 shows a loss—	23a		
	a Enter one of the following amounts:			
	(i) If line 8 is zero or a net gain, enter 50% of line 21,			
	(ii) If line 20 is zero or a net gain, enter line 21; or,			
	(iii) If line 8 and line 20 are net losses, enter amount on line 8 added to 50% of the amount on line 20 . . . . .	23a		
	b Enter here and enter as a loss on Form 1040, line 14, the smallest of:			
	(i) The amount on line 23a,			
	(ii) \$3,000 (\$1,500 if married and filing a separate return); or,	23b		
	(iii) Taxable income, as adjusted . . . . .			
	<b>Note:</b> If the loss on line 23a is more than the loss shown on line 23b, complete Part V to determine post-1969 capital loss carryovers from 1979 to 1980.			

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

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

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

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

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

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

39	Subtract line 37 from line 36 (Note: If you skipped lines 34 through 38, enter amount from line 23b) . . . . .	39		
40	Enter loss from line 20; if none, enter zero and skip lines 41 through 44 . . . . .	40		
41	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero . . . . .	41		
42	Reduce any loss on line 40 to the extent of any gain on line 41 . . . . .	42		
43	Multiply amount on line 39 by 2 . . . . .	43		
44	Subtract line 43 from line 42 . . . . .	44		
	<b>Note:</b> The amount on line 44 is the part of your long-term capital loss carryover from 1979 to 1980 that is from years beginning after 1969.			

\* If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income Schedule**

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

**1979**  
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Name(s) as shown on Form 1040

Your social security number

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

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

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

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

*E18 = rent  
E19 = royalty*

(a) Property code (describe in Part V)	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain in Part VI) or depletion (attach computation)	(e) Other expenses (explain in Part VII)	(f) Loss	(g) Income
Property A . . . . .						
Property B . . . . .						
Property C . . . . .						
Property D . . . . .						
7 Property E . . . . .						
Amounts from Form 4835 . . . . .						
8 Totals . . . . .					( <del>8</del> )	<del>8</del>
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) Loss	(d) Income
<b>Partnerships</b>				
	10 Add amounts in columns (c) and (d) and enter here . . . . .		10 ( <u>E 21</u> )	<u>E 20</u>
11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss) . . . . .		11		
12 Additional first-year depreciation . . . . .		12 ( )		
13 Total partnership income or (loss). Combine lines 11 and 12. Enter here and include in line 18 below . . . . .		13	<u>E 22</u>	
<b>Estates or Trusts</b>				
	14 Add amounts in columns (c) and (d) and enter here . . . . .		14 ( <u>E 24</u> )	<u>E 23</u>
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	<u>E 25</u>	
<b>Small Business Corporations</b>				
	16 Add amounts in columns (c) and (d) and enter here . . . . .		16 ( <u>E 27</u> )	<u>E 26</u>
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	<u>E 28</u>	

*E 21 = net income*

**Part IV**

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

19 Enter your share of gross farming and fishing income applicable to Parts II and III . . . . . 19 E

Part V Property reported in Part II

Property Codes	Kind and location of property
A	
B	
C	
D	
E	

Part VI Depreciation claimed in Part II. If you need more space, use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Total additional first-year depreciation (do not include in items below) →						
Property A						
Totals (Property A)						
Total additional first-year depreciation (do not include in items below) →						
Property B						
Totals (Property B)						
Total additional first-year depreciation (do not include in items below) →						
Property C						
Totals (Property C)						
Total additional first-year depreciation (do not include in items below) →						
Property D						
Totals (Property D)						
Total additional first-year depreciation (do not include in items below) →						
Property E						
Totals (Property E)						

Part VII Expenses claimed in Part II

Expenses (Description)	Properties				
	A	B	C	D	E
	\$	\$	\$	\$	\$
Totals					

# 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.

1979

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Name(s) as shown on Form 1040

Your social security number

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

## Should You Use Schedule R or RP?

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

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

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

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

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

Filing Status and Age (check only one box)	A <input type="checkbox"/> Single, 65 or over
	B <input type="checkbox"/> Married filing joint return, only one spouse 65 or over
	C <input type="checkbox"/> Married filing joint return, both 65 or over
	D <input type="checkbox"/> Married filing separate return, 65 or over, and did not live with spouse at any time in 1979

**R**

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

19

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

Name(s) of public retirement system(s)

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



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.

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

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 12 of instructions for definition of earned income):
  - (i) If you are under 62, enter earned income that is over \$900
  - (ii) If you are 62 or over but under 72, enter an amount that you will figure as follows:
    - If earned income is \$1,200 or less, enter zero
    - If earned income is over \$1,200 but not over \$1,700, enter one-half of the amount over \$1,200
    - If earned income is over \$1,700, enter the amount over \$1,450

3 Add lines 2a and 2b

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

5 Retirement income:

- a If under 65— Enter only income from pensions and annuities under public retirement systems (e.g. Federal, State Governments, etc.) that you received as a result of your services or services of your spouse that you reported as income. Do not enter social security, railroad retirement or certain other payments reported on line 2a
- b If 65 or over— Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts you received from individual retirement arrangements and individual retirement annuities that you reported as income, and gross rents from: Schedule E, Part II, column (b), line 8. Also include your share of gross rents from partnerships and your share of taxable rents from estates and trusts

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

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

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

	(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.

**1979**  
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Name of self-employed person (as shown on social security card)	Social security number of self-employed person ▶	
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**Part I Computation of Net Earnings from FARM Self-employment**

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

**Part II Computation of Net Earnings from NONFARM Self-employment**

**SE**

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

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

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

**SCHEDULE TC  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax Computation Schedule**

▶ Attach to Form 1040.

**1979**

Name(s) as shown on Form 1040

Your social security number

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

Use this part to figure your tax if:

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

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

• You had more exemptions than were

shown in the Tax Table for your filing status.

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

1	Enter the amount from Form 1040, line 34 . . . . .	1	
2	Multiply <u>\$1,000</u> 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).**

**Note:** If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 12 of the instructions for Form 1040 for more details.

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

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

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

**D. You had dual status as a nonresident alien for part of 1979, and during the rest of the year you were either a resident alien or a U.S. citizen.** However, you don't have to itemize if at the end of 1979, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1	Enter the amount from Form 1040, line 31 . . . . .	1	
2	If you checked Form 1040, Filing Status Box: 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700 . . . . .	2	
3	Enter the amount from Schedule A, line 39 . . . . .	3	
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, line 34.) . . . . .	5	

The example below may help you to complete Part II.

**Example—**Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1	Adjusted gross income . . . . .	\$4,000
2	Zero bracket amount for a single individual . . . . .	\$2,300
3	Earned income . . . . .	1,500
4	Subtract line 3 from line 2 . . . . .	800
5	Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . . .	\$4,800

**Note:** If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.



**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

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

Date you retired (if after December 31, 1976, also enter this date in the space after box (2) on physician's statement below).	Employer's name (also give pay-er's name, if other than employer)
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 1979 . . . . .		<b>E 123</b>
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 . . . . .		<b>E 124</b>
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) . . . . .		<b>E 125</b>
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"/>

Form **2440** (1979)

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

▶ Please complete and return to taxpayer.

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

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

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

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

**Instructions for Statement**

**Taxpayer**

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

**Physician**

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

**What is Permanent and Total Disability?**

A person is permanently and totally disabled when—

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

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

# Deduction from, or Exclusion of, Income Earned Abroad

**1979**  
31

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

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

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

Name of employer ▶

Employer's address  U.S. ▶  Foreign ▶

Employer is (check any that apply)  A foreign entity  A U.S. company  A foreign affiliate of a U.S. company  Self  Other (specify) ▶

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

Enter 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  Bona fide residence.  Physical presence.

Are you a U.S. citizen?  Yes  No

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

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

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

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

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

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

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

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

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

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

**Part III To be Completed by All Taxpayers**

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

Report all income received during 1979 on your Form 1040 regardless of when the services were performed. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

Earned Income for Personal Services Rendered in Foreign Countries During 1979	Exchange rates used	Amount (in U.S. dollars)
<b>11</b> Total wages, salaries, bonuses, commissions, etc., earned this year . . . . .		
<b>12</b> Pensions and annuities (see Instruction 10(d)) . . . . .		
<b>13</b> Allowable share of income for personal services rendered this year (see Instructions 7 and 10(a)): (a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)) . (b) In a partnership (give name, address, and nature of income) _____		
<b>14</b> Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined): (a) Home (lodging) . . . . . (b) Meals . . . . . (c) Car . . . . . (d) Other property or facilities (specify) _____		
<b>15</b> Other foreign earned income (specify) _____		
<b>16</b> Allowances, reimbursements, or expenses paid on your behalf for services rendered this year: (a) Cost of living . . . . . (b) Overseas differential . . . . . (c) Family . . . . . (d) Education . . . . . (e) Home leave . . . . . (f) Quarters . . . . . (g) For any other purpose (specify) _____		
(h) Total allowances, reimbursements, etc. Add lines 16(a) through line 16(g) . . . . .		E126
<b>17</b> Total earned income from foreign sources (add lines 11 through 15 and line 16(h)) . . . . .		
<b>18</b> (a) Value of meals and lodging included in income above which are excludable under section 119. (See Instruction 10(c)) . . . . .		
(b) Net earned income from foreign sources (subtract line 18(a) from line 17) . . . . .		
<b>19</b> Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address _____		
<b>20</b> List your tax home(s) during your tax year _____ Did you change your tax home at any time during your tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No Note: If you answered "Yes" to either 19 or 20 above, see Instructions 11, 15, and 17 before completing this form.		
<b>21</b> Did you live in a camp located in a hardship area for the convenience of your employer? <input type="checkbox"/> Yes <input type="checkbox"/> No (See Instruction 18 for a description of what is considered a camp.) If "Yes," you may elect (a) or (b) below. If "No," you may claim (b) below. (a) You may exclude from gross income the amount of \$20,000 (prorated on a daily basis for days you lived in a camp). See Part V. (b) You may claim the deduction for excess foreign living expenses. See Part IV.		

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

Qualified Schooling Expense (See Instruction 12)

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

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 13)

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

Qualified Hardship Area Amount (See Instruction 14)

Table for hardship area amount with rows for Name of hardship area, Maximum amount, Number of days, Percentage applicable, Allowable amount

Qualified Housing Expenses (See Instruction 16)

Main table for housing expenses with rows 30-35 and sub-rows (a)-(i) for calculations

Summary of Excess Foreign Living Expenses

Summary table with rows 36-43 for total expenses and limitations

E 39

**Part V** To be Completed by Taxpayers Claiming the Exclusion of  
Income Earned in a Hardship Area Camp (See Instruction 18)

**44** Complete the following for days you lived in a hardship area during the tax year:

Name of hardship area	Date arrived	Date departed	Full days you lived in hardship area	Number of days during your residence that area qualified

**45** Total number of full qualifying days in all hardship areas. (Enter here and on line 47 below.) . . . . . ▶

**46** Maximum exclusion . . . . . \$20,000.00

**47** Number of days that you qualified for exclusion during the tax year (from line 45 above) . . . . .

**48** Percentage applicable (divide the number of days on line 47 by 365) . . . . . %

**49** Maximum allowable exclusion (multiply the amount on line 46 by the percent on line 48) . . . . . ▶ \$

**50** Enter the exclusion from line 49 or the amount you earned during the days you qualified, whichever is smaller . . . . .

**51** Deductions allocable to excluded income. (See Instruction 18(c) and attach a schedule.) . . . . .

**52** Subtract line 51 from line 50. Enter here and in parenthesis on Form 1040, line 21, and label it "Exclusion from Form 2555". (On Form 1040, subtract the amount from your income to arrive at Total Income on line 22.) . ▶ E128

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# Computation of Investment Credit

▶ Attach to your tax return.

Name \_\_\_\_\_

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

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

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

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

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

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

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

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

### Tax Liability Limitations

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

(Continue computation on back.)

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

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

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

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

20 Allowed nonrefundable business energy investment credit—Enter smaller of line 18 or line 19 . . . . .

Note: If line 19 exceeds line 18, the excess is an unused nonrefundable business energy investment credit. See instruction F.

21 Total allowed regular investment credit and nonrefundable business energy investment credit—Add lines

17 and 20. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the appropriate line on other returns . . . . .

E 80

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

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

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

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

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Social security or employer identification number

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

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

**\* Tax Rate (per gallon used)**

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

**Instructions**

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

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

**Form 843 for Quarterly Tax Refund.**—You may want to file a claim for a tax refund instead of a credit. To do so you must be able to claim at least \$1,000 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.
- The types of use, as shown in this form.

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

(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 8.

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) Low-income rental housing under section 167(k) or amortization of certified historic structures under section 191		1a(1)	
(2) Other real property		1a(2)	
(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	F129
3 Amount from Form 1040, line 47*	3		
4 Tax from recomputing prior-year investment credit	4		
5 Tax from recomputing prior-year Work Incentive (WIN) credit	5		
6 Tax on premature redemption of Individual Retirement Bond(s)	6		
7 Add lines 3 through 6	7		
8 Enter the larger of: (a) one-half of the amount on line 7, or (b) \$10,000 (\$5,000 if you are married filing separately)		8	
9 Subtract line 8 from line 2 (If line 8 is more than line 2, enter zero)		9	
10 Multiply amount on line 9 by 15%		10	
11 Enter any 1979 net operating loss carryover to 1980 (attach statement showing computation)	11		
12 Multiply amount on line 11 by 15%	12		
13 Deferred minimum tax. Enter the amount from line 10 or line 12, whichever is smaller		13	
14 Minimum tax. Subtract line 13 from line 10		14	
15 Enter minimum tax deferred from earlier year(s) until this year (attach statement showing computation)		15	
16 Total minimum tax. Add lines 14 and 15		16	
17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47, is more than zero, this section will not apply; skip lines 17(a) through 18 and enter the amount from line 16 on line 19.			
(a) Credit for the elderly	17a		
(b) Credit for political contributions	17b		
(c) Credit for child care expenses	17c		
(d) Residential energy credits	17d		
18 Add lines 17(a) through 17(d)		18	
19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49a		19	

\*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

- 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
	<b>E131</b>		
3 Personal service net income—Subtract total of line 2 from total of line 1 . . . . .			3 <b>E132</b>
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 1979 tax preference items . . . . .			8 <b>E133</b>
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 1979.)  
 ► Attach to Form 1040.

**1979**

Name(s) as shown on Form 1040

Your social security number

**Part I** Capital Gains and Losses

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

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

